



## January 15, 2025 Council Meeting

January 15, 2025

**Addition to the Agenda Questions received from Council seeking additional information and the corresponding responses provided by staff regarding the January 15, 2025 Council agenda items.**

6.11 Grand River Conservation Authority - Municipal Apportionment and Budget Vote Meetings

- any change to our share of the apportionment?

**Please see the attachment.**

9.2.1 Report FIN-2025-004 – 2025 Budget Update Report

-p. 85 please re statement “Please note, the back-up to the EOC Director cell phone for emergency incidents has a 30% building reserve funding component that was not outlined by

Township staff previously.”; shouldn’t the levy be decreased by this amount? **Yes, the levy has decreased by \$188. The previous version of the budget presented indicated that the permanent base budget increases amounting to \$2,397 are to be funded by the 2025 tax levy. These permanent base budget increases were not incorporated in the base budget presented on November 27, 2024 in accordance with the Budget Development and Control Policy. The levy impact has decreased from \$2,397 to \$2,209 (\$188) as outlined in the report.**

-p. 95 Administration re Heritage Financial Incentive Program; why is the budget the same as 2024 when 2024 expenditure is expected to be considerably less? **Council has requested through previous Council direction that the budget for this program not be reduced at this time. As such, staff have continued to keep the budget at \$10,600 in order to build up the reserve for when the Heritage Financial Incentive Program is established in 2025/2026.**



-p. 95 Administration re Transfer from Heritage Financial Incentive Program; is the result a net zero budget increase for 2025? **Yes**

-p. 98 Bylaw re Professional Fees - Legal; given that we are anticipating going to the AMPS sometime next year can legal budget be reduced? **This will be reviewed further as part of the 2026 operating budget once the AMP program has been established and implemented. At this time, it is difficult to quantify the by-law legal reduction as outlined in Report ADM-2024-069 presented to Council at its meeting held on December 18, 2024.**

-p. 100 Corporate re Contribution to Administrative Studies; I seem to recall that the Development Charges Study can now be funded from Development Charges. If this is true what amount of the Administrative Studies fund has been allocated and can this amount be used to reduce the levy? **Yes, a portion of the development charges study can now be funded by development charges. As outlined in Report FIN-2024-027 presented to Council at its meeting held on October 23, 2024, it was recommended that the Administrative Studies Discretionary Reserve continue to be in place even though some of the implications of Bill 23 have been reversed (ie. municipalities are now permitted to have Growth-Related Studies as an eligible DC service). The Administrative Studies Discretionary Reserve funds items such as studies, plans, inspections, etc. Given the Growth-Related Studies DC is not able to fully fund these projects, it is appropriate to continue to have the Administrative Studies Discretionary Reserve in place. The recommended contribution to this reserve is \$40K per year (a reduction from the recommended contribution of \$50K per year in the previous budget by-law passed by Council in February 2024). The recommended contribution amounts are informed based on the balances in each discretionary reserve taking into account contributions and withdrawals.**

-p. 100 Corporate re Supplemental Billings; the 2025 proposed revenue significantly less than 2024 budget and the amount projected for 2024. Can the 2025 revenue be increased?

**This line item is the supplemental taxation billings related to new assessment growth (ie. new construction and renovations). The Municipal Property Assessment Corporation (MPAC) is able to retroactively assess properties for up to 3 years prior. It also includes supplemental taxation billings related to assessment that the County of Wellington has appealed in accordance with the Assessment Base Management policy.**



In 2024, the Township billed \$345K of the one-time gravel pit adjustments related to 2017 to 2024. Therefore, the total 2024 actuals in this account not including the one-time gravel pit adjustments is \$506K less \$345K = \$161K.

The 2024 budget incorporated a total amount of \$366K of supplemental taxation billings which included an estimated \$200K related to the additional taxation that was estimated from 2017 to 2023 related to the gravel pit appeal settlements which are one-time in nature.

The 2025 proposed budget has incorporated a total amount of \$191K of supplemental taxation billings. Supplemental taxation billings have been projected to increase by \$25K in 2025 (this is net of the \$200K of the additional taxation for the Township from 2017 to 2023 related to the gravel pit appeals).

It is not recommended that the 2025 budget increase further based on the above.

-p. 103 Finance re Community Grants; it was mentioned at the last meeting that Badger was intending to donate funds to the soccer club and that our grant would be decreased by the same amount. Is there an opportunity to reduce the line item accordingly?

Based on Council direction, staff have included the upper limit in the budget and that staff work with soccer club on their needs and identify the total amount donated and for what purpose (i.e. replacement of shed contents). Staff will report back to Council prior to final budget approval.

p. 103 Finance re Other Recoveries; in 2024 over \$3k was recovered. We budgeted \$1k for 2025. Can the recoveries be increased for 2025?

No, an increase is not recommended as the \$3K recovered in 2024 was for a one-time initiative (one-time digital marketing training).

-p. 108 ORC re Gymnasium Rental; can revenues be increased more given the 2024 revenues? This has been done for ball diamonds and soccer fields

The average of 2022 to 2024 is \$25,890. The 2025 budget is proposed to increase to \$26,548. The 2024 budget was \$25,775. It is not recommended that the 2025 budget be increased further based on the average noted from 2022 to 2024. The recoveries for the ball diamonds and the soccer fields have increased given the significant lighting upgrades at the Township's ball diamond and soccer field in 2023.



-p. 108 ORC re Rink Board and Ball Diamond Advertising; we are putting up a fence behind one of the soccer fields which was suggested by Council as a location for advertising. Are revenues from this advertising included in this line item?

The Township receives minimal advertising requests. For reference, in 2024, the Township received 3 rink board advertising requests. The budget has been prepared taking into account an average of previous year actuals (similar to gymnasium rentals as outlined above). It is not known what (if any) additional recoveries will be generated for the soccer field fencing advertising. It is recommended that this be investigated in the future once the project is complete and recoveries are generated for this new fencing.

-p. 112 Planning re Pre-Consultation; 2025 is budgeted significantly less than 2024 revenues; can projected revenues be increased for 2025?

In 2023 and 2024, this application and the associated fee was mandatory and any third party consultant fees were invoiced to the applicant (in addition to the pre-consultation administration fee). Due to the changes in legislation as of July of 2024, pre-consultation is no longer mandatory. In 2025 and moving forward, this fee is credited from the future application fee and to encourage applicants to go through the pre-consultation process voluntarily. As a result, it is not recommended that this recovery be increased for 2025.

-p. 112 Planning re Zoning By-law Amendment – Aggregate; what is this item about and can any revenues be projected for 2025? This line item relates to the administration fee for zoning by-law amendment aggregate applications. It is not recommended that revenues be projected for 2025 as these applications are rare and if \$80K is budgeted, and an application is not received in 2025, the surplus will be negatively impacted by \$80K. Please note, the administration fee associated with these applications is \$80K.

-p. 115 re Public Works Other Recoveries; what is this item and if 2024 budget is expected to be met can 2025 revenues be increased?

This includes items that are invoiced at year-end in Public Works (ie. cemetery recoveries, unassumed subdivision invoices for winter maintenance, City of Hamilton Road Boundary Agreement, cost recovery from the County of Wellington for County Road 35 closure, etc.). It is expected that the 2024 budget will be met once year-end invoicing is completed, however, the 2025 budget has been reduced given the County Road 35 closure recoveries were 2024 one-time recoveries and are not expected for 2025.



-p. 127 General Government re Administrative Studies Reserve Contribution of \$40K; what the amount in the reserve and how are the funds allocated?; are there other sources of funding other than levy? **This has been addressed in a previous answer. Contributions to discretionary reserves are always levy funded. The estimated balance in the reserve is below over the forecast period:**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Administrative Studies	\$91,680	\$68,180	\$57,190	\$1,266	\$18,650	\$9,973	\$29,973	\$21,773	\$33,707	\$4,253

**A more refined estimated balance over the forecast period will be provided at a future Council Meeting once all 2024 actuals are in the system.**

# Grand River Conservation Authority

**Report number:** GM-10-24-88

**Date:** October 25, 2024

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

**Subject:** Budget 2025 – Draft #1 – Municipal Apportionment

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## **Recommendation:**

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

## **Summary:**

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

## **Report:**

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

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

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

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

## **Financial Implications:**

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

## **Other Department Considerations:**

Not Applicable

## **Prepared by:**

Karen Armstrong  
Deputy CAO/Secretary-Treasurer

## **Approved by:**

Samantha Lawson  
Chief Administrative Officer

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

*DRAFT - October 2024*

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

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

Capital Forecast Presented at Oct 23 Council Meeting						
Year	Assest Management Contribution	Year over Year Increase	Year	Gravel Roads Reserve C	Year over Year Increase	Total Year over Year Increase
2025	\$975,825.00		2025	\$ 370,800.00		
2026	\$1,002,575.00	\$26,750.00	2026	\$ 420,800.00	\$50,000.00	\$76,750.00
2027	\$1,029,325.00	\$26,750.00	2027	\$ 470,800.00	\$50,000.00	\$76,750.00
2028	\$1,056,075.00	\$26,750.00	2028	\$ 520,800.00	\$50,000.00	\$76,750.00
2029	\$1,082,825.00	\$26,750.00	2029	\$ 570,800.00	\$50,000.00	\$76,750.00
2030	\$1,109,575.00	\$26,750.00	2030	\$ 620,800.00	\$50,000.00	\$76,750.00
2031	\$1,136,325.00	\$26,750.00	2031	\$ 670,800.00	\$50,000.00	\$76,750.00
2032	\$1,163,075.00	\$26,750.00	2032	\$ 720,800.00	\$50,000.00	\$76,750.00
2033	\$1,189,825.00	\$26,750.00	2033	\$ 770,800.00	\$50,000.00	\$76,750.00
2034	\$1,216,575.00	\$26,750.00	2034	\$ 820,800.00	\$50,000.00	\$76,750.00

Capital Forecast updated based on Council Direction						
Year	Assest Management Contribution	Year over Year Increase	Year	Gravel Roads Reserve C	Year over Year Increase	Total Year over Year Increase
2025	\$ 1,002,575.00		2025	\$ 344,050.00		
2026	\$ 1,024,759.00	\$22,184.00	2026	\$ 420,800.00	\$76,750.00	\$98,934.00
2027	\$ 1,051,509.00	\$26,750.00	2027	\$ 470,800.00	\$50,000.00	\$76,750.00
2028	\$ 1,078,259.00	\$26,750.00	2028	\$ 520,800.00	\$50,000.00	\$76,750.00
2029	\$ 1,105,009.00	\$26,750.00	2029	\$ 570,800.00	\$50,000.00	\$76,750.00
2030	\$ 1,131,759.00	\$26,750.00	2030	\$ 620,800.00	\$50,000.00	\$76,750.00
2031	\$ 1,158,509.00	\$26,750.00	2031	\$ 670,800.00	\$50,000.00	\$76,750.00
2032	\$ 1,185,259.00	\$26,750.00	2032	\$ 720,800.00	\$50,000.00	\$76,750.00
2033	\$ 1,212,009.00	\$26,750.00	2033	\$ 770,800.00	\$50,000.00	\$76,750.00
2034	\$ 1,238,759.00	\$26,750.00	2034	\$ 820,800.00	\$50,000.00	\$76,750.00

← Larger Year over year increase - with less going to AM

Alternate Option						
Year	Assest Management Contribution	Year over Year Increase	Year	Gravel Roads Reserve C	Year over Year Increase	Total Year over Year Increase
2025	\$ 1,002,575.00		2025	\$ 344,050.00		
2026	\$ 1,029,325.00	\$26,750.00	2026	\$ 394,050.00	\$50,000.00	\$76,750.00
2027	\$ 1,056,075.00	\$26,750.00	2027	\$ 444,050.00	\$50,000.00	\$76,750.00
2028	\$ 1,082,825.00	\$26,750.00	2028	\$ 494,050.00	\$50,000.00	\$76,750.00
2029	\$ 1,109,575.00	\$26,750.00	2029	\$ 544,050.00	\$50,000.00	\$76,750.00
2030	\$ 1,136,325.00	\$26,750.00	2030	\$ 594,050.00	\$50,000.00	\$76,750.00
2031	\$ 1,163,075.00	\$26,750.00	2031	\$ 644,050.00	\$50,000.00	\$76,750.00
2032	\$ 1,189,825.00	\$26,750.00	2032	\$ 694,050.00	\$50,000.00	\$76,750.00
2033	\$ 1,216,575.00	\$26,750.00	2033	\$ 744,050.00	\$50,000.00	\$76,750.00
2034	\$ 1,243,325.00	\$26,750.00	2034	\$ 794,050.00	\$50,000.00	\$76,750.00