



**Grand River Conservation Authority
Agenda - Annual General Meeting**

Friday, February 24, 2023

9:30 a.m.

Hybrid Meeting of the General Membership

GRCA Administration Centre

Zoom Virtual Meeting

Pages

1. **Call to Order**

2. **Certification of Quorum**

3. **Chair's Remarks**

4. **Review of Agenda**

Recommendation:

THAT the agenda for the Annual General Meeting be approved as circulated.

5. **Declarations of Pecuniary Interest**

6. **Minutes of the Previous Meeting**

1

Recommendation:

THAT the minutes of the General Membership Meeting of January 27, 2023 be approved as circulated.

7. **Business Arising from Previous Minutes**

8. **Hearing of Delegations**

9. **Presentations**

10. **Correspondence**

Recommendation:

THAT Correspondence from Halton Region regarding their 2023 budget direction, and from Bev McIntyre regarding the 2023 Guelph Lake seasonal campsite fees and the

related response from GRCA staff be received as information.

- a. Halton Region - 2023 Budget Direction 10
- b. Bev McIntyre - Guelph Lake CA seasonal camping fees 11
- c. GRCA Response - Guelph Lake CA seasonal camping fees 13

11. Reports:

- a. GM-02-23-20 - GRCA Fee Policy Schedule 2 - Conservation Areas - Amended 15

Recommendation:
THAT the Grand River Conservation Authority Fee Schedule 2 - Conservation Areas be approved, amended, and implemented effective February 24, 2023
- b. GM-02-23-10 - Grand River Notification Agreement Renewal 24

Recommendation:
THAT the Chair of the Grand River Conservation Authority be authorized to sign the renewal of the Grand River Notification Agreement.
- c. Minutes of the GRCA Board Composition Review Committee - February 10, 2023 47

Recommendation:
THAT the minutes of the GRCA Board Composition Review Committee held on February 10, 2023 be received as information.
- d. GM-02-23-18 - Current Watershed Conditions 50

Recommendation:
THAT Report Number GM-02-23-18 – Current Watershed Conditions as of February 14, 2023 be received as information.
- e. GM-02-22-13 - Afforestation Services for Spring 2023 57

Recommendation:
THAT the Grand River Conservation Authority award the 2023 contract for machine planting for seedlings to Bartram Woodlands Ltd. in the amount of \$14,405.00 (excluding taxes) and a total budget of \$16,565.75 (excluding taxes) be approved;

AND THAT the Grand River Conservation Authority award the 2023 contract for hand planting for seedlings to Brinkman & Associates Ltd. in the amount of \$111,105.00 (excluding taxes) and a total budget of \$127,770.75 (excluding taxes) be approved;

AND THAT the Grand River Conservation Authority award the 2023 contract for

hand planting for tall stock to Tamarack Reforestation Inc. in the amount of \$39,975.00 (excluding taxes) and a total budget of \$45,971.25 (excluding taxes) be approved.

- f. GM-02-23-14 - 2023 Replacement Tractors Purchase 60
- Recommendation:
THAT the Grand River Conservation Authority purchase two 2023 John Deere model 4052R, tractors with cab and front loader from Premier Equipment Ltd. (Elmira) for a total amount of \$149,334.34 (excluding HST).
- g. GM-02-23-15 - 2023 Replacement Vehicle Purchase 62
- Recommendation:
THAT the Grand River Conservation Authority purchase one 2023 Ford F150 XL Supercrew 4x4 Hybrid ½ ton pickup truck for a total amount of \$73,280.00 (excluding HST) from Parkway Ford Sales Ltd;

AND THAT the Grand River Conservation Authority purchase one 2023 Ford Transit 350 medium roof van at a total cost of \$66,495.00 (excluding HST) from Parkway Ford Sales Ltd.

AND THAT the Grand River Conservation Authority purchase two 2023 Dodge 3500 4x4 pickup trucks for a total amount of \$150,818.00 (excluding HST) from Blue Mountain Chrysler Ltd.
- h. GM-02-23-12 - 2023 Road Site Preparation and Surface Treatment 64
- Recommendation:
THAT the Grand River Conservation Authority award the tender for the 2023 road site preparation and surface treatment to Cornell Construction Limited of Brantford, Ontario up to the amount of \$572,700.00 excluding HST;

AND THAT a total project budget of \$630,000.00 excluding HST be approved.
- i. GM-02-23-09 - Cash and Investment Status 66
- Recommendation:
THAT Report Number GM-02-23-09 Cash and Investment Status – January 2023 be received as information.
- j. GM-02-23-16 - Financial Summary 68
- Recommendation:
THAT the Financial Statements for the period ending January 31, 2023 be approved.
- k. GM-02-23-11 - Weighted Voting - 2023 Budget and General Levy 87

Recommendation:

THAT Report Number GM-02-23-11 - Weighted Voting – 2023 Budget and General Levy be received as information.

- I. GM-02-23-17 - Budget 2023

90

See Annual General Meeting agenda item 14d.

12. Committee of the Whole

13. General Business

- a. Report of the Audit Committee

140

Recommendation:

THAT the Report of the Audit Committee of the Grand River Conservation Authority be received and approved.

- 1. Motions recommended by the Audit Committee

Recommendation:

THAT the Terms of Reference for the Audit Committee dated February 25, 2022 be approved and implemented with the approval date of February 24, 2023.

Recommendation:

THAT the Gauge Reserve be increased by \$45,000;

AND THAT the Forestry Reserve be increased by \$70,000;

AND THAT the Master Plans Reserve be increased by \$90,000

AND THAT the Nature Centre Reserves be increased by \$35,000 to be distributed equally between the App's, Guelph, Laurel, Taquanyah, and Shade's Mills reserves.

- b. Approval of Financial Statements and Report of the Auditor

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Recommendation:

THAT the Financial Statements of Grand River Conservation Authority as at December 31, 2022 and the Report of the Auditors thereon be received, approved and placed on file;

AND THAT copies be made available to all member municipalities, Grand River Conservation Authority Members and the Ontario Ministries of Natural Resources and Forestry, and the Environment, Conservation and Parks.

- c. Appointment of Auditors

Recommendation:

THAT KPMG Chartered Professional Accountants be appointed as Auditors for the year ending December 31, 2023 at a fee not to exceed \$41,837.

d. Presentation of Budget Estimates for the Current Year

Recommendation:

THAT the 2023 Budget of Grand River Conservation Authority of \$35,426,690 be approved;

AND THAT the member municipalities be assessed for payment of:

Matching Levy: \$449,688
Non-Matching Levy: \$11,568,312
Capital Levy: \$950,000
Total General Levy: \$12,968,000

AND THAT each member municipality's share of the 2023 General Levy be calculated using "Modified Current Value Assessment".

e. Provision for Borrowing (Pending Receipt of Municipal Levies)

Recommendation:

WHEREAS it may be necessary for Grand River Conservation Authority (hereinafter called the "Authority") to borrow money, on an interim basis, to meet the Authority's financial obligations while awaiting payment of levies by participating municipalities designated as such under The Conservation Authorities Act, RSO 1990 (hereinafter called "Participating Municipalities");

THEREFORE BE IT RESOLVED:

THAT the Authority be authorized to borrow, on an interim basis, a sum or sums not exceeding in the aggregate One Million Dollars (\$1,000,000) from the Authority's bank at the said bank's minimum lending rate established from time to time, until the Authority has received payment of levies from Participating Municipalities;

AND THAT the Chair or Vice-Chair together with the Chief Administrative Officer or Secretary-Treasurer of the Authority be and they are hereby authorized to execute for and on behalf of the Authority, a promissory note or notes for the sum to be borrowed pursuant to this Resolution and to affix thereto the corporate seal of the Authority;

AND THAT the amount borrowed pursuant to this Resolution, together with interest thereon, be a charge upon the whole of the money received or to be received by the Authority by way of levies collected from Participating Municipalities when such moneys are received;

AND THAT the Chair or Vice-Chair or the Chief Administrative Officer or Secretary-Treasurer of the Authority be and is hereby authorized and directed to apply, in payment of the moneys borrowed pursuant to this Resolution

together with interest thereon, all of the moneys received by the Authority by way of levies collected from Participating Municipalities.

14. Appointments to Committees

a. Appointment of Audit Committee

Recommendation:

THAT the following Members be appointed to the Audit Committee until the next Annual General Meeting: (Chair & Vice-chair plus five others)

b. Appointment of Special Recognition Committee

Recommendation:

That the following Members be appointed to the Special Recognition Committee until the next Annual General Meeting: (Chair & Vice-chair plus others)

c. Appointment of Conservation Ontario Council Representatives

Recommendation:

THAT the Chair and the Chief Administrative Officer be appointed as Members of Conservation Ontario Council;

AND THAT the Deputy Chief Administrative Officer and Secretary Treasurer be appointed as an Alternate Member of Conservation Ontario Council.

15. Confirmation of By-Law 1-2023

200

Recommendation:

THAT the Grand River Conservation Authority Administrative By-law 1-2023 be confirmed as approved at the meeting of the General Membership held on January 27, 2023.

16. Other Business

17. Closed Meeting - Not required.

18. Next Meetings - March 24, 2023 at 9:30 a.m.

19. Adjourn



Grand River Conservation Authority Minutes - General Membership Meeting

Date: January 27, 2023
Time: 9:30 am
Location: Hybrid Meeting of the General Membership
GRCA Administration Centre
Zoom Virtual Meeting

Members Present Bruce Banbury, Christine Billings, Gino Caputo, John Challinor II, Brian Coleman, Doug Craig, Kevin Davis, Mike Devine, Jim Erb, Susan Foxtan, Guy Gardhouse, Gord Greavette, Lisa Hern, Colleen James, Daniel Lawrence, David Miller, Sandy Shantz, Rob Shirton, Jerry Smith, Natasha Salonen, Shawn Watters, Chris White, Kari Williams, Alex Wilson, Pam Wolf

Regrets Ken Yee Chew

Staff Samantha Lawson, Karen Armstrong, Beth Brown, Krista Bunn, Joe Farwell, Brandon Heyer, Janet Ivey, Lisa Keys, Katelyn Lynch, Sonja Radoja, Lisa Stocco, Vahid Taleban, Pam Walther-Mabee, Eowyn Spencer

Others Leslie Rich, Conservation Ontario; Lucas Michalski and Marcus Shehata, KPMG

1. Call to Order

The Chair called the meeting to order at 9:31 a.m.

2. Certification of Quorum

The Secretary-Treasurer certified quorum with more than half of the Members present. A total of 25 Members attended the meeting.

3. Chair's Remarks

The Chair welcomed the Members and made the following remarks:

- Former Councillor and GRCA Board member, Bob Bell, passed away suddenly on January 18. Bob recently retired from politics, choosing not to run for a fifth term in 2022. He was an engaged member of the GRCA Board since 2010, proudly representing the City of Guelph. Our thoughts and condolences are with the family.

- In January, staff presented the 2023 budget to Councils at the City of Hamilton and the County of Brant. Both went well, and budget presentations will continue through February at the request of our participating municipalities.
- Staff are holding the first round of meetings with participating municipalities to begin discussions on the category 2 programs and services, and related memoranda of understanding as required under new regulations.
- On January 20, an orientation session was held for our Board members – thank you to all who attended both in-person and virtually. Thank you to staff who attended and prepared presentations. These highlighted the work and the collaborative nature of this conservation authority and its many important programs and services. Kudos to staff!

S.Foxton and C.James joined the meeting at 9:34 a.m.

4. Review of Agenda

23-01

Moved By Shawn Watters

Seconded By Pam Wolf

THAT the agenda for the General Membership Meeting be approved as circulated.

Carried

5. Declarations of Pecuniary Interest

There were no declarations of pecuniary interests made in relation to the matters to be dealt with.

6. Minutes of the Previous Meetings

23-02

Moved By David Miller

Seconded By Susan Foxton

THAT the minutes of the General Membership Meeting of December 16, 2022 be approved as circulated.

Carried

7. Business Arising from Previous Minutes

There was no business arising from the minutes of the previous meeting.

8. Hearing of Delegations

There were no Delegations.

9. Presentations

There were no Presentations.

K.Davis and J.Erb joined the meeting at 9:36 a.m.

10. Correspondence

10.1 Ministry of Municipal Affairs and Housing re: Greenbelt Amendments and Revocation of the Central Pickering Development Plan and O.Reg. 154/03

There were no comments or questions regarding this item.

10.2 County of Brant re: Bill 23, More Homes Built Faster Act, 2022 - Legislative Update and Comments

There were no comments or questions regarding this item.

10.3 Conservation Ontario re: Review of A Place to Grow (Growth Plan) and PPS (ERO Posting 019-6177)

There were no comments or questions regarding this item.

10.4 Ministry of Natural Resources and Forestry re: GRCA exception request for chair and vice-chair term limits under the Conservation Authorities Act

J.Challinor suggested that a letter of thanks be forwarded to the Minister's office, and S.Foxton expressed appreciation for Ministry staff for handling the request.

23-03

Moved By John Challinor II

Seconded By Christine Billings

THAT Correspondence from the Ministry of Municipal Affairs and Housing, and from the County of Brant, and from Conservation Ontario regarding items under Bill 23, More Houses Built Faster Act, 2022, and from the Ministry of Natural Resources and Forestry regarding GRCA's application for an exception to subsections 17(1.1) and 17(1.2) regarding the term limits of the chair and vice-chair positions under the Conservation Authorities Act be received as information.

Carried

11. 1st and 2nd Reading of By-Laws

See agenda item 12.h for staff report GM-01-23-08 - Proposed by-law 1-2023.

12. Reports:

12.1 GM-01-23-03 - Per diems and Honorariums for 2023

There were no comments or questions regarding this report.

23-05

Moved By John Challinor II

Seconded By Alex Wilson

THAT Report Number GM-01-23-03 – Per Diems and Honorariums for 2023 be received as information.

Carried

12.2 GM-01-23-01 - Cash and Investment Status

There were no comments or questions regarding this report.

23-06

Moved By Jerry Smith

Seconded By Gord Greavette

THAT Report Number GM-01-23-01 Cash and Investment Status – December 2022 be received as information.

Carried

12.3 GM-01-23-04 - Budget 2023 Draft #2

- D.Miller inquired about variances in reserves and a higher decrease in some compared to others, as well as fees for planning process and programs that provide self-generated revenue. S.Radoja responded to questions, noting several items affecting the reserve balances, which include a temporary funding of a new staff position to reduce levy impact, and a changed demand on motor pool and computer charges. S.Radoja also clarified the limitations on the land sale reserve fund, which may only be used for specific purposes as defined by the province.
- Further, S.Radoja discussed the fees for planning services, noting that there is a portion of planning services which are funded by the levy. The Minister has issued direction to freeze fees related to planning for 2023. Additionally, there is a fee study underway that includes a review of user fees in this program area. Other programs such as environmental education is considered a category 3 program under the new regulations, so going forward, it can't be levy-funded.
- S.Shantz asked to confirm the temporary funding of a staff position using reserves. S.Lawson confirmed that the use of reserves for this position was thoroughly discussed and thoughtfully considered prior to receiving Board approval in 2022. One position was created to support the land management division in providing the deliverables prescribed in new regulations and the second is a new position which will transition to a levy-funded position, reducing the need for a significant increase in a single year. C.White affirmed that staff positions are typically not funded with reserves at the GRCA.

23-07

Moved By Brian Coleman

Seconded By Bruce Banbury

THAT Report 01-23-04 - Budget 2023 - Draft #2 be received as information;

AND THAT an amount equal to any undesignated surplus realized from the 2022 year-end operating results be transferred to the Transition reserve at the end of 2022.

Carried

12.4 GM-01-23-07 - Ontario's Housing Supply Action Plan - Related Regulatory Changes, Ministerial Order and OWES Manual Amendments

There were no comments or concerns regarding this report.

23-08

Moved By Shawn Watters

Seconded By Susan Foxtan

THAT Report Number GM-01-23-07 – Ontario’s Housing Supply Action Plan - Related Regulatory Changes, Ministerial Order and OWES Manual amendments be received as information.

Carried

12.5 GM-01-23-02 - Development, Interference with Wetlands and Alterations to Shorelines Regulation

There were no comments or concerns regarding this report.

23-09

Moved By John Challinor II

Seconded By Brian Coleman

THAT Report Number GM-01-23-02 – Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation be received as information.

Carried

12.6 GM-01-23-06 - Current Watershed Conditions

There were no comments or concerns regarding this report.

23-10

Moved By Brian Coleman

Seconded By Pam Wolf

THAT Report Number GM-01-23-06 – Current Watershed Conditions as of January 17, 2023 be received as information.

Carried

12.7 GM-01-23-05 - Lake Erie Surge Flood Event-December 23, 2022

- K.Lynch provided a detailed overview of the recent Lake Erie surge flood event. The presentation highlighted the effective flood warning notification system and emergency response, the flooding and blizzard-like conditions that contributed to the hazardous conditions, as well as lessons learned during the event. Overall, it was noted that the event was managed effectively with collaboration from municipal staff and emergency coordinators.
- Board members thanked Katelyn, and inquired about damage estimates, flood brochures and awareness, and preparation for shoreline flooding. K.Lynch responded, noting that damages are unknown as it occurred on private property. Regarding awareness and preparation, the level of awareness in high-risk areas has increased since 2019 due to an increase in flood events, and flood information and warning zones are available on GRCA and municipal websites.

- S.Foxton added that flood-mapping and hazard awareness was a topic of discussion at ROMA.

23-11

Moved By Pam Wolf

Seconded By Lisa Hern

THAT Report Number GM-01-23-05 – Lake Erie Surge Flood Event – December 23, 2022 be received as information.

Carried

12.8 GM-01-23-08 - Proposed By-law 1-2023

There were no comments or questions regarding this report.

23-12

Moved By Susan Foxton

Seconded By Bruce Banbury

THAT By-law 1-2023 be read a first, second, and third time and adopted by the General Membership, to take effect on January 27, 2023;

AND THAT By-law 1-2022 be repealed on January 27, 2023;

AND THAT a copy of By-law 1-2023 be forwarded to the Ministry of Natural Resources and Forestry, and posted publicly on the Grand River Conservation Authority's website.

Carried

13. Committee of the Whole

Not required.

14. 3rd Reading of By-Laws

Previously completed.

15. Closed Meeting

The Chair asked if any Members had questions or discussion items related to the previous minutes, and seeing that there were none, the Board did not enter a closed session.

15.1 Minutes of the previous closed session

23-13

Moved By Pam Wolf

Seconded By Jerry Smith

THAT the minutes of the previous closed session be approved as circulated.

Carried

16. Election of Officers

- C.White welcomed Leslie Rich from Conservation Ontario, and Lucas Michalski and Mark Shehata from KPMG to the meeting, and vacated the position of Chair.
- L.Rich declared the positions of Chair and Vice-Chair vacant and stated the election procedures as outlined in GRCA By-law 1-2022.
- L.Rich assumed the role of Acting-Chair for the purpose of overseeing the Election of Officers.

16.1 Appointment of Scrutineers - Motion Required

23-14

Moved By Christine Billings

Seconded By Doug Craig

THAT the Grand River Conservation Authority appoint Lucas Michalski and Mark Shehata as scrutineers for the purpose of electing officers of the General Membership.

Carried

16.2 Election of Chair

16.2.1 Call for Nominations

- S.Foxton nominated C.White for the position of Chair on the first call for nominations. C.White accepted the nomination
- No further nominations were presented during the second and third calls

16.2.2 Motion to close nominations for Chair

23-15

Moved By John Challinor II

Seconded By Doug Craig

THAT nominations for the position of Chair of the Grand River Conservation Authority General Membership be closed.

Carried

16.2.3 Distribution of Ballots for In-person, Virtual Voting Submissions & Collection of ballots and submissions by Scrutineers

Not required.

16.2.4 Announce Election Results

- C.White was acclaimed as Chair of the Grand River Conservation Authority for a one year term to commence January 27, 2023 until the next Election of Officers.
- C.White thanked Members of the Board for their confidence, noting that it is an honour to be acclaimed to the position of Chair for a third term.

16.2.5 Motion to destroy Ballots & Virtual Voting Submissions

Not required.

16.3 Election of Vice-Chair

16.3.1 Call for Nominations

- P.Wolf nominated S.Foxton for the position of Vice-Chair on the first call for nominations.
- No further nominations were presented during the second and third calls.

16.3.2 Motion to close nominations for Vice-Chair

23-16

Moved By John Challinor II

Seconded By Pam Wolf

THAT nominations for the position of Vice-Chair of the Grand River Conservation Authority General Membership be closed.

Carried

16.3.3 Distribution of Ballots for In-person, Virtual Voting Submissions & Collection of ballots and submissions by Scrutineers

Not required.

16.3.4 Announce Election Results

- S.Foxton was acclaimed as Vice-Chair of the Grand River Conservation Authority for a one-year term to commence January 27, 2023 until the next Election of Officers.
- S.Foxton thanked the Board and looks forward to continuing to support the Chair, Board, and staff in the upcoming year.

16.3.5 Motion to destroy Ballots & Virtual Voting Submissions

Not required.

17. General Business

There was no General Business.

17.1 Appointments to Committees

17.1.1 Appointment to Audit Committee

- As a result of Board member appointments following the recent municipal election, two seats are open on the Audit Committee and require appointments.
- The Chair called for interest in joining the Committee, and S.Watters and P.Wolf volunteered.

23-17

Moved By Kevin Davis

Seconded By Bruce Banbury

THAT the following members be appointed to the Audit Committee until the next Annual General Meeting: Shawn Watters and Pam Wolf.

Carried

18. Other Business

There was no other business.

19. Next Meetings

- Board Composition Committee - Friday, February 10, 2023 at 10:00 a.m. (Virtual)
- Audit Committee - Wednesday, February 15, 2023 at 9:30 a.m. (Hybrid)
- Annual General Meeting of the General Membership - Friday, February 24, 2023 at 9:30 a.m. (Hybrid)

20. Adjourn

The meeting was adjourned at 10:22 a.m.

23-18

Moved By Susan Foxtton

Seconded By Brian Coleman

THAT the meeting of the General Membership be adjourned.

Carried

Chair

Secretary-Treasurer



VIA EMAIL

January 30, 2023

Hassaan Basit, President and CAO, Conservation Halton
Quentin Hanchard, CAO, Credit Valley Conservation Authority
Samantha Lawson, CAO, Grand River Conservation Authority

Legislative & Planning Services
Department
Office of the Regional Clerk
1151 Bronte Road
Oakville ON L6M 3L1

Please be advised that at its meeting held Wednesday, January 25, 2023, the Council of the Regional Municipality of Halton adopted the following resolution:

RESOLUTION: FN-06-23 - 2023 Budget and Business Plan and Disposition of 2022 Surplus

THAT the Boards and Agencies (excluding Halton Regional Police Service) levy requests for 2023 be approved as follows:

- a. \$9,933,846 to Conservation Halton;
- b. \$688,139 to Credit Valley Conservation;
- c. \$317,067 to Grand River Conservation Authority.

Included please find a copy of Report No. FN-06-23 for your information.

If you have any questions please contact me at the e-mail address below.

Sincerely,

Graham Milne
Regional Clerk
graham.milne@halton.ca

From: [Samantha Lawson](#)
To: [Karen Armstrong](#); [Eowyn Spencer](#)
Subject: FW: Guelph Lake Seasonal Site Rate Increases 2023
Date: Tuesday, February 14, 2023 5:31:46 PM
Attachments: [Schedule-2--GRCA-Fee-Policy\(no mention of guelph Lake unserviced waterfront sites\).pdf](#)
[seasonal site fee increase \(Guelph Lake\).png](#)
[grca seasonal site fee increase.png](#)
[Notice of Guelph Lake 2023 Seasonal rates.png](#)
[2022 Guelph Lake Seasonal Rates\(hst included\).png](#)

From: [REDACTED]
Sent: February 13, 2023 6:55 PM
To: chriswhite1@cogeco.ca
Cc: christine.billings@guelph.ca; ken.chew@guelph.ca
Subject: Guelph Lake Seasonal Site Rate Increases 2023

Hello,

My name is Bev McIntyre and I've been a Seasonal camper for 23 years at Guelph Lake Conservation Area. My current site is #121 - **Premium Un-serviced Waterfront**.

One of my concerns is the **11%** price increase added to my site for the 2023 season. I received an email on Feb.7,2023 from Brad Dixon informing me of this new price and was waiting to hear back from Brad to make sure this was in fact the new price because other **serviced sites** at Guelph lake only received a **5%** price increase.

(My site: 2022 - \$2336.04 tax inc. Now 2023 - \$\$2595.50 tax inc.)

As I was preparing this email, I got a response from Brad. He said,

"So the fee is correct, we have been trying to align all GRCA user fees over the past few years. So that is the board approved rate for Un-serviced – waterfront site same as **Brant Park** which also has the same sites."

Brant	2023 Before Tax	2023 After Tax		
Premium unserviced (waterfront)	\$2,296.90	\$2,595.49		
Brant	2021 After Tax	% Increase	2022 Before Tax	2022 After Tax
Premium unserviced (waterfront)	\$2,399.90	3%	\$2,187.52	\$2,471.90

So I guess this is my new rate. 11% increase.

My other concern and another reason I was writing the GRCA is that after watching the Dec. 16. 2022 meeting and reading all the documentation, I noticed there is no mention of this price increase for **un-serviced waterfront** sites at Guelph Lake. It only shows Serviced Sites at Guelph Lake with an increase of 5%. I've attached pictures for reference.

My site increase wasn't included or shown in the following report.

Report Number: GM-12-22-98

Dated Dec.16,2022

Subject: Fee Policy, Fee Schedule and Proposed 2023 Fee Increases

My questions are:

How did it get reviewed and approved if proposed prices were not included in the report?
Is there anyway of including my site in this Report and show the increase?
I would love to have this report updated to reflect my rate changes and then I would have a copy for reference.

Even on the Guelph Lake website, under seasonal camping 2023, it only shows Serviced Site price. Found that strange.

Hope these issues can be brought up at next meeting.

Thanks for your time and please let me know of any changes or updates on getting my site fee increase documented.

Thank you,

Bev McIntyre
Guelph, ON



From: [Pam Walther-Mabee](#)
To: [Eowyn Spencer](#)
Cc: [Lisa Keys](#); [Karen Armstrong](#); [Samantha Lawson](#)
Subject: FW: Guelph Lake Seasonal Site Rate Increases 2023
Date: Friday, February 17, 2023 9:48:26 AM

From: Pam Walther-Mabee
Sent: Friday, February 17, 2023 9:47 AM
To: [REDACTED]; Chris White <chriswhite1@cogeco.ca>
Cc: Christine Billings <christine.billings@guelph.ca>; Ken Yee Chew <ken.chew@guelph.ca>;
Samantha Lawson <slawson@grandriver.ca>
Subject: Guelph Lake Seasonal Site Rate Increases 2023

Hi Bev McIntyre,

Thank you for your email correspondence of February 7th, 2023 regarding your seasonal camping site and fees at Guelph Lake to GRCA chair, Chris White. I am the Manager of Conservation Area Operations and Guelph Lake Conservation Area is part of my portfolio. I can answer your questions and provide direction as to how we will remedy the oversight.

The report to the board GM-12-22-98 dated December 16, 2022, did not include the Premium Unserviced (waterfront) option for Guelph Lake Conservation Area. This was an oversight. To correct this, a subsequent board report will be presented to the General Membership on February 24, 2023, to show the amended report that includes Guelph Lake Conservation Area – Premium Unserviced (waterfront) as a line item. We have also updated the seasonal camping web page, to be published once the amended report receives approval from the General Membership. An update to the three site holders that are affected by the oversight and an update to the online seasonal camping portal, upon approval of the amended report will also follow the board meeting.

The rate in 2022 for Premium Unserviced waterfront sites at Guelph Lake was \$ 2,336.04 and that is what you paid in 2022. The difference from 2022 to 2023 is 11%. Within the whole GRCA seasonal camping program, several different types of seasonal sites had different rates in different campgrounds, and adjustments were made in the 2023 fee schedule to better align GRCA seasonal camping site fees with the amenities that they offer.

For example, at Brant Conservation Area, Premium Unserviced site fees were raised only 5% in 2023 They are the direct comparison, as these sites provide the same amenities that the Premium Unserviced waterfront sites that Guelph Lake CA offers. Previously, the Guelph Lake CA sites were undervalued when compared to like sites Brant Conservation Area campers had been paying a higher fee for the same type of site. Other adjustments were made for seasonal camping sites for realignment with values up to 10%. The difference from 2022 to 2023 is \$259.45, while Brant CA Premium Unserviced waterfront has a different year-over-year of \$123.59.

If you require extra time to be able to make the difference for 2023 feasible for you, we can accommodate until May 15th rather than the May 1st deadline without a late payment charge.

Thank you for bringing this matter to my attention and if there is anything else that I can do for you, please do not hesitate to ask.

Pam Walther-Mabee

Manager Conservation Area Operations
Grand River Conservation Authority

400 Clyde Road, PO Box 729
Cambridge, ON N1R 5W6
Office: 519-621-2763 ext. 2254
Toll-free: 1-866-900-4722

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Grand River Conservation Authority

Report number: GM-02-23-20

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Fee Schedule 2- Conservation Areas – Amended

Recommendation:

THAT the Grand River Conservation Authority Fee Schedule 2 - Conservation Areas be approved, amended, and implemented effective February 24, 2023

Summary:

As outlined in report GM-12-22-98, Conservation Authorities are required to have a written fee policy along with a fee schedule that lists the programs and services for which the Grand River Conservation Authority (GRCA) charges fees, and the corresponding fee amount for each program and service.

Since approval of the Fee Policy and Fee Schedules at the December 16, 2022 General Membership Meeting, an oversight was identified in *Fee Schedule 2 - Conservation Areas* and GRCA staff are requesting approval of an amended version of this Fee Schedule.

Report:

On December 16, 2022, the General Membership approved the GRCA's Fee Policy and 2023 Fee Schedules as outlined in report GM-12-22-98.

It recently came to staff's attention that Fee Schedule 2 – Conservation Areas did not contain a line item or fee for seasonal unserviced waterfront sites at Guelph Lake Conservation Area. The Fee Schedule should have identified this type of site under the category of Premium Unserved (Waterfront) sites within the Seasonal Camping section of the scheduled. This increase is consistent with similar sites at Brant Conservation Area.

Fee Schedule 2 – Conservation Areas (Appendix A) has been revised to include the fees for Premium Unserved (Waterfront) sites at Guelph Lake Conservation Area. This fee has increased 11% over the 2022 fees which amounts to an increase of \$259.45 for the 2023 season compared to the 2022 fees.

Three seasonal campsites will be impacted by this update at Guelph Lake Conservation Area. The seasonal campers who are affected will be advised of the fee update through a letter to advise of the revised amount and through the online seasonal camping portal. The online portal is how seasonal campers access the 2023 seasonal camping guide, license agreement, upload insurance documents, and register their site information with GRCA for 2023.

Seasonal camping opens on May 1, 2023. Seasonal campers have until March 15, 2023 to declare if they are no longer interested in their site reservation and can get a full refund of their deposit that was made in 2022 to hold the site. There is no penalty to cancel prior to that date. Seasonal campers have until May 15, 2023, to pay for their campsite in full, prior to any occupancy of the site.

Financial Implications:

There is no financial impact to the GRCA as a result of this fee schedule correction. These fees were included in the budget for Guelph Lake Conservation Area for 2023.

Prepared by:

Pam Walther-Mabee
Manager of Conservation Areas

Approved by:

Lisa Keys
Director of Land Management

APPENDIX A

TITLE	GRCA Fee Policy: Fee Schedule 2 – Conservation Areas Programs and Services
DEPARTMENT	Conservation Areas
APPROVED DATE	December 16, 2022
EFFECTIVE DATE	January 1, 2023

Table 1: 2023 Day Use Admission Fees

Day Use Type	2023 Before Tax	2023 After Tax
All Conservation Areas - Adult	\$7.08	\$8.00
All Conservation Areas - Senior/Persons with disability	\$5.75	\$6.50
All Conservation Areas - Child	\$3.10	\$3.50
Elora Quarry - Parking	\$13.27	\$15.00
Elora Quarry – Adult	\$9.29	\$10.50
Elora Quarry – Senior/Persons with disability	\$6.64	\$7.50
Elora Quarry - Child	\$4.87	\$5.50
Pool (per person)	\$2.21	\$2.50
Auto Gate Admission	\$14.16	\$16.00
ePass (Day use: Belwood, Conestogo lower park, Guelph Lake, Rockwood, Pinehurst, Luther Marsh)	\$14.16	\$16.00
ePass (Luther Marsh daily hunt)	\$14.16	\$16.00

Table 2: 2023 Membership Fees

Membership Type	2023 Before Tax	2023 After Tax
Family membership	\$141.59	\$160.00
Senior/disability	\$115.04	\$130.00
Membership replacement	\$30.97	\$35.00
Bulk membership discount (5+)	\$106.19	\$120.00

Table 3: 2023 Hunting Fees

Belwood Lake	2023 Before Tax	2023 After Tax
Seasonal Hunting Permit (migratory bird/deer/small game/fall turkey)	\$265.49	\$300.00
Deer/Fall turkey	\$176.99	\$200.00
Deer Archery only	\$150.44	\$160.00
Conestogo Lake	2023 Before Tax	2023 After Tax
Seasonal hunting permit (migratory bird/deer/small game/fall turkey)	\$309.73	\$350.00
Deer / Fall turkey	\$221.24	\$250.00
Deer archery only	\$141.59	\$160.00
Migratory birds/small Game	\$150.44	\$170.00

Luther Marsh	2023 Before Tax	2023 After Tax
Day Hunting Permit	\$14.16	\$16.00
Seasonal Hunting Permit (Sept. - Feb.) All Game	\$309.73	\$350.00
Seasonal Deer and Fall Turkey Only Permit (Oct. - Dec.)	\$176.99	\$200.00
Seasonal Small Game/Migratory Birds Permit	\$150.44	\$170.00
Deer archery only	\$141.59	\$160.00
Opening Day of Migratory Birds Permit	\$22.12	\$25.00
Miscellaneous Hunting Areas	2023 Before Tax	2023 After Tax
Seasonal Hunting Permit	\$106.19	\$120.00

Table 4: Proposed 2023 Nightly Camping Rates

Brant Park	2023 Before Tax	2023 After Tax
Unserviced	\$42.48	\$48.00
Premium Unserviced (Waterfront)	\$46.90	\$53.00
Serviced	\$50.44	\$57.00
Serviced (sewer)	\$56.64	\$64.00
Byng Island	2023 Before Tax	2023 After Tax
Premium Unserviced (Waterfront)	\$46.90	\$53.00
Serviced	\$50.44	\$57.00
Unserviced	\$42.48	\$48.00
Conestogo Lake	2023 Before Tax	2023 After Tax
Serviced	\$50.44	\$57.00
Unserviced	\$42.48	\$48.00
Elora Gorge	2023 Before Tax	2023 After Tax
Unserviced	\$42.48	\$48.00
Serviced	\$50.44	\$57.00
Serviced (Electricity)	\$45.52	\$51.00
Serviced (Electricity/Sewer) New 2021	\$56.64	\$64.00
Guelph Lake	2023 Before Tax	2023 After Tax
Unserviced	\$42.48	\$48.00
Serviced	\$50.44	\$57.00
Field Sites - Unserviced	\$169.91	\$192.00
Laurel Creek	2023 Before Tax	2023 After Tax
Unserviced	\$42.48	\$48.00
Serviced	\$50.44	\$57.00
Pinehurst	2023 Before Tax	2023 After Tax
Unserviced	\$42.48	\$48.00
Standard Serviced	\$50.44	\$57.00
Premium Serviced	\$53.10	\$60.00
Rockwood	2023 Before Tax	2023 After Tax
Unserviced	\$42.48	\$48.00
Serviced	\$50.44	\$57.00
Standard (Sewer) Serviced	\$56.64	\$64.00

Table 5: 2023 Seasonal Camping Rates

Conservation Area	2023 Before Tax	2023 After Tax
Additional vehicle	\$84.07	\$95.00
Seasonal deposit – returning seasonal camper	\$221.24	\$250.00
Seasonal deposit – new seasonal camper	\$884.96	\$1,000.00
Brant	2023 Before Tax	2023 After Tax
Unserviced	\$1,868.08	\$2,110.93
Premium unserviced (waterfront)	\$2,296.90	\$2,595.49
Serviced (water)	\$1,971.58	\$2,227.89
Standard serviced	\$2,533.49	\$2,862.84
Premium serviced (EWS)	\$3,004.36	\$3,394.93
Byng	2023 Before Tax	2023 After Tax
Premium serviced-water only (waterfront)	\$2,311.35	\$2,611.82
Premium serviced (waterfront)	\$3,034.90	\$3,429.44
Unserviced	\$1,868.08	\$2,110.93
Serviced	\$2,666.57	\$3,013.22
Standard water only	\$2,001.16	\$2,261.31
Conestogo	2023 Before Tax	2023 After Tax
Unserviced	\$1,868.08	\$2,110.93
Serviced	\$2,235.98	\$2,526.66
Elora	2023 Before Tax	2023 After Tax
Serviced (sewer)	\$3,004.36	\$3,394.93
Serviced	\$2,533.48	\$2,862.84
Guelph	2023 Before Tax	2023 After Tax
Premium unserviced (waterfront)	\$2,296.90	\$2,595.49
Serviced	\$2,533.48	\$2,862.84
Laurel Creek	2023 Before Tax	2023 After Tax
Serviced	\$2,410.26	\$2,723.60
Pinehurst	2023 Before Tax	2023 After Tax
Unserviced	\$1,868.08	\$2,110.93
Serviced	\$2,533.49	\$2,862.84

***Monthly Camping removed at all Conservation Areas**

Table 6: 2023 Group Camping Rates

Guelph, Conestogo, Brant, Byng, Pinehurst, Elora	2023 After tax
Unserviced	\$80 plus additional vehicle and per person fee
Serviced	\$125 - \$175 based on # of service pedestals + per person and vehicle charge per night
Unserviced; waterfront	\$125 - \$175 plus additional vehicles and per person fee
Youth groups	\$80.00 + child (\$3.50)

Table 7: 2023 Additional Camping Fees

Item	2023 After Tax
Cancellation fee	\$15.00
Reservation fee	\$13.00
Extra vehicle	\$16.00
Late fee (seasonal)	\$150.00
Modification fee	\$8.00

Table 8: 2023 Activity Fees

Activity	2023 Before Tax	2023 After Tax
Mini Golf - Adult (Rockwood)	\$4.42	\$5.00
Mini Golf - Child (Rockwood)	\$2.65	\$3.00
Movie night (Shade's Mills)	\$14.16	\$16.00
Winter Equipment Rentals (Shade's Mills/Laurel Creek/Pinehurst)	2023 Before Tax	2023 After Tax
Ski boots (adult)	\$7.52	\$8.50
Ski boots (child)	\$5.75	\$6.50
Ski poles (adult)	\$5.75	\$6.50
Ski poles (child)	\$5.75	\$6.50
Skis (adult)	\$11.06	\$12.50
Skis (child)	\$5.75	\$6.50
Full ski set (skis, poles, boots) (adult)	\$21.24	\$24.00
Full ski set (skis, poles, boots) (child)	\$15.93	\$18.00
Snowshoes (adult & child))	\$14.16	\$16.00

Table 9: 2023 Boating and Tubing Rentals

Belwood	2023 Before Tax	2023 After Tax
Boat launch	\$11.50	\$13.00
Launch season Pass	\$92.92	\$105.00
Snowmobile/ATV ice fishing launch (New)	\$2.65	\$3.00
Byng	2023 Before Tax	2023 After Tax
Canoe/kayak - 1 hour	\$17.70	\$20.00
Canoe/kayak - 4 hour	\$44.25	\$50.00
Canoe/kayak - 8 hour	\$70.80	\$80.00
Conestogo	2023 Before Tax	2023 After Tax
Daily boat launch	\$11.50	\$13.00
Launch season pass	\$92.92	\$105.00
Elora Gorge	2023 Before Tax	2023 After Tax
Tubing registration	\$17.70	\$20.00
Complete tubing package	\$46.46	\$52.50
Laurel Creek	2023 Before Tax	2023 After Tax
Canoe (4 hour rental)	\$44.25	\$50.00
Canoe, paddleboard, 2 people kayak (daily)	\$57.52	\$65.00
Pinehurst	2023 Before Tax	2023 After Tax
Canoe/double kayak/pedal boat (1 hour rental)	\$17.70	\$20.00
Canoe/double kayak/pedal boat (4 hour rental)	\$44.25	\$50.00
Rockwood	2023 Before Tax	2023 After Tax
Canoe (1 hour rental - week day)	\$22.12	\$25.00

Table 10: 2023 Facility Rentals

Brant	2023 Before Tax	2023 After Tax
Grand Pavilion	\$110.62	\$125.00
Parkview Pavilion	\$88.50	\$100.00
picnic areas	\$35.40	\$40.00
BBQ rental fees	\$26.55	\$30.00
Belwood	2023 Before Tax	2023 After Tax
Hampton Barn	\$265.49	\$300.00
Byng	2023 Before Tax	2023 After Tax
Pavilion	\$207.96	\$235.00
Picnic Areas	\$56.64	\$64.00
Conestogo	2023 Before Tax	2023 After Tax
Pavilion	\$61.95	\$70.00
NEW Picnic areas – lower park	\$22.12	\$25
Guelph Lake	2023 Before Tax	2023 After Tax
Island Pavilion	\$207.96	\$235.00
Laurel Creek	2023 Before Tax	2023 After Tax
Critter shelter	\$154.87	\$175.00
Lakeview Shelter	\$106.19	\$120.00
Baseball shelter	\$88.50	\$100.00
Pinehurst Lake	2023 Before Tax	2023 After Tax
Sutor Shelter	\$106.19	\$120.00
White Oaks Shelter	\$70.80	\$80.00
Sunset Shelter	\$44.25	\$50.00
Shade's Mills	2023 Before Tax	2023 After Tax
Chalet Shelter 1-day Rental	\$221.24	\$250

Table 11: 2023 Vending Item Fees

Item	2023 Before Tax	2023 After Tax
Ice - Brant and Pinehurst	\$3.10	\$3.50
Ice - all other CA's	\$3.32	\$3.75
Worms	\$4.42	\$5.00
Fire starter	\$1.33	\$1.50
Fire wood - regular	\$7.96	\$9.00

Table 12: 2023 Miscellaneous Fees

Item	2023 Before Tax	2023 After Tax
Dumping station fee	\$22.12	\$25.00
Trailer storage - per month (Elora + Laurel + Guelph + Byng)	\$66.37	\$75.00
Trailer storage - 6 months (Elora + Guelph + Laurel + Byng)	\$265.49	\$300.00
Access Agreement – administrative fee	\$66.37	\$75.00
Access Agreement – municipal partner training exercises	\$0	\$0

Grand River Conservation Authority

Report number: GM-02-23-10

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Grand River Notification Agreement Renewal

Recommendation:

THAT the Chair of the Grand River Conservation Authority be authorized to sign the renewal of the Grand River Notification Agreement.

Summary:

The Grand River Notification Agreement (GRNA) is a communication protocol to facilitate the sharing of information regarding projects in the southern part of the Grand River watershed.

The parties to this agreement include the Six Nations of the Grand River, Mississaugas of the Credit First Nation, City of Brantford, County of Brant, Haldimand County, Grand River Conservation Authority and the Province of Ontario.

Report:

On October 3, 1996 a communications protocol entitled, "The Grand River Notification Agreement (GRNA)", was signed by First Nations, the municipalities of the lower Grand River watershed, Ontario, Canada, and the GRCA.

The GRNA was renewed in 1998 and 2003. In 2008, the federal government withdrew their participation in this agreement. The other parties continued to operate under a draft 2008 agreement until 2013, when the agreement was renewed. It was renewed again in 2018. Since 2016, the parties to the agreement have extended invitations to the federal government to participate in the GRNA and this invitation has been declined.

At the annual meeting in November 2022, the parties agreed to proceed once again with a renewal.

Parties to the agreement include the Six Nations of the Grand River, Mississaugas of the Credit First Nation, City of Brantford, County of Brant, Haldimand County, Grand River Conservation Authority and the Province of Ontario. The provincial ministries that participate in the agreement renewal discussions are the Ministry of Indigenous Affairs (lead and signatory ministry), Ministry of the Environment, Conservation and Parks, Ministry of Natural Resources and Forestry, Ministry of Transportation, Ministry of Infrastructure, Ministry of Municipal Affairs and Housing, and the Ministry Citizenship and Multiculturalism.

The proposed renewal agreement is attached (Appendices 1-3). The renewal period is for five years from the date of signature by all parties.

The agreement includes articles that indicate the parties remain open to the federal government becoming a signatory to the agreement in the future, and that other provincial ministries may also join the agreement.

The GRNA is not legally binding and does not affect the legal rights or responsibilities of any party. It is not a substitute for the responsibility for direct consultation between any party and the First Nations on projects that may affect treaty rights or land claims.

The agreement provides for circulation of decisions being considered by the parties. The GRCA has provided its “Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation” reports to the First Nations to address the GRCA’s commitments pursuant to the agreement. This practice would remain unchanged in the proposed renewal.

The renewal also provides for an annual meeting to review the agreement and to discuss issues arising from the implementation of the agreement.

Financial Implications:

Not applicable.

Other Department Considerations:

Not applicable.

Prepared by:

Lisa Stocco
Manager, Strategic Communications
and Environmental Education

Approved by:

Samantha Lawson
Chief Administrative Officer

Grand River Notification Agreement

First Executed: October 3, 1996
First Renewal: October 3, 1998
Second Renewal: October 3, 2003
Third Renewal: October 3, 2013
Fourth Renewal: February 28, 2018
Fifth Renewal: February 28, 2023

AGREEMENT

**EFFECTIVE THE
28th DAY OF FEBRUARY 2023**

AMONG:

SIX NATIONS OF THE GRAND RIVER, as represented by the Elected Band Council ("**Six Nations**"),

MISSISSAUGAS OF THE CREDIT FIRST NATION, as represented by the Elected Band Council ("**MCFN**"),

THE CORPORATION OF THE CITY OF BRANTFORD,

THE CORPORATION OF THE COUNTY OF BRANT,

THE CORPORATION OF HALDIMAND COUNTY,

GRAND RIVER CONSERVATION AUTHORITY ("GRCA**"), AND**

HIS MAJESTY THE KING IN RIGHT OF ONTARIO, as represented by the Ministry of Indigenous Affairs ("**Ontario**").

Recitals

Whereas the above signatories (collectively referred to as "Parties" in the plural and "Party" in the singular) to the Grand River Notification Agreement ("Agreement") all have authority to make decisions and to enact and administer laws, regulations or by-laws that affect economic development, land use and the environment in the vicinity of the Grand River watershed;

And whereas the First Nations and the municipalities are subject to different planning and environmental laws, which has created challenges for them in relation to information sharing and discussions about land use decisions;

And whereas the GRCA's structure includes representatives from the municipalities but not from the First Nations, thereby limiting the participation of the First Nations in statutory decision-making by that authority;

And whereas all Parties acknowledge that there are outstanding land issues in the Notification Area which are being addressed in other forums, and the Parties wish to work co-operatively to encourage sustainable development on the land subject to this Agreement;

And whereas the Parties have agreed to establish a notification protocol to facilitate the sharing of information and discussions among them on economic development, land use and environmental matters;

And whereas this Agreement is without prejudice to any Party's legal rights or obligations and does not create any legal obligations, duties, or rights;

And whereas the original version of the Agreement was executed in October of 1996 and was subsequently renewed several times for five-year terms, including the most recent renewal on February 28, 2018;

And whereas Her Majesty the Queen in right of Canada was a signatory to previous versions of the agreement but is not a Party to this Agreement;

And whereas all Parties remain open to His Majesty the King in right of Canada becoming a signatory to this Agreement or future agreements;

And whereas the Parties have reviewed this Agreement and have determined that it continues to benefit the Parties and should therefore be renewed for a further five-year term.

Now therefore the Parties agree as follows:

Definitions

1. For the purposes of this Agreement only:

(a) "Affected Municipality" means the Municipality whose boundaries include, or are closest to, the lands that are the subject of a Notification under this Agreement; and for greater certainty, in the case of a Notification under Section 2(b)(i), includes each Municipality whose boundaries abut a First Nation's Territory;

"First Nations" means Six Nations and MCFN;

"Municipality" means a county, regional municipality, city, town, village or township that is a Party to this Agreement;

"Notification" means written notice given by a Party pursuant to Section 2 of this Agreement;

"Notification Area" means the geographic area identified on the map attached as Schedule "A" to this Agreement; and

"Notifying Ministry" means a provincial ministry or agency listed in Schedule B that provides Notification pursuant to Section 2 (c) of this Agreement.

"Territory" in relation to Six Nations or MCFN, refers to the reserves set apart for the use of Six Nations' members (commonly known as Indian Reserves 40 and 40B) and the reserve set apart for the use of the Mississaugas of the Credit (commonly known as New Credit Indian Reserve #40A).

(b) The words "Section" and "Schedule" refer to the applicable section or schedule of this

Agreement.

- (c) References to statutes shall be deemed to refer to such statutes and any regulations thereunder, as amended or superseded from time to time.

Activities For Which Notification Will Be Given

- 2. The Parties will provide Notification in the circumstances outlined in Section 2, in accordance with this Agreement, when those circumstances occur in the Notification Area. All of the Notification obligations set out in Section 2 are subject to Section 3(a).

Municipal Notification

- (a) A Municipality will give Notification to the First Nations in the following circumstances:
 - (i) if it is considering adoption of an official plan or an amendment to an official plan within the meaning of the Planning Act (Ontario);
 - (ii) if it is considering passage of a new zoning bylaw within the meaning of the Planning Act (Ontario) or an amendment to an existing zoning bylaw;
 - (iii) if it is considering approval of a plan of subdivision, a condominium plan, or a consent to severance within the meaning of the Planning Act (Ontario) where such severance would result in the creation of a buildable lot;
 - (iv) if it is required to give a notice under the Environmental Assessment Act (Ontario);
 - (v) if it is required to give notice to, or seek permission from, a conservation authority in relation to an issue within the jurisdiction of the authority as set out in the Conservation Authorities Act (Ontario);
 - (vi) if it has acquired or disposed of a fee simple interest, or leasehold interest with a term of twenty one years or more after this Agreement comes into effect;
 - (vii) if it is proposing to declare land surplus (provided that such a declaration is required by law);
 - (viii) if it is proposing to permanently close a road;
 - (ix) if it has received an archaeological report; or,
 - (x) if it is offering land for sale through public tender or advertisement, or by listing with a realtor.

First Nations Notification

- (b) Six Nations or MCFN, as the case may be, will give Notification to each Affected Municipality, Ontario and the GRCA in the following circumstances:
 - (i) if council is considering or recommending the adoption of a new or amended land use plan for its Territory;
 - (ii) if council is considering or recommending a change in permitted land use or zoning for a portion of its Territory;
 - (iii) if council acquires or disposes of a fee simple interest or a leasehold interest with a term of twenty one years or more in land, except in the case of leases of land within the First Nation's reserve to band members for residential use;
 - (iv) if land is acquired in trust for the First Nations;
 - (v) if council is considering approval of the opening, alteration or closing of a waste disposal site, sewage treatment plant, recycling facility or waste management facility on its Territory;
 - (vi) if council is considering approval of the construction or alteration of a septic bed or sewer system within the floodplain of the Grand River;
 - (vii) if council is considering approval of an activity which would change a watercourse or change water drainage within its Territory; or
 - (viii) if council is considering or recommending any of the following with respect to land held in trust for the First Nation: a change in land use, the opening, alteration or closing of a waste disposal site, sewage treatment plant, recycling facility or waste management facility; or any activity which would change a water course or water drainage.

Ontario Notification

- (c) In addition to the notice provided by Ontario in the Environmental Bill of Rights Registry, each Notifying Ministry will give Notification to each Affected Municipality, the First Nations and to the GRCA in the circumstances described in Schedule B.

GRCA Notification

- (d) The GRCA will give Notification to the First Nations of any applications it receives under section 28 of the Conservation Authorities Act (Ontario) which relate to the Notification Area.

Contents And Timing Of Notification

3. (a) Where a statute, regulation or other written process, policy or procedure requires that notice be given to a Party regarding an activity referred to in Section 2, no Notification will be required to be given under this Agreement to that Party.
- (b) Where a statute or regulation requires that notice be given for an activity referred to in Section 2, but does not require that notice be given to a Party that would be entitled to Notification under this Agreement, Notification to the Party will be given within the time limit and in the manner set out by statute or regulation.
- (c) Where no notice of an activity referred to in Section 2 is required by statute or regulation, Notification under this Agreement will:
 - (i) state clearly that it is being given pursuant to this Agreement;
 - (ii) where applicable, indicate the time limit within which any response should be provided;
 - (iii) indicate the name and address of a contact person to whom inquiries or responses should be directed; and,
 - (iv) if a Party is giving Notification of a completed purchase or sale under Section 2(a)(vi), 2(b)(iii) of this Agreement, the Notification will consist of a copy of the relevant land registry document and will be given promptly after completion of the purchase or sale transaction;
 - (v) if a Party is giving Notification of the offering of land for sale through public tender or advertisement, or by listing with a realtor, the Notification will consist of a copy of the tender package, advertisement, or listing, as the case may be, and will be given promptly after the tender or advertisement is issued or the listing agreement is signed;
 - (vi) if a Party is giving Notification of a proposal to declare land surplus under Section 2(a)(vii) or a proposal to sell land under Schedule B (d) 15 to 18, the Notification will describe the location of the land; and
 - (vii) in all other cases, Notification will be given as soon as reasonably possible and will include sufficient information to facilitate meaningful discussion with the Party providing the Notification.
- (d) Where a statute or regulation requires that notice of an activity referred to in Section 2 be given by newspaper or other publication, and where Notification is required under this Agreement, the Party giving Notification will do so by delivering a copy of the advertisement promptly by ordinary mail.

How Notification Will Be Given

4. (a) A Notification required under this Agreement will be given in writing by ordinary mail to:

GRCA, at: Chief Administrative Officer
P.O. Box 729
400 Clyde Road
Cambridge, ON
N1R 5W6
Phone: 519-621-2761
Email: grca@grandriver.ca

(Please ensure if sending a notification via email that “ATT/TO: Chief Administrative Officer” is noted in the body of the email)

MCFN, at: Department of Consultation & Accommodation
4065 Highway 6
Hagersville, ON N0A 1H0
Tel: 905-768-4260

Ontario, at: Director
Negotiations Branch - Northeast & South
Negotiations and Reconciliation Division
Ministry of Indigenous Affairs
160 Bloor Street East, Suite 920
Toronto, ON
M7A 2E6
GRNA@ontario.ca

Six Nations, at: Lands and Resources Office
2498 Chiefswood Road
P.O. Box 5000
Ohsweken, ON
N0A 1M0
LRDIR@sixnations.ca

The City of Brantford, at: The Clerk
58 Dalhousie Street
P.O. Box 818
Brantford, ON
N3T 2J2

Phone: 519-759-4150
clerks@brantford.ca

Haldimand County, at: The Clerk
53 Thorburn Street South
Cayuga, ON
N0A 1E0
Phone: 905-318-5932
clerk@haldimandcounty.on.ca

County of Brant, at: The Clerk
66 Grand River St. N
Paris, ON
N3L 2M2
Phone: 519-449-2451
clerks@brant.ca

- (b) Each Party will designate in writing to the other Parties a change in the contact information listed under Section 4 (a) or Schedule B of this Agreement.
- (c) If a Party has provided an email address in section 4 (a), any Party may also send a Notification by email to that Party, in addition to sending the Notification by ordinary mail.
- (d) A Notification by ordinary mail will be deemed to have been given on the fifth business day after mailing.

Term Of This Agreement And Early Termination

- 5. (a) This Agreement will take effect on the date of this Agreement and will remain in effect for 5 years unless it is terminated earlier in accordance with this Section.
- (b) This Agreement may be terminated at any time by the written agreement of all Parties.
- (c) Any Party may terminate its participation in this Agreement at any time after giving thirty days notice by registered mail to the other Parties of its intention to do so. Unless the remaining Parties agree otherwise in writing this Agreement will remain in effect as among the remaining Parties.

Admission Of New Parties

- 6. (a) His Majesty the King in right of Canada may become a signatory to this Agreement upon the consent of the Parties. Such admission shall require the amendment of this Agreement.
- (b) A provincial ministry not already listed as a Notifying Ministry in Schedule B of this

Agreement may become a Notifying Ministry by sending a written request to all Parties. The Ministry of Indigenous Affairs (“IAO”) will review the request with the Parties and ensure there is agreement on the activities for which the ministry will provide Notification. IAO will then circulate an updated version of Schedule B to the Parties.

- (c) Other municipalities or conservation authorities may become a signatory to this Agreement by giving notice by registered mail to all Parties of their intention to do so. The notice shall indicate a date at least thirty days thereafter at which it proposes to become a signatory to this Agreement. After such date, municipalities will be deemed to be a ‘Municipality’ as defined under this Agreement, and conservation authorities will be deemed to be subject to the same obligations as the GRCA under Section 2.
- (d) Municipalities giving notice pursuant to Section 6(c) shall state:
 - (i) the extent of its geographical jurisdiction which it intends to make subject to this Agreement;
 - (ii) which subclauses of Section 2(a) are to apply, provided that any such notice shall at least require subclauses (iv) and (v) to apply; and
 - (iii) under which sections of this Agreement it wishes to receive Notification from the existing Parties.
- (e) When municipalities become a signatory to this Agreement:
 - (i) the Notification Area shall be amended to include the geographical area described in sub clause 6(d)(i);
 - (ii) its obligations in relation to the other Parties shall be restricted to the matters identified pursuant to sub clause 6(d)(ii); and
 - (iii) the obligations of the Parties shall be restricted to the matters identified pursuant to sub clause 6(d)(iii).
- (f) Any successor to a Party to this Agreement will continue to be a Party to this Agreement unless it terminates its participation in accordance with Section 5(c).

Review Of This Agreement

- 7. (a) The Parties will meet on the first Thursday in June of each year during the term of this Agreement to share their views and concerns regarding the implementation of this Agreement. During those meetings the Parties will discuss and review the effectiveness of this Agreement in improving dialogue and understanding among them in relation to the subject matter of this Agreement.
- (b) Additional meetings of the Parties to discuss concerns regarding the implementation of this Agreement will be convened at the request of any two Parties.

- (c) The meetings referred to in this Section will be chaired by IAO and will be hosted by the Parties in their respective locations on a rotating basis.
- (d) The Parties may invite such additional participants to the review meetings as they consider necessary or advisable from time to time to aid in their consideration of the matters to be discussed.
- (e) The meeting of the Parties under this Section which occurs most closely before the expiration of this Agreement shall include as an agenda item the consideration of the renewal of this Agreement. The foregoing shall not be construed to require the Parties to renew this Agreement should they choose not to do so.
- (f) Each meeting of the Parties under this Section shall include the following agenda items for discussion:
 - (i) Disclosure of a Notification received by any Party that has been of particular benefit or usefulness to that Party; and,
 - (ii) The selection of the host for the next meeting.

Amendment Of This Agreement

8. Except as provided in Sections 4(b), 5(c) and 6 (a), (b), (c), this Agreement, including Schedule A and Schedule B, may be amended only through written agreement of all the Parties.

No Legal Effect

9. (a) This Agreement is not legally binding on any of the Parties, nor will it affect the legal rights or obligations of the Parties or any other persons, nor will it affect the validity of any act of any of the Parties, nor will it affect the legal position of any of the Parties, or be admissible in evidence in any current or future legal proceeding, nor will it create any legal obligations, duties or rights.
- (b) Without limiting the generality of Section 9(a):
- (i) nothing in this Agreement will be construed to affect, derogate from or abrogate the aboriginal, treaty, constitutional or other rights of Six Nations or MCFN or their members; and,
 - (ii) nothing in this Agreement will be construed to affect, derogate from or abrogate the treaty, constitutional or other rights or responsibilities of any Party or any other person.
- (c) Nothing in this Agreement will be construed to affect in any way the application of any laws, statutory or otherwise.

- (d) Despite Section 9(a), a Notification under this Agreement is not excluded from consideration by a court or other adjudicative body of any notice obligations that may be owed between the Parties.

Signing of this Agreement by the Parties

10. This Agreement may be signed and delivered in counterparts, and each of which, when so signed and delivered, shall be deemed to be an original, and such counterparts together shall constitute one and the same Agreement.

In witness whereof this Agreement has been signed by:

On behalf of the Six Nations of the Grand River

On behalf of the Mississaugas of the Credit
First Nation

Chief

Chief

On behalf of the Corporation of Haldimand

On behalf of the Corporation of the County of Brant

Mayor

Mayor

On behalf of The Corporation of The City of
Brantford

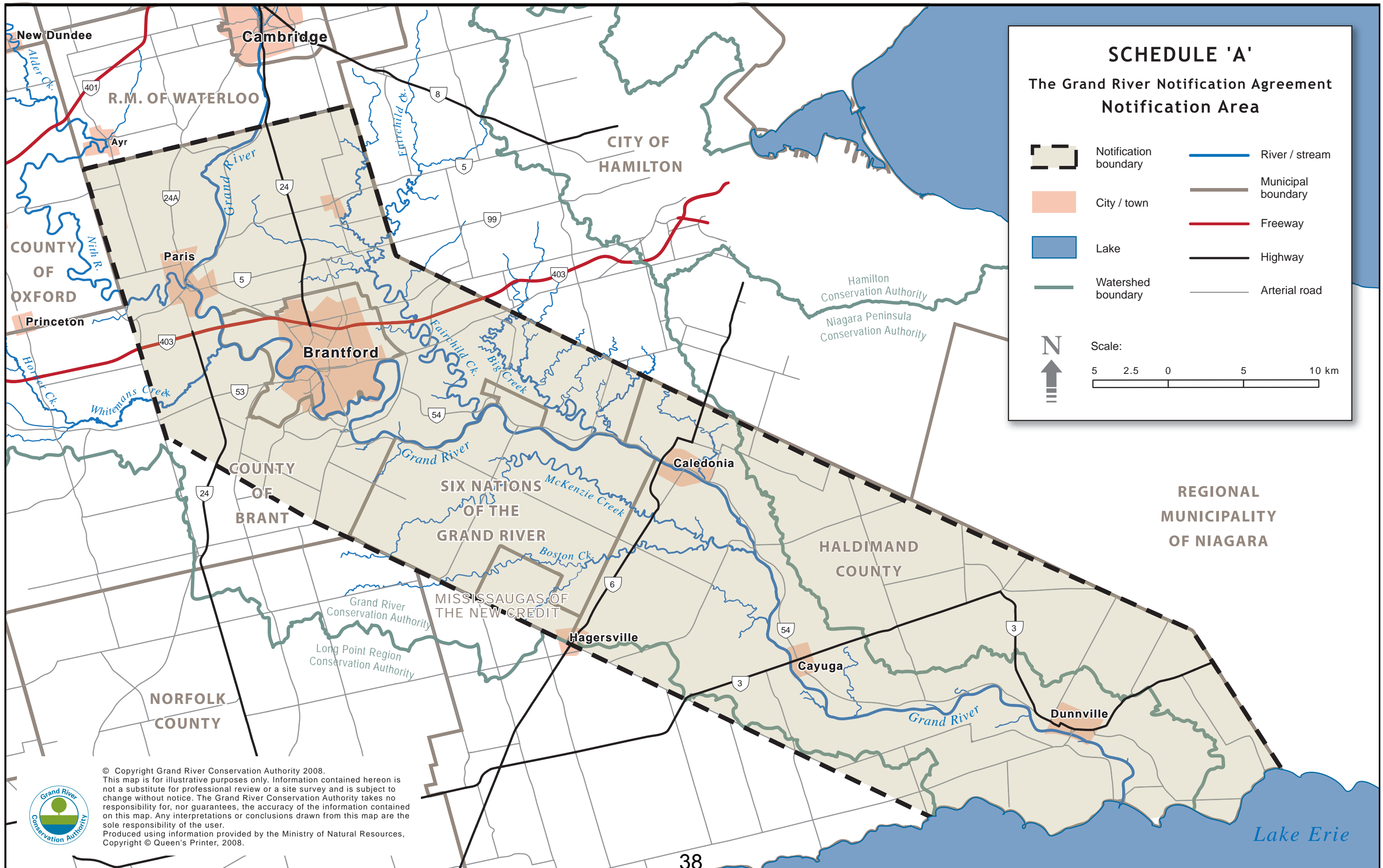
On behalf of the Grand River Conservation
Authority

Mayor

Chair










On behalf of His Majesty the King in Right of Ontario

Minister, Indigenous Affairs



SCHEDULE 'A'

The Grand River Notification Agreement Notification Area

	Notification boundary		River / stream
	City / town		Municipal boundary
	Lake		Freeway
	Watershed boundary		Highway
			Arterial road

N

Scale: 5 2.5 0 5 10 km

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SCHEDULE B

ONTARIO ACTIVITIES AND DECISIONS RESPECTING LAND WITHIN THE GRNA NOTIFICATION AREA FOR WHICH NOTIFICATION WILL BE PROVIDED

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
A. Water & Natural Heritage	<p>1. Spills of contaminants into the Grand River and its tributaries in circumstances where the contaminant or the quantity spilled has the potential to cause environmental impairment - <i>Environmental Protection Act</i></p> <p>*In the event of an emergency where immediate telephone notification is required, the Ministry of the Environment, Conservation and Parks will follow up with a written Notification to the affected Parties.</p>	<p>District Manager, Guelph Ministry of the Environment, Conservation and Parks 1 Stone Rd. W., 4th Floor Guelph, ON N1G 4Y2 environment.guelph@ontario.ca</p> <p>Or</p> <p>District Manager, Hamilton Ministry of the Environment, Conservation and Parks 119 King St. W., 9th Floor Hamilton, ON L8P 4Y7 environment.hamilton@ontario.ca</p> <p>Or</p> <p>Spills Action Centre 1-800- 268-6060 (Initial downstream user Notifications only)</p>
	<p>2. Applications for Permits to Take Water for agricultural irrigation - <i>Ontario Water Resources Act</i></p>	<p>Director, Section 34.1, <i>Ontario Water Resources Act</i> Ministry of the Environment, Conservation and Parks 135 St. Clair Ave. W., Toronto, ON M4V 1P5</p>
	<p>3. Activities relating to construction, repair or use of dams - <i>Lakes and Rivers Improvement Act</i></p>	<p>Resource Liaison Specialist</p> <p>Aylmer - Guelph District Ministry of Natural Resources and Forestry 1 Stone Rd. W. Guelph, ON N1G 4Y2</p>
	<p>4. The development, review and revision of regulated fisheries management plans and activities -</p>	<p>District Manager Aylmer - Guelph District Ministry of Natural Resources</p>

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
	<i>Fish and Wildlife Conservation Act</i>	and Forestry 1 Stone Rd. W. Guelph, ON N1G 4Y2
B. Environmental Assessment Decisions	5. Anticipated decisions regarding an undertaking subject to an Environmental Assessment under Part II of the <i>Environmental Assessment Act</i> (“Individual Environmental Assessment”) - <i>Environmental Assessment Act</i>	Director Environmental Assessment Branch Ministry of the Environment, Conservation and Parks 135 St. Clair Ave. W., Toronto, ON M4V 1P5
	6. Anticipated decisions regarding orders to comply with Part II of the <i>Environmental Assessment Act</i> before proceeding with an undertaking to which a class Environmental Assessment would apply (“Section 16 Orders”) - <i>Environmental Assessment Act</i>	Director Environmental Assessment Branch Ministry of Environment, Conservation and Parks 135 St. Clair Ave. W., Toronto, ON M4V 1P5
	7. Anticipated decisions on Request for Elevation of Electricity Project under O. Reg. 116/01 to an individual Environmental Assessment (“Elevation Requests”) - <i>Environmental Assessment Act</i>	Director Environmental Assessment Branch Ministry of the Environment, Conservation and Parks 135 St. Clair Ave. W., Toronto, ON M4V 1P5
	8. Anticipated decision on Requests for Elevation of a Waste Management Project under O. Reg. 101/07 to an Individual Environmental Assessment (“Elevation Request”) - <i>Environmental Assessment Act</i> .	Director Environmental Assessment Branch Ministry of the Environment, Conservation and Parks 135 St. Clair Ave. W., Toronto, ON M4V 1P5
	9. Anticipated decision on objections to a transit project under O. Reg. 231/08 (Transit Projects and Metrolinx Undertakings) - <i>Environmental Assessment Act</i> .	Director Environmental Assessment Branch Ministry of the Environment, Conservation and Parks 135 St. Clair Ave. W., Toronto, ON M4V 1P5

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
C. Transportation	10. Provincial transportation corridor studies to identify area transportation system needs - <i>Public Transportation and Highway Improvement Act</i>	Head, Environmental Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3
	11. Planning, design, land acquisition and construction of new provincial highways, freeways and transit ways - <i>Public Transportation and Highway Improvement Act</i>	Head, Environmental Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3
	12. Planning, design, land acquisition, and construction of major improvements to existing provincial transportation facilities (which are classified as Group B projects under the “Class Environmental Assessment for Provincial Transportation Facilities”) - <i>Public Transportation and Highway Improvement Act</i>	Head, Environmental Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3
	13. Planning, design, land acquisition and construction of, repair or replacement of Ministry of Transportation bridges over the main river channel of the Grand River and its tributaries - <i>Public Transportation and Highway Improvement Act</i>	Head, Environmental Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3
	14. Planning, design, land acquisition and construction of improvements to intersections of provincial highways with roads directly connected to the Six Nations Reserve or New Credit Reserve - <i>Public Transportation and Highway Improvement Act</i>	Head, Environmental Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
D. Management of Provincial Lands, Buildings and Parks	15. Proposed disposition or grant of authorization to use unpatented Crown land including granting of water power privileges - <i>Public Lands Act</i>	Resource Liaison Specialist Aylmer - Guelph District Ministry of Natural Resources and Forestry 1 Stone Rd. W. Guelph, ON N1G 4Y2
	16. Proposed disposition or grant of authorization to use patented Crown lands administered by the Ministry of Natural Resources and Forestry - <i>Public Lands Act</i>	Resource Liaison Specialist Aylmer - Guelph District Ministry of Natural Resources and Forestry 1 Stone Rd. W. Guelph, ON N1G 4Y2
	17. a) Proposed disposition of Government property as defined in the <i>Ministry of Infrastructure Act, 2011</i> , through sale, lease or granting of an easement for lands in the MOI General Real Estate Portfolio that are managed by Infrastructure Ontario on behalf of the Minister of Infrastructure, to a party that is not a ministry or agent of the provincial government.	Vice President, Environmental Management Infrastructure Ontario 1 Dundas Street West Suite 2000, Toronto, ON, M5G 2L5 Temporary Contact: Liane Mahon
	17.b) Proposed disposition of properties that are forfeited to the Crown as defined under the <i>Forfeited Corporate Property Act, 2015</i> , until the government registers notice on title indicating intent to use for Crown purposes.	Manager, Portfolio Performance Forfeited Corporate Property Realty Division Ministry of Infrastructure 777 Bay Street, 2nd Floor, Suite 230 Toronto, ON, M5G 2E5
	18. Proposed disposition by the Ministry of Transportation of land parcels that are five hectares or greater in area, or which have a common boundary with Six Nations Reserve or New Credit Reserve - <i>Public Transportation and Highway Improvement Act</i>	Head, Property Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
	19. Proposed change in use, application to sever or create plan of subdivision or condominium for Government property that is managed by Infrastructure Ontario on behalf of the Minister of Infrastructure.	Vice President, Environmental Management, Infrastructure Ontario 1 Dundas Street West Suite 2000, Toronto, ON, M5G 2L5 Temporary Contact: Liane Mahon
	20. Proposed construction or demolition of buildings/realty on Government property that is managed by Infrastructure Ontario on behalf of the Minister of Infrastructure	Vice President, Environmental Management, Infrastructure Ontario 1 Dundas Street West Suite 2000, Toronto, ON, M5G 2L5 Temporary Contact: Liane Mahon
	21. Proposed changes in the classification of a provincial park or the designation of zones within a provincial park - <i>Provincial Parks and Conservation Reserves Act</i>	Park Superintendent c/o Bronte Creek Provincial Park Ministry of the Environment, Conservation and Parks 1219 Burloak Drive Oakville, ON L6M 4J7
	22. Proposed establishment of an advisory committee - <i>Provincial Parks and Conservation Reserves Act</i>	Park Superintendent Ministry of the Environment, Conservation, and Parks c/o Bronte Creek Provincial Park 1219 Burloak Drive Oakville, ON L6M 4J7
	23. Proposals relating to changes in construction or operation of a provincial park or conservation reserve - <i>Provincial Parks and Conservation Reserves Act</i>	Park Superintendent Ministry of the Environment, Conservation and Parks c/o Bronte Creek Provincial Park 1219 Burloak Drive Oakville, ON L6M 4J7
	24. Proposals relating to the creation of new provincial parks or proposals relating to the increase or decrease in the area/boundaries of a provincial park - <i>Provincial Parks and Conservation Reserves Act</i>	Park Superintendent Ministry of the Environment, Conservation and Parks c/o Bronte Creek Provincial Park 1219 Burloak Drive Oakville, ON L6M 4J7

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
	25. Proposed development, review or amendment of the management direction of a provincial park - <i>Provincial Parks and Conservation Reserves Act</i>	Park Superintendent Ministry of the Environment, Conservation and Parks c/o Bronte Creek Provincial Park 1219 Burloak Drive Oakville, ON L6M 4J7
	26. Application to the Ministry of Transportation for a temporary non-commercial wayside permit on private land or an aggregate permit on Crown land for provincial road projects, pursuant to the authority delegated to the Ministry of Transportation - <i>Aggregate Resources Act</i>	Head, Geotechnical Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3
	27. Application to the Ministry of Transportation for a major site plan amendment for a temporary non-commercial wayside permit on private land or an aggregate permit on Crown land for provincial road projects, pursuant to the authority delegated to the Ministry of Transportation - <i>Aggregate Resources Act</i>	Head, Geotechnical Section Ministry of Transportation 659 Exeter Road London, ON N6E 1L3
E. Land Use Planning and Development	28. Proposed review of or amendment to the Growth Plan for the Greater Golden Horseshoe, provided such review or amendment affects land within the Notification Area - <i>Places to Grow Act, 2006.</i>	Provincial Land Use Plans Branch Ministry of Municipal Affairs and Housing 777 Bay Street, 13th Floor Toronto, ON M5G 2E5
	29. Proposed review of or amendment to the Greenbelt Plan provided such review or amendment affects land within the Notification Area - <i>Greenbelt Act</i>	Provincial Land Use Plans Branch Ministry of Municipal Affairs and Housing 777 Bay Street, 13th Floor Toronto, ON M5G 2E5
	30. Proposed decision by the Minister of Municipal Affairs and Housing to approve and / or modify a	Municipal Services Office – Western Ministry of Municipal Affairs and

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
	municipally adopted official plan or a five-year update to a municipal official plan - <i>Planning Act</i>	Housing 2 nd Floor, 659 Exeter Rd London, ON N6E 1L3
	31. Application for aggregate licence submitted to the Ministry of Natural Resources and Forestry - <i>Aggregate Resources Act</i>	District Manager Aylmer - Guelph District Ministry of Natural Resources and Forestry 1 Stone Rd. W. Guelph, ON N1G 4Y2
	32. Application for a major site plan amendment for an aggregate site submitted to the Ministry of Natural Resources and Forestry - <i>Aggregate Resources Act</i>	District Manager Aylmer - Guelph District Ministry of Natural Resources and Forestry 1 Stone Rd. W. Guelph, ON N1G 4Y2
	33. Archaeological assessment report submitted to the Ministry of Citizenship and Multiculturalism - <i>Ontario Heritage Act</i>	Ministry of Citizenship and Multiculturalism 400 University Avenue Toronto, ON M7A 2R9 archaeology@ontario.ca
	34. Registration of an Indigenous archaeological site with the Ministry of Citizenship and Multiculturalism - <i>Ontario Heritage Act</i>	Ministry of Citizenship and Multiculturalism 400 University Avenue Toronto, ON M7A 2R9 archaeology@ontario.ca
	35. Notification (Project Information Form) of new archaeological fieldwork submitted to the Ministry of Citizenship and Multiculturalism - <i>Ontario Heritage Act</i>	Ministry of Citizenship and Multiculturalism 400 University Avenue Toronto, ON M7A 2R9 archaeology@ontario.ca
	36. Notification of deposit of archaeological collection with a public institution submitted to the	Ministry of Citizenship and Multiculturalism

CATEGORY	ACTIVITY OR DECISION	NOTIFYING MINISTRY
	Ministry of Citizenship and Multiculturalism - <i>Ontario Heritage Act</i>	400 University Avenue Toronto, ON M7A 2R9 archaeology@ontario.ca



Grand River Conservation Authority

Minutes – General Membership Composition Review Committee

Date: February 10, 2023
Time: 10:00 a.m.
Location: GRCA Zoom Virtual Meeting
Members Present: Ken Yee Chew, Doug Craig, Susan Foxtton, Chris White, Alex Wilson
Staff: Samantha Lawson, Karen Armstrong, Eowyn Spencer

1. Call to Order – 10:02

The Chair called the meeting to order at 10:02 a.m.

2. Certification of Quorum

Quorum was certified with all Members present.

3. Chair's Remarks

The Chair welcomed everyone to the meeting and requested a summary of items to be considered.

K.Armstrong provided a brief overview of the agenda items, including past Committee discussions, the current Board membership composition and the Provincial Order-in-Council (OIC) on which it is based, the weighted voting structure and current modified assessment value for levy allocations, and the hypothetical Board composition if determined by the population-based method as listed in the Conservation Authorities Act.

4. Review of Agenda

Moved by: Pam Wolf

Seconded by: Alex Wilson

THAT the agenda for the General Membership Composition Review Committee be approved as circulated.

5. Declarations of Pecuniary Interest

6. Minutes of the Previous Meetings

Moved by: Alex Wilson

Seconded by: Susan Foxtton

THAT the minutes of the previous meeting held on September 16, 2022 be approved as circulated.

7. Reports:

7.1. General Membership Composition Background Information:

Discussion continued with questions and answers from Committee members and staff, with the following key items being noted and confirmed:

- In September 2022, the City of Hamilton Council passed a motion to appoint members to Conservation Authority Boards using the population-based method
- The composition of the GRCA Board is determined by a Provincial OIC. There is a population-based method outlined in the *Conservation Authorities Act*, and an additional method of determining composition, also in legislation, is by an agreement of councils of participating municipalities.
- The OIC was originally put in place in an effort to reduce the number of members on the Board at the time from 44 to 26 and to improve efficiencies in governance. The OIC provides that the City of Hamilton be represented by one appointed member.
- The GRCA, Hamilton Conservation Authority, Halton Region Conservation Authority, Niagara Peninsula Conservation Authority, and the City of Hamilton created an agreement that was in place for many years until the end of 2017 that had a modified levy formula for the City of Hamilton. A court decision in December 2017 found the agreement to be invalid, thus the legislated method was applied and the City of Hamilton experienced a significant increase in their levy apportionment at the GRCA (and others). That led to the question of appropriate representation on the GRCA Board.
- Previous to the 2022 appointments, Hamilton had appointed a citizen representative to the CA Boards. In 2021, the Province updated the CA Act which now contains a provision that 70% of appointed representatives must be elected officials. Municipalities are permitted to submit an exception request to the Province with respect to this requirement, should they so choose.

The Committee considered options available to the GRCA which would allow Hamilton to increase its membership. Potential options include considering implementing the population-based method, requesting an increase to Hamilton's representation from each participating municipality and seeking agreement from councils, or requesting consideration of the OIC from the province, which would also require agreement of councils of participating municipalities.

- The Committee and staff discussed challenges and opportunities with the options, including consideration that the population-based method would significantly increase Board membership, which would subsequently impact the efficiency of the overall governance model created by using the OIC, which was an objective of the membership reduction. The OIC at the time it was created took into account population, assessment value, and geography of the participating municipalities.
- S.Lawson added that the fiduciary duty of GRCA Board Members is to make decisions based on the best interest of the Conservation Authority. Voting on the budget and levy utilizes a weighted vote, where the amount of levy apportioned to a municipality determines the weighting of their vote.

There was discussion about the scope of this committee and if there are other governance issues that would benefit from a review and potential refresh. In light of other significant legislative and regulatory changes that the organization is working through, it was determined that the committee will focus on the request from the City of Hamilton about representation at this time.

A.Wilson noted that an agreeable solution can be determined, and there was general agreement that the Committee understands Hamilton's request to increase their representation.

8. Next Steps

- Following discussion, the Committee agreed that staff be directed to review the available options and provide an update with a potential outcome of each option at the next meeting. The Committee can then determine the preferred approach to be taken and make a recommendation to the full Board.
- A timeline for next steps was not specifically determined, and a meeting will be called when staff have prepared an update.

9. Next Meeting – At the Call of the Chair

10. Adjourn

The meeting was adjourned at 10:58 a.m.

Moved by: Pam Wolf

Seconded by: Alex Wilson

THAT the meeting of the General Membership Composition Review Committee be adjourned.

Grand River Conservation Authority

Report number: GM-02-23-18

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Current Watershed Conditions as of February 14, 2023

Recommendation:

THAT Report Number GM-02-23-18 – Current Watershed Conditions as of February 14, 2023 be received as information.

Summary:

January was a very warm and wet month. The month started with warm temperatures and rain and ended with cooler temperatures and snow. Cooler temperatures continued into early February and the snow began to form a snowpack that was near the long-term average in the north and below average in the south.

A large rain and melt event on February 9th, 2023, removed much of the snowpack and resulted in a rise in river levels from runoff. A watershed conditions statement was issued to promote safety around waterways and encourage residents to stay off of the ice.

With the early loss of the snowpack, the Shand and Conestogo reservoirs are being held closer to a late February level than a mid-February level at this time. The Guelph reservoir has almost recovered from dry conditions in 2022 and is close to its normal winter level. The amount of flood storage available over the next few months will be balanced with the amount of water in the snowpack and runoff expected from precipitation.

Lake Erie continues to be above the long-term average, but below levels in 2022. Lake Erie is mostly free of ice. The long term forecast over the next three months is for near normal precipitation and temperatures.

Report:

Precipitation

January precipitation was slightly above normal, with rain at the start and snow at the end of the month. At the Shand Dam climate station, slightly more snow than rain was recorded for the month. The February 1st snow survey showed that many of the northern parts of the watershed had a near average snowpack, while the southern parts of the watershed had a very light snowpack.

Precipitation over the first two weeks of February has been well above normal for the first half of the month, as shown in Table 1. February is normally a drier month, but there was a large rain event on February 9th which delivered over 35 millimeters of mixed precipitation to the upper parts of the watershed. Almost no snow has been recorded to date in February across the watershed and much of the January snowpack was lost to the melt event on February 9th. The next snow survey is scheduled for February 15th.

Trends in precipitation, Table 2, show that over the short term the watershed is showing signs of recovery from dry conditions in 2022, but over the long term the watershed is still in a precipitation deficit. In particular, over the past 6 and 12 months the watershed has averaged only 83 percent of normal precipitation. A prolonged period of at or above normal precipitation is

needed for the watershed to recover from the extended dry period in 2022. A visual representation of these trends for the Shand climate station is also given in Figure 1.

Table 1: Current monthly precipitation for climate stations across the watershed up to February 14, 2023 including the long term average precipitation for half of February.

Climate Station	Current Month Precipitation (millimeters)	Long Term Average Precipitation (millimeters)	Percentage of Long Term Average (%)
Shand	40.5	28.4	143%
Conestogo	51.4	32.9	156%
Guelph	38.2	27.4	139%
Luther	53.9	33.2	162%
Woolwich	40.7	28.8	141%
Laurel	41.5	29.8	139%
Shades	32.8	27.5	119%
Brantford	29.5	21.7	136%

Table 2: Precipitation trends as a percentage (%) of the long-term average over the last 18 months

Climate Station	Last Month	Last 3 Months	Last 6 Months	Last 12 Months	Last 18 Months
Shand	113%	96%	85%	89%	94%
Conestogo	91%	90%	89%	92%	96%
Guelph	126%	96%	85%	87%	95%
Luther	118%	114%	92%	94%	99%
Woolwich	93%	88%	80%	74%	87%
Laurel	100%	85%	72%	74%	93%
Shades	102%	90%	79%	78%	95%
Brantford	129%	86%	75%	82%	96%

Air Temperatures

January was a very warm month. The average temperature during the month was approximately 4.5 degrees above the long-term average. At the Shand Dam climate station there were 20 days where temperatures reached above freezing. In southern parts of the watershed there were very few days where temperatures stayed below freezing.

The first week of February was cold in comparison to January. Temperatures were close to seasonal with overnight lows in the minus teens. Cold conditions were short lived and warm weather returned by the second week. The average temperatures at the Shand Dam climate station over the first two weeks of February was negative 2.3 degrees. This is approximately 2.3 degrees above the long-term average for the first half of February. Forecast temperatures over the next few days are for even warmer temperatures.

A visual representation of these trends for the Shand climate station is given in Figure 2.

Lake Erie Water Levels

During January, the average lake level was approximately 0.29 meters above the long-term average. Levels increased during the first half of February and are approximately 0.38 meters above the long-term average. The forecast for Lake Erie is for lake levels to continue to increase over the spring months following regular seasonal patterns. Lake Erie is not ice covered. Figure 3 shows the range of water levels that is expected over the next six months as well as the observed water levels over the last three years.

Reservoir Conditions

Runoff from the recent melt event is being routed through the reservoirs. With the early loss of the snowpack, the Shand and Conestogo reservoirs are being held closer to a late February level than a mid-February level at this time. The Guelph reservoir has almost recovered from dry conditions in 2022 and is close to its normal winter level.

Reservoirs will be used to manage flows during melt or rain events over the next couple of months. The amount of flood storage available will be balanced with the amount of water in the snowpack and runoff expected from precipitation. Year to date reservoir levels and operating rule curves are shown in Figures 4 and 5 for the four largest reservoirs.

Long Range Forecast

Environment and Climate Change Canada is forecasting near normal temperatures and precipitation over the next 3 months.

Flood Preparedness and Flood Centre Activities

One flood message was issued during the melt event on February 9th. The message focused on water safety given rising water levels and melting ice.

Staff continue to hold weekly meetings as part of planning initiatives, dam operations and flood emergency preparedness. Training sessions on the flood program and emergency management are underway for new staff and for staff in new roles.

The spring flood coordinators meeting is scheduled for February 22 and is planned to be a hybrid meeting with virtual and in person options. Staff will provide an overview of the flood response program and provide a look towards the spring 2023 forecast.

Financial Implications:

Not applicable

Other Department Considerations:

Not applicable

Prepared by:

Stephanie Shifflett, P. Eng.
Water Resources Engineer

Approved by:

Katelyn Lynch, P. Eng.
Manager of Water Infrastructure

Figures:

Figure 1: Shand Dam Monthly Precipitation 2019 to February 14, 2023

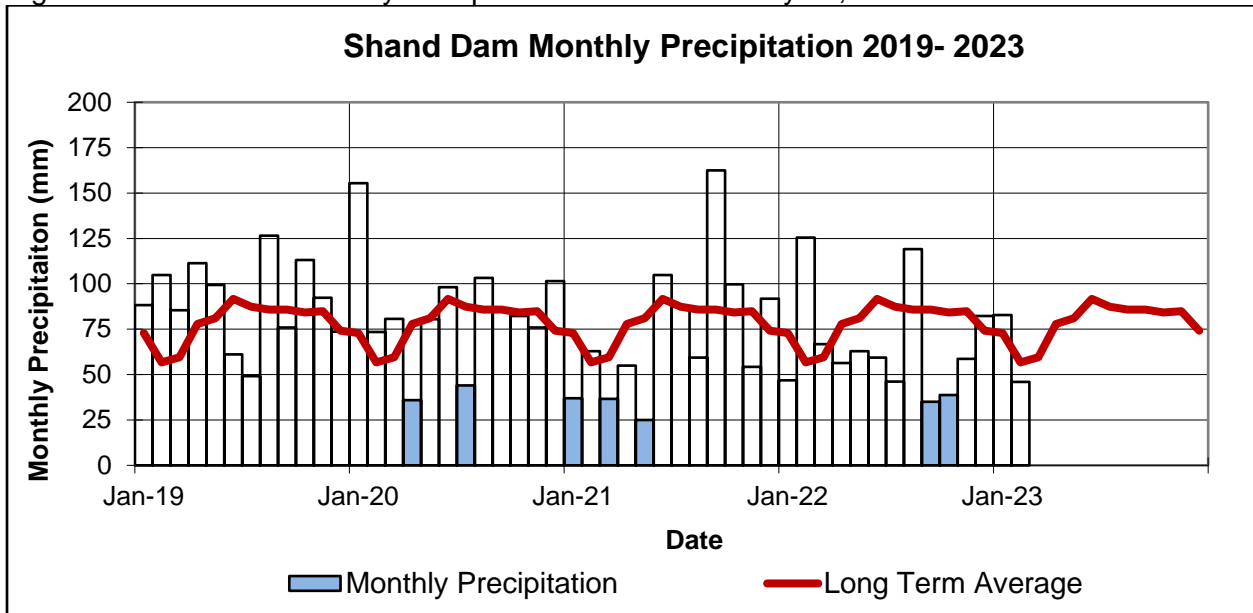


Figure 3: Water levels for Lake Erie at Port Colborne

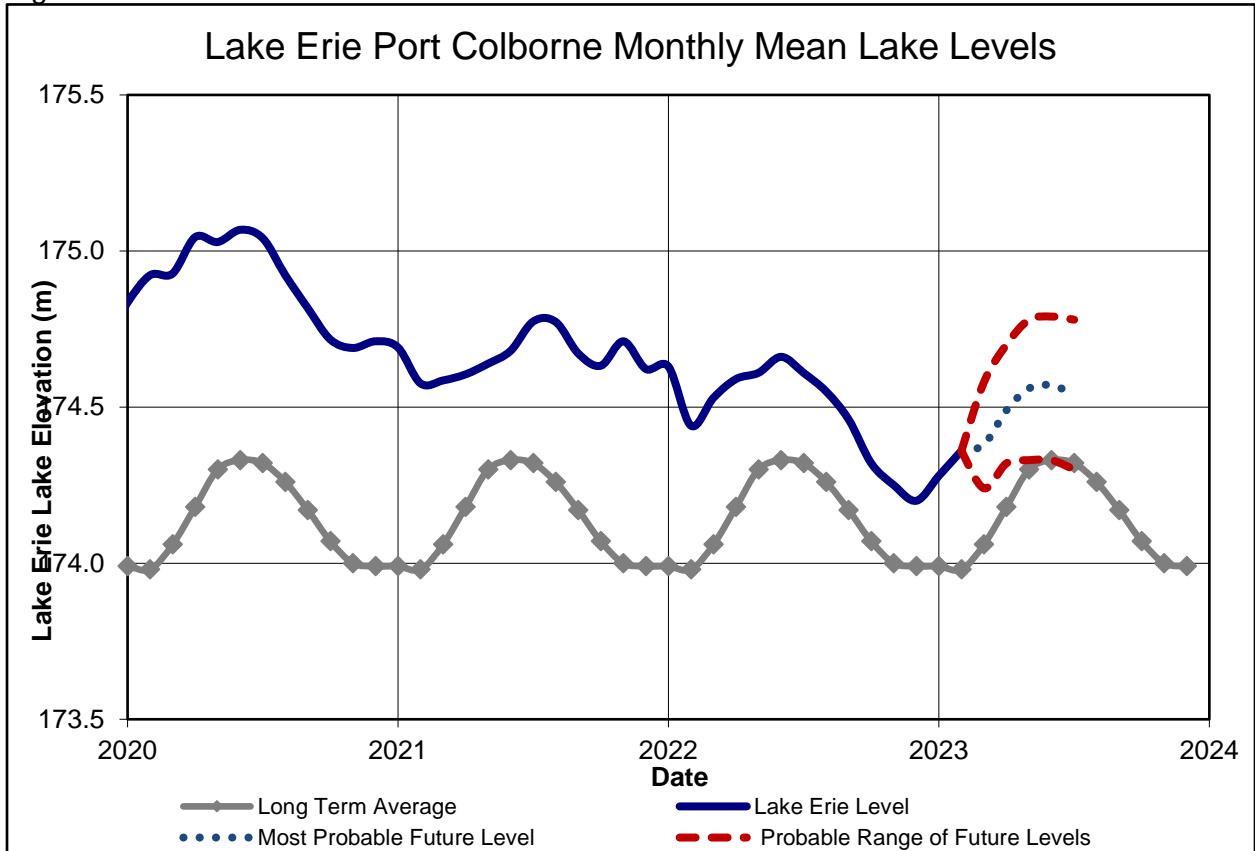
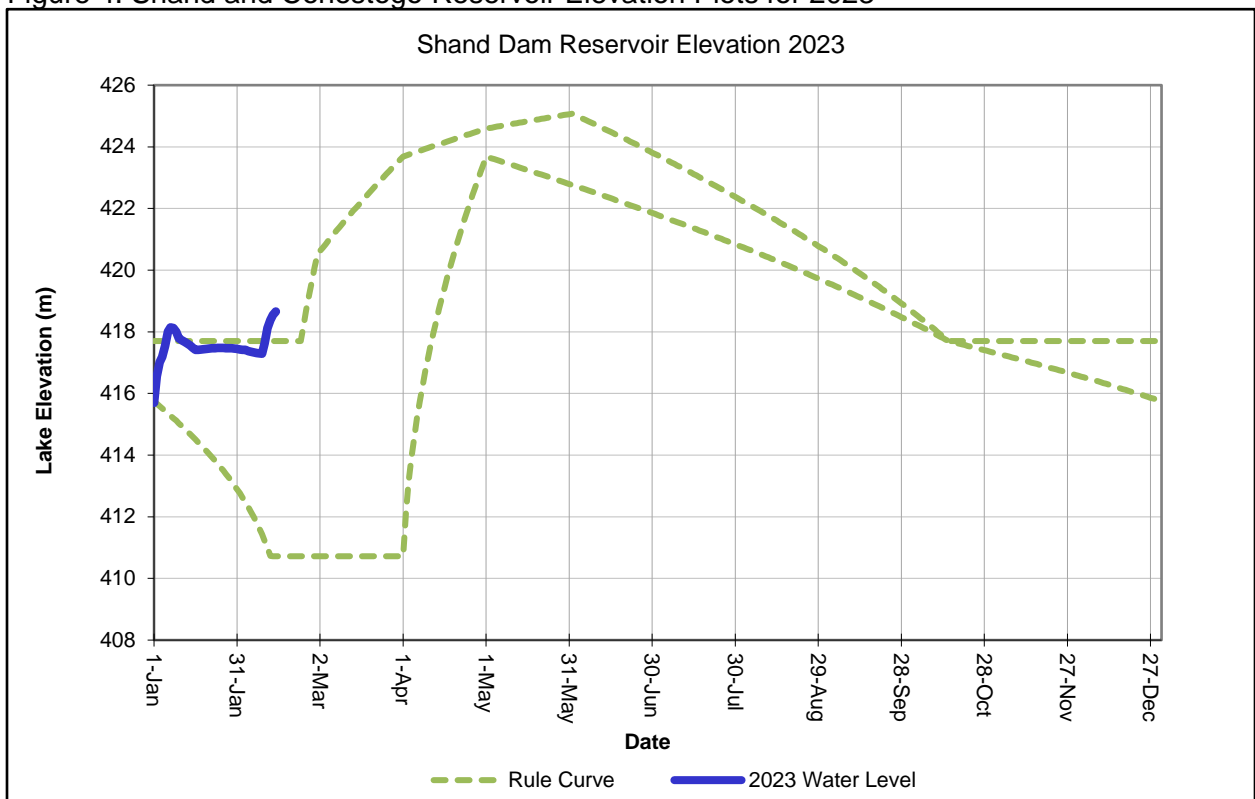


Figure 4: Shand and Conestogo Reservoir Elevation Plots for 2023



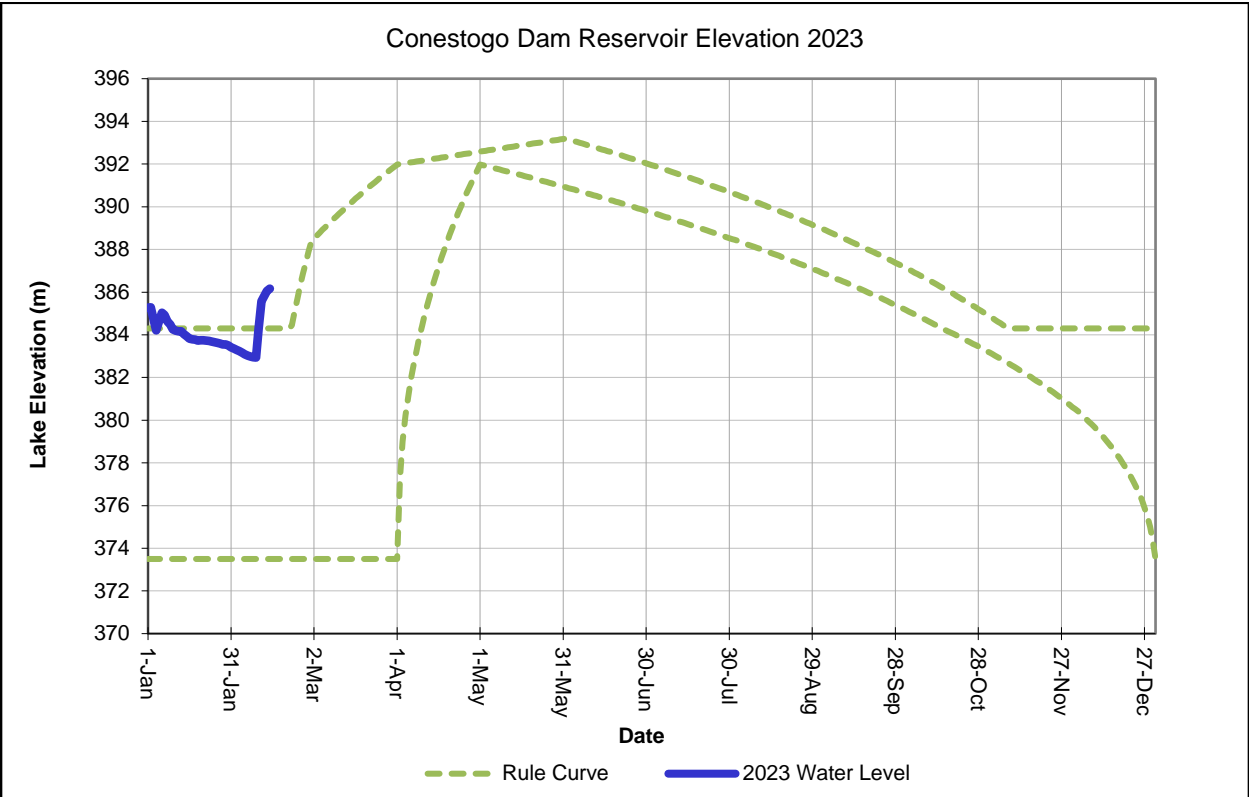
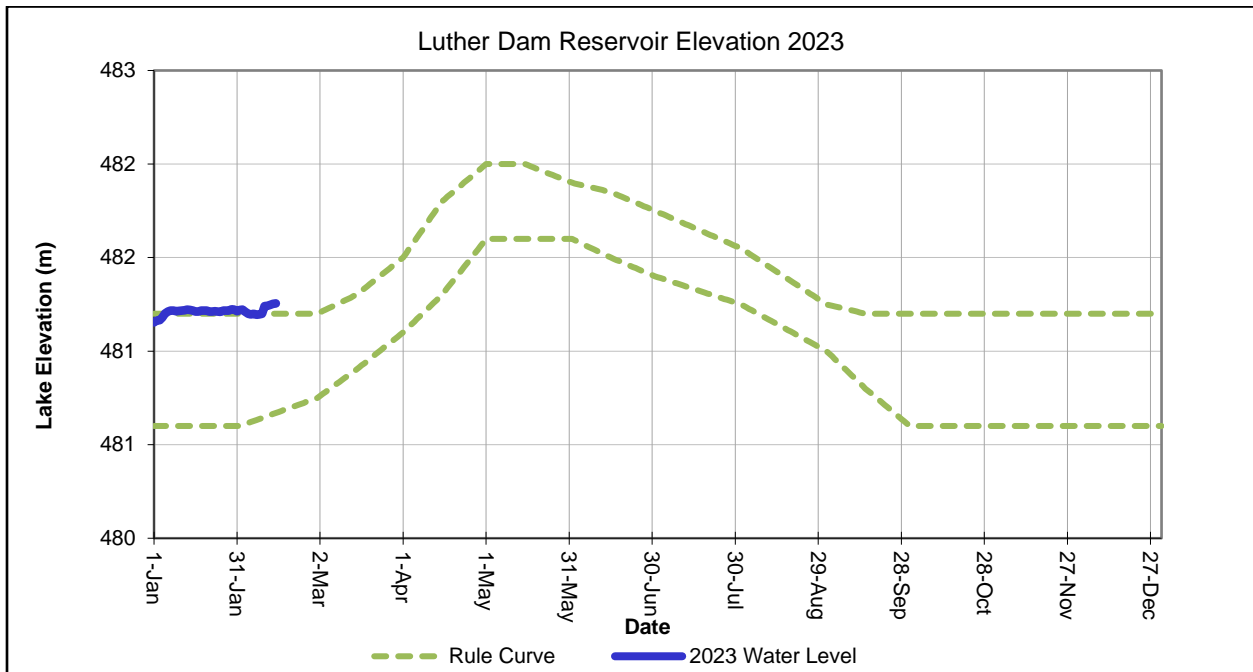
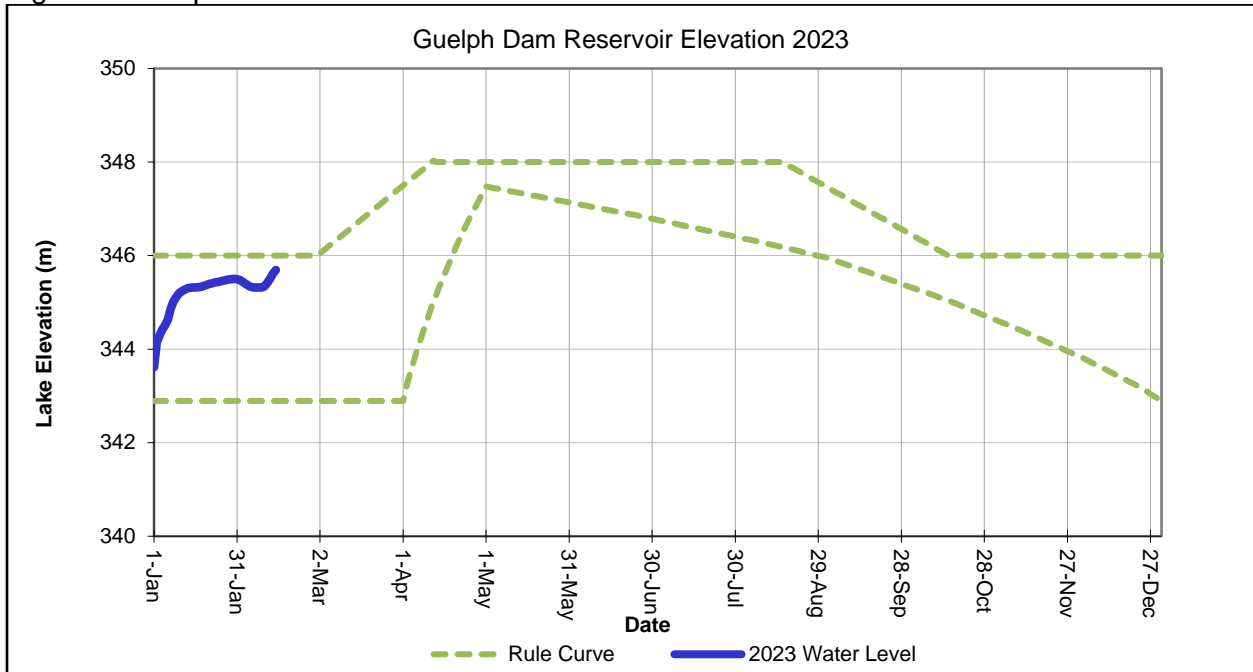


Figure 5: Guelph and Luther Reservoir Elevation Charts for 2023



Grand River Conservation Authority

Report number: GM-02-23-18

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Afforestation Services for Spring 2023

Recommendation:

THAT the Grand River Conservation Authority award the 2023 contract for machine planting for seedlings to Bartram Woodlands Ltd. in the amount of \$14,405.00 (excluding taxes) and a total budget of \$16,565.75 (excluding taxes) be approved;

AND THAT the Grand River Conservation Authority award the 2023 contract for hand planting for seedlings to Brinkman & Associates Ltd. in the amount of \$111,105.00 (excluding taxes) and a total budget of \$127,770.75 (excluding taxes) be approved;

AND THAT the Grand River Conservation Authority award the 2023 contract for hand planting for tall stock to Tamarack Reforestation Inc. in the amount of \$39,975.00 (excluding taxes) and a total budget of \$45,971.25 (excluding taxes) be approved.

Summary:

The Grand River Conservation Authority (GRCA) carries out a variety of tree-planting projects on both private land and GRCA properties each spring. Afforestation contractors are utilized to implement these projects.

The GRCA advertised for prequalification of companies interested in participating in the GRCA's 2023 afforestation program. Four companies submitted their prequalification documents and three of these companies met the criteria for receiving the subsequent Request for Proposals.

Report:

The GRCA has planted trees on private land and GRCA property for over 50 years with over 30 million trees planted throughout the Grand River watershed to date. The GRCA offers watershed residents access to a coordinated approach for afforestation services. Forestry specialists assist landowners with the design of their projects and access to funding programs. The GRCA grows trees and shrubs at its nursery and also purchases nursery stock at bulk pricing from a variety of external nurseries. The services of qualified tree-planting contractors are retained to complete the projects.

To ensure that planting projects are successful, the GRCA seeks contractors with expertise in afforestation and naturalization-style tree planting. The bare-root tree planting season is compressed into a three to four-week period that starts as soon as the frost leaves the ground. To accommodate this compressed season, the GRCA's afforestation projects are contracted out according to the planting method and nursery stock size/type. Not all contractors are able to fulfill the variety of requirements and timelines, so it sometimes results in multiple contractors working simultaneously to ensure the completion of projects during this short time period.

The GRCA provided Request for Proposals (RFPs) to the three companies that prequalified, indicating the estimated number of trees to plant utilizing the planting method that typically provides the best survival rate, is appropriate for the site conditions, is the most efficient, and provides the anticipated lowest planting cost. The RFP does indicate that the GRCA reserves

the right to negotiate a contract for the whole or any part of the work. The proposals were opened at 1:30 p.m. on January 30, 2023. The opening committee consisted of Lisa Keys, Director of Land Management; Brandon Heyer, Manager of Central Services; Kayleigh Keighan, Financial Controller; and Nathan Munn, Supervisor of Forestry Operations.

The following tables show the bids submitted for the three tree planting contracts which are based on an estimated number of trees to plant in the spring of 2023.

Table 1: Proposal results for Contract 1 – machine planting of seedlings

Company	Bid Price per 1000	Total Estimated Number of Trees to Plant	Total Contract Value
Bartram Woodlands	\$2,150.00	31,000	\$66,650.00
Brinkman & Associates	NO BID	31,000	N/A
Tamarack Reforestation	NO BID	31,000	N/A

Table 2: Proposal results for Contract 2 – hand planting of seedlings

Company	Bid Price per 1000	Total Estimated Number of Trees to Plant	Total Contract Value
Bartram Woodlands	NO BID	58,000	N/A
Brinkman & Associates	\$1,350.00	58,000	\$78,300.00
Tamarack Reforestation	NO BID	58,000	N/A

Table 3: Proposal results for Contract 3 – hand planting of tall stock

Company	Bid Price per tree	Total Estimated Number of Trees to Plant	Total Contract Value
Bartram Woodlands	NO BID	6,500	N/A
Brinkman & Associates	\$9.25	6,500	\$60,125.00
Tamarack Reforestation	\$6.15	6,500	\$39,975.00

The cost of afforestation projects on private lands are paid for by the individual property owners requiring the service. If eligible, these costs may be offset by programs such as the Rural Water Quality Program and Forests Ontario’s 50 Million Tree Program. Tree planting on GRCA land is funded through programs such as, Forests Ontario’s 50 MTP and/or the Grand River Conservation Foundation.

The GRCA’s tree planting program aims to recover the costs of these contracts plus recover some of the GRCA’s overhead costs. The amount charged to landowners for planting trees is estimated to allow for the costs of paying contractors to plant these trees, as well as, all of the internal shipping, handling, and storage costs. In some instances, contractor bid prices exceed what was estimated. This year, the bid price for machine planting (contract 1) exceeds what we have typically seen for price increases, and the bid price for hand planting of seedlings (contract 2) is also higher than expected. In order to recover these costs and to reduce tree planting costs for landowners, staff recommend awarding the contracts as follows:

- Reduce the amount of machine planting sites to only the big block planting sites, where the machine planting method is beneficial for efficiency and for post-plant tending

activities. In Contract 1, this reduces the number of seedlings planted using the machine planting method to 6,700 seedlings from the estimated 31,000.

- Increase the amount of hand-planted sites for cost savings and where the choice to machine plant or hand plant is negligible in terms of tree survival. In Contract 2, this increases the number of seedlings planted using the hand-planting method from 58,000 to 82,300.
- Tall stock planting costs are within the range of what is expected. No need to change any details about this contract (contract 3).

Despite the recommended contract adjustments, as a result of the cost increase to seedling planting, cost estimates for tree planting projects will be revised with all affected landowners.

With this approach, we recommend awarding the contracts as follows.

Table 4: Recommendations for awarding each contract

Contract	Company	Contract Value
Contract 1: machine planting of seedlings	Bartram Woodlands	\$14,405.00
Contract 2: hand planting of seedlings	Brinkman & Associates	\$111,105.00
Contract 3: hand planting of tall stock	Tamarack Reforestation	\$39,975.00

The RFP did not include a contingency, however, it is proposed that a budget be approved with an internal 15% contingency added. The contingency is due to the fact that tree planting plans are still being developed and confirmed with various landowners, so the actual number of trees to plant may vary from the total estimated at the time of proposal submissions. The total proposed budget is shown in Table 5.

Table 5: Budget

Total Value of Contract 1	\$14,405.00
Contingency	\$2,160.75
Total Budget Excluding HST	\$16,575.75
Total Value of Contract 2	\$111,105.00
Contingency	\$16,665.75
Total Budget Excluding HST	\$127,770.75
Total Value of Contract 3	\$39,975.00
Contingency	\$5,996.25
Total Budget Excluding HST	\$45,971.25

Financial Implications:

With the proposed recommendations for awarding each contract, cost-recovery of these costs will be achieved. Overall the GRCA tree-planting program of approximately \$900,000 relies on self-generated revenue (2/3) and general municipal levy (1/3).

Other Department Considerations:

Natural Heritage and Conservation Services staff are involved in the planning and coordination of afforestation projects on both private and GRCA lands.

Prepared by:

Nathan Munn
Supervisor of Forestry Operations

Brandon Heyer
Manager of Central Services

Approved by:

Lisa Keys
Director of Land Management

Grand River Conservation Authority

Report number: GM-02-23-14

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: 2023 Replacement Tractors Purchase

Recommendation:

THAT the Grand River Conservation Authority purchase two 2023 John Deere model 4052R, tractors with cab and front loader from Premier Equipment Ltd. (Elmira) for a total amount of \$149,334.34 (excluding HST).

Summary:

Not applicable

Report:

The 2023 Motor Pool budget includes the purchase of two tractors to replace two tractors that have reached the end of their service life. In order to obtain the best value for the GRCA while meeting the specific operational needs of these tractors, the GRCA Human Resource policies allow for a public Request For Quotation (RFQ) procurement approach.

The goal of the RFQ procurement approach is to ensure the best value for the GRCA over the life of equipment, reduce downtime for equipment service, and ensures the GRCA operational needs of the equipment are met. Tractor specifications were developed based on the ideal performance requirements to reflect the operational needs of the area and serviceability of equipment. Due to the variability of features that any given piece of equipment could have, pre-determined weighted evaluation criteria are established to evaluate submissions and these are shared with potential bidders. Bidders are able to submit a quote for tractors that may or may not meet all of the ideal performance requirements and a portion of the subsequent evaluation is to compare different types of equipment. After assigning a score to each portion of the weighted criteria, the bidder with the highest total score is recommended as the preferred option and this may or may not result in selecting the lowest bid price.

As part of the RFQ, bidders were invited to submit a bid for: **TWO (2) 30.7kW PTO (41.2 HP) TRACTORS WITH CAB AND FRONT LOADER**. The 2023 RFQ for Replacement Tractors was publicly advertised on January 18, 2023 on the Biddingo electronic procurement website. Four bid packages were received by the closing date of Wednesday February 1, 2023. As described in the RFQ, bid packages were evaluated based on the following criteria:

- 10% Location of Parts and Service Facility
- 10% Past Experience with the Manufacturer
- 40% Conformance to the Specification
- 40% Price Quotation

Bids were reviewed by Kayleigh Keighan, Financial Controller, Brandon Heyer, Manager of Central Services, Paul Lucier, Supervisor of Maintenance and Operations and Jim Himsl, Fleet Coordinator. Bids and ranking based on evaluation scores have been summarized as follows:

2023 REPLACEMENT TRACTORS – TWO (2) 30.7Kw PTO (41.2 HP) TRACTORS WITH CAB AND FRONT LOADER

Dealer	Make/Model	Bid Amount (HST excluded)	Ranking Based on score
Premier Equipment LTD.	John Deere 4052	\$149,334.34	1
Bobcat of the Tri Cities Ltd.	Bobcat CT5555	\$128,461.12	2
Stewart's Equipment	Kubota L4760 HSTCC	\$141,416.12	3
DeBoer's Equipment	Kubota L5460 HSTCC	\$159,000.00	4

Financial Implications:

The total combined amount of \$149,334.34 excluding HST is included in the 2023 Motor Pool budget and will be funded from the Motor Pool Reserve. The units being replaced will be disposed through public auction and any proceeds from that sale will be allocated to the Motor Pool Reserve.

Other Department Considerations:

Staff in a number of GRCA departments were consulted in the preparation of the specifications to ensure the replacement tractors accommodate the various specific uses.

Prepared by:

Paul Lucier
Supervisor of Maintenance and Operations

Approved by:

Lisa Keys
Director of Land Management

Brandon Heyer
Manager of Central Services

Grand River Conservation Authority

Report number: GM-02-23-15

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: 2023 Replacement Vehicle Purchase

Recommendation:

THAT the Grand River Conservation Authority purchase one 2023 Ford F150 XL Supercrew 4x4 Hybrid ½ ton pickup truck for a total amount of \$73,280.00 (excluding HST) from Parkway Ford Sales Ltd;

AND THAT the Grand River Conservation Authority purchase one 2023 Ford Transit 350 medium roof van at a total cost of \$66,495.00 (excluding HST) from Parkway Ford Sales Ltd.

AND THAT the Grand River Conservation Authority purchase two 2023 Dodge 3500 4x4 pickup trucks for a total amount of \$150,818.00 (excluding HST) from Blue Mountain Chrysler Ltd.

Summary:

Not applicable

Report:

The 2023 Motor Pool budget includes the purchase of four vehicles to replace four existing vehicles. In order to obtain the best value for the GRCA while meeting the specific operational needs of these vehicles, the GRCA Human Resource policies allow for a public Request For Quotation (RFQ) procurement approach.

The goal of the RFQ procurement approach is to ensure the best value for the GRCA over the life of vehicles, reduce downtime for vehicle service, and ensures the GRCA operational needs of the equipment are met. Vehicle specifications were developed based on the ideal performance requirements to reflect the operational needs of the area and serviceability of the vehicle. Due to the variability of features that any given vehicle could have, pre-determined weighted evaluation criteria are established to evaluate submissions and these are shared with potential bidders. Bidders are able to submit a quote for vehicles that may or may not meet all of the ideal performance requirements and a portion of the subsequent evaluation is to compare different types of vehicles. After assigning a score to each portion of the weighted criteria, the bidder with the highest total score is recommended as the preferred option and this may or may not result in selecting the lowest bid price.

As part of the Request for Quotations (RFQ). The 2023 RFQ for Replacement Vehicles was publicly advertised on January 18, 2023 on the Biddingo electronic procurement website. Two bid packages were received by the closing date of February 1, 2023. As described in the RFQ, bid packages were evaluated based on the following criteria:

- 10% Location of Parts and Service Facility
- 10% Past Experience with the Manufacturer
- 40% Conformance to the Specification
- 40% Price Quotation

Bids were reviewed by Kayleigh Keighan, Financial Controller, Brandon Heyer, Manager of Central Services, Paul Lucier, Supervisor of Maintenance and Operations, Jim Himsl, Fleet Coordinator. Bids and ranking based on evaluation scores have been summarized below:

2023, ½ TON HYBRID PICKUP TRUCK, CREW CAB, 4WD, (3987 mm) 157” Wheel Base – ONE (1) Required – GASOLINE ENGINE/ELECTRIC HYBRID

Dealer	Make/Model	Bid Amount (HST excluded)	Ranking Based on score
Parkway Ford Sales LTD	Ford F150XL SuperCrew Hybrid, 4WD Pickup Truck	\$73,280.00	1
Blue Mountain Chrysler LTD	Ram 1500, Crew Cab, 4WD Mild Hybrid Pickup Truck	\$72,063.00	2

2023, 1 TON MEDIUM ROOF CARGO VAN, SINGLE REAR WHEEL, 2WD 3759 mm (148”) WHEEL BASE, – ONE (1) REQUIRED

Dealer	Make/Model	Bid Amount (HST excluded)	Ranking Based on score
Parkway Ford Sales LTD	Transit 350 2WD Medium Roof Van	\$66,495.00	1
Blue Mountain Chrysler LTD	Ram 3500 Promaster 159” High Roof Van	\$60,513.00	2

2023, 1 TON PICKUP TRUCK, EXTENDED CAB, 4WD, 3759 mm (148”) WHEEL BASE, – TWO (2) REQUIRED

Dealer	Make/Model	Bid Amount (HST excluded)	Ranking Based on score
Blue Mountain Chrysler LTD	Ram 3500 4x4 Pickup Truck	\$150,818.00	1
Parkway Ford Sales LTD	F250 Supercab 4x4 Pickup Truck	\$151,298.00	2

Financial Implications:

The total combined amount of \$290,593.00 excluding HST is included in the 2023 Motor Pool budget and will be funded from the Motor Pool Reserve. The units being replaced will be disposed through public auction and any proceeds from that sale will be allocated to the Motor Pool Reserve.

Other Department Considerations:

Staff in a number of GRCA departments were consulted in the preparation of the specifications to ensure the replacement trucks accommodate the various specific uses.

Prepared by:

Paul Lucier
Supervisor of Maintenance and Operations

Approved by:

Lisa Keys
Director of Land Management

Brandon Heyer
Manager of Central Services

Grand River Conservation Authority

Report number: GM-02-23-12

Date: February 7, 2023

To: Members of the Grand River Conservation Authority

Subject: 2023 Road Site Preparation and Surface Treatment

Recommendation:

THAT the Grand River Conservation Authority award the tender for the 2023 road site preparation and surface treatment to Cornell Construction Limited of Brantford, Ontario up to the amount of \$572,700.00 excluding HST;

AND THAT a total project budget of \$630,000.00 excluding HST be approved.

Summary:

Not applicable

Report:

The Grand River Conservation Authority (GRCA) constructs and maintains approximately 146 kilometres of paved roadways and 11.6 hectares of paved parking lots. Conservation Area roads and cottage lot roads are heavily used during the operating season and it is necessary to ensure that these roads are maintained to provide safe driving surfaces for GRCA patrons.

GRCA roads are maintained to provide an appropriate driving surface in keeping with the nature of the areas that the roads serve. Each year deteriorated portions of roadway are built up, leveled, and compacted. This work is completed using either in-house resources or through the use of external contractors. Build up for the Conservation Area roads is included in this tender, along with surface treatment for Conservation Area and Cottage Lot Roads. Once the road base has been prepared, the road is resurfaced using a combination of emulsified asphalt and aggregate to form a paved surface. Application of this surfacing material requires specialized equipment and there are very few companies that specialize in this type of work.

The tender for the 2023 road site preparation and surface treatments was publicly advertised on the Biddingo electronic procurement website. There were twenty registered document takers but only one bid was received which is a typical bid response for this niche type of road construction. The tender submission was opened at 11:30 a.m. on February 7, 2023 with an opening committee consisting of Kayleigh Keighan, Financial Controller- Corporate Services; Pam Walther-Mabee, Manager of Conservation Area Operations; and Paul Lucier, Supervisor of Maintenance and Operations. The tender submission was opened in the presence of the opening committee while sharing the screen through Microsoft Teams. The results of the tender process are shown in Table 1 below:

Table 1: Road Surface Treatment Tender Results

Company	Tender Amount (excluding HST)
Cornell Construction Limited	\$572,700.00

The bid from Cornell Construction Limited meets the requirements outlined in the tender package. This company has successfully completed the annual road surface treatment contract

for the GRCA in previous years including 2015, 2016, 2018, 2019, 2021, and 2022 (road surface treatment was not completed by external contractors in 2017 or 2020).

It is anticipated that approximately 11,200 sq.m. of double surface treatment will be required at the Belwood Lake and Conestogo Lake cottage lot roads (recycled asphalt base is already in place on cottage lot roads).

It is anticipated that approximately 17,400 sq.m. of recycled asphalt base and double surface treatment will be required at the Conservation Area roads along with 5,000 sq.m. of double surface treatment only at Elora Gorge Conservation Area to completed a newly constructed road.

The tender did not include a contingency amount and therefore it is proposed that the total project budget be approved with an internal contingency added. The total proposed project budget is shown in Table 2.

Table 2: Project Budget

Tender Amount	\$572,700.00
Contingency (approx. 10%)	\$57,300.00
Total budget excluding HST	\$630,000.00

Financial Implications:

Funding for road resurfacing is included in both the Conservation Area Capital and Conservation Lands (Cottage Lot) budgets. The amount tendered by Cornell Construction Limited is within the amount budgeted for this purpose.

Other Department Considerations:

Not applicable

Prepared by:

Paul Lucier
Supervisor of Maintenance and Operations

Approved by:

Lisa Keys
Director of Land Management

Brandon Heyer
Manager of Central Services

Grand River Conservation Authority

Report number: GM-02-23-09

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Cash and Investment Status – January 2023

Recommendation:

THAT Report Number GM-02-23-09 Cash and Investment Status – January 2023 be received as information.

Summary:

The cash position including Notes Receivable of the Grand River Conservation Authority as at January 31, 2023 was \$54,658,499 with outstanding cheques written in the amount of \$132,665.

Report:

See attached.

Financial Implications:

Interest rates, etc. are shown on the report.

Other Department Considerations:

Not applicable.

Prepared by:

Carol Anne Johnston
Senior Accountant

Approved by:

Karen Armstrong
Deputy CAO/Secretary Treasurer

Sonja Radoja
Manager of Corporate Services

**Grand River Conservation Authority
Cash and Investments Status Report
January 31, 2023**

BANK ACCOUNTS	Location	Type	Amount	Interest Rate
	CIBC	Current Account	7,558,550	4.90%
	RBC	Current Account	75,969	nil
	Wood Gundy	Current Account	65,913	nil
	CIBC - SPP Holding	Current Account	259,888	4.90%
	TOTAL CASH - CURRENT ACCOUNT		7,960,320	

INVESTMENTS	Date Invested	Location	Type	Amount	Face Value Interest Rate	Yield Rate	Date of Maturity	2023 Total Interest Earned/ Accrued
		CIBC Renaissance	High Interest Savings Account	473,169	3.80%	3.80%	not applicable	17,980
		One Investment Savings	High Interest Savings Account	4,435,122	4.715%	4.715%	not applicable	209,116
	October 23, 2019	Cdn Western Bank	Bond	2,010,000	2.800%	2.78%	September 6, 2024	55,625
	December 23, 2019	Laurentian Bank	Bond	3,821,000	3.450%	2.57%	June 27, 2023	48,406
	January 16, 2020	Cdn Western Bank	Bond	3,000,000	2.597%	2.45%	September 6, 2024	73,383
	September 15, 2021	Cdn Western Bank	Bond	1,500,000	2.597%	1.21%	September 6, 2024	18,537
	September 23, 2021	Province of Ontario	Bond	2,300,000	1.230%	1.23%	December 2, 2026	27,156
	September 23, 2021	ManuLife Financial	Bond	2,000,000	2.237%	1.34%	May 12, 2030	37,326
	December 8, 2021	Province of B.C.	Bond	2,050,356	1.180%	1.18%	December 18, 2023	22,978
	June 29, 2022	TD Bank	Bond	4,008,000	3.005%	3.54%	May 30, 2023	57,788
	September 29, 2022	CIBC	GIC (cashable after 90 days)	2,512,772	3.500%	3.50%	September 29, 2023	65,539
	October 3, 2022	CIBC	GIC (cashable after 90 days)	2,513,479	3.500%	3.50%	October 3, 2023	66,521
	December 14, 2022	Royal Bank	Bond	2,000,000	2.333%	4.87%	December 5, 2023	87,901
	December 14, 2022	National Bank	Bond	4,054,000	2.983%	4.84%	March 4, 2024	190,857
	December 14, 2022	CIBC	Bond	4,100,000	3.300%	4.36%	May 26, 2025	174,281
	December 14, 2022	Bank of Montreal	Bond	4,096,000	2.700%	4.59%	September 11, 2024	182,053
	December 19, 2022	CIBC	GIC (cashable after 90 days)	1,824,281	3.400%	3.40%	December 19, 2023	59,986
		TOTAL INVESTMENTS		46,698,179				\$1,395,433
		TOTAL CASH AND INVESTMENTS		\$54,658,499				
		* Reserve Balance at December 31st, 2022		33,621,402				

Investment By Institution

	% of Total Portfolio
TD Bank	9%
C.I.B.C.	25%
Royal Bank	4%
Bank of Montreal	9%
National Bank	9%
Cdn Western Bank	14%
Laurentian	8%
ManuLife Financial Bank	4%
One Investment Program	10%
Province of B.C.	4%
Province of Ontario	5%
	<u>100%</u>

* Reserve balances are reviewed annually by the Board in November.

Grand River Conservation Authority

Report number: GM-02-23-16

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Financial Summary for the Period Ending January 31, 2023

Recommendation:

THAT the Financial Summary for the period ending January 31, 2023 be approved.

Summary:

The Financial Statements include the 2023 *actual* year-to-date income and expenditures. The budget pending approval at the February 24, 2023 General Meeting is included in the *Budget* column. The *Current Forecast* column indicates an estimate of income and expenditures for the whole year. At this time a net result of NIL at year-end is anticipated.

Report:

The Financial Statements for the period ending January 31, 2023 are attached.

Financial Implications:

The activity summarized will result in a NIL surplus at December 31, 2023.

Other Department Considerations:

The management committee and appropriate supervisory staff receive monthly financial reports and advise the finance department of applicable forecast adjustments.

Prepared by:

Kayleigh Keighan
Financial Controller

Approved by:

Karen Armstrong
Deputy CAO/Secretary Treasurer

**GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING January 31, 2023**

SCHEDULE		Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
REVENUE							
Municipal							
General Municipal Levy (Operating)	various	11,580,000	12,018,000	-	12,018,000	12,018,000	-
General Municipal Levy (Capital)	various	950,000	950,000	-	950,000	950,000	-
Special Municipal Levy	various	99,593	130,000	-	130,000	130,000	-
Other	various	536,972	825,000	789,323	825,000	825,000	-
		13,166,565	13,923,000	789,323	13,923,000	13,923,000	-
Government Grants							
NDMNRF Transfer Payments	various	449,688	449,688	-	449,688	449,688	-
Source Protection Program-Provincial	various	569,995	640,000	24,562	640,000	640,000	-
Other Provincial	various	688,888	982,500	965,626	982,500	982,500	-
Federal	various	431,024	190,000	125,115	190,000	190,000	-
		2,139,595	2,262,188	1,115,303	2,262,188	2,262,188	-
Self Generated							
User Fees and Sales							
<i>Enquiries and Permits</i>	4	591,330	590,000	79,728	590,000	590,000	-
<i>Plan Input and Review</i>	4	598,852	554,000	157,814	554,000	554,000	-
<i>Consulting</i>	4	-	-	3,726	-	-	-
<i>Nursery and Woodlot Management</i>	5	636,389	415,000	1,571	415,000	415,000	-
<i>Conservation Lands Income</i>	10	65,050	71,000	325	71,000	71,000	-
<i>Conservation Areas User Fees</i>	13	11,232,460	10,000,000	6,621	10,000,000	10,000,000	-
<i>Nature Centres and Camps</i>	8	519,747	-	199,828	-	-	-
<i>Merchandising and Sales</i>	8	872	-	-	-	-	-
Property Rentals	11	2,910,172	3,006,000	984,206	3,006,000	3,006,000	-
Hydro Generation	12	589,334	580,000	-	580,000	580,000	-
Land Sales	10	15,196,404	-	-	-	-	-
Grand River Conservation Foundation	various	435,141	527,000	-	527,000	527,000	-
Donations	various	23,473	635,000	36,985	635,000	635,000	-
Landowner Contributions	5	163,602	180,000	-	180,000	180,000	-
Investment Income	14	866,001	1,350,000	1,156	1,350,000	1,350,000	-
Miscellaneous Income	various	27,822	35,000	-	35,000	35,000	-
Total Self-Generated Revenue		33,856,649	17,943,000	1,471,960	17,943,000	17,943,000	-
TOTAL REVENUE		49,162,809	34,128,188	3,376,586	34,128,188	34,128,188	-

**GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING January 31, 2023**

SCHEDULE	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change	
EXPENSES							
OPERATING							
Water Resources Planning & Environment	1	1,979,753	2,373,900	83,370	2,373,900	2,373,900	-
Flood Forecasting and Warning	2	774,798	923,000	45,352	923,000	923,000	-
Water Control Structures	3	1,667,314	1,944,200	72,393	1,944,200	1,944,200	-
Resource Planning	4	2,229,262	2,574,200	100,756	2,574,200	2,574,200	-
Forestry & Conservation Land Property Taxes	5	1,327,936	1,402,500	68,687	1,402,500	1,402,500	-
Conservation Services	6	449,256	605,700	24,821	605,700	605,700	-
Communications & Foundation	7	406,064	597,500	26,564	597,500	597,500	-
Environmental Education	8	817,034	810,100	46,277	810,100	810,100	-
Corporate Services	9	4,048,436	3,890,790	171,968	3,890,790	3,890,790	-
Conservation Lands	10	2,100,710	2,613,600	84,167	2,613,600	2,613,600	-
Property Rentals	11	1,257,435	1,665,200	61,190	1,665,200	1,665,200	-
Hydro Production	12	250,261	95,500	4,214	95,500	95,500	-
Conservation Areas	13	8,144,188	8,500,000	88,534	8,500,000	8,500,000	-
Miscellaneous	14	19,233	-	-	-	-	-
Information Systems	16	1,171,003	1,557,000	67,932	1,557,000	1,557,000	-
Motor Pool	16	1,001,110	939,000	45,605	939,000	939,000	-
Less: Internal Charges (IS & MP)	16	(2,172,113)	(2,496,000)	(113,537)	(2,496,000)	(2,496,000)	-
Total OPERATING Expenses		25,471,680	27,996,190	878,294	27,996,190	27,996,190	-
CAPITAL							
Water Resources Planning & Environment	1	56,922	110,000	-	110,000	110,000	-
Flood Forecasting and Warning	2	188,310	190,000	58	190,000	190,000	-
Water Control Structures	3	1,347,653	1,500,000	23,882	1,500,000	1,500,000	-
Nature Centres	8	-	-	-	-	-	-
Conservation Areas	13	934,152	2,000,000	217,987	2,000,000	2,000,000	-
Corporate Services	9	-	-	-	-	-	-
Information Systems	16	154,773	170,000	-	170,000	170,000	-
Motor Pool	16	615,925	850,000	176,109	850,000	850,000	-
Less: Internal Charges (IS & MP)	16	(390,588)	(241,000)	113,537	(241,000)	(241,000)	-
Total Capital Expenses		2,907,147	4,579,000	531,573	4,579,000	4,579,000	-
SPECIAL							
Water Resources Planning & Environment	1	127,969	210,000	4,189	210,000	210,000	-
Flood Forecasting and Warning	2	341,735	90,000	-	90,000	90,000	-
Forestry	5	52,653	100,000	-	100,000	100,000	-
Conservation Services	6	757,372	1,090,000	110,832	1,090,000	1,090,000	-
Environmental Education	8	26,600	500,000	-	500,000	500,000	-
Conservation Land Purchases/Land Sale Exp	10	17,660	-	3,637	-	-	-
Conservation Lands	10	229,921	-	-	-	-	-
Miscellaneous	14	27,323	35,000	-	35,000	35,000	-
Source Protection Program	15	569,995	640,000	24,562	640,000	640,000	-
Total SPECIAL PROJECTS Expenses		2,151,228	2,665,000	143,220	2,665,000	2,665,000	-
Total Expenses		30,530,055	35,240,190	1,553,087	35,240,190	35,240,190	-
Gross Surplus		18,632,754	(1,112,002)	1,823,499	(1,112,002)	(1,112,002)	-
Prior Year Surplus Carryforward		567,177	562,502	-	562,502	562,502	-
Net Funding FROM/(TO) Reserves		(18,637,430)	549,500	-	549,500	549,500	-
NET SURPLUS		562,502	-	1,823,499	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 1 - Water Resources - Planning and Environment
FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
<u>Expenditures and Funding to Reserves</u>						
Compensation and Benefits	1,455,879	1,706,500	77,077	1,706,500	1,706,500	-
Administration Expenses	251,304	268,300	3,010	268,300	268,300	-
Insurance Expenses	166,978	234,000	-	234,000	234,000	-
Other Operating Expenses	105,592	165,100	3,283	165,100	165,100	-
Total OPERATING Expenditures	1,979,753	2,373,900	83,370	2,373,900	2,373,900	-
Instrumentation	52,343	60,000	-	60,000	60,000	-
Water Quality Monitoring Equipment	4,579	50,000	-	50,000	50,000	-
Total CAPITAL Expenditures	56,922	110,000	-	110,000	110,000	-
Climate Change Monitoring	-	-	-	-	-	-
Waste Water Optimization Program	59,858	130,000	4,189	130,000	130,000	-
Upper Blair Drainage	68,111	80,000	-	80,000	80,000	-
Total SPECIAL PROJECT Expenditures	127,969	210,000	4,189	210,000	210,000	-
Transition Reserve	110,000	-	-	-	-	-
Total FUNDING to RESERVES	110,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	2,274,644	2,693,900	87,559	2,693,900	2,693,900	-
<u>Funding</u>						
Municipal						
General Municipal Levy (Operating)	2,179,900	2,286,400	-	2,286,400	2,286,400	-
General Municipal Levy (Captial)	35,000	35,000	-	35,000	35,000	-
Special Levy	99,593	130,000	-	130,000	130,000	-
Government Grants						
Other Provincial	64,548	167,500	444,423	167,500	167,500	-
Funding From Reserves						
Gauges	-	75,000	-	75,000	75,000	-
TOTAL FUNDING	2,379,041	2,693,900	444,423	2,693,900	2,693,900	-
Net Surplus/(Deficit)	104,397	-	356,864	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 2 - Flood Forecasting and Warning
FOR THE PERIOD ENDING January 31, 2023

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

Expenditures and Funding to Reserves

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	439,764	579,000	36,834	579,000	579,000	-
Administration Expenses	235,412	236,000	5,663	236,000	236,000	-
Other Operating Expenses	99,622	108,000	2,855	108,000	108,000	-
Total OPERATING Expenditures	774,798	923,000	45,352	923,000	923,000	-
Hardware	166,241	88,000		88,000	88,000	-
Stream Gauges	22,069	102,000	58	102,000	102,000	-
Total CAPITAL Expenditures	188,310	190,000	58	190,000	190,000	-
Floodplain Mapping Projects	341,735	90,000	-	90,000	90,000	-
Total SPECIAL PROJECT Expenditures	341,735	90,000	-	90,000	90,000	-
Total FUNDING to RESERVES	45,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,349,843	1,203,000	45,410	1,203,000	1,203,000	-

Funding

Municipal

General Municipal Levy (Operating)	678,662	698,662	-	698,662	698,662	-
General Municipal Levy (Captial)	165,000	165,000	-	165,000	165,000	-

Government Grants

MNRF Transfer Payments	164,338	164,338	-	164,338	164,338	-
Other Provincial	-	-	276,421	-	-	-
Federal	170,868	45,000	-	45,000	45,000	-

Funding From Reserves

Floodplain Mapping Projects & Gauges	170,867	70,000	-	70,000	70,000	-
Water Management Operating	-	60,000	-	60,000	60,000	-

TOTAL REVENUE	1,349,735	1,203,000	276,421	1,203,000	1,203,000	-
Net Surplus/(Deficit)	(108)	-	231,011	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
 Schedule 3 - Water Control Structures
 FOR THE PERIOD ENDING January 31, 2023

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

Expenditures and Funding to Reserves

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	1,181,410	1,399,500	67,995	1,399,500	1,399,500	-
Administration Expenses	20,257	29,200	412	29,200	29,200	-
Property Taxes	160,648	170,700	-	170,700	170,700	-
Other Operating Expenses	304,999	344,800	3,986	344,800	344,800	-
Total OPERATING Expenditures	1,667,314	1,944,200	72,393	1,944,200	1,944,200	-
Total CAPITAL Expenditures	1,347,653	1,500,000	23,882	1,500,000	1,500,000	-
Total FUNDING to RESERVES	187,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	3,201,967	3,444,200	96,275	3,444,200	3,444,200	-

Funding

Municipal

General Municipal Levy (Operating)	1,537,350	1,588,850	-	1,588,850	1,588,850	-
General Municipal Levy (Capital)	750,000	750,000	-	750,000	750,000	-

Government Grants

MNRF Transfer Payment	285,350	285,350	-	285,350	285,350	-
Provincial	585,229	700,000	197,253	700,000	700,000	-
Federal	44,509	-	-	-	-	-

Funding From Reserves

Water Control Structures	-	120,000	-	120,000	120,000	-
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TOTAL REVENUE AND FUNDING FROM RESERVES	3,202,438	3,444,200	197,253	3,444,200	3,444,200	-
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Net Surplus/(Deficit)	471	-	100,978	-	-	-
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GRAND RIVER CONSERVATION AUTHORITY
Schedule 4 - Resource Planning
FOR THE PERIOD ENDING January 31, 2023

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

Expenditures and Funding to Reserves

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	1,987,108	2,297,000	96,961	2,297,000	2,297,000	-
Administration Expenses	223,619	222,500	396	222,500	222,500	-
Other Operating Expenses	18,535	54,700	3,399	54,700	54,700	-
Total OPERATING Expenditures	2,229,262	2,574,200	100,756	2,574,200	2,574,200	-
Personnel Reserve	-	-	-	-	-	-
Planning Enforcement/Transition	155,000	-	-	-	-	-
Total FUNDING to RESERVES	155,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	2,384,262	2,574,200	100,756	2,574,200	2,574,200	-

Funding

Municipal

General Municipal Levy (Operating)	1,307,200	1,385,200	-	1,385,200	1,385,200	-
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Government Grants

Other Provincial	-	-	3,134	-	-	-
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Self Generated

Solicitor Enquiry Fees	81,155	90,000	5,080	90,000	90,000	-
Permit Fees	510,175	500,000	74,648	500,000	500,000	-
Plan Review Fees	598,852	554,000	157,814	554,000	554,000	-
Consulting	-	-	3,726	-	-	-

Funding from Reserves

Water Management Operating	-	45,000	-	45,000	45,000	-
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TOTAL REVENUE	2,497,382	2,574,200	244,402	2,574,200	2,574,200	-
Net Surplus/(Deficit)	113,120	-	143,646	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 5 - Forestry & Conservation Lands Property Taxes
FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
<u>Expenditures and Funding to Reserves</u>						
Compensation and Benefits	492,827	553,000	18,424	553,000	553,000	-
Administration Expenses	48,990	54,300	100	54,300	54,300	-
Property Taxes	185,993	183,200	-	183,200	183,200	-
Other Operating Expenses	600,126	612,000	50,163	612,000	612,000	-
Total OPERATING Expenditures	1,327,936	1,402,500	68,687	1,402,500	1,402,500	-
Ecological Restoration	52,653	100,000	-	100,000	100,000	-
Total SPECIAL PROJECT Expenditures	52,653	100,000	-	100,000	100,000	-
Total FUNDING to RESERVES	70,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,450,589	1,502,500	68,687	1,502,500	1,502,500	-
<u>Funding</u>						
Municipal						
General Municipal Levy (Operating)	773,500	795,500	-	795,500	795,500	-
Municipal Other	1,903	-	-	-	-	-
Government Grants						
Provincial	906	-	-	-	-	-
Self Generated						
Nursery	499,790	400,000	1,571	400,000	400,000	-
Landowner Contributions (Tree Planting)	163,602	180,000	-	180,000	180,000	-
Donations - Foundation	44,025	27,000	-	27,000	27,000	-
Donations - Other	23,473	100,000	10,556	100,000	100,000	-
Funding From Reserves						
Forestry	-	-	-	-	-	-
TOTAL REVENUE	1,507,199	1,502,500	12,127	1,502,500	1,502,500	-
Net Surplus/(Deficit)	56,610	-	(56,560)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 6 - Conservation Services
FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
Expenditures and Funding to Reserves						
Compensation and Benefits	420,643	497,500	24,509	497,500	497,500	-
Administration Expenses	27,828	86,200	312	86,200	86,200	-
Other Operating Expenses	785	22,000	-	22,000	22,000	-
Total OPERATING Expenditures	449,256	605,700	24,821	605,700	605,700	-
RWQP Grants	532,595	800,000	46,242	800,000	800,000	-
Brant/Brantford Childrens Water Festival	-	35,000	5,062	35,000	35,000	-
Haldimand Childrens Water Festival	-	25,000	-	25,000	25,000	-
Species at Risk	69,695	70,000	-	70,000	70,000	-
Precision Agriculture-OMAFRA	27,057	-	-	-	-	-
Profit Mapping-OMAFRA	3,925	-	3,293	-	-	-
Great Lakes Protection Initiative	114,731	-	-	-	-	-
Great Lakes Agricultural Stewardship Initiative	928	75,000	265	75,000	75,000	-
Nature Smart Climate Solutions	8,441	85,000	55,970	85,000	85,000	-
Total SPECIAL PROJECT Expenditures	757,372	1,090,000	110,832	1,090,000	1,090,000	-
Watershed Restoration	87,000	-	-	-	-	-
Transition	-	-	-	-	-	-
Total FUNDING to RESERVES	87,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,293,628	1,695,700	135,653	1,695,700	1,695,700	-
Funding						
Municipal						
General Municipal Levy (Operating)	555,200	574,700	-	574,700	574,700	-
Municipal Other	532,594	825,000	789,323	825,000	825,000	-
Government Grants						
Other Provincial	31,910	115,000	32,022	115,000	115,000	-
Federal	192,868	145,000	120,812	145,000	145,000	-
Self Generated						
Donations - Other	-	35,000	26,429	35,000	35,000	-
Funding From Reserves						
Cambridge Desiltation Pond	663	1,000	-	1,000	1,000	-
TOTAL REVENUE	1,313,235	1,695,700	968,586	1,695,700	1,695,700	-
Net Surplus/(Deficit)	19,607	-	832,933	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
 Schedule 7 - Communications
 FOR THE PERIOD ENDING January 31, 2023

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

Expenditures and Funding to Reserves

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	360,523	512,000	26,373	512,000	512,000	-
Administration Expenses	45,541	62,000	191	62,000	62,000	-
Other Operating Expenses	-	23,500	-	23,500	23,500	-
Total OPERATING Expenditures	406,064	597,500	26,564	597,500	597,500	-
Transition	110,000	-	-	-	-	-
Total FUNDING to RESERVES	110,000	-	-	-	-	-

TOTAL EXPENDITURES AND FUNDING TO RESERVES	516,064	597,500	26,564	597,500	597,500	-
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Funding

Municipal

General Municipal Levy (Operating)	577,500	597,500	-	597,500	597,500	-
TOTAL REVENUE	577,500	597,500	-	597,500	597,500	-
Net Surplus/(Deficit)	61,436	-	(26,564)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
 Schedule 8 - Environmental Education
 FOR THE PERIOD ENDING January 31, 2023

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

Expenditures and Funding to Reserves

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation & Benefits	545,422	574,500	36,112	574,500	574,500	-
Administration Expenses	42,654	57,000	1,107	57,000	57,000	-
Insurance Expense	19,095	21,000	-	21,000	21,000	-
Property Taxes	10,629	14,000	-	14,000	14,000	-
Other Operating Expenses	199,234	143,600	9,058	143,600	143,600	-
Total OPERATING Expenditures	817,034	810,100	46,277	810,100	810,100	-
Guelph Lake Nature Centre	26,600	500,000	-	500,000	500,000	-
Total SPECIAL PROJECT Expenditures	26,600	500,000	-	500,000	500,000	-
Guelph Lake Nature Centre	35,000	-	-	-	-	-
Total FUNDING to RESERVES	35,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	878,634	1,310,100	46,277	1,310,100	1,310,100	-

Funding

Municipal

General Municipal Levy (Operating)	284,600	310,100	-	310,100	310,100	-
Municipal - Other	225		-			-

Self Generated

Donations - Foundation	73,559	500,000	-	500,000	500,000	-
Nature Centre Revenue - Schools	518,256	-	199,828	-	-	-
Nature Centre Revenue - Community	1,491	-	-	-	-	-
Merchandise Revenue	872	-	-	-	-	-

TOTAL REVENUE	879,003	1,310,100	199,828	1,310,100	1,310,100	-
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Net Surplus/(Deficit)	369	-	153,551	-	-	-
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GRAND RIVER CONSERVATION AUTHORITY
 Schedule 9 - Corporate Services
 FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
<u>Expenditures and Funding to Reserves</u>						
Compensation and Benefits	2,095,636	2,133,000	122,373	2,133,000	2,133,000	-
Administration Expenses	299,600	424,000	2,005	424,000	424,000	-
Insurance	115,301	157,000	-	157,000	157,000	-
Other Operating Expenses	1,594,682	1,246,790	47,590	1,246,790	1,246,790	-
LESS: Recovery of Corporate Services Expenses	(56,783)	(70,000)	-	(70,000)	(70,000)	-
Total OPERATING Expenditures	4,048,436	3,890,790	171,968	3,890,790	3,890,790	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	4,048,436	3,890,790	171,968	3,890,790	3,890,790	-
<u>Funding</u>						
Municipal						
General Municipal Levy (Operating)	3,686,088	3,781,089		3,781,089	3,781,089	-
General Municipal Levy (Capital)						
Municipal - Other	450	-	-	-	-	-
Self Generated						
Miscellaneous	975	-	-	-	-	-
Funding From Reserves						
Personnel	245,000	65,000	-	65,000	65,000	-
TOTAL REVENUE	3,932,513	3,846,089	-	3,846,089	3,846,089	-
Net Surplus/(Deficit)	(115,923)	(44,701)	(171,968)	(44,701)	(44,701)	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 10 - Conservation Lands
FOR THE PERIOD ENDING January 31, 2023

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

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Expenditures and Funding to Reserves						
Compensation and Benefits	1,228,809	1,540,000	70,628	1,540,000	1,540,000	-
Administration Expenses	131,634	152,600	2,888	152,600	152,600	-
Insurance	259,313	315,000	-	315,000	315,000	-
Other Operating Expenses	480,954	606,000	10,651	606,000	606,000	-
Total OPERATING Expenditures	2,100,710	2,613,600	84,167	2,613,600	2,613,600	-
Land Purchases/Land Sale Expenses	17,660	-	3,637	-	-	-
Trails - Capital Maintenance	229,921	-	-	-	-	-
Total SPECIAL PROJECT Expenditures	247,581	-	3,637	-	-	-
Forestry/Master Plans/Transition	227,000	-	-	-	-	-
Land Sale Proceeds	15,196,404	-	-	-	-	-
Total FUNDING to RESERVES	15,423,404	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	17,771,695	2,613,600	87,804	2,613,600	2,613,600	-
Funding						
Government Grants						
Federal	-	-	4,303	-	-	-
Self Generated						
Luther Miscellaneous Income	39,941	46,000	223	46,000	46,000	-
Other Areas Income	25,109	25,000	102	25,000	25,000	-
Timber Sales	136,599	15,000	-	15,000	15,000	-
Land Sale Proceeds	15,196,404	-	-	-	-	-
Donations - Foundation	252,052	-	-	-	-	-
	-	-	-	-	-	-
Funding From Reserves						
Land	17,660	-	-	-	-	-
Transition	-	100,000	-	100,000	100,000	-
Gravel	-	1,000	-	1,000	1,000	-
TOTAL REVENUE	15,667,765	187,000	4,628	187,000	187,000	-
Net Surplus/(Deficit)	(2,103,930)	(2,426,600)	(83,176)	(2,426,600)	(2,426,600)	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 11 - Property Rentals
FOR THE PERIOD ENDING January 31, 2023

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

Expenditures and Funding to Reserves

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	648,325	731,000	32,164	731,000	731,000	-
Administration Expenses	70,867	74,500	828	74,500	74,500	-
Insurance Expense	31,638	45,000	-	45,000	45,000	-
Property Taxes	114,396	113,000	-	113,000	113,000	-
Other Operating Expenses	392,209	701,700	28,198	701,700	701,700	-
Total OPERATING Expenditures	1,257,435	1,665,200	61,190	1,665,200	1,665,200	-
Cottage Lot Program-Belwood	90,000	-	-	-	-	-
Cottage Lot Program-Conestogo	84,000	-	-	-	-	-
Demolitions/R&M Savings	15,000	-	-	-	-	-
Total FUNDING to RESERVES	189,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	1,446,435	1,665,200	61,190	1,665,200	1,665,200	-

Funding

Municipal

Municipal - Other	225	-	-	-	-	-
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Self Generated

Belwood	1,012,251	1,040,000	474,329	1,040,000	1,040,000	-
Conestogo	1,216,899	1,245,000	501,527	1,245,000	1,245,000	-
Agricultural	211,781	250,000	8,350	250,000	250,000	-
Residential	111,545	110,000	-	110,000	110,000	-
Miscellaneous	357,696	361,000	-	361,000	361,000	-

Funding FROM Reserves

Wells/Septic/Demolitions (Land Sale Proceeds)	-	100,000	-	100,000	100,000	-
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TOTAL REVENUE	2,910,397	3,106,000	984,206	3,106,000	3,106,000	-
Net Surplus/(Deficit)	1,463,962	1,440,800	923,016	1,440,800	1,440,800	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 12 - Hydro Production
FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
<u>Expenditures and Funding to Reserves</u>						
Compensation and Benefits	64,119	70,000	4,214	70,000	70,000	-
Other Operating Expenses	186,142	25,500	-	25,500	25,500	-
Total OPERATING Expenditures	250,261	95,500	4,214	95,500	95,500	-
General Capital/Land Sale Proceeds	20,000	116,500	-	116,500	116,500	-
Total FUNDING to RESERVES	20,000	116,500	-	116,500	116,500	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	270,261	212,000	4,214	212,000	212,000	-
<u>Revenue</u>						
Self Generated						
Hydro Production-Belwood	308,967	265,000	-	265,000	265,000	-
Hydro Production-Conestogo	243,994	260,000	-	260,000	260,000	-
Hydro Production-Guelph	21,991	40,000	-	40,000	40,000	-
Hydro Production-Elora	14,382	15,000	-	15,000	15,000	-
Funding from Reserves						
General Capital/Land Sale Proceeds	-	-	-	-	-	-
TOTAL REVENUE	589,334	580,000	-	580,000	580,000	-
Net Surplus/(Deficit)	319,073	368,000	(4,214)	368,000	368,000	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 13 - Conservation Areas
FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
Expenditures and Funding to Reserves						
Compensation and Benefits	4,548,675	4,675,000	85,134	4,675,000	4,675,000	-
Administration Expenses	203,238	210,000	3,400	210,000	210,000	-
Property Tax	53,928	65,000	-	65,000	65,000	-
Other Operating Expenses	3,338,347	3,550,000	-	3,550,000	3,550,000	-
Total OPERATING Expenditures	8,144,188	8,500,000	88,534	8,500,000	8,500,000	-
Total CAPITAL Expenditures	934,152	2,000,000	217,987	2,000,000	2,000,000	-
Conservation Area Reserve	2,225,000	-	-	-	-	-
Total FUNDING to RESERVES	2,225,000	-	-	-	-	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	11,303,340	10,500,000	306,521	10,500,000	10,500,000	-
Funding						
Municipal						
Municipal - Other	1,575	-	-	-	-	-
Government Grants						
Provincial	6,295	-	-	-	-	-
Federal	22,779	-	-	-	-	-
Self Generated						
Brant	1,298,167	1,100,000	-	1,100,000	1,100,000	-
Byng Island	1,089,216	1,000,000	-	1,000,000	1,000,000	-
Belwood Lake	414,213	400,000	254	400,000	400,000	-
Conestogo Lake	593,983	550,000	-	550,000	550,000	-
Elora Gorge	2,109,841	2,000,000	-	2,000,000	2,000,000	-
Elora Quarry	470,106	450,000	-	450,000	450,000	-
Guelph Lake	1,514,151	1,300,000	532	1,300,000	1,300,000	-
Laurel Creek	779,960	650,000	1,559	650,000	650,000	-
Pinehurst Lake	996,047	850,000	1,154	850,000	850,000	-
Rockwood	1,463,392	1,250,000	1,183	1,250,000	1,250,000	-
Shade's Mills	503,384	450,000	1,939	450,000	450,000	-
Total Fee Revenue	11,232,460	10,000,000	6,621	10,000,000	10,000,000	-
Donations-Foundation	38,182	-	-	-	-	-
Miscellaneous Income	2,136	-	-	-	-	-
Funding From Reserves						
Conservation Area Reserve	-	500,000	-	500,000	500,000	-
TOTAL REVENUE	11,303,427	10,500,000	6,621	10,500,000	10,500,000	-
Net Surplus/(Deficit)	87	-	(299,900)	-	-	-

GRAND RIVER CONSERVATION AUTHORITY
Schedule 14 - Miscellaneous
FOR THE PERIOD ENDING January 31, 2023

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
How much does it cost, and who pays for it?						
<u>Expenditures and Funding to Reserves</u>						
Other Miscellaneous	19,233	-	-	-	-	-
Total OPERATING Expenditures	19,233	-	-	-	-	-
Mill Creek Rangers	27,323	35,000	-	35,000	35,000	-
Total SPECIAL PROJECT Expenditures	27,323	35,000	-	35,000	35,000	-
Interest Income	671,942	1,250,000	-	1,250,000	1,250,000	-
PST Refund/Insurance Proceeds	115,000	-	-	-	-	-
Total FUNDING to RESERVES	786,942	1,250,000	-	1,250,000	1,250,000	-
TOTAL EXPENDITURES AND FUNDING TO RESERVES	833,498	1,285,000	-	1,285,000	1,285,000	-
<u>Funding</u>						
Government Grants						
Provincial	-	-	12,373	-	-	-
Self Generated						
Interest Income-Operating	-	100,000	-	100,000	100,000	-
Interest Income-Reserves	866,001	1,250,000	1,156	1,250,000	1,250,000	-
Miscellaneous	16,327	35,000	-	35,000	35,000	-
Grand River Conservation Foundation	27,323	-	-	-	-	-
TOTAL REVENUE	909,651	1,385,000	13,529	1,385,000	1,385,000	-
Net Surplus/(Deficit)	76,153	100,000	13,529	100,000	100,000	-

GRAND RIVER CONSERVATION AUTHORITY
 Schedule 15 - Source Protection Program
 FOR THE PERIOD ENDING January 31, 2023

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

Expenditures

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	464,091	490,000	23,102	490,000	490,000	-
Administration Expenses	34,071	50,000	244	50,000	50,000	-
Other Operating Expenses	71,833	90,000	1,216	90,000	90,000	-
Water Budget - Technical Studies	-	10,000	-	10,000	10,000	-
TOTAL EXPENDITURES	569,995	640,000	24,562	640,000	640,000	-

Funding

Government Grants

Provincial	569,995	640,000	24,562	640,000	640,000	-
TOTAL FUNDING	569,995	640,000	24,562	640,000	640,000	-

Net Surplus/(Deficit)	-	-	-	-	-	-
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GRAND RIVER CONSERVATION AUTHORITY
Schedule 16 - Information Systems and Motor Pool
FOR THE PERIOD ENDING January 31, 2023

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

Expenditures

	Actual 2022	Budget 2023	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Information Systems						
Compensation and Benefits	951,835	1,290,000	54,735	1,290,000	1,290,000	-
Administrative Expenses	9,390	25,500	278	25,500	25,500	-
Software and Hardware Maintenance	159,972	187,500	9,692	187,500	187,500	-
Supplies and Services	49,806	54,000	3,227	54,000	54,000	-
Total OPERATING Expenditures	1,171,003	1,557,000	67,932	1,557,000	1,557,000	-
Capital Expenses	154,773	170,000	-	170,000	170,000	-
LESS Internal Charges	(1,285,600)	(1,437,000)	-	(1,437,000)	(1,437,000)	-
NET Unallocated Expenses	40,176	290,000	67,932	290,000	290,000	-
Motor Pool						
Compensation and Benefits	295,344	312,000	14,924	312,000	312,000	-
Administrative Expenses	16,327	26,000	514	26,000	26,000	-
Insurance	57,356	50,600	-	50,600	50,600	-
Motor Pool Building and Grounds Maintenance	7,061	10,400	209	10,400	10,400	-
Equipment, Repairs and Supplies	340,377	286,000	19,058	286,000	286,000	-
Fuel	284,645	254,000	10,900	254,000	254,000	-
Total OPERATING Expenditures	1,001,110	939,000	45,605	939,000	939,000	-
Capital Expenses	615,925	850,000	176,109	850,000	850,000	-
LESS Internal Charges	(1,277,101)	(1,300,000)	-	(1,300,000)	(1,300,000)	-
NET Unallocated Expenses	339,934	489,000	221,714	489,000	489,000	-
TOTAL EXPENDITURES	380,110	779,000	289,646	779,000	779,000	-
Funding						
Self Generated						
Miscellaneous	8,384	-	-	-	-	-
TOTAL REVENUE	8,384	-	-	-	-	-
Gross Surplus (Deficit)	(371,726)	(779,000)	(289,646)	(779,000)	(779,000)	-
Funding From Reserves	2,942,811	3,516,000	-	3,516,000	3,516,000	-
Funding to Reserves	(2,571,085)	(2,737,000)	-	(2,737,000)	(2,737,000)	-
Net Surplus/(Deficit)	-	-	(289,646)	-	-	-

Grand River Conservation Authority

Report number: GM-02-23-11

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Weighted Voting – 2023 Budget and General Levy

Recommendation:

THAT Report Number GM-02-23-11 - Weighted Voting – 2023 Budget and General Levy be received as information.

Summary:

The Non-Matching Levy of a Conservation Authority must be approved by the General Membership, with each member's vote weighted by Modified Current Value Assessment as outlined in Ontario Regulation 139/96.

Report:

Ontario Regulation 139/96 provides the basis for weighted voting to approve a Conservation Authority's Non-Matching Levy. The formula caps any one municipality at 50%, in order to ensure that support is required from more than one participating municipality. In the case of the Grand River Conservation Authority (GRCA), the Region of Waterloo's Modified Current Value Assessment (CVA) exceeds 50% of the watershed CVA, but under this formula, each of the Region's ten members are assigned a weighting of 5% to the maximum of 50% of the weighted vote. The remaining 50% is spread among the other members according to the proportion of CVA that their municipalities represent.

Attached is a copy of the Regulation as well as the calculations of the weighted voting that will be used for the 2023 Budget and General Levy.

Financial Implications:

The proposed total General Levy for 2023 is \$12,968,000, which includes:

Matching Levy: \$449,688

Non-matching Levy: \$12,518,312 (operating and capital)

The GRCA conducts a weighted vote on the total amount of the General Levy.

Other Department Considerations:

Not applicable

Prepared by:

Karen Armstrong
Deputy CAO/ Secretary-Treasurer

Approved by:

Samantha Lawson
Chief Administrative Officer



Conservation Authorities Act
Loi sur les offices de protection de la nature

ONTARIO REGULATION 139/96

MUNICIPAL LEVIES

Consolidation Period: From April 20, 2022 to the [e-Laws currency date](#).

Note: This Regulation is revoked on July 1, 2023, the day subsection 24 (1) of Schedule 4 to the *Building Better Communities and Conserving Watersheds Act, 2017* comes into force. (See: O. Reg. 402/22, s. 25)

Last amendment: [402/22](#).

Legislative History: [+]

This Regulation is made in English only.

1. (1) In this Regulation,

“non-matching levy” means a levy approved by a weighted majority of the members at a meeting for which 30 days notice was provided to the affected municipalities and at which a recorded vote was taken;

“weighted majority” means the votes of 51 per cent of those represented after the votes are weighted by the percentage that applied under this definition in 1997 for each municipality. O. Reg. 139/96, s. 1 (1); O. Reg. 231/97, s. 1 (1); O. Reg. 106/98, s. 1.

(1.1) A notice provided under subsection (1) for a meeting must include the amount of the non-matching levy to be voted on and must be accompanied by the financial information relied on in support of that levy. O. Reg. 231/97, s. 1 (2).

(2) For the purpose of the definition of “weighted majority”, the weighting for a municipality may not exceed 50 per cent of the total weighting, except where the majority of the members of a conservation authority are appointed by one municipality. O. Reg. 139/96, s. 1 (2).

2. A non-matching levy may be levied by conservation authorities against participating municipalities. O. Reg. 139/96, s. 2.

3. The total of non-matching levies for any project or activity may not exceed the total cost of the project or activity. O. Reg. 139/96, s. 3.

February 24, 2023

Member	Municipality/Group	Weight	Absent	Present	In Favour	Opposed
Doug Craig	Region of Waterloo	5.0%				
Mike Devine	Region of Waterloo	5.0%				
Jim Erb	Region of Waterloo	5.0%				
Susan Foxtan	Region of Waterloo	5.0%				
Gord Greavette	Region of Waterloo	5.0%				
Colleen James	Region of Waterloo	5.0%				
Sandy Shantz	Region of Waterloo	5.0%				
Natasha Salonen	Region of Waterloo	5.0%				
Kari Williams	Region of Waterloo	5.0%				
Pam Wolf	Region of Waterloo	5.0%				
Daniel Lawrence	Haldimand & Norfolk Counties	0.9%				
Rob Shirton	Haldimand & Norfolk Counties	0.9%				
John Challinor II	Region of Halton	2.5%				
Alex Wilson	City of Hamilton	12.5%				
Bruce Banbury	County of Oxford	0.8%				
Gino Caputo	City of Brantford	3.7%				
Kevin Davis	City of Brantford	3.7%				
Christine Billings	City of Guelph	6.8%				
Ken Yee Chew	City of Guelph	6.8%				
Guy Gardhouse	Group 1 (E. Garafraxa, Amaranth, Southgate, Melancthon, Grand Valley)	1.1%				
Lisa Hern	Group 2 (Mapleton, Wellington North)	1.3%				
Jerry Smith	Group 3 (North Perth, Perth East)	0.4%				
Shawn Watters	Twp of Ctr Wellington	2.6%				
Chris White	Group 4 (Erin, Puslinch, Eramosa)	3.0%				
Brian Coleman	County of Brant	1.5%				
David Miller	County of Brant	1.5%				
		100.0%	0.0%	0.0%	0.0%	0.0%

Grand River Conservation Authority

Report number: GM-02-23-17

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Budget 2023

Recommendation:

See Annual General Meeting agenda item 14d.

Summary:

The proposed 2023 Budget includes total spending of \$35,426,690. It also includes the following General Levy amount:

Matching Levy	\$ 449,688
Non-Matching Levy	\$11,568,312
Capital Levy	\$ 950,000
TOTAL GENERAL LEVY	\$12,968,000

Each member municipality's share of the 2023 General Levy has been calculated using "Modified Current Value Assessment" as per *O.Reg. 670/00 Conservation Authority Levies*.

O.Reg. 139/96 Municipal Levies requires Conservation Authorities to give participating municipalities 30 days' notice of a meeting where the members approve the General Levy. This notice, along with a copy of the Preliminary 2023 Budget, was sent to participating municipalities on January 25, 2023, which is 30 days in advance of the February 24th, 2023 General Membership meeting where the members will vote on the 2023 Budget and General Levy.

Report:

Drafts of the 2023 Budget were presented to the General Membership on October 28, 2022, and January 27, 2023. Outlined below are changes made to the draft #2 budget 2023 that was provided at the January 27, 2023 meeting.

Summary – Proposed Budget 20233

Revenue	\$ 32,948,188
Funding from Reserves	\$ 1,916,000
Year 2023 Surplus	\$ 562,502
Expenditures & Transfers to Reserves	<u>(\$ 35,426,690)</u>
Net Surplus/(Deficit)	<u>\$ NIL</u>

Reserve Position

Actual Balance 12/31/22	\$48,759,238
Budget 2023 NET Decrease to Reserves	<u>(\$ 549,500)</u>
Budgeted Balance 12/31/23	\$48,209,738

Changes made since draft # 2 (January 27, 2023)

A. Operating expenses/funding increased \$25,000	
(\$25,000) Property Rentals – Property Taxes increased	
\$25,000 Property Rentals – Revenue increased	

- B. Special Projects expenses/funding increased \$125,000
 - (\$90,000) Floodplain Mapping expenses increased
 - \$45,000 Federal Funding increased
 - \$45,000 Funding from Land Sale Proceeds reserve increased
 - (\$35,000) Mill Creek Rangers expenses increased
 - \$35,000 Foundation Funding increased
- C. Surplus carried forward from 2022 is \$562,502 (details of distribution below)

Year 2023 Surplus

The 2022 surplus is \$562,502 of which \$100,000 was built into previous budget drafts. The remaining \$462,502 surplus will be used to fund additional expenses as listed below.

Allocation of \$462,502 Surplus

- Expenses Increased \$462,502:
 - \$150,000 Consulting and Legal (fee policy, new regulations, AODA)
 - \$100,000 Insurance (rate increases)
 - \$ 50,000 Labour Relations (collective bargaining)
 - \$ 50,000 File Management Project (carry forward from prior year)
 - \$ 40,000 Recruitment
 - \$ 25,000 Staff Development
 - \$ 40,000 Health & Safety
 - \$ 7,502 General Expense

Transition Reserve

The transition reserve was established at year-end 2020. The purpose of the reserve is to fund expenditures related to the transitioning of the GRCA to new provincial regulations requirements and/or to fund costs related to managing expenses impacted by COVID-19 or revenue losses due to COVID-19. The January 27 2023 budget report included a motion to transfer into the transition reserve any 2022 year-end operating surplus that is not included in the 2023 budget. The amount transferred into this reserve at year-end 2022 is \$450,000.

The following additional reports are attached: Summary Reserve Report– Budget 2023, and 2023 Budget Package

Financial Implications:

The GRCA is proposing a \$35,426,690 budget (2022: \$34,874,365). Reserves are budgeted to decrease by \$549,500.

Other Department Considerations:

None

Prepared by:

Sonja Radoja
Manager of Corporate Services

Approved by:

Karen Armstrong
Deputy CAO/Secretary-Treasurer

Samantha Lawson
Chief Administrative Officer

Grand River Conservation Authority
SUMMARY RESERVE REPORT - BUDGET 2023

General Meeting - February 24, 2023

	ACTUAL 2022	"NET CHANGE" INCREASE/(DECREASE) 2022 VS 2023	DETAILS OF "NET CHANGE" BUDGET 2023			BUDGET 2023
			Transfer In (Interest Income)	Transfer In	Transfer Out Description of Transfer	
Type A: GRCA Controlled						
Operating Reserves (designated)						
Property & Liability Insurance	270,383	0	0			270,383
Building & Mechanical Equipment	1,231,833	0	0			1,231,833
Small Office Equipment	8,013	0	0			8,013
Personnel	1,104,112	(65,000)	0		(65,000) OUT- Vacation Accrual, Wages	1,039,112
Transition	2,048,704	(45,000)	55,000		(100,000) OUT-Land Management Position	2,003,704
Forestry	1,312,640	35,000	35,000			1,347,640
Information Systems and Technology	1,318,602	(255,000)	35,000	1,437,000	(1,727,000) IN-Chargebacks; OUT-Operating/Capital costs	1,063,602
Cottage Operations	1,180,650	35,000	35,000			1,215,650
Grand River Watershed Management Plan	113,939	3,000	3,000			116,939
Planning Enforcement	526,179	16,000	16,000			542,179
Property Rental Expenses	737,976	20,000	20,000			757,976
Watershed Restoration	268,275	8,000	8,000			276,275
Master Planning	424,958	15,000	15,000			439,958
Water Management Operating NEW-2022	1,000,000	(150,000)	25,000		(175,000) OUT-Engineering Position	850,000
Motor Pool Equipment	1,879,368	(434,000)	55,000	1,300,000	(1,789,000) IN-Chargebacks;OUT-Operating/Capital costs	1,445,368
Motor Pool Insurance	92,064	3,000	3,000			95,064
Capital Reserves (designated)						
Water Control Structures	2,734,473	25,000	75,000		(50,000) OUT-Water Control Structures major repairs	2,759,473
Cambridge Desiltation Pond	5,709	(1,000)	0		(1,000) OUT-Cambridge Desiltation Pond costs	4,709
Completion of Capital Projects	162,000	0	0			162,000
Conservation Areas-Stabilization/Capital	7,339,262	(290,000)	210,000		(500,000) OUT-Cons Area Capital costs	7,049,262
Gauges	971,275	(70,000)	30,000		(100,000) OUT-Gauge costs	901,275
Capital Reserves (undesignated)						
General Capital Reserve	1,163,108	151,500	35,000	116,500	IN-Hydro Generation Revenue	1,314,608
Total Type A: GRCA Controlled	25,893,523	(998,500)	655,000	2,853,500	(4,507,000)	24,895,023
Type B: Reserves with Outside Control/Interest						
With MNRF Interest (Capital Reserves)						
Gravel	259,716	4,000	5,000		(1,000) OUT-Gravel Pit License	263,716
Land Sale Proceeds Reserve	22,172,367	434,000	579,000		(145,000) OUT-\$100K Demolition costs, \$45K Floodplain Mapping	22,606,367
With School Board Interest (Operating Reserves)						
App's Nature Centre	73,501	2,000	2,000			75,501
Laurel Creek Nature Centre	120,611	3,000	3,000			123,611
Guelph Lake Nature Centre	139,487	3,000	3,000			142,487
Taqanyah Nature Centre	22,197	1,000	1,000			23,197
Shade's Mills Nature Centre	77,836	2,000	2,000			79,836
Total Type B: Outside Control/Interest	22,865,715	449,000	595,000	0	(146,000)	23,314,715
TOTAL	\$48,759,238	(549,500)	\$1,250,000	\$2,853,500	(\$4,653,000)	\$48,209,738



2023 BUDGET

February 24, 2023

Grand River Conservation Authority

2023 Budget

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GRCA 2023 Budget Highlights

The Grand River Conservation Authority is a successful partnership of municipalities, working together to promote and undertake wise management of the water and natural resources of the Grand River watershed.

The Grand River stretches 300 kilometres from Dundalk in Dufferin County to Port Maitland on Lake Erie. It takes in one of the fastest growing regions in the province, with a population of approximately 1,000,000. The Grand River watershed is also home to some of the most intensively farmed land in the nation.

The prospect of high growth and the impact on water and natural resources and the quality of life present an enormous challenge to the GRCA, municipalities and all watershed residents. It creates an urgent need to work co-operatively to care wisely for the Grand River and its resources.

The work of the GRCA is divided into seven business areas:

- Reducing flood damages
- Improving water quality
- Maintaining reliable water supply
- Protecting natural areas and biodiversity
- Watershed planning
- Environmental education
- Outdoor recreation

In order to carry out these functions, the GRCA draws revenues from a variety of sources:

- User fees, such as park admissions, nature centre programs, planning fees and others
- Revenues from property rentals and hydro generation at our dams
- Municipal levies, which are applied primarily to watershed management programs
- Municipal grants dedicated to specific programs, such as the Rural Water Quality Program and Water Quality Monitoring
- Provincial transfer payments for water management operating expenses
- Provincial grants for specific purposes, such as the provincial Source Protection Program and Capital Projects related to water management
- Donations from the Grand River Conservation Foundation for programs such as outdoor education, tree nursery operations and various special projects
- Federal grants and other miscellaneous sources of revenue

The GRCA continues to work on the updates and implementation of a Drinking Water Source Protection Plan for each of the four watersheds in the Lake Erie Source Protection Region, including the Grand River watershed, as part of the provincial Source Protection Program under the *Clean Water Act, 2006*. Besides supporting municipalities and other agencies in implementing the plans, the focus in 2023 continues on completing updates to the Grand River Source Protection Plan, including development of water quantity policies, updating water quality vulnerability assessments, and the development of the annual progress report for the Grand River Source Protection Plan.

In 2022 terms of reference for a watershed-based resource management strategy was completed as part of the requirement of the Conservation Authorities Act to develop a watershed strategy. In 2023, the focus will be on developing a draft watershed-based resource management strategy and engage municipalities through the Water Managers Working group. The existing water management plan will provide important information to the watershed strategy.

Bill 23 – More Homes Built Faster Act, 2022 impacts the 2023 Budget to the extent that certain fees are being frozen and there is the potential for revenue declines due to restrictions on natural heritage resource planning services offered by Conservation Authorities.

1. Watershed Management and Monitoring

Watershed management and monitoring programs protect watershed residents from flooding and provide the information required to develop appropriate resource management strategies and to identify priority actions to maintain a healthy watershed. Activities include operation of flood and erosion control structures such as dikes and dams; flood forecasting and warning; water quality monitoring; natural heritage restoration and rehabilitation projects; water quantity assessment; watershed and subwatershed studies.

Operating Expenditures:

Water Resources Planning and Environment	\$2,338,900	(Table 1)
Flood Forecasting and Warning	\$ 923,000	(Table 2)
Water Control Structures	\$1,944,200	(Table 3)

Capital Expenditures: **\$1,800,000** (Section B)

Total Expenditures: **\$7,006,100**

Revenue sources: Municipal levies, provincial grants and reserves

2. Planning

Program areas:

- a) Natural Hazard Regulations
The administration of conservation authority regulations related to development in the floodplain, and other natural hazards e.g. wetlands, slopes, shorelines and watercourses.
- b) Plan Input and Review
Planning and technical review of municipal planning documents and recommending policies related to natural hazards; providing advice and information to municipal councils on development proposals and severances; review of environmental assessments.

Operating Expenditures: **\$2,574,200** (Table 4)

Capital Expenditures: **NIL**

Revenue sources: Permit fees, enquiry fees, plan review fees, and municipal levy

3. Watershed stewardship

The watershed stewardship program provides information and/or assistance to private and public landowners and community groups on sound water and environmental practices that will enhance, restore or protect their properties. Some activities are reforestation/tree planting through the Burford Tree Nursery, the Rural Water Quality Program, restoration and rehabilitation projects. The program also, provides conservation information through workshops, publications, the web site and media contacts.

Operating Expenditures:

Forestry & Conservation Land Taxes	\$ 1,402,500 (Table 5)
Conservation Services	\$ 605,700 (Table 6)

Capital Expenditures: NIL

Total Expenditures: \$ 2,008,200

Revenue sources:

Municipal levies and grants, provincial grants, tree sales, landowner contributions, donations from the Grand River Conservation Foundation and other donations.

4. Conservation Land Management

This includes expenses and revenues associated with the acquisition and management of land owned or managed by the GRCA including woodlots, provincially significant wetlands (e.g. Luther Marsh, Dunnville Marsh), passive conservation areas, rail-trails and a number of rental properties. Activities include forest management, woodlot thinning, and hydro production at our dams.

Operating Expenditures:

Conservation Lands, Rentals, Misc	\$4,278,800 (Table 10-Conservation Lands)
Hydro Production	\$ 212,000 (Table 10-Hydro Production)

Capital Expenditures: NIL

Total Expenditures: \$4,490,800

Revenue sources:

Property rentals, hydro production, timber sales, conservation land income, donations from the Grand River Conservation Foundation

5. Education

The GRCA operates six nature centres, which provide curriculum-based programs to about 50,000 students from six school boards and independent schools throughout the watershed. In addition, about 16,000 members of the public attend day camps and weekend family and community events.

Operating Expenditures: \$810,100 (Table 8)

Capital Expenditures: NIL

Revenue sources: School boards, nature centre user fees, community event fees, donations from the Grand River Conservation Foundation and municipal general levy.

6. Recreation

This includes the costs and revenues associated with operating the GRCA's 11 active conservation areas. The GRCA offers camping, hiking, fishing, swimming, skiing and other activities at its parks. It provides 2,200 campsites, making it the second-largest provider of camping accommodation in Ontario. About 1.7 million people visit GRCA parks each year.

Operating Expenditures: \$ 8,500,000 (Table 10)
Capital Expenditures: \$ 2,000,000 (Section B)
Total Expenditures: \$ 9,800,000

Revenue sources:
Conservation Area user fees, government grants, reserves and donations.

7. Corporate services & Strategic Communications

This includes the cost of head office functions such as accounting and human resources, as well as the cost of facilities, insurance, consulting and legal fees and expenses relating to the General Membership.

Operating Expenditures:

Strategic Communications \$ 597,500 (Table 7)
Corporate Services \$3,960,790 (Table 9)

Capital Expenditures: \$ 779,000 (Section B)

Total Expenditures: \$5,337,290

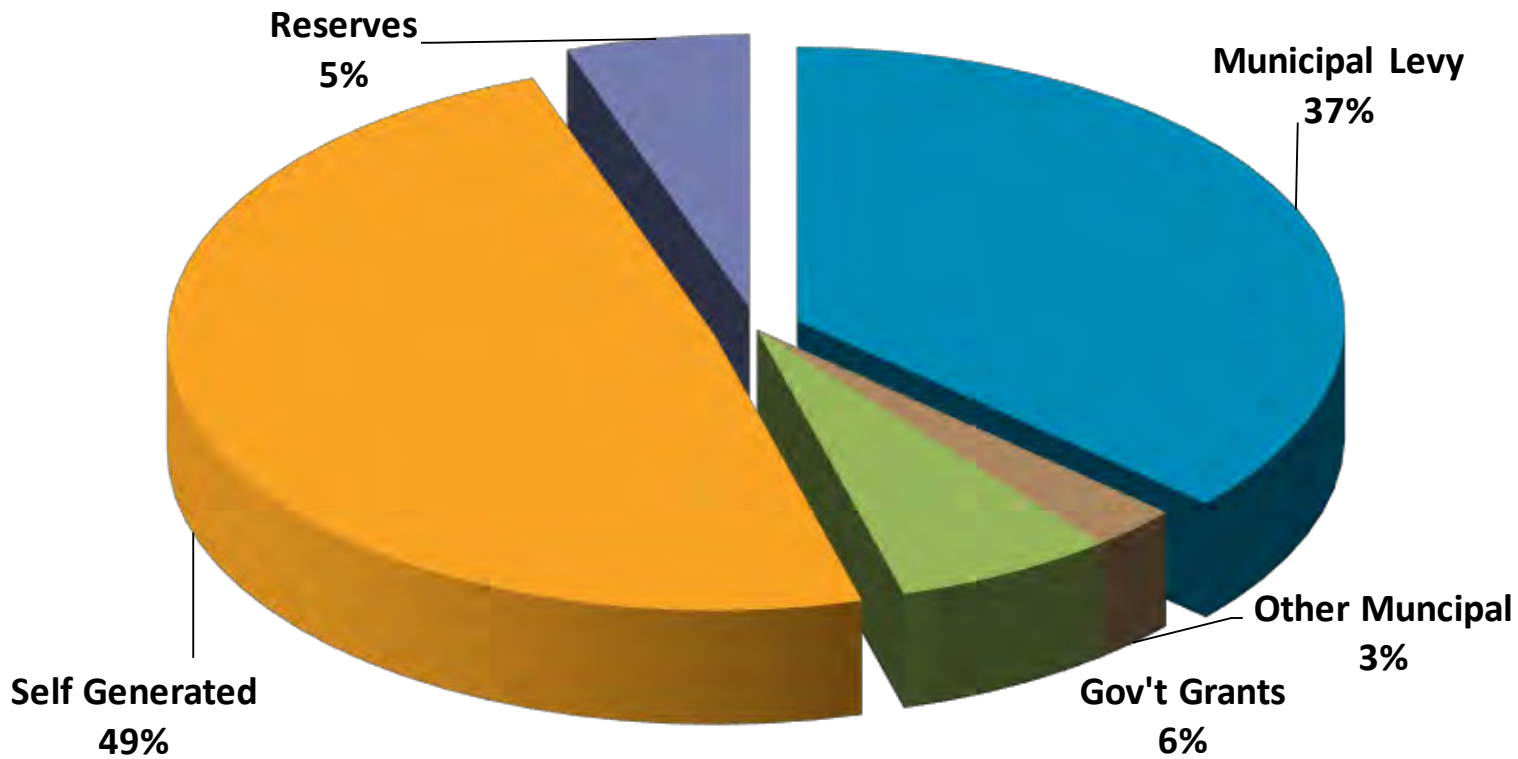
Revenue sources: Municipal levies and reserves.

BUDGET 2023 - Summary of Revenue and Expenditures

FUNDING		Actual 2020	Actual 2021	Actual 2022	Budget 2022	Budget 2023	Budget Incr/(decr)
Municipal General Levy Funding		11,927,000	12,225,000	12,530,000	12,530,000	12,968,000	438,000 3.50%
Other Government Grants		3,058,703	3,131,738	2,776,160	3,927,188	3,217,188	(710,000) -18.1%
Self-Generated Revenue		15,869,456	16,021,037	33,808,667	16,273,177	17,325,502	1,052,325 6.5%
Funding from Reserves		788,467	494,912	805,916	2,144,000	1,916,000	(228,000) -10.6%
TOTAL FUNDING		31,643,626	31,872,687	49,920,743	34,874,365	35,426,690	552,325 1.6%
EXPENDITURES		Actual 2020	Actual 2021	Actual 2022	Budget 2022	Budget 2023	Budget Incr/(decr)
Base Programs - Operating includes funding to reserves	SECTION A	26,583,370	27,048,151	44,299,866	26,497,365	28,182,690	1,685,325 6.36%
Base Programs - Capital	SECTION B	2,450,132	2,150,870	2,907,147	5,102,000	4,579,000	(523,000) -10.25%
Special Projects	SECTION C	2,293,883	2,106,489	2,151,228	3,275,000	2,665,000	(610,000) -18.6%
TOTAL EXPENDITURES		31,327,385	31,305,510	49,358,241	34,874,365	35,426,690	552,325 1.6%
NET RESULT		316,241	567,177	562,502	-	-	

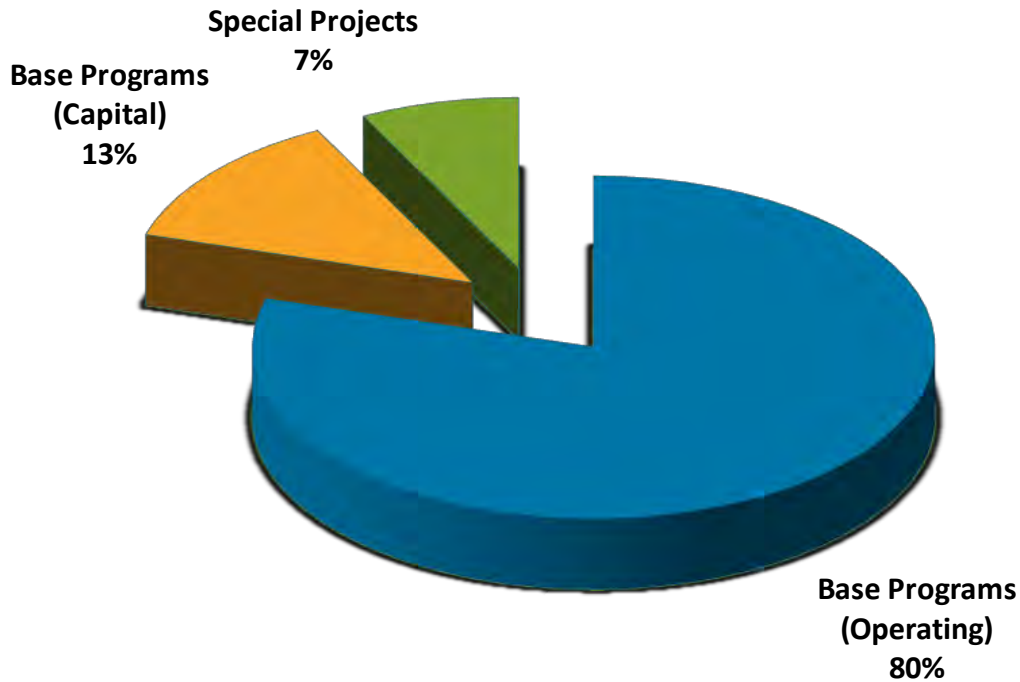
2023 Budget – Revenue by Source

Total 2023 Budget Revenue = \$35.4 Million (\$ 34.9 Million in 2022)

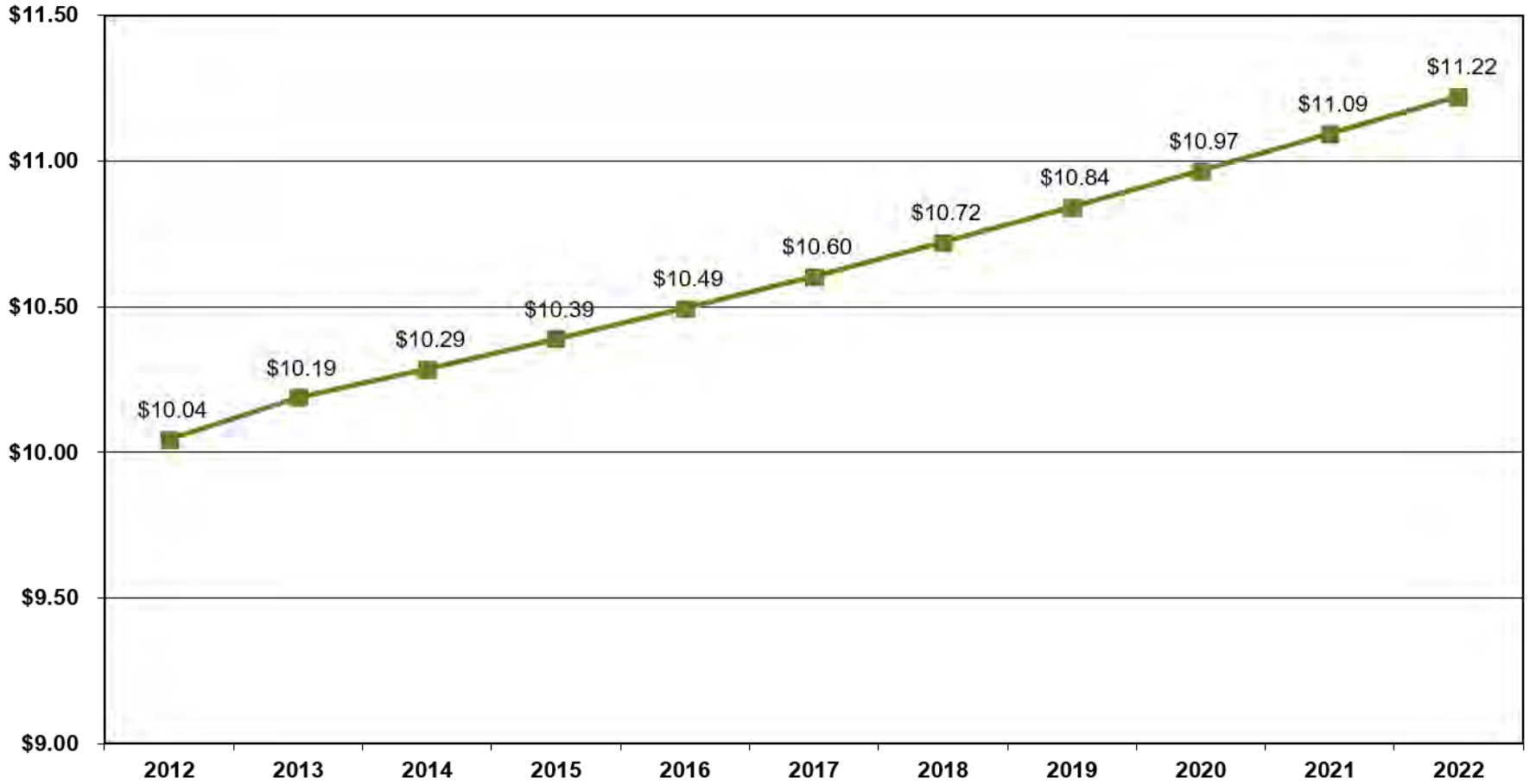


2023 Budget – Expenditures by Category

2023 Budget Expenditures = \$35.4 Million (\$ 34.9 Million in 2022)



Grand River Conservation Authority Per Capita General Levy (2012 to 2022)



GRAND RIVER CONSERVATION AUTHORITY

Budget 2023 - 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 9	TABLE 10	TABLE 10	TABLE 10	
		Water Resources Planning & Environment	Flood Forecasting & Warning	Water Control Structures	Resource Planning	Forestry & Conservation Land Taxes	Conservation Services	Communications	Environmental Education	Corporate Services	Loss/(Surplus) impact on Municipal Levy Increase	Conservation Land and Rental Management and Misc	Hydro Production	Conservation Areas	TOTAL
2023 OPERATING															
TOTAL EXPENSES	A	2,373,900	923,000	1,944,200	2,574,200	1,402,500	605,700	597,500	810,100	3,960,790		4,278,800	212,000	8,500,000	28,182,690
TOTAL OTHER FUNDING	B	87,500	224,338	355,350	1,189,000	607,000	31,000	0	500,000	135,000		3,393,000	580,000	8,500,000	15,602,188
"Other Programs" Surplus/(Loss)	B less A											(885,800)	368,000	-	(517,800)
Loss to be offset with Surplus	C										517,800				(517,800)
Surplus 2021 carried forward to 2022											(562,502)				562,502
2023 Levy	A less B less C	2,286,400	698,662	1,588,850	1,385,200	795,500	574,700	597,500	310,100	3,825,790	(44,702)	0	0	0	12,018,000
NET RESULT															
0															
Levy Increase:															
2023 Levy		2,286,400	698,662	1,588,850	1,385,200	795,500	574,700	597,500	310,100	3,825,790	(44,702)				12,018,000
2022 Levy		2,179,900	678,662	1,537,350	1,307,200	773,500	555,200	577,500	284,600	3,786,565	(100,477)				11,580,000
Levy Increase over prior year		106,500	20,000	51,500	78,000	22,000	19,500	20,000	25,500	39,225	55,775	n/a	n/a	n/a	438,000
2023 CAPITAL															
TOTAL EXPENSES	A	110,000	190,000	1,500,000						779,000				2,000,000	4,579,000
TOTAL OTHER FUNDING	B	75,000	25,000	750,000						779,000				2,000,000	3,629,000
2023 Levy	A less B	35,000	165,000	750,000						-				-	950,000
Levy Increase:															
2023 Levy		35,000	165,000	750,000						-				-	950,000
2022 Levy		35,000	165,000	750,000						-				-	950,000
Levy Increase/(decrease) over prior year		-	-	-						-				-	-
2023 SPECIAL															
TOTAL EXPENSES	A	210,000	90,000	640,000		100,000	1,090,000		500,000					35,000	2,665,000
TOTAL OTHER FUNDING	B	210,000	90,000	640,000		100,000	1,090,000		500,000					35,000	2,665,000
2023 Levy	A less B	-	-	-		-	-		-					-	-
TOTAL EXPENSES															
TOTAL FUNDING															
NET RESULT															
35,426,690															
35,426,690															
-															

Grand River Conservation Authority Summary of Municipal Levy - 2023 Budget

FINAL February 24, 2023

	% CVA in Watershed	2022 CVA (Modified)	CVA in Watershed	CVA-Based Apportionment	2023 Budget Matching & Maintenance Levy	2023 Budget Admin & Maintenance Levy	2023 Budget Capital Maintenance* Levy	2023 Budget Total Levy	Actual 2022	% Change
Brant County	82.9%	7,349,082,037	6,092,389,009	2.92%	13,125	337,655	27,729	378,509	361,733	4.6%
Brantford C	100.0%	15,438,439,128	15,438,439,128	7.40%	33,261	855,636	70,266	959,163	925,478	3.6%
Amaranth Twp	82.0%	823,007,110	674,865,830	0.32%	1,454	37,403	3,072	41,929	40,312	4.0%
East Garafraxa Twp	80.0%	646,737,870	517,390,296	0.25%	1,115	28,675	2,355	32,145	31,052	3.5%
Town of Grand Valley	100.0%	602,204,454	602,204,454	0.29%	1,297	33,376	2,741	37,414	34,921	7.1%
Melancthon Twp	56.0%	605,191,515	338,907,248	0.16%	730	18,783	1,542	21,055	20,387	3.3%
Southgate Twp	6.0%	1,095,001,488	65,700,089	0.03%	142	3,641	299	4,082	3,913	4.3%
Haldimand County	41.0%	7,387,846,603	3,029,017,107	1.45%	6,526	167,875	13,786	188,187	180,063	4.5%
Norfolk County	5.0%	9,785,538,892	489,276,945	0.23%	1,054	27,117	2,227	30,398	29,714	2.3%
Halton Region	10.5%	48,462,400,444	5,103,428,670	2.44%	10,995	282,844	23,227	317,066	304,589	4.1%
Hamilton City	26.8%	96,614,037,173	25,844,254,944	12.38%	55,679	1,432,351	117,626	1,605,656	1,557,692	3.1%
Oxford County	36.5%	4,574,385,729	1,667,806,332	0.80%	3,593	92,434	7,591	103,618	100,481	3.1%
North Perth T	2.0%	2,359,924,293	47,198,486	0.02%	102	2,616	215	2,933	2,779	5.5%
Perth East Twp	40.0%	2,078,521,741	831,408,696	0.40%	1,791	46,079	3,784	51,654	49,597	4.1%
Waterloo Region	100.0%	105,303,687,542	105,303,687,542	50.45%	226,867	5,836,184	479,273	6,542,324	6,325,085	3.4%
Centre Wellington Twp	100.0%	5,401,783,927	5,401,783,927	2.59%	11,638	299,380	24,585	335,603	319,769	5.0%
Erin T	49.0%	2,607,980,359	1,277,910,376	0.61%	2,753	70,825	5,816	79,394	77,102	3.0%
Guelph C	100.0%	28,289,926,279	28,289,926,279	13.55%	60,948	1,567,896	128,757	1,757,601	1,702,688	3.2%
Guelph Eramosa Twp	100.0%	2,930,879,758	2,930,879,758	1.40%	6,314	162,436	13,339	182,089	176,486	3.2%
Mapleton Twp	95.0%	1,881,798,619	1,787,708,688	0.86%	3,851	99,079	8,136	111,066	106,574	4.2%
Wellington North Twp	51.0%	1,801,568,972	918,800,176	0.44%	1,979	50,922	4,182	57,083	55,274	3.3%
Puslinch Twp	75.0%	2,769,118,798	2,076,839,099	0.99%	4,474	115,105	9,452	129,031	124,311	3.8%
Total		348,809,062,729	208,729,823,079	100.00%	449,688	11,568,312	950,000	12,968,000	12,530,000	3.5%

*Capital Maintenance Levy represents levy allocated to maintenance of capital infrastructure, studies, and/or equipment.

SECTION A

BASE PROGRAMS – OPERATING

SECTION A - Operating Budget

GRAND RIVER CONSERVATION AUTHORITY

Budget 2023 vs Budget 2022

	Actual 2021	Budget 2022	Budget 2023	Incr/(Decr)	%age change
EXPENDITURES					
OPERATING EXPENSES	44,299,866	26,497,365	28,182,690	1,685,325	6.36%
Total Expenses	44,299,866	26,497,365	28,182,690	1,685,325	6.36%
SOURCES OF FUNDING					
MUNICIPAL GENERAL LEVY (NOTE)	11,004,351	11,580,000	12,018,000	438,000	3.78%
MUNICIPAL SPECIAL LEVY	32,157	50,000	50,000	-	0.00%
OTHER GOVT FUNDING	491,233	517,188	517,188	-	0.00%
SELF-GENERATED	31,959,285	13,666,000	14,593,000	927,000	6.78%
RESERVES	245,663	117,000	442,000	325,000	277.78%
SURPLUS CARRYFORWARD	567,177	567,177	562,502	(4,675)	-0.82%
Total BASE Funding	44,299,866	26,497,365	28,182,690	1,685,325	6.36%

NOTE: See "Summary of Revenue, Expenditures and Changes in Municipal Levy" for details of \$438,000 levy increase.

TABLE 1

(a) Watershed Studies

This category includes watershed and subwatershed studies. These studies provide the strategic framework for understanding water resources and ecosystem form, functions and linkages. These allow for assessment of the impacts of changes in watershed resources and land use. Watershed studies also identify activities and actions that are needed to minimize the adverse impacts of change. This program supports other plans and programs that promote healthy watersheds.

Specific Activities:

- Carry out or partner with municipalities and other stakeholders on integrated subwatershed plans for streams and tributaries. Subwatershed Plans are technical reports which provide comprehensive background on how surface water, groundwater, terrestrial and aquatic ecosystems function in a subwatershed. The plans recommend how planned changes such as urbanization can take place in a sustainable manner. Subwatershed studies are ongoing or planned in the City of Kitchener, Region of Waterloo, City of Guelph and City of Brantford.
- In 2022 terms of reference for a watershed-based resource management strategy was completed as part of the requirement of the Conservation Authorities Act to develop a watershed strategy. In 2023, the focus will be on developing a draft watershed-based resource management strategy and engage municipalities through the Water Managers Working group.

(b) Water Resources Planning and Environment and Support

This category includes the collection and analysis of environmental data and the development of management plans for protection and management of water resources and natural heritage systems. These programs assist with implementation of monitoring water and natural resources and assessment of changes in watershed health and priority management areas.

Specific Activities:

- operate 8 continuous river water quality monitoring stations, 73 stream flow monitoring stations, 27 groundwater monitoring stations, and 37 water quality monitoring stations in conjunction with MOE, apply state-of-the-art water quality assimilation model to determine optimum sewage treatment options in the central Grand, and provide technical input to municipal water quality issues
- analyze and report on water quality conditions in the Grand River watershed
- maintain a water budget to support sustainable water use in the watershed, and maintain a drought response program
- analyze water use data for the watershed and provide recommendations for water conservation approaches

- provide advice to Provincial Ministries regarding water use permits to ensure that significant environmental concerns are identified so that potential impacts can be addressed.

(c) Water Management Division Support

Provides support services to the Water Management Division including support for Flood Forecasting and Warning and Water Control Structures.

Specific Spending:

- administrative services
- travel, communication, staff development and computer
- insurance

(d) Natural Heritage Management

The natural heritage management program includes those activities associated with providing service and/or assistance to private and public landowners and community groups on sound environmental practices that will enhance, restore or protect the aquatic and terrestrial ecosystems. The program includes watershed scale natural heritage assessments and implements restoration activities on GRCA land.

Specific Activities:

- implement “best bets” for protection and enhancement of fisheries, work with outside agencies, non-government organizations and the public to improve fish habitat through stream rehabilitation projects including the implementation of the recommendations of the watershed studies.
- maintain and implement the Forest Management Plan for the Grand River watershed and develop and implement components of the watershed Emerald Ash Borer strategy
- carry out restoration and rehabilitation projects for aquatic and terrestrial ecosystems e.g. species at risk and ecological monitoring on GRCA lands, and prescribed burn activities and community events such as tree planting and stream restoration

TABLE 1
 GRAND RIVER CONSERVATION AUTHORITY
Water Resources Planning & Environment

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget Change
Expenses:				incr/(decr)
Salary and Benefits	1,455,879	1,684,000	1,706,500	22,500
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	251,304	268,300	268,300	0
Insurance	166,978	150,000	234,000	84,000
Other Operating Expenses	105,592	165,100	165,100	0
Amount set aside to Reserves	110,000	-	-	0
TOTAL EXPENSE	2,089,753	2,267,400	2,373,900	106,500
Funding				(incr)/decr
Municipal Special/Other	31,482	50,000	50,000	0
Prov & Federal Govt	4,690	37,500	37,500	0
Funds taken from Reserves	-	-	-	0
TOTAL FUNDING	36,172	87,500	87,500	-
Net Funded by General Municipal Levy	2,053,581	2,179,900	2,286,400	
Net incr/(decr) to Municipal Levy				106,500

TABLE 2

Flood Forecasting and Warning

The flood warning system includes the direct costs associated with monitoring the streams, and rivers in order to effectively provide warnings and guidance to municipalities and watershed residents during flood emergencies.

Overall, flood protection services provide watershed residents with an effective and efficient system that will reduce their exposure to the threat of flood damage and loss of life. It is estimated that the existing flood protection in the Grand River watershed saves an average of over \$5.0 million annually in property damage.

Specific Activities:

- maintain a ‘state of the art’ computerized flood forecasting and warning system.
- operate a 24 hour, year-round, on-call duty officer system to respond to flooding matters.
- collect and manage data on rainfall, water quantity, reservoir conditions, water levels from 56 stream flow gauges, 24 rainfall gauges, and 12 snow courses.
- use Ignition system to continuously, monitor river conditions and detect warning levels, assist municipalities with emergency planning, and respond to thousands of inquiries each year.
- assist municipalities with municipal emergency planning and participate in municipal emergency planning exercises when requested.
- hold municipal flood coordinator meetings twice a year to confirm responsibilities of agencies involved in the flood warning system. Test the system. Update and publish a flood warning system guide containing up to date emergency contact information. Maintain update to date emergency contact information throughout the year.

TABLE 2
GRAND RIVER CONSERVATION AUTHORITY
Flood Forecasting & Warning

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget change
Expenses:				incr/(decr)
Salary and Benefits	439,764	499,000	579,000	80,000
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	235,412	236,000	236,000	-
Other Operating Expenses	99,622	108,000	108,000	-
Amount set aside to Reserves	45,000	-	-	-
TOTAL EXPENSE	819,798	843,000	923,000	80,000
Funding				(incr)/decr
MNR Grant	164,338	164,338	164,338	-
Prov & Federal Govt		-	-	-
Funds taken from Reserves			60,000	(60,000)
TOTAL FUNDING	164,338	164,338	224,338	(60,000)
Net Funded by General Municipal Levy	655,460	678,662	698,662	
Net incr/(decr) to Municipal Levy				20,000

TABLE 3

Water Control Structures

This category includes costs associated with the capital and maintenance of structures, the primary purpose of which is to provide protection to life and property. These structures include dams, dykes, berms and channels etc. Also included in this category are non-flood control dams and weirs, which maintain upstream water levels.

Overall, flood protection services provide watershed residents with an effective and efficient system that will reduce their exposure to the threat of flood damage and loss of life. It is estimated that the existing flood protection in the Grand River watershed saves an average of over \$5.0 million annually in property damage.

Specific Activities:

- operate and maintain 7 major multi-purpose reservoirs, which provide flood protection and flow augmentation, and 25 kilometres of dykes in 5 major dyke systems (Kitchener-Bridgeport, Cambridge-Galt, Brantford, Drayton and New Hamburg)
- ensure structural integrity of flood protection infrastructure through dam safety reviews, inspections and monitoring, reconstruction of deteriorating sections of floodwalls and refurbishing of major components of dams and dykes.
- carry out capital upgrades to the flood control structures in order to meet Provincial standards
- operate and maintain 22 non-flood control dams, which are primarily for aesthetic, recreational, municipal fire suppression water supply or municipal drinking water supply intake purposes
- develop and implement plans to decommission failing or obsolete dams
- ice management activities to prevent or respond to flooding resulting from ice jams
- develop and implement public safety plans for structures

TABLE 3
GRAND RIVER CONSERVATION AUTHORITY
Water Control Structures

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget change
Expenses:				incr/(decr)
Salary and Benefits	1,181,410	1,278,000	1,399,500	121,500
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	20,257	29,200	29,200	-
Property Taxes	160,648	170,700	170,700	-
Other Operating Expenses	304,998	344,800	344,800	-
Amount set aside to Reserves	187,000	-	-	-
TOTAL EXPENSE	1,854,313	1,822,700	1,944,200	121,500
Funding				(incr)/decr
MNR Grant	285,350	285,350	285,350	-
Funds taken from Reserves			70,000	70,000
TOTAL FUNDING	285,350	285,350	355,350	70,000
Net Funded by General Municipal Levy	1,568,963	1,537,350	1,588,850	
Net incr/(decr) to Municipal Levy				51,500

TABLE 4

(a) PLANNING - Regulations

This category includes costs and revenues associated with administering the *Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation* made under the *Conservation Authorities Act*. This includes permit review, inspections, permit issuance, enforcement and follow-up, which may include defending appeals.

Specific Activities:

- Process over 1,000 permits each year related to development, alteration or activities that may interfere with the following types of lands:
 - ravines, valleys, steep slopes
 - wetlands including swamps, marshes, bogs, and fens
 - any watercourse, river, creek, floodplain or valley land
 - the Lake Erie shoreline
- The regulation applies to the development activities listed below in the areas listed above:
 - the construction, reconstruction, erection or placing of a building or structure of any kind,
 - any change to a building or structure that would have the effect of altering the use or potential use of the building or structure, increasing the size of the building or structure or increasing the number of dwelling units in the building or structure
 - site grading
 - the temporary or permanent placing, dumping or removal of any material originating on the site or elsewhere.
- maintain policies and guidelines to assist in the protection of people and property (i.e. Policies for the Administration of the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation)
- enforcement of the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation and maintain compliance policies and procedures
- update and maintain flood line mapping; develop natural hazards mapping in digital format to be integrated into municipal planning documents and Geographic Information Systems

(b) PLANNING - Municipal Plan Input and Review

This program includes costs and revenues associated with reviewing Official Plans, Secondary and Community Plans, Zoning Bylaws, Environmental Assessments, development applications and other proposals, in accordance with Conservation Authority and provincial or municipal agreements.

Specific Activities:

- review municipal planning and master plan documents and recommend environmental policies and designations for floodplains, wetlands, natural heritage areas, fisheries habitat, hazard lands and shorelines, which support GRCA regulations and complement provincial polices and federal regulations
- provide advice to municipalities regarding environmental assessments, and other proposals such as aggregate and municipal drain applications to ensure that all natural hazard concerns are adequately identified and that any adverse impacts are minimized or mitigated
- provide information and technical advice to Municipal Councils and Committees and Land Division Committees regarding development applications to assist in making wise land use decisions regarding protection of people and property from natural hazard areas such as flood plains, erosion areas, Lake Erie shoreline, watercourses and wetlands.

TABLE 4
GRAND RIVER CONSERVATION AUTHORITY
Resource Planning

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget change
Expenses:				incr/(decr)
Salary and Benefits	1,987,108	2,074,000	2,297,000	223,000
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	223,619	222,500	222,500	-
Other Operating Expenses	18,535	54,700	54,700	-
Amount set aside to Reserves	155,000	-	-	-
-	2,384,262	2,351,200	2,574,200	223,000
Funding				(incr)/decr
Self Generated	1,190,182	1,044,000	1,144,000	(100,000)
Funds taken from Reserves	-	-	45,000	(45,000)
TOTAL FUNDING	1,190,182	1,044,000	1,189,000	(145,000)
Net Funded by General Municipal Levy	1,194,080	1,307,200	1,385,200	
Net incr/(decr) to Municipal Levy				78,000

TABLE 5

Forestry & Property Taxes

The forestry program includes those activities associated with providing service and/or assistance to private and public landowners and community groups on sound environmental practices that will enhance, restore or protect their properties.

This category includes direct delivery of remediation programs including tree planting/reforestation.

General Municipal Levy funds the property tax for GRCA owned natural areas/passive lands.

Specific Activities:

- plant trees on private lands (cost recovery from landowner)
- operate Burford Tree Nursery to grow and supply native and threatened species
- carry out tree planting and other forest management programs on over 7,000 hectares of managed forests on GRCA owned lands
- hazard tree management to protect people and property

TABLE 5
GRAND RIVER CONSERVATION AUTHORITY
Forestry & Conservation Land Taxes

OPERATING	Actual 2022	Budget 2021	Budget 2022	Budget change
Expenses:				incr/(decr)
Salary and Benefits	492,827	531,000	553,000	22,000
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	48,990	54,300	54,300	0
Property Taxes	185,993	183,200	183,200	0
Other Operating Expenses	600,126	612,000	612,000	0
Amount set aside to Reserves	70,000			0
TOTAL EXPENSE	1,397,936	1,380,500	1,402,500	22,000
Funding				(incr)/decr
Donations	17,654	27,000	27,000	-
Self Generated	663,392	580,000	580,000	-
TOTAL FUNDING	681,046	607,000	607,000	0
Net Funded by General Municipal Levy	716,890	773,500	795,500	
Net incr/(decr) to Municipal Levy				22,000

TABLE 6

Conservation Services

The Conservation Services program includes those activities associated with providing service and/or assistance to private and public landowners and community groups implementing projects to conserve and enhance natural resources on their properties.

This category includes the Rural Water Quality program and Forestry extension services.

Specific Activities:

- Co-ordinate the Rural Water Quality Program. This involves landowner contact, community outreach and delivery of a grant program to encourage adoption of agricultural management practices and projects to improve and protect water quality. Funding for this important initiative comes from watershed municipalities and other government grants.
- Carry out tree planting, and naturalization projects with private landowners
- Co-ordinate community events e.g. children's water festivals and agricultural and rural landowner workshops to promote landowner environmental stewardship action

TABLE 6
GRAND RIVER CONSERVATION AUTHORITY
Conservation Services

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget change
Expenses:				incr/(decr)
Salary and Benefits	420,643	478,000	497,500	19,500
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	27,828	86,200	86,200	-
Other Operating Expenses	785	22,000	22,000	-
Amount set aside to Reserves	87,000		-	-
TOTAL EXPENSE	536,256	586,200	605,700	19,500
Funding				(incr)/decr
Prov & Federal Govt	-	30,000	30,000	-
Funds taken from Reserves	663	1,000	1,000	-
TOTAL FUNDING	663	31,000	31,000	-
Net Funded by General Municipal Levy	535,593	555,200	574,700	
Net incr/(decr) to Municipal Levy				19,500

TABLE 7

Strategic Communications

The communications department provides a wide range of services and support for the GRCA, the Grand River Conservation Foundation, and the Lake Erie Region Source Protection Program. This category includes watershed-wide communication and promotion of conservation issues to watershed residents, municipalities and other agencies.

Communications - Specific Activities:

- Media relations
- Public relations and awareness building
- Online communications
- Issues management and crisis communications
- Community engagement and public consultation
- Corporate brand management

TABLE 7
GRAND RIVER CONSERVATION AUTHORITY
Strategic Communications

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget change
Expenses:				incr/(decr)
Salary and Benefits	360,523	492,000	512,000	20,000
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	45,541	62,000	62,000	-
Other Operating Expenses	-	23,500	23,500	-
Amount set aside to Reserves	110,000	-	-	-
TOTAL EXPENSE	516,064	577,500	597,500	20,000
Funding				
Net Funded by General Municipal Levy	516,064	577,500	597,500	
Net incr/(decr) to Municipal Levy				20,000

TABLE 8

Environmental Education

This category includes costs and revenues associated with outdoor education facilities, which provide education and information about conservation, the environment and the Conservation Authority's programs to 50,000 students in 6 school boards and 16,000 members of the general public annually. The majority of funding for this program comes from school boards, the Grand River Conservation Foundation and public program fees.

Specific Activities:

- operate 6 outdoor education centres under contract with watershed school boards, providing hands-on, curriculum-based, outdoor education (App's Mills near Brantford, Taquanyah near Cayuga, Guelph Lake, Laurel Creek in Waterloo, Shade's Mills in Cambridge and Rockwood)
- offer curriculum support materials and workshops to watershed school boards
- offer conservation day camps to watershed children and interpretive community programs to the public (user fees apply)

TABLE 8
GRAND RIVER CONSERVATION AUTHORITY
Environmental Education

OPERATING	Actual 2022	Budget 2022	Budget 2023	Budget change
Expenses:				incr/(decr)
Salary and Benefits	545,422	553,000	574,500	21,500
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	42,654	57,000	57,000	0
Insurance	19,095	17,000	21,000	4,000
Property Taxes	10,629	14,000	14,000	0
Other Operating Expenses	199,234	143,600	143,600	0
Amount set aside to Reserves	35,000	0	0	0
TOTAL EXPENSE	852,034	784,600	810,100	25,500
Funding				(incr)/decr
Provincial & Federal Grants	225	0	0	0
Self Generated	567,578	500,000	500,000	0
TOTAL FUNDING	567,803	500,000	500,000	0
Net Funded by General Municipal Levy	284,231	284,600	310,100	
Net incr/(decr) to Municipal Levy				25,500

TABLE 9

CORPORATE SERVICES

This category includes the costs for goods and services, as listed below, that are provided corporately. A small portion of these costs is recovered from provincial grants, namely from source protection program funding and from the MNR operating grant.

Specific Activities:

This category includes the following departments:

- Office of the Chief Administrative Officer and the Assistant Chief Administrative Officer/Secretary-Treasurer
- Finance
- Human Resources
- Payroll
- Health & Safety
- Office Services

In addition, this category includes expenses relating to:

- The General Membership
- Head Office Building
- Office Supplies, Postage, Bank fees
- Head Office Communication systems
- Insurance
- Audit fees
- Consulting, Legal, Labour Relations fees
- Health and Safety Equipment, Inspections, Training
- Conservation Ontario fees
- Corporate Professional Development
- General expenses

TABLE 9
GRAND RIVER CONSERVATION AUTHORITY
Corporate Services

Budget 2023		Deficit to be funded with Municipal Levy
Expenses:		
Salary and Benefits	2,133,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	424,000	
Insurance	157,000	
Other Operating Expenses	1,246,790	
Amount set aside to Reserves		
TOTAL EXPENSE	3,960,790	
Funding		
Recoverable Corporate Services Expenses	70,000	
Funds taken from Reserves	65,000	
TOTAL FUNDING	135,000	
Net Result before surplus adjustments	3,825,790	
Deficit from Other Programs offset by 2022 Surplus Carryforward		(517,800)
2022 Surplus Carried Forward to 2023 used to reduce Levy		562,502
Net Funded by General Municipal Levy	3,825,790	44,702
Budget 2022		Surplus available to offset Municipal Levy Increase
Expenses:		
Salary and Benefits	2,051,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	379,000	
Insurance	103,000	
Other Operating Expenses	1,338,565	
TOTAL EXPENSE	3,871,565	
Funding		
Recoverable Corporate Services Expenses	70,000	
Funds taken from Reserves	15,000	
TOTAL FUNDING	85,000	
Net Result before surplus adjustments	3,786,565	
Deficit from Other Programs offset by 2021 Surplus Carryforward		(466,700)
2021 Surplus Carried Forward to 2022 used to reduce Levy		567,177
Net Funded by General Municipal Levy	3,786,565	100,477
ACTUAL 2022		Surplus available to offset Municipal Levy
Expenses:		
Salary and Benefits	2,095,636	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	299,600	
Insurance	115,301	
Other Operating Expenses	1,594,682	
Amount set aside to Reserves		
TOTAL EXPENSE	4,105,219	
Funding		
Provincial Grant	450	
Donations/Other	975	
Recoverable Corporate Services Expenses	56,783	
Funds taken from Reserves	245,000	
TOTAL FUNDING	303,208	
Net Result before surplus/(deficit) adjustments	3,802,011	
2021 Surplus from Other Programs used to reduce Levy		(244,655)
2020 Surplus Carried Forward to 2021 used to reduce Levy		316,241
Net Funded by General Municipal Levy	3,802,011	71,586

TABLE 10 (a)

Conservation Lands, Rental Properties, Forestry & Misc

The Conservation Land Management Program includes all expenses and revenues associated with acquisition and management of land owned/managed by the Authority. This includes protection of provincially significant conservation lands, woodlot management, rental/lease agreements and other revenues generated from managing lands and facilities. These expenses do not include those associated with the “active” Conservation Areas and outdoor education programs on GRCA lands.

Specific Activities:

- acquire and manage significant wetlands and floodplain lands, e.g. the Luther Marsh Wildlife Management Area, the Keldon Source Area, the Bannister-Wrigley Complex, and the Dunnville Marsh
- operate “passive” conservation areas in order to conserve forests and wildlife habitat (Puslinch Tract in Puslinch, Snyder’s Flats in Bloomingdale, etc.). Some are managed by municipalities or private organizations (Chicopee Ski Club in Kitchener, Scott Park in New Hamburg, etc.)
- develop and maintain extensive trail network on former rail lines owned by GRCA and municipalities (much of this is part of the Trans-Canada Trail network). The Grand River Conservation Foundation is one source of funding for the trails.
- rent 733 cottage lots at Belwood Lake and Conestogo Lake; hold leases on over 1200 hectares of agricultural land and 8 residential units, and over 50 other agreements for use of GRCA lands. Income from these rentals aids in the financing of other GRCA programs
- permit hunting at various locations including Luther Marsh Wildlife Management Area and Conestogo Lake
- carry out forestry disease control, woodlot thinning and selective harvesting on GRCA lands in accordance with the Forest Management Plan while generating income from sale of timber. Income generated helps pay for future forest management activities
- where appropriate, dispose of lands that have been declared surplus and continue to identify and plan for disposition of other surplus lands. Proceeds from future dispositions will be used for acquisition of “Environmentally Significant Conservation Lands” and for other core programs
- payment of non-insured losses and deductibles for vandalism, loss or theft; miscellaneous amounts recovered from insurance settlements

- investment income arising from reserves and funds received in advance of program expenses

TABLE 10 (b)

HYDRO PRODUCTION

This program generates revenue from ‘hydro production’.

Specific Activities:

- generate hydro from turbines in 4 dams, Shand, Conestogo, Guelph and Drimmie; the income is used to fund GRCA programs and repay reserves accordingly for the cost of building/repairing turbines.

TABLE 10 (c)

CONSERVATION AREAS

These programs include costs and revenues associated with delivering recreational programs on GRCA lands and include the costs and revenues associated with day-use, camping, concessions and other activities at GRCA active Conservation Areas.

Specific Activities:

- operate 11 “active” Conservation Areas (8 camping and 3 exclusively day-use) that are enjoyed by over 1.7 million visitors annually. These visitors also help generate significant spin-off revenues for the local economies
- offer camping, hiking, fishing, swimming, boating, picnicking, skiing and related facilities
- provide 2,200 campsites – second only to the provincial park system as a provider of camping accommodation in Ontario
- employ seasonally over 230 students within the conservation areas

TABLE 10
 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
Budget 2023 - OPERATING							
Expenses:							
Salary and Benefits	1,540,000	731,000	-	2,271,000	70,000	4,675,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	152,600	74,500	-	227,100	-	210,000	
Insurance	315,000	45,000	-	360,000	-	-	
Property Taxes	-	113,000	-	113,000	-	65,000	
Other Operating Expenses (consulting etc)	606,000	701,700	-	1,307,700	25,500	3,550,000	
Amount set aside to Reserves	-	-	-	-	116,500	-	
TOTAL EXPENSE	2,613,600	1,665,200	-	4,278,800	212,000	8,500,000	12,990,800
Funding							
Self Generated	86,000	3,006,000	100,000	3,192,000	580,000	8,500,000	
Funds taken from Reserves	101,000	100,000	-	201,000	-	-	
TOTAL FUNDING	187,000	3,106,000	100,000	3,393,000	580,000	8,500,000	12,473,000
NET Surplus/(Deficit) for programs not funded by general levy	(2,426,600)	1,440,800	100,000	(885,800)	368,000	-	(517,800)
Budget 2022 - OPERATING							
Expenses:							
Salary and Benefits	1,384,500	703,400	-	2,087,900	68,000	4,300,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	152,600	74,500	-	227,100	-	195,000	
Insurance	234,000	28,000	-	262,000	-	-	
Property Taxes	-	88,000	-	88,000	-	65,000	
Other Operating Expenses (consulting etc)	606,000	701,700	30,000	1,337,700	25,500	3,240,000	
Amount set aside to Reserves	-	-	-	-	116,500	-	
TOTAL EXPENSE	2,377,100	1,595,600	30,000	4,002,700	210,000	7,800,000	12,012,700
Funding							
Self Generated	86,000	2,921,000	108,000	3,115,000	530,000	7,800,000	
Funds taken from Reserves	1,000	100,000	-	101,000	-	-	
TOTAL FUNDING	87,000	3,021,000	108,000	3,216,000	530,000	7,800,000	11,546,000
NET Surplus/(Deficit) for programs not funded by general levy	(2,290,100)	1,425,400	78,000	(786,700)	320,000	-	(466,700)
Actual 2022 - OPERATING							
Expenses:							
Salary and Benefits	1,228,809	648,325	-	1,877,134	64,119	4,548,675	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	131,634	70,867	-	202,501	-	203,238	
Insurance	259,313	31,638	-	290,951	-	-	
Property Taxes	-	114,396	-	114,396	-	53,928	
Other Expenses	480,954	392,209	19,233	892,396	186,142	3,338,347	
Amount set aside to Reserves	15,423,404	189,000	115,000	15,727,404	20,000	2,225,000	
TOTAL EXPENSE	17,524,114	1,446,435	134,233	19,104,782	270,261	10,369,188	29,744,231
Funding							
Provincial/Federal/Municipal	-	225	-	225	-	36,630	
Donations	-	-	-	-	-	-	
Self Generated	15,420,184	2,910,172	210,386	18,540,742	589,334	10,332,645	
Funds taken from Reserves	-	-	-	-	-	-	
TOTAL FUNDING	15,420,184	2,910,397	210,386	18,540,967	589,334	10,369,275	29,499,576
NET Surplus/(Deficit) for programs not funded by general levy	(2,103,930)	1,463,962	76,153	(563,815)	319,073	87	(244,655)

OTHER INFORMATION

1. INFORMATION SYSTEMS & TECHNOLOGY - COMPUTER CHARGES

The work of the IS&T Group includes wages, capital purchases and ongoing maintenance and operations is funded through the Information Systems and Technology Reserve. The IS&T Reserve is sustained through a charge back framework. A “Computer Charge” is allocated to the individual programs based on the number of users and the nature of system usage or degree of reliance on IS&T activities and services.

The *Information Systems and Technology* (IS&T) group leads GRCA’s information management activities; develops and acquires business solutions; and oversees investment in information and communications technology as detailed below:

Specific Activities:

- Develop and implement GRCA's long-term information management, information technology and communications plans.
- Assess business needs and develop tools to address requirements, constraints and opportunities. Acquire and implement business and scientific applications for use at GRCA. Manage information technology and business solutions implementation projects on behalf of GRCA, GRCF and the Lake Erie Source Protection Region.
- Develop, and implement GRCA’s Geographic Information Systems (GIS) technology and spatial data infrastructure. Manage GRCA’s water-related data. Create and maintain standards for the development, use and sharing of corporate data. Develop policies and implement tools to secure GRCA’s data and IT and communications infrastructure.
- Acquire, manage and support GRCA’s server, storage, network and personal computer infrastructure to support geographic information systems (GIS); flood forecasting and warning, including real-time data collection; database and applications development; website hosting; electronic mail; internet access; personal computing applications; and administration systems, including finance, property and human resources.
- Develop and operate a wide area network connecting 14 sites and campus style wireless point-to-multipoint networks at Head Office, Conservation Areas, Nature Centres and Flood Control Structures. Develop and operate an integrated Voice over IP Telephone network covering nine sites and 220 handsets. Support and manage mobile phones, smart phones and pagers. Develop, implement and maintain GRCA’s IS&T disaster recovery plan.
- Operate on-line campsite reservation and day-use systems with computers in 10 Conservation Areas. Provide computers and phone systems for use at outdoor education centres.
- Build and maintain working relationships with all other departments within GRCA. Develop and maintain partnerships and business relationships with all levels of government, Conservation Ontario, private industry and watershed communities with respect to information technology, information management, business solutions and data sharing.

2. VEHICLE, EQUIPMENT – MOTOR POOL CHARGES

Motor Pool charges are allocated to the individual sections based on usage of motor pool equipment. Effectively, motor pool charges are included with administrative costs or other operating expenses, as applicable, on Tables 1 to 10.

Specific Activities:

- Maintain a fleet of vehicles and equipment to support all GRCA programs.
- Purchases of new vehicles and/or equipment.
- Disposal of used equipment.
- Lease certain equipment.

SECTION B

BASE PROGRAMS – CAPITAL

SECTION B – CAPITAL BUDGET

Capital maintenance spending in 2023 includes spending in the following program areas:

- Water Resources Planning
- Flood Forecasting and Warning
- Water Control Structures
- Conservation Areas
- Corporate Services

Water Resources Planning expenditures will be for water quality monitoring equipment. Flood forecasting and warning expenditures will be for software systems and gauge equipment.

Water Control Structures expenditures will be for major maintenance on dams and dykes.

Conservation Area capital spending includes expenditures as part of the regular maintenance program as well as spending on major repairs and new construction. In 2023, major capital projects within the Conservation Areas will include:

- New workshop at the Brant CA
- Water service upgrades at Shade’s Mill CA
- Planning for Harris Mill masonry repairs at Rockwood CA
- Bridge replacement at Rockwood CA
- Septic replacements at Conestogo CA
- Constructing washrooms at Byng CA

Corporate Services capital spending represents the portion of overall Information Services and Motor Pool expenses that are funded by the Information Technology (IT) and Motor Pool (MP) reserve. See “Other Information” above for spending descriptions for IT and MP.

SECTION B - Capital Budget

GRAND RIVER CONSERVATION AUTHORITY

Budget 2023

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	BUDGET TOTAL
Expenses:							
WQ Monitoring Equipment & Instruments	110,000						110,000
Flood Forecasting Warning Hardware and Gauges		190,000					190,000
Flood Control Structures-Major Maintenance			1,500,000				1,500,000
Conservation Areas Capital Projects					2,000,000		2,000,000
Net IT/MP Capital Spending not allocated to Departments						779,000	779,000
TOTAL EXPENSE	110,000	190,000	1,500,000	-	2,000,000	779,000	4,579,000
Funding							
Prov & Federal Govt			700,000				700,000
Self Generated					1,500,000		1,500,000
Funding from Reserves	75,000	25,000	50,000		500,000	779,000	1,429,000
TOTAL FUNDING	75,000	25,000	750,000	-	2,000,000	779,000	3,629,000
Net Funded by General CAPITAL Levy	35,000	165,000	750,000	-	-	-	950,000

Budget 2022

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	BUDGET TOTAL
Expenses:							
WQ Monitoring Equipment & Instruments	110,000						110,000
Flood Forecasting Warning Hardware and Gauges		190,000					190,000
Flood Control Structures-Major Maintenance			2,200,000				2,200,000
Conservation Areas Capital Projects					2,000,000		2,000,000
Net IT/MP Capital Spending not allocated to Departments						602,000	602,000
TOTAL EXPENSE	110,000	190,000	2,200,000	-	2,000,000	602,000	5,102,000
Funding							
Prov & Federal Govt			1,110,000				1,110,000
Self Generated					1,200,000		1,200,000
Funding from Reserves	75,000	25,000	340,000		800,000	602,000	1,842,000
TOTAL FUNDING	75,000	25,000	1,450,000	-	2,000,000	602,000	4,152,000
Net Funded by General CAPITAL Levy	35,000	165,000	750,000	-	-	-	950,000

ACTUAL 2022 - CAPITAL

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	ACTUAL TOTAL
Expenses:							
WQ Monitoring Equipment & Instruments	56,922						56,922
Flood Forecasting Warning Hardware and Gauges		188,310					188,310
Flood Control Structures-Major Maintenance			1,347,653				1,347,653
Conservation Areas Capital Projects					934,152		934,152
Net IT/MP Expenses in excess of chargebacks						380,110	380,110
TOTAL EXPENSE	56,922	188,310	1,347,653	-	934,152	380,110	2,907,147
Funding							
Prov & Federal Govt			629,738				629,738
Self Generated					934,152	8,384	942,536
Funding from Reserves						371,726	371,726
TOTAL FUNDING	-	-	629,738	-	934,152	380,110	1,944,000
Net Funded by General CAPITAL Levy	56,922	188,310	717,915	-	-	-	963,147

SECTION C
SPECIAL PROJECTS

SECTION C – SPECIAL PROJECTS

This category of activity represents projects that the GRCA undertakes where special one time and/or multi-year funding is applicable. The duration of these projects is typically one year although in some instances projects may extend over a number years, such as the Source Protection Planning Program. External funding is received to undertake these projects.

The main project in this category is the provincial Source Protection Planning Program under the *Clean Water Act, 2006*. Plan development work commenced in 2004, with plan implementation starting in 2015. Work includes research and studies related to the development and updates of a Drinking Water Source Protection Plan for each of the four watersheds in the Lake Erie Source Protection Region. The focus in 2022 continues on completing updates to the Grand River Source Protection Plan, including development of water quantity policies, updating water quality vulnerability assessments, and the development of the annual progress report for the Grand River Source Protection Plan.

Other special projects in the area of watershed stewardship include the “Rural Water Quality Program” grants, floodplain mapping projects, subwatershed study, waste water optimization project, trail development, and numerous ecological restoration projects on both GRCA lands and private lands in the watershed.

SECTION C - Special Projects Budget

GRAND RIVER CONSERVATION AUTHORITY

Budget 2023

EXPENDITURES	ACTUAL 2022	BUDGET 2022	BUDGET 2023
Subwatershed Plans - City of Kitchener	68,111	80,000	80,000
Dunnville Fishway Study	-	-	-
Waste Water Optimization Program	59,858	130,000	130,000
Floodplain Mapping	341,735	575,000	90,000
RWQP - Capital Grants	532,595	800,000	800,000
Brant/Brantford Children's Water Festival	-	-	35,000
Haldimand Children's Water Festival	-	-	25,000
Species at Risk	69,695	40,000	70,000
Ecological Restoration	52,653	100,000	100,000
Great Lakes Agricultural Stewardship Initiative	928	-	-
Precision Agriculture-OMFRA	27,057	70,000	-
Great Lakes Protection Initiative	114,731	100,000	-
Nature Smart Climate Solutions	8,441	-	75,000
Profit Mapping	3,925	-	85,000
Trails Capital Maintenance	229,921	240,000	-
Lands Mgmt - Land Purchases/Land Sale Expenses	17,660	-	-
Guelph Lake Nature Centre	26,600	500,000	500,000
Mill Creek Rangers	27,323	-	35,000
Total SPECIAL Projects 'Other'	1,581,233	2,635,000	2,025,000
Source Protection Program	569,995	640,000	640,000
Total SPECIAL Projects Expenditures	2,151,228	3,275,000	2,665,000
SOURCES OF FUNDING			
Provincial Grants for Source Protection Program	569,995	640,000	640,000
OTHER GOVT FUNDING	1,057,115	1,610,000	1,285,000
SELF-GENERATED	335,591	840,000	695,000
FUNDING FROM/(TO) RESERVES	188,527	185,000	45,000
Total SPECIAL Funding	2,151,228	3,275,000	2,665,000

APPENDIX A

GRAND RIVER CONSERVATION AUTHORITY MEMBERS (2023)

Region of Waterloo (including Cities of Kitchener, Waterloo, Cambridge and Townships of North Dumfries, Wellesley, Wilmot and Woolwich

Doug Craig (Cambridge), Mike Devine (Citizen), Jim Erb (Waterloo), Sue Foxton (North Dumfries), Gord Greavette (Citizen), Colleen James (Kitchener), Sandy Shantz (Woolwich), Natasha Salonen (Wilmot), Kari Williams (Kitchener), and Pam Wolf (Cambridge)

Regional Municipality of Halton

John Challinor II

Haldimand and Norfolk Counties

Dan Lawrence and Rob Shirton

City of Hamilton

Alex Wilson

County of Oxford

Bruce Banbury

City of Brantford

Gino Caputo and Kevin Davis

City of Guelph

Christine Billings and Ken Yee Chew

Townships of Amaranth, East Garafraxa, Southgate and Melancthon and Town of Grand Valley

Guy Gardhouse

Townships of Mapleton and Wellington North

Lisa Hern

Municipality of North Perth and Township of Perth East

Jerry Smith

Township of Centre Wellington

Shawn Watters

Town of Erin, Townships of Guelph-Eramosa and Puslinch

Chris White

County of Brant

Brian Coleman and David Miller

Grand River Conservation Authority

Report number: GM-02-23-19

Date: February 24, 2023

To: Members of the Grand River Conservation Authority

Subject: Report of the Audit Committee

Recommendation:

THAT the Report of the Audit Committee of the Grand River Conservation Authority be received and approved.

Summary:

Not applicable

Report:

The Audit Committee met on February 15, 2023 at 9:30 a.m. to review the 2022 Financial Statements prepared by Grand River Conservation Authority (GRCA) staff and reported on by KPMG LLP, Chartered Professional Accountants, the external auditors appointed by the GRCA.

Sonja Radoja highlighted three amendments to be made in the draft Statements to be presented to the Board. The amended Audited Financial Statements and Schedules are attached to agenda item 14b.

The Audit Committee reviewed the Terms of Reference, dated February 25, 2022 and no changes were suggested. The Audit Committee Terms of Reference will be implemented with the approval date of February 24, 2023 following Board approval of this report.

Staff had the opportunity to discuss the performance of the auditors without them being present. The auditors were given the same opportunity with respect to management, and both parties confirmed a good working relationship.

The Audit Committee is satisfied that the Financial Statements, Notes and Schedules fairly present the financial position of the GRCA.

The Audit Committee made the following recommendations:

Motion: AUD-23-03

THAT the Audit Committee Recommends to the General Membership:

THAT the Terms of Reference for the Audit Committee dated February 25, 2022 be approved and implemented with the approval date of February 24, 2023.

Motion: AUD-23-04:

THAT the Audit Committee recommends to the General Membership:

THAT the Gauge Reserve be increased by \$45,000;
AND THAT the Forestry Reserve be increased by \$70,000;
AND THAT the Master Plans Reserve be increased by \$90,000

AND THAT the Nature Centre Reserves be increased by \$35,000 to be distributed equally between the App's, Guelph, Laurel, Taquanyah, and Shade's Mills reserves.

Motion: AUD-23-05

THAT the Audit Committee Recommends to the General Membership:

THAT the Financial Statements of Grand River Conservation Authority as at December 31, 2022 be approved as amended;

AND THAT the Report of the Auditors thereon be received and approved.

Motion: AUD-23-06:

THAT the Audit Committee recommends to the General Membership:

THAT KPMG Chartered Professional Accountants be appointed as Auditors for the year ending December 31, 2023 at a fee not to exceed \$41,837.

Submitted by:

Guy Gardhouse
Chair, Audit Committee

Grand River Conservation Authority

Audit Committee Terms of Reference

Composition of the Audit Committee:

An Audit Committee shall be appointed annually, at the Annual General Meeting. The Audit Committee will be composed of the Chair of the Authority, the Vice-chair and five other members appointed by and from the General Membership. At its first meeting, the Audit Committee shall elect a Chair from its Members, excluding the Chair and Vice-Chair of the Board. The terms of reference for the Audit Committee shall be reviewed annually by the General Membership and attached to the Minutes of the meeting at which they are approved or confirmed in accordance with the GRCA by-law.

The Audit Committee shall meet at least twice per year, with the first meeting to take place after the Auditors have prepared the Auditors' Report, at such time and place as the Chair of the Committee shall decide in accordance with the GRCA by-law.

The Audit Committee reports to the General Membership. It is understood that the chair of the Audit Committee and the external auditor will have direct access to each other at all times, to discuss matters relevant to the audit. The Audit Committee may also invite members of the public to attend Audit Committee meetings in a non-voting capacity to act as a resource, to aid in understanding the financial statements and the processes and internal controls used in support of financial reporting.

Members of the Audit Committee must:

1. Be impartial, independent and without conflict of interest, which includes not having a business relationship with GRCA.
2. Have sufficient knowledge and/or experience to understand and interpret financial statements. This knowledge may be gained through training provided by GRCA after being appointed to the Audit Committee.

Responsibilities of the Audit Committee are:

1. To review the audited financial statements of the GRCA and recommend approval of those statements (or otherwise) to the General Membership at the Annual General Meeting.
2. To review the results of the external audit and direct staff regarding any action required in response to auditor's recommendations.
3. To review the effects of any changes in accounting practices or policies on the financial statements and/or recommend appropriate changes in accounting practices or policies to the General Membership. This will include a review of significant accruals, provisions and estimates included in the financial statements.
4. To review the system of Internal Control and the effectiveness of those controls in protecting the assets of GRCA and ensuring effective and accurate financial reporting.
5. To review, in consultation with Management and Auditors, any material contingency facing GRCA and evaluate the appropriateness of GRCA's disclosure of such items.
6. To review any other matter that in its judgement should be taken into account in reaching its recommendation to the General Membership concerning the approval of the audited financial statements.
7. To recommend the appointment of Auditors and approval of the audit fee for the upcoming year.
8. To review services provided by the auditor outside of the audit, to ensure that such services are appropriately provided by the firm also acting as auditor.

GRAND RIVER CONSERVATION AUTHORITY
AUDITED FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT THEREON
DECEMBER 31, 2022

GRAND RIVER CONSERVATION AUTHORITY

INDEX TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

Independent Auditors' Report

Statements

1. Statement of Financial Position
2. Statement of Operations and Changes in Accumulated Surplus
3. Statement of Cash Flows
4. Statement of Changes in Net Financial Assets

Notes to the Financial Statements

See Audit Findings Report Appendix: Draft Auditors' Report

GRAND RIVER CONSERVATION AUTHORITY

(Established by the Conservation Authorities Act)

Statement of Financial Position**As at December 31, 2022**

(with comparative information for 2021)

	<u>2022</u>	<u>2021</u>
Financial Assets		
Cash	\$ 9,532,451	\$ 16,439,071
Investments (Note 2)	46,306,659	22,831,954
Accounts Receivable - Government Grants	787,775	545,121
Accounts Receivable - Municipal Levies and Other	365,437	172,116
Other Receivables	882,427	1,041,643
	<u>57,874,749</u>	<u>41,029,905</u>
Financial Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	3,699,510	2,741,353
Deferred Revenue (Note 3)	4,812,932	7,519,618
Deposits	427,367	367,063
	<u>8,939,809</u>	<u>10,628,034</u>
Net Financial Assets	<u>48,934,940</u>	<u>30,401,871</u>
Non-Financial Assets		
Tangible Capital Assets (Note 4)	91,376,903	91,173,334
Prepaid Expenses and Inventory	386,800	287,114
	<u>91,763,703</u>	<u>91,460,448</u>
<u>ACCUMULATED SURPLUS</u>	<u>\$ 140,698,643</u>	<u>\$ 121,862,319</u>

ACCUMULATED SURPLUS COMPRISED OF

Accumulated Surplus - Reserves - Operating	(Note 9)	\$ 11,979,896	\$ 10,000,408
Accumulated Surplus - Reserves - Capital	(Note 9)	34,807,910	17,868,467
Accumulated Surplus - Reserves - Motor Pool	(Note 9)	1,971,432	2,252,933
Accumulated Surplus - Other		562,502	567,177
Accumulated Surplus - Tangible Capital Assets		91,376,903	91,173,334
<u>ACCUMULATED SURPLUS</u>		<u>\$ 140,698,643</u>	<u>\$ 121,862,319</u>

Commitments and Contingencies (Notes 7 and 8)

(see accompanying notes to the financial statements)

GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF OPERATIONS AND CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2022
(with comparative figures for 2021)

STATEMENT 2

	Budget 2022 Note 6	Actual 2022	Actual 2021
Revenue			
Municipal			
Grants:			
<i>General-Operating</i>	\$ 11,580,000	\$ 11,580,000	\$ 11,275,000
<i>General-Capital</i>	950,000	950,000	950,000
<i>Special</i>	130,000	99,593	96,139
Other	800,000	536,972	645,375
Total Municipal Revenue	13,460,000	13,166,565	12,966,514
Government Grants			
MNR Transfer Payments	449,688	449,688	449,688
Source Protection Program-Provincial	640,000	569,995	569,655
Other Provincial	1,587,500	688,888	961,274
Federal	320,000	431,023	409,607
Total Government Grants	2,997,188	2,139,594	2,390,224
Self-Generated			
User Fees and Sales:			
<i>Enquiries and Permits</i>	599,000	591,330	720,304
<i>Plan Input and Review</i>	445,000	598,852	470,256
<i>Nursery and Woodlot Management</i>	415,000	636,388	505,659
<i>Conservation Lands Income</i>	71,000	65,050	80,640
<i>Conservation Areas User Fees</i>	9,000,000	11,232,461	9,504,504
<i>Nature Centres and Camps</i>	500,000	519,747	362,455
Property Rentals	2,921,000	2,910,172	2,892,673
Hydro Generation	530,000	589,334	601,942
Grand River Conservation Foundation	767,000	435,142	141,534
Donations	100,000	23,473	68,772
Landowner Contributions	180,000	163,602	175,304
Investment Income	475,000	866,001	457,806
Miscellaneous Income	8,000	28,693	12,001
Gain on Sale of Tangible Capital Assets (Note 4)	-	15,176,165	-
Total Self-Generated Revenue	16,011,000	33,836,410	15,993,850
Total Revenue	\$ 32,468,188	\$ 49,142,569	\$ 31,350,588
Expenditures			
Watershed Management and Monitoring	7,485,761	6,946,382	6,581,825
Source Protection Program	640,000	569,995	569,655
Resource Planning	2,351,200	2,229,262	1,971,193
Watershed Stewardship	3,667,554	3,004,021	3,001,456
Conservation Land Management	4,527,737	3,793,701	4,089,860
Recreation and Education	9,775,794	9,739,662	8,845,719
Corporate Services / Information Systems and Motor Pool	3,896,815	4,023,222	3,194,890
Total Expenditures	\$ 32,344,861	\$ 30,306,245	\$ 28,254,598
Annual Surplus	123,327	18,836,324	3,095,990
Accumulated Surplus, Beginning of Year		121,862,319	118,766,329
Accumulated Surplus, End of Year		\$ 140,698,643	\$ 121,862,319

STATEMENT 3

GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022
(with comparative information for 2021)

	Actual 2022	Actual 2021
<u>Operating Activities</u>		
Annual surplus	\$ 18,836,324	\$ 3,095,990
Items not involving cash:		
Amortization	3,422,288	3,255,909
Loss (gain) on sale of tangible capital assets	(15,176,165)	215,879
Change in non-cash operating assets and liabilities:		
Accounts receivable	(276,759)	(96,805)
Prepaid expenses and inventory	(99,686)	(40,812)
Accounts payable and accrued liabilities	958,157	(460,390)
Deferred revenue and deposits	(2,646,382)	3,443,299
Net change in cash from operating activities	5,017,777	9,413,070
<u>Capital Activities</u>		
Cash used to acquire tangible capital assets	(3,697,300)	(2,322,226)
Proceeds on sale of tangible capital assets (Note 4)	15,247,608	(178,933)
Net change in cash from capital activities	11,550,308	(2,501,159)
<u>Investing Activities</u>		
Change in investments	(23,474,705)	(1,511,817)
Net change in cash from investing activities	(23,474,705)	(1,511,817)
Net change in cash	(6,906,620)	5,400,094
Cash, beginning of year	16,439,071	11,038,977
Cash, end of the year	\$ 9,532,451	\$ 16,439,071

(see accompanying notes to the financial statements)

STATEMENT 4

GRAND RIVER CONSERVATION AUTHORITY
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2022
(with comparative information for 2021)

	<u>Actual 2022</u>	<u>Actual 2021</u>
Annual surplus	\$ 18,836,324	\$ 3,095,990
Acquisition of tangible capital assets	(3,697,300)	(2,322,226)
Amortization of tangible capital assets	3,422,288	3,255,909
Loss (gain) on sale of tangible capital assets	(15,176,165)	215,879
Proceeds on sale of tangible capital assets	<u>15,247,608</u>	<u>(178,933)</u>
	18,632,755	4,066,619
Net changes in prepaid expenses and inventory	(99,686)	(40,812)
Net change in financial assets	<u>18,533,069</u>	<u>4,025,807</u>
Net financial assets, beginning of year	30,401,871	26,376,064
Net financial assets, end of year	\$ <u><u>48,934,940</u></u>	\$ <u><u>30,401,871</u></u>

(see accompanying notes to the financial statements)

GRAND RIVER CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

(1) Summary of Significant Accounting Policies

The financial statements of Grand River Conservation Authority (the “Authority”) are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board (“PSAB”) of the Canadian Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the Authority are as follows:

(a) Basis of Accounting

The Authority follows the accrual method of accounting for revenues and expenditures. Revenues are normally recognized in the year in which they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(b) Deferred Revenue and Deposits

Balance includes funds that have been advanced to the Authority from government agencies and/or the general public and as at year end the funds have not been expended for the purpose for which they were received. In most instances, service and/or product delivery is anticipated to be performed in the following fiscal period. Typical balances include tree planting cash receipts, rural water quality program funding from municipalities, advance payments on conservation area camping reservations and special projects funding that has been paid in advance of project completion. These amounts will be recognized as revenues in the fiscal year the services are performed.

(c) **Classification of Expenditures**

Expenditures are reported in nine main categories, which follow the format adopted by Conservation Ontario. By following these guidelines, there will be consistency of reporting by all Conservation Authorities in Ontario. These are further explained as follows:

Watershed Management and Monitoring

Watershed Management and Monitoring includes expenditures and revenues for programs which provide the information required to develop appropriate resource management strategies and to identify priority actions to maintain a healthy watershed. Also included are the maintenance and operations of all Flood and Erosion Control Structures and the operations of the Flood Forecasting and Warning system.

Source Protection Program

The Source Protection Program includes expenditures and revenues for the development of a "Drinking Water Source Protection" plan for the Lake Erie Source Protection Region (includes Grand River, Long Point Region, Kettle Creek, and Catfish Creek Conservation Authorities).

Resource Planning

Resource Planning includes expenditures and revenues associated with reviewing official plans, zoning bylaws, development plans and other planning proposals, in accordance with Conservation Authority and Municipal Agreements. It also includes, administration of floodplain regulations and watershed management consulting outside of the Grand River watershed, which is performed on a fee-for-service basis and generates a profit.

Watershed Stewardship

Watershed Stewardship includes those activities associated with providing service and/or assistance to private and public landowners, and community groups on sound environmental practices that will enhance, restore or protect natural heritage features on their properties.

Conservation Land Management

Conservation Land Management includes all expenditures and revenues associated with the acquisition and management of land owned/managed by the Authority. This includes the protection of provincially significant conservation lands, woodlot management, rental/lease agreements and other revenues generated from managing lands and facilities. These expenditures do not include those associated with recreation and education programs on Authority lands.

Recreation and Education

Recreation and Education includes expenditures and revenues associated with delivering recreational and educational programs on Authority lands at a number of active conservation areas and nature centres.

Corporate Services

Corporate services include the costs associated with head office facilities and functions other than technical staff and associated programs.

Information Systems and Motor Pool

Net Information Systems and Motor Pool usage charges includes the support areas that are charged out to other cost centres on an "as used" basis. Information Systems consists of the head office, conservation area and nature centre computer systems. User cost centres incur a charge for their computer use. Motor Pool is the vehicles and equipment that are used for operations and capital projects by other cost centres. When equipment or vehicles are used, the cost centre is charged for the use of the asset.

(d) **Investments**

Investments include term deposits and Federal and Provincial Government bonds in accordance with the investment policy that was approved by the general membership. Investments are carried at the redemption amount adjusted for unamortized purchase premiums or discounts. Premiums and discounts are amortized on an effective-yield basis over the term to maturity. Interest income is recorded as it accrues. When the value of any investment is identified as impaired, the carrying amount is adjusted to the estimated realizable value and any adjustments are included in investment income in the year the impairment is recognized.

(e) **Accounts Receivable**

Accounts Receivable is reported net of any allowance for doubtful accounts.

(f) **Inventory**

Inventory is valued at the lower of cost or replacement cost.

(g) **Interest Allocation**

The Authority follows the policy of consolidating funds on hand for investment purposes. Interest income is generally recognized into income unless the provisions of a relevant agreement or legislation require that the income be restricted, then restricted interest income is recognized in deferred revenue until used for the purpose or purposes specified.

(h) **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include accrued liabilities, contaminated site liability, contingencies and tangible capital assets. Actual results could differ from estimates.

(i) **Tangible Capital Assets**

Tangible capital assets are recorded at cost which include amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized in a straight line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Site Improvements	10 - 50
Buildings	10 - 50
Furniture and Equipment	10 - 15
Motor Pool	5 - 10
Communications and Computer	5
Water Control Structures	20 - 80

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(i) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(ii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in the financial statements.

(j) **Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(k) **Contaminated Sites**

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- a) An environmental standard exists
- b) Contamination exceeds the environmental standard
- c) The Authority is directly responsible or accepts responsibility for the liability
- d) Future economic benefits will be given up, and
- e) A reasonable estimate of the liability can be made.

(l) **Employee Future Benefits**

The costs of multi-employer defined contribution pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period.

(2) **Investments**

Investments include the following amounts:

	2022	2021
Term Deposit maturing within one year Market value at December 31, 2022 - \$1,959,882 (2021 - \$nil)	\$ 2,050,356	\$ -
Term Deposit maturing within one to five years Market value at December 31, 2022 - \$1,975,010 (2021 - \$4,118,788)	2,300,000	4,350,356
GIC maturing within one year (Interest rates vary between 3.4% and 3.5%) Market value at December 31, 2022 - \$6,895,835 (2021 - \$nil)	6,850,532	-
Bonds maturing within one year (Interest rates vary between 2.333% and 3.45%) Market value at December 31, 2022 - \$9,703,959 (2021 - \$1,722,520)	\$9,829,000	1,700,000
Bonds maturing within one to five years (Interest rates vary between 2.597% and 3.3%) Market value at December 31, 2022 - \$18,059,662 (2021 - \$10,559,017)	18,760,000	10,331,000
Bonds maturing within six to ten years (Interest rate is 2.237%) Market Value at December 31, 2022 - \$1,855,390 (2021 - \$2,012,098)	2,000,000	2,000,000
High interest savings account (Interest rates vary between 3.65% and 4.715%) Market value at December 31, 2022 - \$4,889,673 (2021 - \$4,446,903)	4,889,673	4,446,903
Sub-Total	\$ 46,679,561	\$ 22,828,259
Plus: Unamortized purchase net premiums and discounts	(372,902)	3,695
Total	\$ 46,306,659	\$ 22,831,954

(3) **Deferred Revenue**

(a) Deferred revenue includes the following amounts:

	2022	2021
Balance, end of year:		
Source Protection Program	\$ 219,740	\$ 407,281
Rural Water Quality Program	972,846	955,949
Water and Erosion Control Infrastructure	197,254	22,070
Canada Emergency Wage Subsidy (Note 3(b))	-	3,157,379
Other Watershed Programs	1,883,874	1,408,998
Cottage Rent	472,554	479,131
Other Miscellaneous	1,066,664	1,088,810
Total Deferred Revenue	\$ 4,812,932	\$ 7,519,618
Balance, beginning of year:		
Source Protection Program	\$ 407,281	\$ 194,481
Rural Water Quality Program	955,949	970,780
Water and Erosion Control Infrastructure	22,070	92,297
Canada Emergency Wage Subsidy (Note 3 (b))	3,157,379	-
Other Watershed Programs	1,408,998	1,583,376
Cottage Rent	479,131	485,114
Other Miscellaneous	1,088,810	775,560
	7,519,618	4,101,608
Grant Contributions	(125,041)	3,030,934
CEWS Contributions	-	3,157,379
Other	2,567,655	2,734,841
Total Contributions Received	2,442,614	8,923,154
CEWS Contributions Used	3,157,379	-
Contributions Used	1,991,921	5,505,144
Total Contributions Used	5,149,300	5,505,144
Balance, end of year	\$ 4,812,932	\$ 7,519,618

(b) The Authority applied for funding through the Canada Emergency Wage Subsidy (CEWS). The Authority received funding totalling \$3,157,379 in 2021 and the amount was recorded as deferred revenue until the year ended December 31, 2021. The Canada Revenue Agency (CRA) through an audit determined that the Authority was not eligible for this subsidy. The subsidy was refunded to the CRA during 2022 in the full amount of \$3,157,379 plus interest charges of \$245,573. During the year, the interest of \$245,573 was expensed in Corporate Services on the statement of operations. The Authority is appealing this assessment and has also requested that interest charges be waived. A final decision by the CRA is pending as at December 31, 2022.

(4) Tangible Capital Assets

Cost	Balance at 31-Dec-21	Additions	Disposals/ Transfers	Balance at 31-Dec-22
Land and Land Improvements	\$ 30,918,340	\$ -	\$ (25,817)	\$ 30,892,523
Site Improvements	17,074,824	1,861,857	(4,893)	18,931,788
Buildings	18,827,478	274,838	(96,224)	19,006,092
Furniture and Equipment	2,373,429	207,259	(10,542)	2,570,146
Motor Pool	5,191,097	692,803	(256,553)	5,627,347
Communications and Computers	1,923,592	39,757	-	1,963,349
Water Control Structures	100,282,697	2,281,412	-	102,564,109
Assets Under Construction	4,470,527	2,193,255	(3,853,881)	2,809,901
	<u>\$ 181,061,984</u>	<u>\$ 7,551,181</u>	<u>\$ (4,247,910)</u>	<u>\$ 184,365,255</u>

Accumulated Amortization	Balance at 31-Dec-21	Disposals	Amortization Expense	Balance at 31-Dec-22
Site Improvements	\$ 10,263,522	\$ (4,848)	\$ 527,443	\$ 10,786,117
Buildings	10,507,966	(74,166)	440,173	10,873,973
Furniture and Equipment	1,225,760	(10,542)	178,300	1,393,518
Motor Pool	3,686,033	(233,030)	345,956	3,798,959
Communications and Computers	1,649,483	-	97,682	1,747,165
Water Control Structures	62,555,886	-	1,832,734	64,388,620
	<u>\$ 89,888,650</u>	<u>\$ (322,586)</u>	<u>\$ 3,422,288</u>	<u>\$ 92,988,352</u>

	Net Book Value 31-Dec-21	Net Book Value 31-Dec-22
Land and Land Improvements	\$ 30,918,340	\$ 30,892,523
Site Improvements	6,811,301	8,145,671
Buildings	8,319,512	8,132,119
Furniture and Equipment	1,147,669	1,176,628
Motor Pool	1,505,064	1,828,388
Communications and Computers	274,110	216,184
Water Control Structures	37,726,811	38,175,489
Assets Under Construction	4,470,527	2,809,901
	<u>\$ 91,173,334</u>	<u>\$ 91,376,903</u>

Cost	Balance at 31-Dec-20	Additions	Disposals/ Transfers	Balance at 31-Dec-21
Land and Land Improvements	\$ 30,918,340	\$ -	\$ -	\$ 30,918,340
Site Improvements	16,841,302	240,522	(7,000)	17,074,824
Buildings	17,754,921	1,194,011	(121,454)	18,827,478
Furniture and Equipment	2,220,359	213,862	(60,792)	2,373,429
Motor Pool	5,224,296	232,138	(265,337)	5,191,097
Communications and Computers	1,782,667	140,925	-	1,923,592
Water Control Structures	100,238,228	44,469	-	100,282,697
Assets Under Construction	4,214,228	1,467,796	(1,211,497)	4,470,527
	<u>\$ 179,194,341</u>	<u>\$ 3,533,723</u>	<u>\$ (1,666,080)</u>	<u>\$ 181,061,984</u>

Accumulated Amortization	Balance at 31-Dec-20	Disposals	Amortization Expense	Balance at 31-Dec-21
Site Improvements	\$ 9,861,247	\$ (7,000)	\$ 409,276	\$ 10,263,523
Buildings	10,173,679	(96,833)	431,120	10,507,966
Furniture and Equipment	1,121,836	(59,578)	163,502	1,225,760
Motor Pool	3,583,612	(254,226)	356,647	3,686,033
Communications and Computers	1,561,177	-	88,305	1,649,482
Water Control Structures	60,748,827	-	1,807,059	62,555,886
	<u>\$ 87,050,378</u>	<u>\$ (417,637)</u>	<u>\$ 3,255,909</u>	<u>\$ 89,888,650</u>

	Net Book Value 31-Dec-20	Net Book Value 31-Dec-21
Land and Land Improvements	\$ 30,918,340	\$ 30,918,340
Site Improvements	6,980,055	6,811,301
Buildings	7,581,242	8,319,512
Furniture and Equipment	1,098,523	1,147,669
Motor Pool	1,640,684	1,505,064
Communications and Computers	221,490	274,110
Water Control Structures	39,489,401	37,726,811
Assets Under Construction	4,214,228	4,470,527
	<u>\$ 92,143,963</u>	<u>\$ 91,173,334</u>

Assets Under Construction

Assets under construction having a value of \$2,809,901 (2021 - \$4,470,527) have not been amortized. Amortization of these assets will commence when the asset is put into service.

Write-down of Tangible Capital Assets

The write-down of tangible capital assets during the year was \$14,450 (2021 - \$16,518).

Gain on Sale of Tangible Capital Assets

During the year, the Authority disposed of three significant properties (land) with a total carrying value of \$25,817. The total proceeds on these sales were \$15,184,309, which resulted in a gain on sale of \$15,158,492.

In 2021, net outflow of cash for proceeds on sale of tangible capital assets of \$178,933 on the Statement of Cashflows represents proceeds of \$75,698 net of demolition costs of \$254,631.

(5) Contaminated Site Liability

The Authority has an estimated liability of \$812,912 as at December 31, 2022 (2021 - \$812,912) for future remediation of two of its properties. During the year, there was no activity or events impacting the liability estimate from prior year. The properties include a former landfill site in the City of Brantford, and a former residential site in the City of Cambridge. The properties were purchased by the Authority in the 1970s under flood control projects. The Ministry of the Environment, Conservation and Parks has requested remediation on the Brantford and Cambridge properties. The estimated future cost of the work at Brantford is based on a detailed remediation plan prepared by a qualified external consultant. Staff have estimated the future cost of remediation for the Cambridge property based on preliminary investigations carried out by an environmental consulting firm.

(6) **2022 Budget**

The budget figures are those adopted at the General Meeting of the Authority held February 25, 2022. The Authority only prepares a budget for the statement of operations, the budget figures in the statement of change in net financial assets has not been provided.

(7) **Commitments**

The Authority is committed under contracts for various infrastructure projects. The amount expected to be incurred in 2023 under contracts is approximately \$3,507,162.

(8) **Contingencies**

The Authority recognizes that liabilities may arise due to certain contract and labour relations matters that were outstanding at year end, in the normal course of business. Legal action may be taken against the Authority for personal injury claims, property damage and other contractual matters. The outcome of these actions is not presently determinable. It is management's opinion that the Authority's insurance coverage and/or accumulated surplus will adequately cover any potential liabilities arising from these matters.

(9) **Accumulated Surplus**

Accumulated surplus consists of tangible capital asset and other surplus and reserve funds. Details of the reserve funds are as follows:

	2022	2021
Operating		
Property and Liability Insurance	\$ 270,383	\$ 270,383
Building and Mechanical Equipment	1,231,833	1,231,833
Small Office Equipment	8,013	7,831
Personnel	1,104,112	1,349,112
Transition	2,048,704	1,562,180
Apps' Mill Nature Centre	73,501	64,982
Laurel Creek Nature Centre	120,611	111,016
Guelph Lake Nature Centre	139,487	129,459
Shade's Mills Nature Centre	77,836	69,219
Taquanyah Nature Centre	22,197	14,849
Computer Replacement	1,318,602	1,329,784
Forestry Management	1,312,640	1,078,801
Cottage Operations	1,180,650	983,652
Property Rental	737,976	706,458
Planning Enforcement	526,179	475,071
Master Plan	424,958	327,307
Grand River Management Plan	113,939	111,336
Watershed Restoration	268,275	177,135
Water Management	1,000,000	
Total Operating Reserves	\$ 11,979,896	\$ 10,000,408
Capital		
Completion of Capital Projects	\$ 162,000	\$ 162,000
Cambridge Desiltation Pond	5,709	6,237
Gravel	259,716	253,783
General Capital	1,163,108	1,116,991
Major Dam Maintenance	2,734,473	3,466,428
Gauges	971,275	905,113
Conservation Area	7,339,262	4,971,802
Land Reserves	22,172,367	6,986,113
Total Capital Reserves	\$ 34,807,910	\$ 17,868,467
Motor Pool		
Motor Pool Equipment Replacement	\$ 1,879,368	\$ 2,162,973
Vehicle Insurance	92,064	89,960
Total Motor Pool Reserves	\$ 1,971,432	\$ 2,252,933
Total Reserves	\$ 48,759,238	\$ 30,121,808

Land reserves represent the net proceeds of land sales and are available for approved projects including purchases of conservation lands within the Watershed in accordance with Authority policies and Provincial Regulations.

(10) Pension and Retirement Benefits

The Authority makes contributions to the Ontario Municipal Employees Retirement System (“OMERS”), which is a multi-employer plan, on behalf of all eligible members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Because OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are the joint responsibility of Ontario municipal organizations and their employees. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit.

The latest available report for the OMERS plan was December 31, 2021. At that time the plan reported a \$3.1 billion actuarial deficit (2020 - \$3.2 billion), based on actuarial liabilities of \$119.3 billion (2020 - \$111.8 billion) and actuarial assets of \$116.2 billion (2020 - \$108.6 billion). Ongoing adequacy of the current contribution rates will need to be monitored and may lead to increased future funding requirements.

In 2022, the Authority’s contribution to OMERS was \$1,204,260 (2021 - \$1,174,248).

(11) Related Entity

The Grand River Conservation Foundation (“the Foundation”) is an independent organization and a Registered Charity that raises funds to finance selected operating and capital expenditures of the Authority. Although the Foundation disburses funds at the discretion of its own Board of Directors, it only funds approved projects of the Authority and the Chair of the Authority is a permanent member of the Foundation Board. The accounts of The Grand River Conservation Foundation are not included in these financial statements.

During 2022, the Foundation contributed \$435,142 (2021 - \$141,534) to fund projects carried out by the Authority. At December 31, 2022, the amount due from the Foundation to the Authority is \$291,227 (2021 - \$129,781). This receivable is included in “Other Receivables” on the Statement of Financial Position.

(12) Public Sector Salary Disclosure

Grand River Conservation Authority is subject to The Public Sector Salary Disclosure Act, 1996. Salaries and benefits that have been paid by the Authority and reported to the Province of Ontario in compliance with this legislation are listed on the Ontario Ministry of Finance website at <https://www.ontario.ca/page/public-sector-salary-disclosure#section-0> or can be provided in an alternate format upon request from the Authority.

(13) Segmented Information

2022								
	Watershed Management and Monitoring	Source Protection Program	Resource Planning	Watershed Stewardship	Conservation Land Management	Recreation and Education	Corporate Services/IS and Motor Pool	Total
Revenue:								
Levies	\$ 5,445,505	\$ -	\$ 1,307,200	\$ 1,906,200	\$ -	\$ 284,600	\$ 3,686,088	\$ 12,629,593
Grants	1,314,841	569,995	-	760,181	225	30,874	450	2,676,566
User fees and Other	-	-	1,190,182	663,392	18,877,319	11,755,215	891,687	33,377,795
Donations	-	-	-	67,498	252,053	111,741	27,323	458,615
Total Revenue	6,760,346	569,995	2,497,382	3,397,271	19,129,597	12,182,430	4,605,548	49,142,569
Expenses:								
Salaries, Wages and Benefits	3,381,584	464,091	1,987,108	1,330,896	1,941,251	5,118,667	3,368,620	17,592,217
Operating Expenses	1,806,702	105,904	242,154	1,659,521	1,630,327	3,839,875	2,569,958	11,854,441
Amortization	1,758,096	-	-	13,604	222,123	781,120	647,345	3,422,288
Less: Chargebacks	-	-	-	-	-	-	(2,562,701)	(2,562,701)
Total Expenses	6,946,382	569,995	2,229,262	3,004,021	3,793,701	9,739,662	4,023,222	30,306,245
Annual surplus/ (deficit)	\$ (186,036)	\$ -	\$ 268,120	\$ 393,250	\$ 15,335,896	\$ 2,442,768	\$ 582,326	\$ 18,836,324

2021

	Watershed Management and Monitoring	Source Protection Program	Resource Planning	Watershed Stewardship	Conservation Land Management	Recreation and Education	Corporate Services/IS and Motor Pool	Total
Revenue:								
Levies	\$ 5,369,151	\$ -	\$ 1,223,200	\$ 2,038,700	\$ -	\$ 340,600	\$ 3,349,488	\$ 12,321,139
Grants	1,457,047	569,655	-	822,030	-	186,367	500	3,035,599
User fees and Other	-	-	1,190,560	600,015	3,666,203	9,867,416	459,350	15,783,544
Donations	-	-	-	98,933	71,675	39,698	-	210,306
Total Revenue	6,826,198	569,655	2,413,760	3,559,678	3,737,878	10,434,081	3,809,338	31,350,588
Expenses:								
Salaries, Wages and Benefits	3,231,453	462,068	1,736,286	1,298,525	1,788,904	4,564,710	3,218,357	16,300,303
Operating Expenses	1,636,656	107,587	234,907	1,689,011	2,075,809	3,637,458	1,790,246	11,171,674
Amortization	1,713,716	-	-	13,920	225,147	643,551	659,575	3,255,909
Less: Chargebacks	-	-	-	-	-	-	(2,473,288)	(2,473,288)
Total Expenses	6,581,825	569,655	1,971,193	3,001,456	4,089,860	8,845,719	3,194,890	28,254,598
Annual surplus/ (deficit)	\$ 244,373	\$ -	\$ 442,567	\$ 558,222	\$ (351,982)	\$ 1,588,362	\$ 614,448	\$ 3,095,990



Grand River Conservation Authority

**Audit Findings Report
year ended December 31, 2022**



Licensed Public Accountants

Prepared February 7, 2023 for presentation to the Audit Committee on February 15, 2023

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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8	Audit risks and results	13	Uncorrected audit misstatements	14	Control Deficiencies	15	Additional matters
16	Audit quality						

The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements as at and for the year ended December 31, 2022. This report builds on the Audit Plan we presented to the Audit Committee. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

Audit highlights

Status of the audit

We have completed the audit of the financial statements (“financial statements”), with the exception of certain remaining outstanding procedures, which are highlighted on slide 6 of this report.

Significant changes to our audit plan

There are significant changes from our audit plan which was originally communicated to in the audit planning report. See slide 7.

Audit risks and results – significant risks

Significant findings related to significant risks are discussed on slide 8.

Uncorrected audit misstatement

Professional standards require that we request of management and the Audit Committee that all identified audit misstatements be corrected. As in prior years we discussed the matter with management.

A summary of the impact of the uncorrected audit misstatement can be found in the management representation letter.

Corrected audit misstatements

No matters to report.

Accounting policies and practices

No matters to report.

Significant unusual transactions

No matters to report.

Control deficiencies

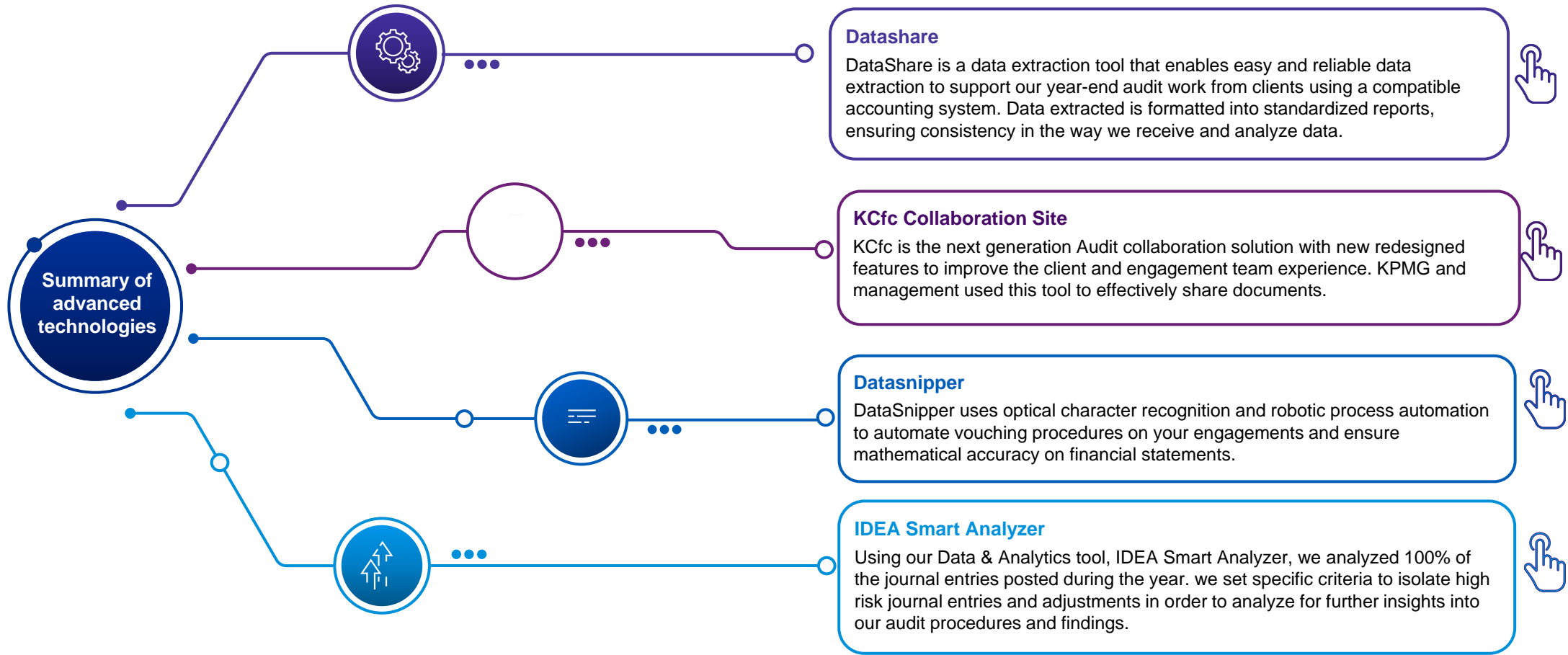
We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. See slide 14.

Other financial reporting matters

No matters to report.

Technology highlights

As previously communicated in our Audit Planning Report, we have utilized technology to enhance the quality and effectiveness of the audit.



Status of the audit

As of February 7, 2023, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing certain audit testing procedures, including follow up inquiries and documentation requests
- Completing our final quality control and review procedures
- Receipt of legal letter responses regarding litigation and claims
- Completing our discussions with the Audit Committee
- Obtaining evidence of the Board of Director's approval of the financial statements
- Receipt of signed management representation letter

We will update the Audit Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditors' report, a draft of which is provided in Appendix: Draft Auditors' Report, will be dated upon the completion of any remaining procedures.

KPMG Clara for Clients (KCfc)






Real-time collaboration and transparency
 We leveraged **KCfc** to facilitate real-time collaboration with your team and provide visual insights into the status of the audit!

On your audit we used KCfc to coordinate all audit requests.

[Learn more](#)

Significant changes to our audit plan

We have made the following significant changes to our audit plan which was communicated to you in the audit planning report:

Audit strategy		More details
 GRCA Self Generated Revenues	 Due to significant variations and year-over-year growth in GRCA's Self Generated Revenues, substantive analytical procedures were unable to be performed. KPMG utilized statistical sampling and agreed the items selected to source documentation.	

Significant risks and results

We highlight our significant findings in respect of **significant risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.



Management Override of Controls

Significant risk	Estimate?	Key audit matter?
<p>Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.</p> <p>As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk.</p>	No	No

Our response


- Our procedures included:
 - We tested the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries.
 - Using our KPMG Clara Journal Entry Analysis Tool, we analyzed 100% of the journal entries posted during the year.
 - In responding to risks of fraud and management override of controls, we set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings. We focused on journal entries recorded and posted as part of the year-end closing process.
 - No issues were noted in the performance of the above procedures.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.

Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus as identified in the Audit Plan as follows:

 Grant revenues and deferred contributions		
Other area of focus	Estimate?	Key audit matter?
Grant revenue and deferred contributions - Risk of error over completeness, existence and accuracy of grant revenue including related deferrals.	No	No

Our response


- We have performed statistical sampling and obtained confirmation of a sample of levies received by the GRCA from local municipalities and reconciled to cash received and revenue reported for the fiscal year.
- We have performed statistical sampling over contributions received and contributions recognized in deferred revenue and obtained supporting documentation to ensure the contribution was received and the funds were used in accordance with the underlying agreement.
- No issues noted.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.

Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus identified in the change in audit approach as follows :

 **GRCA Self-Generated Revenues**

Other area of focus	Estimate?	Key audit matter?
GRCA Self-generated revenues - Risk of error over completeness, existence and accuracy of self-generated revenues	No	No

Our response


- We performed statistical sampling over self-generated revenue. The items selected were agreed to supporting documentation, assessed whether accurately recorded in the proper year.
- No issues noted.

Significant qualitative aspects of the Organization’s accounting practices

No significant qualitative aspects to note.

Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus as identified in the Audit Plan as follows:

 Operating expenditures, including payroll

Other area of focus	Estimate?	Key audit matter?
Operating expenditures, including payroll - Risk of error over completeness, existence and accuracy of operating expenditures.	No	No

Our response

- We performed statistical sampling over operating expenditures and agreed the items selected to source documentation.
- For payroll expenses, we performed substantive analytical procedures comparing the average year-over-year payroll expense by headcount while including the effects of any cost of living allowance.
- No issues noted.

Significant qualitative aspects of the Organization’s accounting practices

No significant qualitative aspects to note.

Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus as identified in the Audit Plan as follows:

Tangible Capital Assets

Other area of focus	Estimate?	Key audit matter?
Tangible capital assets – risk of completeness, accuracy and presentation/disclosure of tangible capital assets.	No	No

Our response

- We performed statistical sampling to select tangible capital asset additions and disposals in the year.
- We assessed the capitalization of tangible capital assets and projects to ensure the items are appropriately classified.
- We performed statistical sampling over repairs and maintenance expenditures to ensure the completeness of tangible capital assets.
- We assessed the financial statement presentation and disclosure of tangible capital assets.

Significant qualitative aspects of the Organization’s accounting practices

No significant qualitative aspects to note.

Uncorrected audit misstatements

Uncorrected audit misstatements include financial presentation and disclosure omissions.



Impact of uncorrected audit misstatements – Not material to the financial statements

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements —individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.

We concur with management’s representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor’s report.

The management representation letter includes all misstatements identified as a result of the audit, communicated to management. See Appendix 3: Management Representation Letter for details.



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.



A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.



Significant deficiencies in internal control over financial reporting


A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.



KPMG has not identified any significant control deficiencies as a result of our audit.

Other financial reporting matters


We also highlight the following:



Financial statement presentation - form, arrangement, and content




No matters to report.



Concerns regarding application of new accounting pronouncements



No matters to report.



Significant qualitative aspects of financial statement presentation and disclosure



Within note 3(b) of the financial statements, Grand River Conservation Authority discloses the the repayment of Canadian Emergency Wage Subsidy to the Canada Revenue Agency in FY22 and the current appeal for the CRA to waive the interest charges.

Audit quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

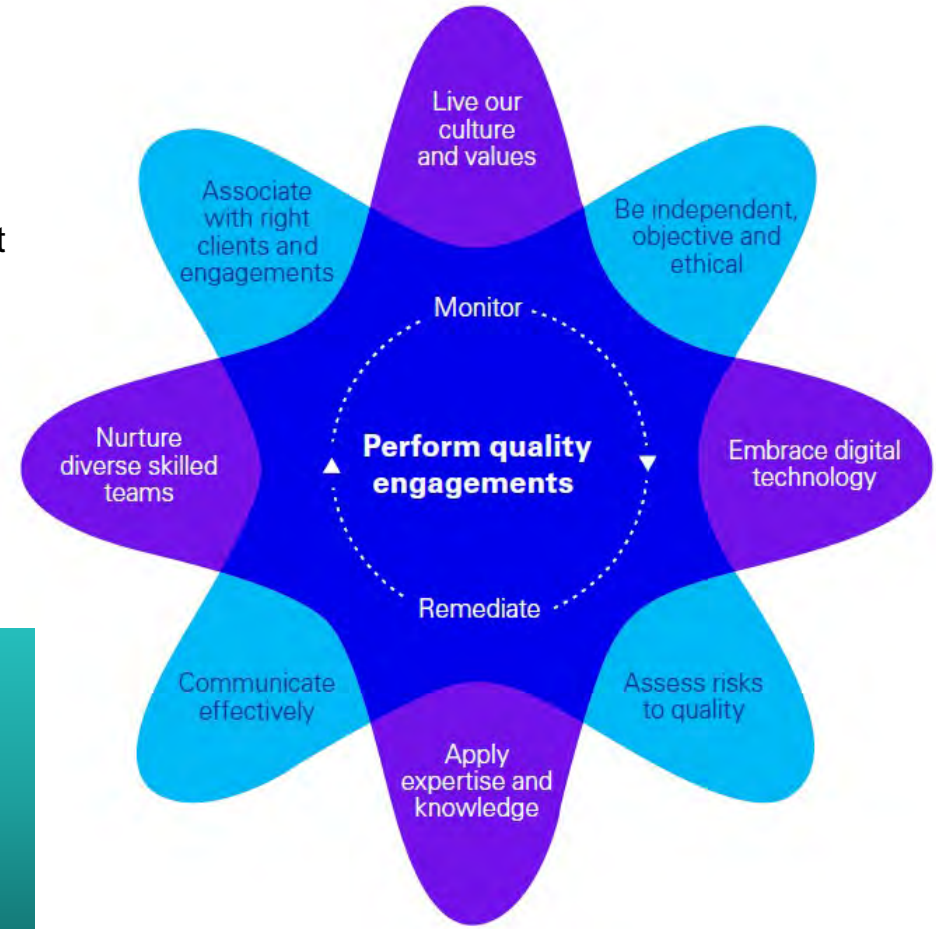
Perform quality engagement sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

[!\[\]\(23d9fc146e83b5c3013cfa32c784f8d5_img.jpg\) **KPMG 2022 Audit Quality and Transparency Report**](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Audit quality: Indicators (AQIs)

The objective of these measures is to provide the Audit Committee and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.

Team composition

Experience of the team

- All team members have relevant industry experience to carry out the audit

Technology in the audit

Implementation of Technology in the Audit

- We have expanded the number of technologies implemented in the audit from one to four. Please refer to slide 5 for further information.

Timing of prepared by client (PBC) items

Timeliness of PBC items

- No concerns regarding the timeliness of PBC items

Appendices

1

Draft auditors' report

2

Other required communications

3

Management representation letter

4

Audit and assurance insights

5

Technology

Appendix 1: Draft auditors' report

INDEPENDENT AUDITORS' REPORT

To the Members of Grand River Conservation Authority

Opinion

We have audited the financial statements of Grand River Conservation Authority (the "Authority"), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and change in accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2022, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our auditors' report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Appendix 1: Draft auditors' report (continued)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

Appendix 1: Draft auditors' report (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

DATE




Appendix 2: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee in our audit planning report presented in the Fall.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- The 2022 Annual Inspection Results will be available in March 2023

Appendix 3: Management representation letter



KPMG LLP
120 Victoria Street South, Suite 600
Kitchener, ON N2G 2B3
Canada

February 24, 2023

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of Grand River Conservation Authority (“the Entity”) as at and for the period ended December 31, 2022.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated November 10, 2022, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.



- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.



Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Misstatements:

- 11) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Non-SEC registrants or non-reporting issuers:

- 12) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Approval of financial statements:

- 14) The individual listed below has the recognized authority to take, and has taken, responsibility for the financial statements.



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

Phone: 519-621-2761 Toll free: 1-866-900-4722 Fax: 519-621-4844 www.grandriver.ca

Yours very truly,

By: Ms. Samantha Lawson, Chief Administration Officer

By: Ms. Sonja Radoja, Manager of Corporate Services

By: Ms. Karen Armstrong, Deputy CAO, Secretary Treasurer

cc: Audit Committee



Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



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

Phone: 519-621-2761 Toll free: 1-866-900-4722 Fax: 519-621-4844 www.grandriver.ca

Attachment II – Summary of Audit Misstatements Schedule

1	Budget numbers missing from statement of changes in net financial assets	Uncorrected	Factual
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Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights
Curated research and insights for audit committees and boards.

Accelerate 2023
The key issues driving the audit committee agenda in 2023.

Momentum
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

KPMG Climate Change Financial Reporting Resource Centre
Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.

IFRS Breaking News
A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.

Board Leadership Centre
Leading insights to help board members maximize boardroom opportunities

Current Developments
Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.



Appendix 5: Technology - Continuous improvement powered by transformation

Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.



Appendix 5: Technology - KPMG Clara - Bringing the audit to one place



Streamlined client experience
 And deeper insights into your business, translating to a better audit experience.



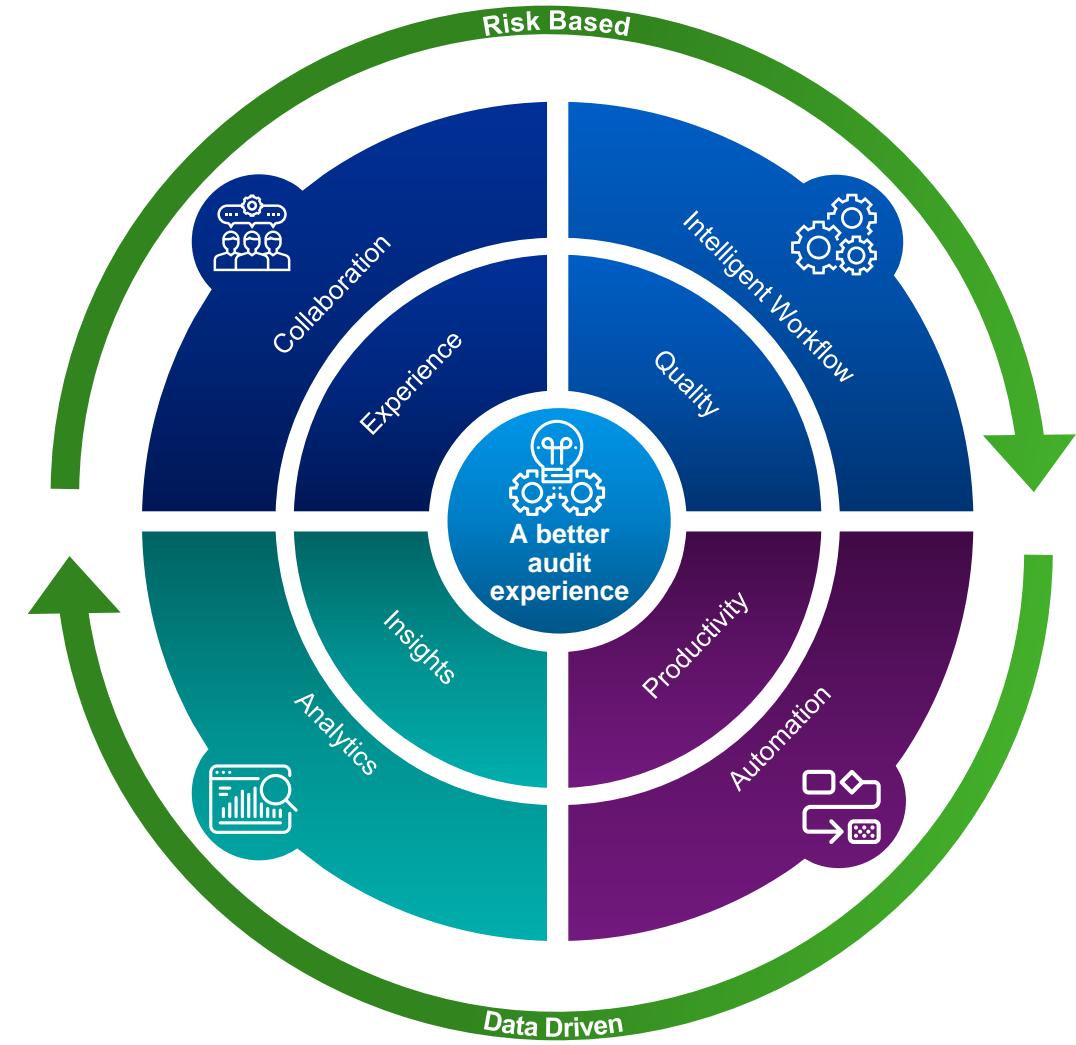
Secure
 A secure client portal provides centralized, efficient coordination with your audit team.



Intelligent workflow
 An intelligent workflow guides audit teams through the audit.



Increased precision
 Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





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KPMG member firms around the world have 227,000 professionals, in 145 countries.



Grand River Conservation Authority By-Law No. 1-2023

GRAND RIVER CONSERVATION AUTHORITY
By-Law No. 1-2023

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Administrative By-Law

Introduction

Grand River Conservation Authority is a non-share corporation, established under Section 3 of the *Conservation Authorities Act*, with the objects to provide, in the area over which it has jurisdiction, programs and services designed to further the conservation, restoration, development and management of natural resources other than gas, coal and minerals.

Under the Act, municipalities within a common watershed are enabled to petition the province to establish a conservation authority. The purpose of the Act is to provide for the organization and delivery of programs and services that further the conservation, restoration, development and management of natural resources in watersheds in Ontario. The Authority is comprised of its Members, appointed as representatives by the Participating Municipalities.

The Members of the Conservation Authority form the General Membership of the Conservation Authority. The Members are bound by the Act and other applicable legislation. The Authority must always act within the scope of its powers. As a non-share corporation, the Authority has the capacity and, subject to the Act and other applicable legislation, the rights, powers and privileges of a natural person. The powers of a conservation authority to accomplish its objects are set out in the Act, including those identified under subsection 21(1).

Powers of authorities

21 (1) For the purposes of accomplishing its objects, an authority has power,

(a) to research, study and investigate the watershed and to support the development and implementation of programs and services intended to further the purposes of this Act;

(b) for any purpose necessary to any project under consideration or undertaken by the authority, to enter into and upon any land, with consent of the occupant or owner, and survey and take levels of it and make such borings or sink such trial pits as the authority considers necessary;

(c) to acquire by purchase, lease or otherwise any land that it may require, and, subject to subsection (2), to sell, lease or otherwise dispose of land so acquired;

(d) despite subsection (2), to lease for a term of five years or less land acquired by the authority;

(e) to purchase or acquire any personal property that it may require and sell or otherwise deal therewith;

(f) to enter into agreements for the purchase of materials, employment of labour and other purposes as may be necessary for the due carrying out of any project or to further the authority's objects;

(g) to enter into agreements with owners of private lands to facilitate the due carrying out of any project;

(h) to determine the proportion of the total benefit afforded to all the participating municipalities that is afforded to each of them;

(i) to erect works and structures and create reservoirs by the construction of dams or otherwise;

(j) to control the flow of surface waters in order to prevent floods or pollution or to reduce the adverse effects thereof;

(k) to alter the course of any river, canal, brook, stream or watercourse, and divert or alter, as well temporarily as permanently, the course of any river, stream, road, street or way, or raise or sink its level in order to carry it over or under, on the level of or by the side of any work built or to be built by the authority, and to divert or alter the position of any water-pipe, gas-pipe, sewer, drain or any telegraph, telephone or electric wire or pole;

(l) to use lands that are owned or controlled by the authority for purposes, not inconsistent with its objects, as it considers proper;

(m) to use lands owned or controlled by the authority for park or other recreational purposes, and to erect, or permit to be erected, buildings, booths and facilities for such purposes and to make charges for admission thereto and the use thereof;

(m.1) to charge fees for services approved by the Minister;

Note: On a day to be named by proclamation of the Lieutenant Governor, clause 21 (1) (m.1) of the Act is repealed. (See: 2017, c. 23, Sched. 4, s. 19 (3))

(n) to collaborate and enter into agreements with ministries and agencies of government, municipal councils and local boards and other organizations and individuals;

(o) to plant and produce trees on Crown lands with the consent of the Minister, and on other lands with the consent of the owner, for any purpose;

(p) generally to do all such acts as are necessary for the due carrying out of any project or as may be desirable to further the objects of the authority.

A. Definitions

“**Authority**” means the Grand River Conservation Authority.

“**Act**” means the *Conservation Authorities Act*, R.S.O. 1990, chapter C.27

“**Chair**” means the Chairperson as referenced in the Act as elected by the Members of the Authority.

“**Chief Administrative Officer**” means the General Manager or Chief Administrative Officer of the Authority, and which may, by resolution of the Authority, include the responsibilities of the Secretary-Treasurer if so designated by resolution of the Authority.

“**Fiscal Year**” means the period from January 1 through December 31.

“**General Membership**” means all of the Members, collectively.

“**Levy**” means the amount of costs apportioned to participating municipalities in accordance with the Act and Regulations under the Act.

“**Majority**” means half of the votes plus one.

“**Members**” shall mean the members appointed to the Authority by the participating municipalities in the Authority’s area of jurisdiction, and the member appointed by the Minister as a representative of the agricultural sector.

“**Minister**” means the Minister responsible for the administration of the Act.

“**Non-matching Levy**” means that portion of an Authority’s levy that meets the definition of non-matching levy as found in Ontario Regulation 139/96.

“**Officer**” means an officer of the Authority empowered to sign contracts, agreements and other documents on behalf of the Authority in accordance with section 19.1 of the Act, which shall include the Chair, Vice-Chair(s) the Chief Administrative Officer and the Secretary-Treasurer (or the CAO/Secretary-Treasurer, if applicable).

“**Participating Municipality**” means a municipality that is designated by or under the Act as a participating municipality in a conservation authority.

“**Pecuniary Interest**” includes the financial or material interests of a Member and the financial or material interests of a member of the Member’s immediate family.

“**Secretary-Treasurer**” means Secretary-Treasurer of the Authority with the roles specified in the Act.

“**Staff**” means employees of the Authority as provided for under Section 18(1) of the Act.

“**Vice-Chair**” means the Vice-Chairperson as elected by the Members of the Authority. If a first and second Vice-Chair are elected, they shall be called First Vice-Chair and Second Vice-Chair.

“**Weighted Majority**” means the votes of 51 per cent of those represented after the votes are weighted by the percentage that applies under Ontario Regulation 139/96 for Municipal Levies.

B. Governance

1. Members

a) Appointments

Participating Municipalities within the jurisdiction of the Grand River Conservation Authority may appoint Members in accordance with Section 14 of the Act. An additional member may be appointed to the Authority by the Minister as a representative of the agricultural sector.

Appointed Members must reside in a Participating Municipality within the Authority’s area of jurisdiction and may include citizens as well as elected members of municipal councils. When appointing members, the council of a participating municipality must ensure that at least 70 percent of its appointees are selected from among the members of the municipal council, or they may apply to the Minister for permission to select less than the prescribed percentage.

Collectively, the appointed Members comprise the Authority, and for the purposes of this by-law are also referred to as the General Membership.

b) Term of Member Appointments

In accordance with Section 14 of the Act, a Member shall be appointed for a term of up to four years at the discretion of the appointing municipal council; such term beginning at the first meeting of the Authority following his or her appointment and ending immediately before the first meeting of the Authority following the appointment of his or her replacement. The Secretary-Treasurer shall notify the appropriate municipality in advance of the expiration date of any Member’s term, unless notified by the municipality of the Member’s reappointment or the appointment of his or her replacement. A Member is eligible for reappointment. A Member can be replaced by a Participating Municipality at the municipality’s discretion prior to the end of their term. A member appointed by the Minister as a representative of the agricultural sector may be replaced by the Minister.

c) Powers of the General Membership

Subject to the Act and other applicable legislation, the General Membership is empowered without restriction to exercise all of the powers prescribed to the Authority under the Act. In addition to the powers of an authority under s.21 of the Act for the purposes of accomplishing its objects the powers of the General Membership include but are not limited to:

- i. Approving by resolution, the creation of Committees and/or Advisory Boards, the members thereof and the terms of reference for these Committees and/or Advisory Boards;
- ii. Appointing a Chief Administrative Officer and/or Secretary-Treasurer;
- iii. Terminating the services of the Chief Administrative Officer and/or Secretary-Treasurer.
- iv. Approving establishing and implementing regulations, policies and programs;
- v. Awarding contracts or agreements where the approval of the Authority is required under the Authority’s purchasing policy.
- vi. Appointing an Executive Committee and delegate to the Committee any of its powers except:

- i. The termination of the services of the Chief Administrative Officer and/or Secretary-Treasurer,
- ii. The power to raise money, and
- iii. The power to enter into contracts or agreements other than those contracts or agreements as are necessarily incidental to the works approved by the Authority.
- vii. Approving by resolution, any new capital project of the Authority;
- viii. Approving by resolution, the method of financing any new capital projects;
- ix. Approving details on budget allocations on any new or existing capital projects;
- x. Approving of the total budget for the ensuing year, and approving the levies to be paid by the Participating Municipalities;
- xi. Receiving and approving the Financial Statements and Report of the Auditor for the preceding year;
- xii. Authorizing the borrowing of funds on the promissory note of the Authority in accordance with subsection 3(5) of the Act;
- xiii. Approving by resolution, any proposed expropriation of land or disposition of land, subject to the requirements under the Act;
- xiv. Approving permits or refusing permission as may be required under any regulations made under Section 28 of the Act except where approving permits has been delegated to the Chief Administrative Officer;
- xv. Holding hearings required for the purpose of reviewing permit applications, and advising every applicant of their right to appeal the applicable decision to the Minister through the Mining and Lands Tribunal or the Local Planning Appeal Tribunal.

d) *Member Accountability*

Participating Municipalities appoint Members to the Authority as their representatives. Members have the responsibilities of Directors of the corporation that is the Authority. While the administration is responsible for the day-to-day operations, the General Membership is responsible for matters of governance, ensuring compliance with applicable legislation, and ensuring appropriate policies are in place and for financial soundness of the Authority.

All Members have the responsibility to be guided by and adhere to the Code of Conduct (Appendix 1) and Conflict of Interest Policy (Appendix 2), as adopted by the Authority.

Members are responsible for:

- i. Attending all meetings of the Authority;
- ii. Understanding the purpose, function and responsibilities of the authority;
- iii. Being familiar with the Authority’s statutory and other legal obligations;
- iv. With the administration, setting strategic direction for the Authority.

e) *Applicable Legislation*

In addition to the Act, the Members are subject to other legislation including, but not limited to:

- *Municipal Conflict of Interest Act*
- *Municipal Freedom of Information and Protection of Privacy Act*

If any part of the by-law conflicts with any provision of the Municipal Conflict of Interest Act or the Municipal Freedom of Information and Protection of Privacy Act or a provision of a regulation made under one of those acts, the provision of that act or regulation prevails.

f) Relationship Between Members and Staff

The General Membership relies on the Chief Administrative Officer to manage the operations of the organization, including all employees of the Authority. The Chief Administrative Officer is accountable to the Authority, working cooperatively to achieve the goals established by the Authority.

The General Membership will ensure that a process exists for regular performance evaluations of the Chief Administrative Officer.

2. Officers

The Officers of the Authority, and their respective responsibilities, shall be:

Chair

- Is a Member of the Authority;
- Presides and preserves order and decorum and decides on questions of order at all meetings of the General Membership (and Executive Committee if applicable);
- Calls special meetings if necessary;
- Attends all meetings of the Authority;
- Acts as a public spokesperson on behalf of the General Membership;
- Serves as signing officer for the Authority;
- Ensures relevant information and policies are brought to the Authority's attention;
- Keeps the General Membership apprised of significant issues in a timely fashion;
- Is a member of the Conservation Ontario Council and the Grand River Conservation Foundation;
- Performs other duties when directed to do so by resolution of the Authority.

Vice-Chair(s)

- Is/are a Member(s) of the Authority;
- Attends all meetings of the Authority (and Executive Committee if applicable);
- Carries out assignments as requested by the Chair;
- Understands the responsibilities of the Chair and acts as Chair immediately upon the death, incapacity to act, absence or resignation of the Chair until such time as a new Chair is appointed or until the Chair resumes his/her duties;
- Serves as a signing officer for the Authority.

Chief Administrative Officer (CAO)

Responsibilities of the CAO as assigned by the Authority include, but are not limited to the following:

- Is an employee of the Authority;
- Attends all meetings of the General Membership (and Executive Committee if applicable) or designates an acting CAO if not available;
- Works in close collaboration with the Chair and Vice-Chair(s) and keeps them apprised of relevant information and significant issues in a timely fashion;
- Develops a strategic plan for approval by the General Membership and implements short and long-range goals and objectives;
- Is responsible for the management of the operations of the Authority, including all staff and programs of the Authority;

- Ensures resolutions of the Authority are implemented in a timely fashion;
- Develops and maintains effective relationships and ensures good communications with Participating Municipalities, federal and provincial government ministries/agencies, Indigenous communities, other conservation authorities, Conservation Ontario, stakeholders, community groups and associations;
- Approves applications under the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulations made under Section 28 of the Conservation Authorities Act, RSO 1990 when such applications meet the Authority's policies, are recommended by staff for approval with or without conditions and have a maximum period of validity that does not exceed 24 months;
- Is a member of Conservation Ontario Council;
- Serves as a signing officer for the Authority.

Secretary-Treasurer

- Is an employee of the Authority;
- Fulfills the requirements of the Secretary-Treasurer as defined in the Act;
- Attends all meetings of the General Membership (and Executive Committee, if applicable);
- Is the custodian of the Corporate Seal;
- Ensures notices are given and minutes are provided as required by this By-Law;
- Ensures accurate records of meetings and accounts of the Authority are kept;
- Carries out or causes to be carried out required financial transactions on behalf of the Authority;
- Is an alternate member of Conservation Ontario Council;
- Serves as a signing officer for the Authority.

3. Absence of Chair and Vice-Chair(s)

In the event of the absence of the Chair and Vice-Chair(s) from any meeting, the members shall appoint an Acting Chair who, for the purposes of that meeting has all the powers and shall perform all the duties of the Chair.

4. Maximum Term for Chair and Vice-Chair(s)

The individuals elected shall hold office until their successors are elected and will be eligible for re-election to the same office for up to a maximum of two one-year terms. With approval from the Minister, the chair or vice-chair(s) may be re-elected for up to a maximum of four one-year terms. Appointments must rotate amongst participating municipalities and a member from a specific municipality cannot be elected to succeed an outgoing Chair or Vice-Chair appointed by the same municipality.

5. Election of Chair and Vice-Chairs

The election of the Chair and one or more Vice-Chairs shall be held annually at the first General Meeting in accordance with the Authority's Procedure for Election of Officers (Appendix 3).

All Members shall be polled by electronic or regular mail in advance of the General Meeting at which the election is to be held to determine willingness to stand for election to the position of Chair or Vice-Chair.

In the event of a vacancy occurring in the office of Chair or Vice-Chair, the Authority shall appoint one of its Members to fill the vacancy at the next special meeting or General Meeting of the Authority, as chosen by election on accordance with the Authority's Procedure for Election of Officers (Appendix 3).

6. Appointment of Auditor

The General Membership shall appoint an auditor for the coming year at the Annual Meeting in accordance with Section 38 of the Act. The Authority shall ensure that the annual audit is prepared in accordance with generally accepted accounting principles recommended by the Public Sector Accounting Board.

7. Appointment of Financial Institution

The General Membership shall appoint a financial institution to act as the Authority's banker by Resolution as required.

8. Financial Statements and Report of the Auditor

The General Membership shall receive and approve the Audited Financial Statements and Report of the Auditor annually for the previous year at the Annual General Meeting.

The Authority shall forward copies of the Audited Financial Statements and Report of the Auditor to Participating Municipalities and the Minister in accordance with Section 38 of the Act, and will make them available to the public on the Authority's website within 60 days of the Annual General Meeting.

9. Borrowing Resolution

If required, the Authority shall establish a borrowing resolution at the Annual General Meeting each year, and such resolution shall be in force until it is superseded by another borrowing resolution.

10. Corporate Policies

The Authority shall approve and amend from time to time corporate policies, including Human Resource Policies, for employees containing conditions of employment and benefits.

11. Levy Notice

The levy due to the Authority from participating municipalities shall be communicated to those municipalities in accordance with the Act and any applicable Regulations.

12. Signing Officers

All deeds, transfers, assignments, contracts, and obligations entered into by the Authority and all cheques, promissory notes, and securities for money, shall be signed by the Chair or the Vice-Chair and the Chief Administrative Officer or the Secretary-Treasurer, with the following exceptions:

- i. Agreements, contracts, property leases or other documents required to be signed by the Authority shall be signed by the Chief Administrative Officer or the Secretary-Treasurer when properly authorized by resolution of the Authority;
- ii. Property leases, licenses, access agreements or other documents related to ongoing approved programs shall be signed by the Chief Administrative Officer or the Secretary-Treasurer;

- iii. Commitments to purchase goods and services may be signed by authorized buyers in accordance with the approved Purchasing Policy of the Authority;
- iv. Electronic Fund Transfers (EFTs) may be initiated by staff in accordance with proper authorization in the Purchasing Policy of the Authority or resolution of the Authority;
- v. Electronic signatures are considered acceptable except where expressly prohibited under the Electronic Commerce Act, 2000;
- vi. Permits issued under Regulations made under the Conservation Authorities Act may be signed by the Chief Administrative Officer or Secretary-Treasurer if so authorized by resolution of the Authority to sign and execute such documents on behalf of the Authority.
- vii. Notwithstanding the above, other documents required to be signed by the Authority may be signed by the Chief Administrative Officer, Secretary-Treasurer, or designate when properly authorized by policies, procedures, or resolution of the Authority.

Signing authority that was authorized by any previous By-law is superseded by this by-law.

13. Advisory Boards and Other Committees

In accordance with Section 18(2) of the Act, the Authority shall establish such advisory boards as required by regulation and may establish such other advisory boards or committees as it considers appropriate to study and report on specific matters.

The General Membership shall approve the terms of reference for all such advisory boards and committees, which shall include the purpose, the frequency of meetings and the number of members required. The names of Members to serve on all Committees shall be determined by the General Membership. The Chair is an ex-officio member of every committee.

Resolutions and policies governing the operation of the Authority shall be observed in all advisory board and committee meetings.

Each advisory board or committee shall report to the General Membership, presenting any recommendations made by the advisory board or committee.

The dates of all advisory board and committee meetings shall be made available to all Members of the Authority.

When an advisory board or committee has completed its work and submitted its final report, if applicable, it dissolves automatically, unless otherwise directed by the General Membership.

Audit Committee

The Audit Committee shall be appointed annually, at the Annual General Meeting, and shall meet at least twice per year, with the first meeting to take place after the Auditors have prepared the Auditors' Report, at such time and place as the Chair of the Committee shall decide.

The Audit Committee will be composed of the Chair of the Authority, the Vice-Chair and five other members appointed by and from the General Membership. At its first meeting, the Audit Committee shall elect a Chair from its Members, excluding the Chair and Vice-Chair of the Board. The terms of reference for the Audit Committee shall be reviewed annually by the General Membership and attached to the Minutes of the meeting at which they are approved or confirmed.

14. Remuneration of Members

The Authority shall establish a per-diem rate from time to time to be paid to Members appointed by participating municipalities for attendance at General Meetings and Advisory Board or Committee meetings, and at such other business functions as may be from time to time requested by the Chair, through the Secretary-Treasurer. In addition, an honorarium will be approved by the Authority for the Chair and Vice-chair(s) as compensation for their additional responsibilities. A single per-diem will be paid for attendance at more than one meeting if they occur consecutively on the same day. The following activities shall be eligible for per diem allowance under this clause:

- Attendance at meetings of municipal councils to present the Authority's Annual budget and general levy requirement, if the member does not sit on that council and when such council presentations are scheduled through the Chair's office or at the request of the General Membership;
- Attendance at meetings of working groups or committees when appointed by the General Membership to such group or committee as an "official representative" of the Authority;
- Attendance at workshops, conferences or tours hosted by the Authority or Conservation Ontario, if participation is open to all Members and registration is made through the Chair's office;
- Any other business approved as eligible for a per diem allowance by the General Membership.

In the event of a scheduled meeting being adjourned for lack of a quorum, those attending a meeting so adjourned shall be entitled to receive the standard per diem rate and expense.

The Authority shall reimburse Members' reasonable travel expenses incurred for the purpose of attending approved meetings and/or functions on behalf of the Authority, including actual cost of meals, lodging, public transportation and conference fees, as applicable.

A per-kilometre rate to be paid for use of a personal vehicle shall be approved by Resolution of the General Membership from time-to-time and shall be consistent with Canada Revenue Agency guidelines. Requests for such reimbursements shall be submitted on a Per Diem & Expense Claim Sheet monthly with the distance travelled entered for each meeting and allowable expenses shown. Each Member must sign a certification printed on the sheet that the information is correct.

The Chair may submit monthly expense claims, which will be reviewed and signed by the Chief Administrative Officer, the Secretary-Treasurer and the Vice-Chair. The purpose of this review is to ensure that the Chair's expense claims conform to any policies that have been established by the Authority, are within the approved budget and are supported with appropriate documentation.

Remuneration for the member appointed by the Minister as a representative of the agricultural sector shall be in accordance with direction from the Ministry of Environment, Conservation and Parks.

15. Retention of Records

The Authority shall keep full and accurate records including, but not limited to:

- i. Minutes of all meetings of the Authority, including registries of statements of interests in accordance with the *Municipal Conflict of Interest Act*;
- ii. Assets, liabilities, receipts and disbursements of the Authority and Financial Statements and Reports of the Auditors;
- iii. Human Resources Files for all employees and Members as applicable;
- iv. Workplace Health and Safety documents including workplace inspections, workplace accidents, investigations, etc.;
- v. Electronic Communications including emails
- vi. Contracts and Agreements entered into by the Authority;
- vii. Strategic Plans and other documents providing organizational direction
- viii. Projects of the Authority;
- ix. Technical Studies and data gathered in support of Programs of the Authority;
- x. Legal Proceedings involving the Authority;
- xi. Incidents of personal injury or property damage involving the Authority and members of the public.

Such records shall be retained and protected in accordance with all applicable laws and the Retention of Records Policy of the Authority as approved by the General Membership from time-to-time.

16. Records Available to Public

Records of the Authority shall be made available to the public in a manner that is consistent with existing legal obligations, restrictions and requirements, including Municipal Freedom of Information and Protection of Personal Privacy Act (MFIPPA) and other applicable legislation.

The Chair of the Authority shall act as head of the Authority for the purposes of MFIPPA and responsibility for administration related to MFIPPA shall be delegated to the CAO.

17. By-law Review

In accordance with the Act, these by-laws shall be reviewed by the Authority to ensure the by-laws are in compliance with the Act and any other relevant law. The General Membership shall review the by-laws on a biennial basis to ensure best management practices in governance are being followed

18. By-law Available to Public

In accordance with the Act, the Authority shall make its by-laws available to the public on the Authority's website. By-laws shall also be available for review by any member of the public at the Authority's administration centre or provided in alternative formats, in accordance with the *Accessibility for Ontarians with Disabilities Act*, if requested by interested parties.

19. Enforcement of By-laws and Policies

The Members shall respect and adhere to all applicable by-laws and policies (for example, the Code of Conduct and Conflict of Interest). The Authority may take reasonable measures to enforce its by-laws and policies, including the enforcement mechanisms under the *Municipal Conflict of Interest Act*.

20. Indemnification of Members, Officers and Employees

The Authority undertakes and agrees to indemnify and save harmless its Members, Officers and Employees and their heirs and legal representatives, respectively, from and against all costs, charges and expenses, including all amounts paid to settle an action or satisfy any judgement, reasonably incurred by any such Member, Officer or Employee in respect of any civil, criminal or administrative action or proceeding to which any such Member, Officer or Employee is made a party by reason of being a Member, Officer or Employee of the Authority (except in respect of an action by or on behalf of the Authority to procure a judgment in its favour) if;

- such Member, Officer or Employee acted honestly, in good faith with a view to the best interests of the Authority and within the scope of such Member's, Officer's or Employee's duties and responsibilities, and,
- in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty that such Member, Officer or Employee had reasonable grounds for believing that the conduct was lawful.

C. Meeting Procedures

The Meeting Procedures below governing the procedure of the Authority shall be observed in Executive Committee and Advisory Board meetings, as far as they are applicable, and the words Executive Committee or Advisory Board may be substituted for the word Authority as applicable

1. Rules of Procedure

In all matters of procedure not specifically dealt with under the Act and this By-law, the current edition of Bourinot's Rules of Order shall be binding.

The Authority may choose to conduct its business as a committee of the whole. The Committee of the Whole will consist of all Members of the Authority and will be chaired by the Vice-Chair. All standing "Rules of Debate" will be observed in Committee of the Whole. The Committee of the Whole may make recommendations for consideration by the General Membership.

2. Declared State of Emergency – Electronic Meetings

During any period where an emergency has been declared to exist, in all or part of an area over which the Authority has jurisdiction, under Section 4 or 7.1 of the Emergency Management and Civil Protection Act, that may prevent the General Membership from meeting in person,

- a) a Member may participate in meetings electronically and shall have the ability to:
 - i. register a vote;
 - ii. be counted towards determining quorum, with the exception of the member appointed by the Minister who is not counted when determining quorum; and
 - iii. participate in meetings closed to the public.
- b) any date or timeline requirement established under any Section in this By-law shall be postponed until such time as the General Membership can reasonably address the issue.
- c) the Authority shall make electronic meetings of the Authority open to the public.
- d) any hearing or appeal dealt with in this By-law may be conducted electronically with provisions for applicants and their agents to participate if the Authority decides to hold any such hearing or appeal.
- e) All electronic meetings of the Board of Directors, and other meetings as directed by the Chair, will be webcast except in times of technological failure (e.g. Internet outage, system

crash). Meeting recordings shall be made publicly available for later viewing. Failure to webcast or produce a recording does not call the meeting into question.

Delegations

Registered delegations will be invited to defer their attendance to a future meeting or may choose to provide a written submission to the Membership instead.

If a delegation requests to address the Membership at an electronic meeting they may do so, provided they have registered as a delegation through the Office of the CAO at least eight calendar days in advance of the meeting. Presentation materials may be shared with the Authority members provided the delegation provides them at least eight calendar days in advance of the meeting. All matters pertaining to number of speakers, length of presentation and content presented by delegations shall be in accordance with the delegations section of this by-law.

3. Notice of Meeting

The General Membership shall meet at least once a month at the Authority's Head Office unless otherwise specified, and at such time as the Chair decides. The General Membership shall approve a schedule for regular meetings in advance. The Secretary-Treasurer shall send Notice of regular meetings to all Members at least five calendar days in advance of a meeting. Notice of all regular or special meetings of the General Membership, or its Executive Committee or Advisory Board, as far as they are applicable, shall be made available to the public as soon as possible after its delivery to General Membership.

Notice of any meeting shall indicate the time and place of that meeting and the agenda for the meeting. Notices of meetings shall include a notation that members are to contact the office if unable to attend.

All material and correspondence to be dealt with by the Authority at a meeting will be submitted to the Secretary-Treasurer 7 days in advance of the meeting where it is to be dealt with if it is to be included in the published agenda, or 2 days in advance if it is to be introduced at the meeting. All communications on any subject may be referred to staff or a committee without any motion or debate unless otherwise ordered by the Authority.

The Chair or the Secretary-Treasurer may, by notice in writing or email delivered to the members so as to be received by them at least 24 hours before the hour appointed for the meeting, postpone or cancel any meeting of an Advisory Board or other committee until the next scheduled date for the specific Advisory Board or committee affected.

The Chair or the Secretary-Treasurer may, if it appears that a storm or like occurrence will prevent the members from attending a meeting, postpone that meeting by advising as many members as can be reached or, if warranted, hold the meeting electronically provided quorum and public participation can be met. Postponement shall not be for any longer than the next regularly scheduled meeting date.

4. Special Meetings

The chair may, at his/her pleasure, call a special meeting of the Authority as necessary on three calendar days notice in writing or email. That notice shall state the business of the special

meeting and only that business shall be considered at that special meeting. Any member, with 50% support of the other members, may also request the Chair to call a meeting of the Authority and the Chair will not refuse.

A special meeting may be held to amend the by-law.

Members of the Authority can participate electronically in any special meeting that occurs. A member of the Authority that is participating electronically in a special meeting will be counted in determining whether a quorum of members is present at any time during the meeting.

The agenda for special meetings of the Authority shall be prepared as directed by the Chair.

5. Meetings Open to Public

All meetings of the General Membership shall be open to the public.

A meeting or part of a meeting may be closed to the public if the subject matter being considered is identified in the closed meeting section of the Agenda and/or the subject matter meets the criteria for a closed meeting as defined in this by-law.

6. Agenda for Meetings

Authority staff, under the supervision of the Secretary-Treasurer, shall prepare an agenda for all regular meetings of the Authority that shall include, insofar as they are applicable to the meeting but not necessarily limited to, the following headings:

1. Call to order by Chair
2. Certification by Secretary-Treasurer that there is a quorum of Members present
3. Review of Agenda
4. Declarations of pecuniary interest
5. Adoption of minutes of previous meeting
6. Hearing of delegations
7. Presentations
8. Correspondence
9. 1st & 2nd readings of By-laws
10. Presentation of Reports
11. Committee of the Whole
12. Election of officers
13. Presentation of annual budget
14. General business
15. Adoption of Projects (if applicable)
16. 3rd reading of by-laws
17. Other business
18. Closed Meeting
19. Adjournment

Agendas for meetings shall be forwarded to all Members at least five calendar days in advance of the meeting. Such agendas shall be made available to the public on the Authority's website at the same time, unless the meeting is closed to the public in accordance with this by-law. Such agendas shall also be available in alternative formats, in accordance with the *Accessibility for Ontarians with Disabilities Act*, if requested by interested parties.

7. Quorum

At any meeting of the General Membership, a quorum consists of one-half of the Members appointed by the Participating Municipalities, except where there are fewer than six such Members, in which case three such Members constitute a quorum. At any advisory board or committee meeting, a quorum consists of one-half of the Members of the advisory board or committee.

If there is no quorum within one half hour after the time appointed for the meeting, the Chair for the meeting shall declare the meeting adjourned due to a lack of a quorum, or shall recess until quorum arrives, and the recording secretary shall record the names of the Members present and absent.

If during an Authority or Advisory Board or Committee meeting a quorum is lost, then the Chair shall declare that the meeting shall stand recessed or adjourned, until the date of the next regular meeting or other meeting called in accordance with the provisions of this by-law.

Where the number of Members who are disabled from participating in a meeting due to the declaration of a conflict of interest is such that at that meeting the remaining Members are not of sufficient number to constitute a quorum, the remaining number of Members shall be deemed to constitute a quorum, provided such number is not less than two.

8. Order of Business

The business of the Authority shall be taken up in the order in which it stands on the agenda unless otherwise decided by a majority of those Members present.

No Member shall present any matter to the Authority for its consideration unless the matter appears on the agenda for the meeting of the Authority or leave is granted to present the matter by the affirmative vote of a majority of the Members present.

9. Debate

The Authority shall observe the following procedures for discussion/debate on any matter coming before it:

- a) A Member shall be recognized by the Chair prior to speaking;
- b) Where two or more Members rise to speak, the Chair shall designate the Member who has the floor, who shall be the Member who in the opinion of the Chair was first recognized;
- c) All questions and points of discussion shall be directed through the Chair;
- d) Where a motion is presented, it shall be moved and seconded before debate;
- e) Any Member may require the question or motion under debate to be read at any time during the debate, except while a Member is speaking;
- f) No Member shall speak more than once to the same question without leave from the Chair, except in explanation of a material part of the speech;
- g) A Member is allowed a time limit of ten minutes to speak on any given point, and extensions of five minute intervals may be granted at the discretion of the Chair;
- h) Any Member may ask a question of the previous speaker through the Chair;

- i) The Member who has presented a motion, other than a motion to amend or dispose of a motion, may speak again to the motion immediately before the Chair puts the motion to a vote;
- j) When a motion is under debate, no motion shall be received other than a motion to amend, to defer action, to refer the question, to take a vote, to adjourn, or to extend the hour of closing the proceedings;
- k) When a motion is under consideration, only one amendment is permitted at a time.

10. Matters of Precedence

The following matters shall have precedence over the usual order of business:

- a) a point of order;
- b) matter of privilege;
- c) a matter of clarification;
- d) a motion to suspend a rule of procedure or to request compliance with the rules of procedure;
- e) a motion that the question be put to a vote;
- f) a motion to adjourn.

When a member raises a point of order, he/she shall ask leave of the Chair to raise a point of order and after leave is granted shall state the point of order to the Chair and thereafter no Member shall address the Chair on the point of order except for the purpose of appealing the Chair's decision.

Where there is no appeal, the decision of the Chair shall be final, and where there is an appeal, the Authority shall decide the question without debate and the decision of the majority of the Members present shall be final.

11. Electronic Meetings and Participation

Electronic meetings are permitted and must follow/accommodate all Section C. Meeting Procedures identified in this by-law.

A Member can participate electronically in a meeting that is open or closed to the public and in either case may be counted in determining whether or not a quorum of members is present at any point in time, with the exception of the member appointed by the Minister who is not counted when determining quorum. Electronic meetings must permit all participants to communicate adequately with each other during the meeting. For open electronic meetings, the public must be able to participate in the meeting electronically.

12. Members' Attendance

The Authority shall provide a listing of Members' attendance at scheduled meetings of the Authority to the Participating Municipalities semi-annually.

Upon a Member's vacancy due to death, incapacity or resignation occurring in any office of the Authority, the Authority shall request the municipality that was represented by that Member appoint a Member replacement.

If a Member is unable to attend any meeting and wishes to bring any additional information or opinion pertaining to an agenda item to the General Membership, the Member shall address in writing or email to the Chair or Secretary-Treasurer such correspondence prior to the start of the

meeting. The correspondence shall be circulated in advance, if possible, or distributed at the meeting by the Secretary-Treasurer without comment or explanations.

When a member's appointment is due to expire, the appropriate municipality shall be notified at least 30 days before the date of such expiration.

13. Delegations

Any person or organization who wishes to address the Authority may make a request in writing or email to the Secretary-Treasurer. The request should include a brief statement of the issue or matter involved and indicate the name of the proposed speaker(s). If such request is received 10 days in advance of a scheduled meeting, the delegation shall be listed on the published agenda.

Any person or organization requesting an opportunity to address the Authority, but not having made a written request to do so in the timelines specified above, may register as a delegation through the Office of the CAO up to two business days immediately preceding a meeting of the General Membership or shall be listed on the published agenda for the following meeting. Unregistered delegations present at the meeting may request to speak and will be limited to a maximum of three (3) minutes to address the Board, if approved by a majority of members present at the meeting.

Except by leave of the Chair or appeal by the leave of the meeting, delegations shall be limited to one (1) speaker for not more than 10 minutes. A delegation of more than three (3) speakers will be limited to a total maximum of twenty (20) minutes. When a large number of Delegations wish to speak on the same topic, the time limits may be reduced at the discretion of the Chair.

Speakers will be requested not to repeat what has been said by previous speakers at the meeting. A returning delegation will only be allowed to speak again if new, relevant information has become available since their previous presentation. The Chair may choose to end a returning delegation's presentation if, in the opinion of the Chair, the new information being presented is not relevant to a decision facing the General Membership.

Members of the public who constitute an audience during an Authority meeting may not:

- Address the Authority without permission;
- Interrupt any speech or action of the Members, or any other person addressing the Authority;
- Display or have in their possession any picket signs, placards, or other forms of written messages deemed inappropriate by the Chair.

14. Section 28 Hearings and Permit Issuance

Hearings

When a hearing is required under Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulations, under Section 28 of the Conservation Authorities Act, the General Membership shall form a tribunal for the purpose of such a hearing. When hearings are to be held for Applications for Permit under Section 28 of the Conservation Authorities Act, RSO 1990, individual notice of hearing shall be sent by registered mail or email to the applicant, with a copy by ordinary mail or email to the applicable municipal clerk.

When a hearing is held, a letter of decision including the reasons for the decision and a copy of the resolution that includes the mover and seconder of the resolution shall be sent to the applicant by registered mail or email. A copy shall be sent by regular mail or email to those who received the hearing notice.

Permit Issuance

When a permit is approved the Authority will retain a record of the permit and a copy shall be sent by regular mail or email to the applicant, and to the appropriate municipal department.

15. Annual Meeting

The Authority shall designate one meeting of the General Membership each year as the annual meeting to be held prior to March 1 and shall include the following items on the agenda, in addition to the normal course of business:

- i. Appointment of the auditor for the upcoming year
- ii. Receipt of the most recent report of the Audit Committee
- iii. Receipt and Approval of the Auditor's Report and Audited Financial Statements for the prior year
- iv. Approval of the Budget and General Levy for the current year
- v. Approval of Provision for Borrowing for the current year
- vi. Confirmation of By-laws passed, repealed, amended or re-enacted during the past year.

16. Meetings with Closed "In Camera" Sessions

Every meeting of the General Membership, Executive Committee and Advisory Boards, if applicable, shall be open to the public as per Section 15(3) of the Act, subject to the exceptions set out below.

Meetings may be closed to the public if the subject matter being considered relates to:

- a) The security of the property of the Authority;
- b) Personal matters about an identifiable individual, including employees of the Authority;
- c) A proposed or pending acquisition or disposition of land by the Authority;
- d) Labour relations or employee negotiations;
- e) Litigation or potential litigation, including matters before administrative tribunals (e.g. Local Planning Appeal Tribunal), affecting the Authority;
- f) Advice that is subject to solicitor-client privilege;
- g) A matter in respect of which the General Membership, Executive Committee, Advisory Board or committee or other body may hold a closed meeting under another Act;
- h) Information explicitly supplied in confidence to the Authority by Canada, a province or territory or a Crown agency of any of them;
- i) A trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the Authority, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization;
- j) A trade secret or scientific, technical, commercial or financial information that belongs to the Authority and has monetary value or potential monetary value; or
- k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the Authority.

The Authority shall close a meeting if the subject matter relates to the consideration of a request under MFIPPA.

Before holding a meeting or part of a meeting that is to be closed to the public, the Members shall state by resolution during the open session of the meeting that there will be a meeting closed to the public and the general nature of the matter to be considered at the closed meeting. Once matters have been dealt with in a closed meeting, the General Membership shall reconvene in an open session.

The General Membership shall not vote during a meeting that is closed to the public, unless:

- a) the meeting meets the criteria outlined in this by-law to be closed to the public; and
- b) the vote is for a procedural matter or for giving directions or instructions to Officers, employees or agents of Authority.

Any materials presented to the General Membership during a closed meeting shall be returned to the Secretary-Treasurer prior to departing from the meeting and shall be treated in accordance with the Authority's procedures for handling confidential material.

A meeting of the Authority, advisory board or other committee may also be closed to the public if:

- a) the meeting is held for the purpose of educating or training the Members, and
- b) at the meeting, no Member discusses or otherwise deals with any matter in a way that materially advances the business or decision-making of the authority, advisory board or other committee.

17. Voting

In accordance with Section 16 of the Act:

- a) each Member is entitled to one vote, including the Chair, and
- b) a majority vote of the Members present at any meeting is required upon all matters coming before the meeting.

Where a member has been appointed by Minister as a representative of the agricultural sector, the member shall not vote on:

- a) a resolution to enlarge the Authority's area of jurisdiction;
- b) a resolution to amalgamate the Authority with another Conservation Authority;
- c) a resolution to dissolve the Authority; or
- d) a resolution related to any budgetary matter.

If any Member who is qualified to vote abstains from voting, except during a recorded vote, they shall be deemed to have voted neither in favour nor opposed to the question, which will not alter the number of votes required for a majority.

On a tie vote, the motion is lost.

Interrelated motions shall be voted on in the order specified in Bourinot's Rules of Order.

Unless a Member requests a recorded vote, a vote shall be by a show of hands or such other means as the Chair may call. No question shall be voted upon more than once at any meeting, unless a recorded vote is requested.

If a member present at a meeting at the time of the vote requests immediately before or after the taking of the vote that the vote be recorded, each member present, except a member who is disqualified from voting by any Act, shall announce his or her vote openly answering “yes” or “no” to the question, and the Secretary-Treasurer shall record each vote. Any Members who did not stand in a recorded vote will be recorded as voting in favour.

At the meeting of the Authority at which the Non-Matching Levy is to be approved, the Secretary-Treasurer shall conduct the vote to approve of Non-Matching Levy by a Weighted Majority of the Members present and eligible to vote, in accordance with Ontario Regulation 139/96.

Where a question under consideration contains more than one item, upon the request of any Member, a vote upon each item shall be taken separately.

While the Chair is putting a question to the vote, no Member shall leave his/her seat or make any noise or disturbance until the result of the vote is declared.

No question shall be voted upon more than once at any meeting, unless a recorded vote is requested.

Except as provided in Section B, Paragraph 5 of this By-law (Election of Chair and Vice-Chair), no vote shall be taken by ballot or by any other method of secret voting, and every vote so taken is of no effect.

18. Notice of Motion

Written notice of motion to be made at an Authority advisory board or committee meeting may be given to the Secretary-Treasurer by any Member of the Authority not less than seven business days prior to the date and time of the meeting and shall be forthwith placed on the agenda of the next meeting. The Secretary-Treasurer shall include such notice of motion in full in the agenda for the meeting concerned.

Recommendations included in reports of advisory boards or committees that have been included in an agenda for a meeting of the General Membership, shall constitute notice of motion for that meeting.

Recommendations included in staff reports that have been included in an agenda for a meeting of the General Membership, shall constitute notice of motion for that meeting.

Notwithstanding the foregoing, any motion or other business may be introduced for consideration of the Authority provided that it is made clear that to delay such motion or other business for the consideration of an appropriate advisory board or committee would not be in the best interest of the Authority and that the introduction of the motion or other business shall be upon an affirmative vote of a majority of the members of the Authority present.

19. Motion to Reconsider

If a motion is made to reconsider a previous motion, a two-thirds majority vote shall be required in order for reconsideration to take place. If a motion to reconsider is passed, the original motion shall then be placed on the agenda at a future meeting to be debated and voted upon, and the result of that vote, based on a simple majority, shall supersede.

20. Duties of the Meeting Chair

It shall be the duty of the Chair, with respect to any meetings over which he/she presides, to:

- a) Take the chair and call the members to order when a quorum is first present after the hour fixed for a meeting of the Authority;
- b) Preserve order and decide all questions of order, subject to appeal; and without argument or comment, state the rule applicable to any point of order if called upon to do so;
- c) Ensure that the public in attendance does not in any way interfere or disrupt the proceedings of the Members;
- d) Receive and submit to a vote all motions presented by the Members, which do not contravene the rules of order or regulations of the Authority;
- e) Announce the results of the vote on any motions so presented;
- f) Adjourn the meeting when business is concluded.

The Chair who opens the meeting shall remain Chair of the meeting until its adjournment. If, however, the Chair for any reason wishes to vacate the chair, either temporarily or for the balance of the meeting, he/she may appoint a Member of the Authority to take the chair in his/her place.

The Chair will vacate the chair while the Members are sitting as a Committee of the Whole, and, while nominations are being held for the office of Chair, Vice-Chair or any and all other elected officers of the Authority. The Authority shall appoint a person other than a Member of the Authority to conduct such elections; who shall appoint such clerks and returning officers as is necessary to assist in holding the elections.

21. Conduct of Members

Members shall maintain a high standard for conduct and at all times comply with applicable laws and the Authority's Code of Conduct (Appendix 1).

No Member at any meeting of the Authority shall:

- a) Speak in a manner that is discriminatory in nature based on an individual's race, ancestry, place of origin, citizenship, creed, gender, sexual orientation, age, colour, marital status, family status or disability;
- b) Leave their seat or make any noise or disturbance while a vote is being taken or until the result is declared;
- c) Interrupt a Member while speaking, except to raise a point of order or a question of privilege;
- d) Speak disrespectfully or use offensive words against the Authority, the Members, staff, or any member of the public;
- e) Speak beyond the question(s) under debate;
- f) Resist the rules of order or disobey the decision of the Chair on the questions or order or practices or upon the interpretation of the By-laws.

22. Minutes of Meetings

The Secretary-Treasurer shall undertake to have a recording secretary in attendance at meetings of the Authority, the Executive Committee and each advisory board or committee. The recording secretary shall make a record in the form of minutes of the meeting proceedings and in particular shall record all motions considered at the meeting.

If a recording secretary is not present in a closed session, the Secretary-Treasurer, or designate, shall take notes of any direction provided, for endorsement by the Chair and Vice-Chair.

Minutes of all meetings shall include the time and place of the meeting, a list of those present and shall state all motions presented together with the mover and seconder and voting results.

The Secretary-Treasurer or designate shall include draft minutes of the previous meeting available to each member of the Authority at the same time as agendas for the next meeting are distributed. Copies of all non-confidential minutes shall be posted as part of the agenda package on the Authority's website within 30 days following the previous meeting.

After the minutes have been approved by resolution, original copies shall be signed by the Secretary-Treasurer and the Chair. Such minutes shall also be available for review by any member of the public at the Authority's administration centre or provided in alternative formats, in accordance with the *Accessibility for Ontarians with Disabilities Act*, if requested by interested parties.

D. Approval of By-law and Revocation of Previous By-law(s)

By-law number 1-2022 is hereby repealed;

By-law number 1-2023 shall come into force on the 27th day of January, 2023

READ A FIRST AND SECOND TIME

January 27, 2023
Date

READ A THIRD TIME AND FINALLY PASSED

January 27, 2023
Date

Signed:



Chair



Secretary-Treasurer

E. Appendices to the Administrative By-law

Appendix 1 - Code of Conduct

1. Background

The Grand River Conservation Authority demands a high level of integrity and ethical conduct from its General Membership. The Authority's reputation has relied upon the good judgement of individual Members. A written Code of Conduct helps to ensure that all Members share a common basis for acceptable conduct. Formalized standards help to provide a reference guide and a supplement to legislative parameters within which Members must operate. Further, they enhance public confidence that Members operate from a base of integrity, justice and courtesy.

The Code of Conduct is a general standard. It augments the laws which govern the behaviour of Members, and it is not intended to replace personal ethics.

This Code of Conduct will also assist Members in dealing with confronting situations not adequately addressed or that may be ambiguous in Authority resolutions, regulations, or policies and procedures.

2. General

All Members, whether municipal councillors or appointed representatives of a municipality, are expected to conduct themselves in a manner that reflects positively on the Authority.

All Members shall serve in a conscientious and diligent manner. No Member shall use the influence of office for any purpose other than for the exercise of his/her official duties.

It is expected that Members adhere to a code of conduct that:

- i. upholds the mandate, vision and mission of the Authority;
- ii. considers the Authority's jurisdiction in its entirety, including their appointing municipality;
- iii. respects confidentiality;
- iv. approaches all Authority issues with an open mind, with consideration for the organization as a whole;
- v. exercises the powers of a Member when acting in a meeting of the Authority;
- vi. respects the democratic process and respects decisions of the General Membership, Advisory Boards and other committees;
- vii. declares any direct or indirect pecuniary interest or conflict of interest when one exists or may exist; and
- viii. conducts oneself in a manner which reflects respect and professional courtesy and does not use offensive language in or against the Authority or against any Member or any Authority staff.

3. Gifts and Benefits

Members shall not accept fees, gifts, hospitality or personal benefits that are connected directly or indirectly with the performance of duties, except compensation authorized by law.

4. Confidentiality

The members shall be governed at all times by the provisions of the *Municipal Freedom and Information and Protection of Privacy Act*.

All information, documentation or deliberations received, reviewed, or taken in a closed meeting are confidential.

Members shall not disclose or release by any means to any member of the public, either in verbal or written form, any confidential information acquired by virtue of their office, except when required by law to do so.

Members shall not permit any persons, other than those who are entitled thereto, to have access to information which is confidential.

In the instance where a member vacates their position on the General Membership they will continue to be bound by MFIPPA requirements.

Particular care should be exercised in protecting information such as the following:

- i. Human Resources matters;
- ii. Information about suppliers provided for evaluation that might be useful to other suppliers;
- iii. Matters relating to the legal affairs of the Authority;
- iv. Information provided in confidence from an Indigenous community, or a record that if released could reasonably be expected to prejudice the conduct of relations between an Indigenous community and the Authority;
- v. Sources of complaints where the identity of the complainant is given in confidence;
- vi. Items under negotiation;
- vii. Schedules of prices in tenders or requests for proposals;
- viii. Appraised or estimated values with respect to the Authority's proposed property acquisitions or dispositions;
- ix. Information deemed to be "personal information" under MFIPPA.

The list above is provided for example and is not exhaustive.

5. *Use of Authority Property*

No Member shall use for personal purposes any Authority property, equipment, supplies, or services of consequence other than for purposes connected with the discharge of Authority duties or associated community activities of which the Authority has been advised.

6. *Work of a Political Nature*

No Member shall use Authority facilities, services or property for his/her election or re-election campaign to any position or office within the Authority or otherwise.

7. *Conduct at Authority Meetings*

During meetings of the Authority, Members shall conduct themselves with decorum. Respect for delegations and for fellow Members requires that all Members show courtesy and not distract from the business of the Authority during presentations and when others have the floor.

8. *Influence on Staff*

Members shall be respectful of the fact that staff work for the Authority as a whole and are charged with making recommendations that reflect their professional expertise and corporate perspective, without undue influence.

9. Business Relations

No Member shall borrow money from any person who regularly does business with the Authority unless such person is an institution or company whose shares are publicly traded and who is regularly in the business of lending money.

No Member shall act as a paid agent before the Authority or an advisory board or committee of the Authority, except in compliance with the terms of the *Municipal Conflict of Interest Act*.

10. Encouragement of Respect for the Authority and its Regulations

Members shall represent the Authority in a respectful way and encourage public respect for the Authority and its Regulations.

11. Harassment

It is the policy of the Authority that all persons be treated fairly in the workplace in an environment free of discrimination and of personal and sexual harassment. Harassment of another Member, staff or any member of the public is misconduct. Members shall follow the Authority's Harassment Policy as amended from time-to-time.

Examples of harassment that will not be tolerated include: verbal or physical abuse, threats, derogatory remarks, jokes, innuendo or taunts related to an individual's race, religious beliefs, colour, gender, physical or mental disabilities, age, ancestry, place of origin, marital status, source of income, family status or sexual orientation. The Authority will also not tolerate the display of pornographic, racist or offensive signs or images; practical jokes that result in awkwardness or embarrassment; unwelcome invitations or requests, whether indirect or explicit and any other prohibited grounds under the provisions of the *Ontario Human Rights Code*.

12. Breach of Code of Conduct

Should a Member breach the Code of Conduct, they shall advise the Chair and Vice-Chair, with a copy to the Secretary Treasurer, as soon as possible after the breach.

Should a Member allege that another Member has breached the Code of Conduct, the said breach shall be communicated to the Chair, with a copy to the Secretary-Treasurer, in writing. In the absence of the Chair, or if a Member alleges that the Chair has breached the Code of Conduct, the said breach shall be communicated the Vice-Chair, with a copy to the Secretary-Treasurer, in writing.

Should a member of the public or a municipality allege that a Member has breached the Code of Conduct, the party making the allegation will be directed to follow the notification procedure outlined above.

Any breach, or alleged breach, of the Code of Conduct shall be investigated in accordance with the Enforcement of By-laws and Policies procedure outlined or referred to in the Authority's Administrative By-law.

Appendix 2 - Conflict of Interest

1. *Municipal Conflict of Interest Act*

The Authority Members commit themselves and the Authority to ethical, businesslike, and lawful conduct when acting as the General Membership. The Authority is bound by the *Municipal Conflict of Interest Act*. This appendix to the by-law is intended to assist Members in understanding their obligations. Members are required to review the *Municipal Conflict of Interest Act* on a regular basis.

2. *Disclosure of Pecuniary Interest*

Where a Member, either on his or her own behalf or while acting for, by, with or through another, has any pecuniary interest, direct or indirect, in any matter and is present at a meeting of the Authority, Advisory Board or committee at which the matter is the subject of consideration, the Member:

- a) shall, prior to any consideration of the matter at the meeting, disclose the pecuniary interest and the general nature thereof;
- b) shall not take part in the discussion of, or vote on any question in respect of the matter;
- c) shall not attempt in any way whether before, during or after the meeting to influence the voting on any such question, and,
- d) shall file a written statement of the interest and its general nature to the Secretary-Treasurer at the meeting or as soon as possible afterwards.

3. *Chair's Conflict of Interest or Pecuniary Interest*

Where the Chair of a meeting discloses a conflict of interest with respect to a matter under consideration at a meeting, another Member shall be appointed to chair that portion of the meeting by Resolution.

4. *Closed Meetings*

Where a meeting is not open to the public, a Member who has declared a conflict of interest shall leave the meeting for the part of the meeting during which the matter is under consideration.

5. *Member Absent*

Where the interest of a Member has not been disclosed by reason of their absence from the particular meeting, the Member shall disclose their interest and otherwise comply at the first meeting of the Authority, Advisory Board or Committee, as the case may be, attended by them after the particular meeting.

6. *Disclosure Recorded in Minutes*

The recording secretary shall record in reasonable detail the particulars of any disclosure of conflict of interest or pecuniary interest made by Members and whether the Member withdrew from the discussion of the matter. Such record shall appear in the minutes/notes of that particular meeting of the General Membership, Advisory board or committee, as the case may be.

7. *Pecuniary Interest Registry*

A registry will be kept by the Secretary-Treasurer of each written statement of pecuniary interest filed along with a copy of each declaration recorded in the minutes. The registry shall be made available for public inspection upon request submitted to the Secretary-Treasurer.

8. Breach of Conflict of Interest Policy

Should a Member breach the Conflict of Interest Policy, they shall advise the Chair and Vice-Chair, with a copy to the Secretary Treasurer, as soon as possible after the breach.

Should a Member allege that another Member has breached the Conflict of Interest Policy, the said breach shall be communicated to the Chair, with a copy to the Secretary Treasurer, in writing. In the absence of the Chair, or if a Member alleges that the Chair has breached the Conflict of Interest Policy, the said breach shall be communicated the Vice-Chair, with a copy to the Secretary-Treasurer, in writing.

Should a member of the public or a municipality allege that a Member has breached the Conflict of Interest Policy, the party making the allegation will be directed to follow the notification procedure outlined above.

Any breach, or alleged breach, of the Conflict of Interest Policy shall be investigated in accordance with the Enforcement of By-laws and Policies procedure outlined or referred to in the Authority's Administrative By-law.

Appendix 3 - Procedure for Election of Officers

1. *Voting*

Voting shall be by secret ballot and no Members may vote by proxy.

2. *Acting Chair*

The General Membership shall appoint a person, who is not a voting Member, as Acting Chair or Returning Officer, for the purpose of Election of Officers.

3. *Scrutineer(s)*

The appointment of one or more scrutineers is required for the purpose of counting ballots, should an election be required. All ballots shall be destroyed by the scrutineers afterwards. The Acting Chair shall call a motion for the appointment of one or more persons, who are not Members or employees of the Authority, to act as scrutineers. A Member, who will not stand for election, may be appointed as an additional scrutineer if requested.

4. *Election Procedures*

The Acting Chair shall advise the Members that the election will be conducted in accordance with the Act as follows:

- a) The elections shall be conducted in the following order:
 - i. Election of the Chair, who shall be a Member of the Authority
 - ii. Election of one or more Vice-chairs, who shall be Members of the Authority.
- b) The Acting Chair shall ask for nominations to each position;
- c) Only current Members of the Authority who are present may vote;
- d) Nominations shall be called three (3) times and will only require a mover;
- e) The closing of nominations shall require both a mover and a seconder;
- f) Each Member nominated shall be asked to accept the nomination. The Member must be present to accept the nomination unless the Member has advised the Secretary-Treasurer in writing or by email in advance of the election of their willingness to accept the nomination.

If one Nominee:

- g) If only one nominee the individual shall be declared into the position by acclamation.

If More than One Nominee:

- h) In the event of an election, each nominee shall be permitted not more than three (3) minutes to speak for the office, in the order of the alphabetical listing by surnames.
- i) Upon the acceptance by nominees to stand for election to the position of office, ballots shall be distributed to the Members by the scrutineers for the purpose of election and the Acting Chair shall ask the Members to write the name of one individual only on the ballot.
- j) The scrutineers shall collect the ballots, leave the meeting to count the ballots, return and advise the Acting Chair who was elected with more than 50% of the vote.

A majority vote shall be required for election. If there are more than two nominees, and upon the first vote no nominee receives the majority required for election, the name of the person with the least number of votes shall be removed from further consideration for the office and new ballots shall be distributed. In the case of a vote where no nominee receives the majority required for election and where two or more nominees are tied with the least number of votes, a special vote

shall be taken to decide which one of such tied nominees' names shall be dropped from the list of names to be voted on in the next vote.

Should there be a tie vote between two remaining candidates, new ballots shall be distributed and a second vote held. Should there still be a tie after the second ballot a third vote shall be held. Should there be a tie after the third vote, the election of the office shall be decided by lot drawn by the Acting Chair or designate.