

Grand River Conservation Authority

**BUDGET 2025 - SUMMARY of RESERVES**

General Meeting - February 28, 2025

	ACTUAL 2024	"NET CHANGE" INCREASE/(DECREASE) 2024 VS 2025	DETAILS OF "NET CHANGE" BUDGET 2025			BUDGET 2025
			Transfer In (Interest Income)	Transfer In	Transfer Out Description of Transfer	
<b>Type A: GRCA Controlled</b>						
<b>Operating Reserves (designated)</b>						
Property & Liability Insurance	293,275	10,000	10,000			303,275
Building & Mechanical Equipment	1,516,060	50,000	50,000			1,566,060
Personnel	1,416,981	(15,000)	50,000		(65,000) OUT- Vacation Accrual, Wages	1,401,981
Transition	2,438,079	(373,000)	80,000		(453,000) OUT-\$100K Staff Position, \$353,000 Environmental Education	2,065,079
Forestry	1,800,813	50,000	50,000			1,850,813
Information Systems and Technology	1,004,111	(384,000)	45,000	1,532,000	(1,961,000) IN-Chargebacks; OUT-Operating/Capital costs	620,111
Cottage Operations	1,309,430	50,000	50,000			1,359,430
Grand River Watershed Management Plan	123,587	4,000	4,000			127,587
Planning Enforcement	570,732	20,000	20,000			590,732
Property Rental Expenses	818,177	30,000	30,000			848,177
Watershed Restoration	349,352	10,000	10,000			359,352
Master Planning	460,939	15,000	15,000			475,939
Water Management Operating NEW-2022	1,080,709	(130,000)	40,000		(170,000) OUT-Staff Position	950,709
Motor Pool Equipment	1,296,376	(269,000)	55,000	1,400,000	(1,724,000) IN-Chargebacks;OUT-Operating/Capital costs	1,027,376
Motor Pool Insurance	99,858	4,000	4,000			103,858
Stabilization Reserve-Category 1 & Gen Oper Exp	230,566	10,000	10,000			240,566
Stabilization Reserve-Category 2	36,769	1,000	1,000			37,769
Stabilization Reserve-Category 3	282,665	10,000	10,000			292,665
<b>Capital Reserves (designated)</b>						
Water Control Structures	3,184,852	70,000	120,000		(50,000) OUT-Water Control Structures major repairs	3,254,852
Cambridge Desiltation Pond	4,397	0	0			4,397
Completion of Capital Projects	162,000	0				162,000
Conservation Areas-Stabilization/Capital	9,666,021	(150,000)	350,000		(500,000) OUT-Cons Area Capital costs	9,516,021
Gauges	1,128,511	(60,000)	40,000		(100,000) OUT-Gauge costs	1,068,511
<b>Capital Reserves (undesignated)</b>						
General Capital Reserve	1,608,365	116,500	50,000	66,500	IN-Hydro Generation Revenue	1,724,865
<b>Total Type A: GRCA Controlled</b>	<b>30,882,625</b>	<b>(930,500)</b>	<b>1,094,000</b>	<b>2,998,500</b>	<b>(5,023,000)</b>	<b>29,952,125</b>
<b>Type B: Reserves with Outside Control/Interest</b>						
<b>With MNRF Interest (Capital Reserves)</b>						
Gravel	281,707	10,000	10,000			291,707
Land Sale Proceeds Reserve	24,489,753	(820,000)	930,000		OUT-\$650K GLNC Building, \$100K Demolition costs, \$250K Floodplain Mapping, \$750K Water Control Structure Projects	23,669,753
<b>With School Board Interest (Operating Reserves)</b>						
App's Nature Centre	79,724	3,000	3,000			82,724
Laurel Creek Nature Centre	121,681	5,000	5,000			126,681
Guelph Lake Nature Centre	151,299	4,000	4,000			155,299
Taquanyah Nature Centre	24,074	1,000	1,000			25,074
Shade's Mills Nature Centre	84,429	3,000	3,000			87,429
<b>Total Type B: Outside Control/Interest</b>	<b>25,232,667</b>	<b>(794,000)</b>	<b>956,000</b>	<b>0</b>	<b>(1,750,000)</b>	<b>24,438,667</b>
<b>TOTAL</b>	<b>\$56,115,292</b>	<b>(1,724,500)</b>	<b>\$2,050,000</b>	<b>\$2,998,500</b>	<b>(\$6,773,000)</b>	<b>\$54,390,792</b>