



# Budget & Administration Committee Meeting Agenda

Thursday November 26, 2024

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## Budget & Administration Committee Meeting

**Tuesday, November 26, 2024 at time 3:30 pm**

**This meeting will be held fully virtual via Webex**

**All meetings can be viewed live on HCA's You Tube Channel:  
<https://www.youtube.com/user/HamiltonConservation>**

1. **Welcome** – Susan Fielding
2. **Declaration of Conflict of Interest**
3. **Approval of Agenda**
4. **Delegations**
5. **Consent Items**
  - 5.1. Approval of Budget & Administration Committee Minutes – September 26, 2024 Page 1
  - 5.2 Correspondence from City of Hamilton re. 2025 Operating Budget Submission, November 7, 2024 Page 5
6. **Business Arising from the Minutes**
  - 6.1. Motion Regarding Multi-year Budgeting Approach, Approved September 26, 2024 Meeting Page 11
7. **Staff Reports/Memorandums**

Memorandums to be received

  - 7.1 HCA 3<sup>rd</sup> Quarter Financial Results – Operating – Scott Fleming Page 13

7.2	HCA 3 <sup>rd</sup> Quarter Financial Results – Capital and Major Maintenance	– Scott Fleming	Page 19
7.3	HCA 3 <sup>rd</sup> Quarter Vendor Report	– Scott Fleming	Page 23
7.4	PSAB 3280 Asset Retirement Obligation (ARO) Update	– Nauman Chaudhry	Page 25
7.5	2025 Budget and Administration Committee Meeting Schedule	– Lisa Burnside	Page 29
7.6	Administrative By-law Review Schedule	– Jaime Tellier	Page 31

#### Reports for recommendation

7.7	Project Technical Advisory Committee (PTAC)	– Mike Stone	Page 33
7.8	2025 Mileage Reimbursement Rate	– Marlene Ferreira	Page 37
7.9	2025 Remuneration of Board of Directors and Advisory Board and Committee Members	– Jaime Tellier	Page 41

## **8. New Business**

## **9. In-Camera Items**

- 9.1. Confidential Report – BA/Nov 01-2024  
(Security Matter)

## **10. Next Meeting – Thursday March 20, 2025**

## **11. Adjournment**

# Hamilton Conservation Authority

## Minutes

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### Budget & Administration Committee

**September 26, 2024**

Minutes of the Budget & Administration Committee meeting held on Thursday, September 26, 2024 at 10:00 a.m. via Webex video conference, and livestreamed on YouTube.

**Present:** Susan Fielding, in the Chair  
Brad Clark  
Lisa DiCesare  
Alex Wilson  
Maureen Wilson

**Regrets:** None

**Staff Present:** Lisa Burnside, Gord Costie, Marlene Ferreira, Scott Fleming, Liam Fletcher, Matt Hall, Amanda Martin, Scott Peck, Jaime Tellier, and Sandra Winninger

**Others Present:** None

#### 1. Welcome

The Chair called the meeting to order and welcomed everyone present.

#### 2. Declarations of Conflict of Interest

The Chair asked members to declare any conflicts under the HCA Administrative By-law. There were none.

#### 3. Approval of Agenda

The Chair requested any additions or deletions to the agenda.

**BA 2426**

**MOVED BY: Lisa DiCesare  
SECONDED BY: Alex Wilson**

**THAT the agenda be approved.**

**CARRIED**

#### **4. Delegations**

There were none.

#### **5. Consent Items**

The following consent items were adopted:

5.1. Approval of Budget & Administration Committee Minutes – August 15, 2024

#### **6. Business Arising from the Minutes**

There was none.

#### **7. Staff Reports/Memoranda**

##### **7.1. Draft 2025 Operating and Capital Budgets**

Scott Fleming provided a summary of the report and both CAO Lisa Burnside and Scott Fleming answered members questions. For 2025, HCA is forecasting total spending of \$21.8 million. This includes \$17.7 million for operations and \$4.1 million for capital projects. It was noted that 2025 will be a capacity building year, investing in staff in order to achieve the year one priorities as outlined in the HCA's new Strategic Plan.

The operating budget contains a 3% increase to municipal levy, modest use of reserves, some contributions from the Province and is balanced through use of \$1.56M in self-generated revenues from our conservation areas.

Funding for the capital budget which includes major maintenance and special projects, will be requested from the City of Hamilton through the \$2 million the block funding as well as the use of \$2.1 million from reserves for creation of the

second wetland at Saltfleet Conservation Area and renovations to the main office to accommodate additional staff.

Staff were directed to include information on reserves when the budget is brought to the Board of Directors.

A motion was passed to discuss multi year budgeting as part of the 2026 budget process which aligns to the new Strategic Plan Priorities at an upcoming B&A meeting

**BA 2427**

**MOVED BY: Alex Wilson  
SECONDED BY: Brad Clark**

**THAT the Budget & Administration Committee  
recommend to the Board of Directors:**

**THAT the 2025 Draft Operating Budget, as presented, be  
endorsed for approval and;**

**THAT the 2025 Draft Capital Budget, as presented, be  
endorsed for approval**

**MOVED: Alex Wilson  
SECONDED: Brad Clark**

**THAT HCA staff develop an approach for multi-year  
budgeting as part of the 2026 budget process, which  
aligns to the new Strategic Plan Priorities; and further**

**THAT this return to an upcoming B&A meeting for review  
as an agenda item.**

**CARRIED**

## **8. New Business**

There was none.

## **9. In-Camera Items for Matters of Law, Personnel and Property**

There was none.

**10. Next Meeting**

The next meeting of the Budget and Administration Committee will be held on Thursday, October 17, 2024 at 6:00 p.m. at the HCA Main Administration Office – Woodend Auditorium, 838 Mineral Springs Road, Ancaster, Ontario.

**11. Next Meeting Adjournment**

On motion, the meeting adjourned.



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Angela McRae  
Legislative Coordinator  
Office of the City Clerk  
Phone (905) 546-2424 Ext. 5987  
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November 7, 2024

Ms. Lisa Burnside  
Chief Administrative Officer  
Hamilton Conservation Authority  
838 Mineral Springs Road  
P. O. Box 81067  
Ancaster, Ontario  
L9G 4X1

Email: Lisa.Burnside@conservationhamilton.ca

**Subject: 2025 Operating Budget Submission for the Hamilton Conservation Authority**

Dear Ms. Burnside:

This letter is to request that your organization submit a draft budget to the City of Hamilton; along with a copy of your organization's most recent audited financial statements, to the **attention of Cyrus Patel, Senior Financial Analyst, Budget and Finance Division, 71 Main Street West, Hamilton, Ontario L8P 4Y5, on or before December 2, 2024.**

The mayor, pursuant to Part VI.1 (Special Powers and Duties of Head of Council) of the *Municipal Act, 2001*, Sections 284.3 (Direction to Employees), provided the following direction to staff in preparation of the 2025 budget:

[Mayoral Directive MDI-2024-03 \(Hamilton.ca\)](#) (Attached hereto)

If you have any questions respecting your budget submission, please contact Cyrus Patel at (905) 546-2424 Ext.7698 or at [cyrus.patel@hamilton.ca](mailto:cyrus.patel@hamilton.ca).


Your organization has been scheduled to provide a presentation respecting their 2025 budget submission on **Tuesday, January 28, 2025 at approximately 10:15 a.m.**

**City of Hamilton meetings are now held in a hybrid mode. Therefore, you are welcome to attend either in person or virtually. Please forward to my attention, the names, titles and emails of all parties from your organization that need to be included in the WebEx meeting, as soon as possible, so that I can ensure that they have access to the meeting.**

Please provide an electronic copy of your **final presentation no later than 12 noon on Monday, January 20, 2025** to my attention at [angela.mcrae@hamilton.ca](mailto:angela.mcrae@hamilton.ca).

Should you have any questions respecting the meeting process or your presentation, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Angela McRae', written in a cursive style.

Angela McRae  
Legislative Coordinator  
Office of the City Clerk

Copied: Mike Zegarac, General Manager, Finance & Corporate Services  
Kirk Weaver, Acting Director, Financial Planning, Administration & Policy  
Cyrus Patel, Senior Financial Analyst



## **Mayoral Directive to Staff MDI-2024-03**

**Date:** October 28, 2024

**To:** Marnie Cluckie, City Manager/CAO, Mike Zegarac, General Manager, Finance & Corporate Services/City Treasurer

**WHEREAS** pursuant to Part VI.1 (Special Powers and Duties of Head of Council) of the *Municipal Act, 2001*, Sections 284.3 (Direction to Employees) the mayor may direct municipal employees to:

- a) undertake research and provide advice to the head of council and city council on policies and programs of the City or of the head of council as they relate to the powers and duties under this Part; and
- b) carry out duties related to the exercise of the power or performance of the duty, including implementing any decisions made by the head of council under this Part.

**AND WHEREAS** pursuant to subsection 284.16 of the *Municipal Act, 2001* and section 7 of O. Regulation 530/22, the mayor shall prepare a proposed budget for the City.

I, Andrea Horwath, Mayor of the City of Hamilton, direct the City Manager and the City Treasurer, to prepare the 2025 Budgets (Rate Supported and Tax Supported) for consideration by City Council, with the following directions:

- It is imperative that the City of Hamilton 2025 Budgets are responsive to the economic challenges residents are currently facing, particularly the rising cost of living and the ongoing affordability crisis. This should be achieved through new and expanded revenue streams, and the prudent utilization of debt and reserves, while protecting the city's credit rating to ensure long-term financial stability, as was successfully achieved in the 2024 Budget.
- Rather than directing a specific, arbitrary budget target that risks underfunding of critical programs and infrastructure, and which results in significant deficiencies for Hamiltonians and inflated costs over time, that staff be directed to provide a range of

clear options for Council to consider. These options must balance the significant demands facing the City against property tax impacts on Hamiltonians who continue to grapple with affordability challenges, while clearly addressing the need for multi-year investment plans addressing needs such as infrastructure renewal and programs that Hamiltonians need and deserve.

- As we pursue provincial and federal investments to support housing and related initiatives—including \$14.1 M for establishing and operating a Temporary Outdoor Shelter Site with essential 24/7 wrap-around supportive services, as well as the expansion of 192 temporary indoor shelter beds—it is crucial that we take proactive measures during this interim period. Therefore, staff be directed to strategically utilize reserves as an interim measure to mitigate the financial impact on taxpayers, while municipalities await the real financial partnership from senior levels of government municipalities are calling for.
- Considering urgent pressures, including improvements to transportation infrastructure like roads and transit, cyber response and recovery investments, necessary water and wastewater infrastructure upgrades, and climate response initiatives, that items referred into the 2025 Budget process by City Council shall be prioritized by staff, prior to consideration by Council, according to their potential to advance council-identified priorities.
- That staff demonstrate to Council that they have conducted a thorough review of core maintenance budget submissions. This includes clearly identifying and articulating all redundancies and inefficiencies that will be addressed.
- That any new investment requests (business cases) by city departments, boards and agencies must clearly demonstrate their capacity to advance council-identified priorities. If these requests fall outside such categories, they must outline need and specific and measurable outcomes to support these items for consideration.
- Following the recognition received from the Government Finance Officers Association of the United States and Canada (GFOA) for transparency in the 2024 Budget Process, that the 2025 Budget Process will implement the same council-directed process revisions. This will involve integrating operating, capital, and rate budgets into two annual budgets: Rate Supported and Tax Supported. This integration will again clearly present the operational budget impacts stemming from capital project approvals, thereby enhancing accountability and foresight.
- That the 2025 Budget process will accelerate the adoption of council-directed process revisions by establishing a streamlined, accessible budget review timeline that prioritizes public engagement and promotes transparency throughout the budgeting process.
- That staff will expand the 2025 Budget engagement process by incorporating and promoting online tools, enabling Hamiltonians to identify their priorities.

I am committed to working collaboratively with Council to finalize the 2025 budgets, ensuring an accountable and transparent process that maximizes the effectiveness of our city resources while addressing the economic hardships faced by our residents. Together with City staff, we will implement measurable initiatives that prioritize exceptional customer service that directly serve the people of Hamilton. This approach will help foster a community built on trust, tangible results, and a commitment to accountability, all while ensuring fiscal prudence.

**In preparation for the 2026 budget:** It is essential that program lines are critically assessed for their ongoing public benefit. This work should include the engagement of Hamiltonians to make informed decisions that align with the needs of our growing community and ensure the responsible allocation of resources.

A handwritten signature in black ink, appearing to read "Andrea Horwath", with a horizontal line underneath.

Andrea Horwath  
Mayor, City of Hamilton

c.c. Matthew Trennum, City Clerk

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Motion from Budget and Administration Meeting, September 26, 2024:

**BA 2427**

**MOVED BY: Alex Wilson**

**SECONDED: Brad Clark**

**THAT HCA staff develop an approach for multi-year budgeting as part of the 2026 budget process, which aligns to the new Strategic Plan Priorities; and further**

**THAT this return to an upcoming B&A meeting for review as an agenda item.**

**CARRIED**

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# Memorandum

**TO:** Budget & Administration Committee

**FROM:** Scott Fleming, Director of Finance & Central Support Services

**MEETING DATE:** November 26, 2024

**RE:** HCA 3<sup>rd</sup> Quarter Financial Results – Operating

## Hamilton Conservation Authority - Net Results (in thousands)

	9 mos. <u>2024</u>	9 mos. <u>2023</u>	\$ <u>Variance</u>	Budget <u>2024</u>	Actual <u>2023</u>	\$ <u>Variance</u>
Watershed Management Services	\$ 1	\$ 16	\$ (15)	\$ -	\$ 4	\$ -
Conservation Area Services	\$ 1,694	\$ 2,308	\$ (614)	\$ 1,442	\$ 1,965	\$ (523)
Westfield Heritage Village CA	\$ 50	\$ 21	\$ 29	\$ -	\$ 38	\$ (93)
Central Support Services	\$ (528)	\$ 198	\$ (725)	\$ (1,442)	\$ 32	\$ (1,475)
Net surplus	\$ 1,217	\$ 2,543	\$ (1,325)	\$ -	\$ 2,039	\$ (2,039)

### Summary of Results

The results to the end of the third quarter in Conservation Areas Services demonstrated strong performance, contributing to an overall surplus position for HCA, however, the results were not as favourable compared to the exceptional performance seen in 2023.

Watershed Management Services maintained a stable financial position and achieved a break-even status, mirroring its performance from the previous year. Current results align with budgeted expectations for 2024.

Westfield Heritage Village Conservation Area continues to achieve favourable results, with a \$50K surplus position year to date, surpassing the prior year's performance by nearly \$30K.

Central Support Services is currently operating in a deficit position. Despite the deficit, performance is tracking favourably to budget expectations, and is offset by CAS' strong performance.

Overall, HCA expects to end 2024 in a surplus position, albeit not as significant a surplus as resulted in 2023.

## Watershed Management Services

	9 mos. <u>2024</u>	9 mos. <u>2023</u>	\$ <u>Variance</u>	Budget <u>2024</u>	Actual <u>2023</u>	\$ <u>Variance</u>
<b>Revenues</b>						
Levy	\$ 1,646	\$ 1,628	\$ 18	\$ 2,213	\$ 1,702	\$ 511
Permits, fees & misc.	350	250	100	508	313	195
Grants	273	195	78	163	198	(36)
Transfer from reserves	582	-	582	920	171	749
Other	-	-	-	-	510	(510)
Total	<u>2,851</u>	<u>2,073</u>	<u>778</u>	<u>3,803</u>	<u>2,894</u>	<u>910</u>
<b>Expenses</b>						
Staff	1,679	1,366	313	2,430	1,895	535
Materials & Supplies	9	29	(20)	113	68	44
Utilities	13	19	(6)	24	29	(6)
Equipment	47	35	12	35	44	(8)
Contracts & Consultants	1,040	503	536	1,064	711	352
Other	62	104	(42)	138	142	(3)
Total	<u>2,850</u>	<u>2,057</u>	<u>793</u>	<u>3,803</u>	<u>2,890</u>	<u>914</u>
<b>Net surplus / (deficit)</b>	<u>\$ 1</u>	<u>\$ 16</u>	<u>\$ (15)</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ (4)</u>

### Revenues

WMS revenues are favourable to prior year due to the timing of transfers from reserves. In 2024, both the 50 Point Wetland project as well as the Saltfleet Wetland project had mid-year transfers from reserves, increasing revenue by the \$582K noted above. Both Permits, fees & misc. and Grants are also performing favourably to budget, with Levy similar to prior year.

### Expenses

On the expenditure side, most items are tracking similar to prior year with the exception of Staffing and Contracts & Consultants. Staffing spend has increased in 2024 as a result of the implementation of the Board Approved Job Evaluation project, with the Contracts & Consultants spend relating almost entirely to the wetland projects mentioned above.

### Net surplus / (deficit)

A balanced budget for the year is anticipated within Watershed Management Services.

## Conservation Area Services

	9 mos. <u>2024</u>	9 mos. <u>2023</u>	\$ <u>Variance</u>	Budget <u>2024</u>	Actual <u>2023</u>	\$ <u>Variance</u>
<b>Revenues</b>						
Admissions	\$ 2,742	\$ 2,861	\$ (119)	\$ 3,357	\$ 3,563	\$ (206)
Marina	1,699	1,766	(67)	1,563	1,550	13
Camping	1,593	1,618	(24)	1,827	2,019	(192)
Cabins	167	146	21	208	181	27
Concessions	217	219	(2)	231	232	(0)
Other	<u>438</u>	<u>325</u>	<u>112</u>	<u>443</u>	<u>273</u>	<u>170</u>
Total	6,857	6,935	(78)	7,630	7,817	(188)
<b>Expenses</b>						
Staff	2,881	2,532	348	3,397	3,203	194
Equipment	642	596	46	796	793	3
Utilities	286	287	(1)	352	375	(23)
Materials & Supplies	337	242	96	340	307	33
Contracts & Consultants	125	108	17	145	122	23
Other	<u>892</u>	<u>861</u>	<u>31</u>	<u>1,037</u>	<u>1,053</u>	<u>(16)</u>
Total	<u>5,163</u>	<u>4,627</u>	<u>537</u>	<u>6,067</u>	<u>5,852</u>	<u>215</u>
<b>Net surplus / (deficit)</b>	<u>\$ 1,694</u>	<u>\$ 2,308</u>	<u>\$ (615)</u>	<u>\$ 1,562</u>	<u>\$ 1,965</u>	<u>\$ (402)</u>

### Revenues

Conservation Area visitation remained robust, indicating continued public interest in outdoor recreation and nature expenses. Despite some variable weather in the quarter, revenues performed well, ending the quarter with nearly the same revenue total as the exceptionally strong performance in 2023, achieving nearly 99% of the revenues brought in at the same time last year. All areas are performing well, with Admissions, Marina, and Camping being slightly under 2023 levels. It is expected that budgeted revenues will be realized by year's end.

### Expenses

Overall, expenses are tracking similarly to 2023, with the exception of Staffing which is more than \$300K over 2023's levels. As mentioned previously under WMS, this is largely the result of the full implementation of the Job Evaluation project as well as minimum wage increases.

### Net surplus / (deficit)

In summary, Conservation Area Services are having an excellent year, exceeding budgeted expectations to the end of the third quarter. We must also recognize that the upcoming fourth quarter results are largely weather depending as weather fluctuates in the fall season.

## Westfield Heritage Village Conservation Area

	9 mos. <u>2024</u>	9 mos. <u>2023</u>	\$ <u>Variance</u>	Budget <u>2024</u>	Actual <u>2023</u>	\$ <u>Variance</u>
<b>Revenues</b>						
Levy	\$ 490	\$ 474	\$ 16	\$ 654	\$ 624	\$ 30
Events	87	97	(10)	157	131	26
Admissions	63	49	14	67	80	(13)
School Programs	43	43	0	68	61	7
Other	<u>71</u>	<u>14</u>	<u>57</u>	<u>67</u>	<u>42</u>	<u>25</u>
Total	754	677	77	1,012	938	74
<b>Expenses</b>						
Staff	493	459	34	713	635	77
Utilities	39	41	(2)	58	56	2
Equipment	45	42	3	50	57	(7)
Materials & Supplies	31	31	(0)	48	43	5
School Programs	28	19	9	34	28	6
Advertising & Promotion	5	6	(2)	34	10	24
Other	<u>67</u>	<u>64</u>	<u>4</u>	<u>110</u>	<u>81</u>	<u>29</u>
Total	<u>704</u>	<u>656</u>	<u>46</u>	<u>1,012</u>	<u>901</u>	<u>112</u>
<b>Net surplus / (deficit)</b>	<u>\$ 50</u>	<u>\$ 21</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ (38)</u>

### Revenues

Similarly to Conservation Areas Services, Westfield Heritage Village and Conservation Area is experiencing strong results thus far in 2024, besting 2023 revenue levels. This is primarily due to increased film rentals as well as Admissions nearly having reached the annual budgeted figure with Q4 still to come.

### Expenses

Similarly to other areas, Staffing has increased due to the Job Evaluation results implementation, however, still well within budget for the year.

### Net surplus / (deficit)

Currently with a \$50K surplus, Westfield Heritage Village is expecting to end the year with a modest surplus similar to 2023.

## Central Support Services

	9 mos. <u>2024</u>	9 mos. <u>2023</u>	\$ <u>Variance</u>	Budget <u>2024</u>	Actual <u>2023</u>	\$ <u>Variance</u>
<b>Revenues</b>						
Levy	\$ 1,574	\$ 1,479	\$ 94	\$ 2,098	\$ 2,493	\$ (395)
Equipment	987	967	20	1,345	1,301	44
Conservation Foundation	-	121	(121)	202	216	(14)
Management Fees	545	504	41	500	536	(36)
Interest	417	573	(156)	470	774	(304)
Rental houses	124	123	1	180	165	15
Other	92	53	39	74	130	(56)
Total	<u>3,739</u>	<u>3,821</u>	<u>(82)</u>	<u>4,869</u>	<u>5,614</u>	<u>(745)</u>
<b>Expenses</b>						
Staff	2,841	2,565	275	3,918	3,569	350
Utilities	258	309	(51)	387	418	(31)
Contracts & Consultants	224	106	118	182	191	(9)
Equipment	43	28	15	82	40	42
Other	901	615	286	1,742	1,364	378
Total	<u>4,267</u>	<u>3,623</u>	<u>644</u>	<u>6,311</u>	<u>5,581</u>	<u>730</u>
<b>Net surplus / (deficit)</b>	<u>\$ (528)</u>	<u>\$ 198</u>	<u>\$ (725)</u>	<u>\$ (1,442)</u>	<u>\$ 32</u>	<u>\$ (1,475)</u>
<b>Land, Vehicle &amp; equipment activity</b>						
Donations & misc.	232	1,250	(1,018)	-	2,650	(2,650)
Transfer from Reserves	-	-	-	300	2,863	(2,563)
	<u>\$ 232</u>	<u>\$ 1,250</u>	<u>\$ (1,018)</u>	<u>\$ 300</u>	<u>\$ 5,513</u>	<u>\$ (5,213)</u>
Land	-	-	-	-	5,106	(5,106)
Vehicles & misc.	373	387	(14)	300	407	(107)
	<u>\$ 373</u>	<u>\$ 387</u>	<u>\$ (14)</u>	<u>\$ 300</u>	<u>\$ 5,513</u>	<u>\$ (5,213)</u>

### Revenues

As can be seen above, Central Support Services revenue is similar to the prior year. Interest Income in particular has decreased as interest rates have decreased. Conservation Foundation revenue is timing related as intercompany transfers will take place in Q4.

### Expenses

Expenditures are tracking similarly to prior year, with no concerns of note. Staffing increase is as previously noted Job Evaluation results.

### Net surplus / (deficit)

The 2024 Budget anticipated a decline from the surplus 2023 levels, and thus far the results have come in as expected.

### Land, vehicle & equipment activity

One EV, one Hybrid, three pickup trucks, one van, and various pieces of equipment (including IT modernization upgrades) have been purchased to replace aging equipment. Additionally, a donation of \$232K was received from Environment and Climate Change Canada through the Canada Nature Fund.

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# Memorandum

**TO:** Budget & Administration Committee

**FROM:** Scott Fleming, Director of Finance & Central Support Services

**MEETING DATE:** November 26, 2024

**RE:** HCA 3<sup>rd</sup> Quarter Financial Results – Capital & Major Maintenance

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## CAPITAL: JANUARY THROUGH SEPTEMBER 2024

### Christie Lake Conservation Area

<b>Major Maintenance</b>	<b>44.6%</b>	
Roads & Parking		\$ 33,304
Utilities & Services		7,130
Other		3,258

<b>Project</b>	<b>55.4%</b>	
Causeway Culvert Inspection		19,426
Wayfinding Signage Design & Review		13,212
Boat Launch & Maria Wall		6,073
Crooks Hollow Interpretive Signs		5,185
Accessible Beach Trail		5,050
Other		<u>5,247</u>

97,885

### Dundas Valley Conservation Area & Woodend Main Office

<b>Major Maintenance</b>	<b>34.5%</b>	
Bridges/Boardwalks		\$ 45,022
Trails		54,051
Roads & Parking		19,550
Other		7,988

**Project 65.5%**

Tar & Chip	123,396
Woodend EV Charging Stations	33,324
Woodend Main Office Renovations	23,538
Artaban Parking Area	17,195
Dundas Valley Entrance Sign Replacement	14,253
Woodend Main Office Autogate Installation	12,221
Lower Lion's Club Parking	5,657
Other	10,269

366,464

**Fifty Point Conservation Area****Major Maintenance 36.3%**

Roads & Parkings	\$ 43,881
Utilities & Services	10,149
Other	959

**Project 63.7%**

Internet Line Installation	46,511
Accessible Fishing Platform Replacement	23,062
Baseline Road Access	20,131
Other	6,987

151,680

**Hamilton Mountain Conservation Area****Major Maintenance 6.6%**

Bridges	\$ 4,304
Roads & Parking	2,045
Trails	1,576
Other	2,934

**Project 93.4%**

Eramosa Karst Trail Signage	51,680
Tar & Chip	41,611
Saltfleet Masterplan	22,601
Master & Management Plans	19,207
Saltfleet Autogates & Laneway	6,455
Other	11,208

163,621

### **Valens Lake Conservation Area**

#### **Major Maintenance      31.0%**

Roads & Parking	\$ 77,093
Building Maintenance	10,730
Trails	2,818
Other	3,844

#### **Project                      69.0%**

Lafarge Boardwalk	142,069
West Campground Expansion	53,209
Lookout platform replacement	10,641
Other	<u>4,391</u>

304,795

### **Westfield Heritage Village Conservation Area**

#### **Major Maintenance      11.6%**

Building Maintenance	\$ 8,179
Roads & Parking	5,064
Other	2,217

#### **Project                      88.4%**

Staff & Volunteer Building Improvements	65,308
Anniversary Garden	26,204
Westfield Entrance Sign Replacement	19,868
Locomotive Train Car Rehabilitation	<u>6,858</u>

133,698

### **Millgrove Works Yard**

#### **Major Maintenance      100.0%**

Gate & Fencing Upgrades	\$ 48,037
Building Maintenance	<u>26,545</u>

74,582

#### **Nine months Capital and MM**

\$ 1,292,725

<b>Major Maintenance</b>	27%
<b>Projects</b>	73%

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# Memorandum

**TO:** Budget & Administration Committee

**FROM:** Scott Fleming, Director of Finance & Central Support Services

**MEETING DATE:** November 26, 2024

**RE:** HCA 3<sup>rd</sup> Quarter Vendor Report

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## Vendor Summary for Payments July – September, 2024

ARCHAEOLOGICAL RESEARCH ASSOCIATES LTD	\$ 242,209	Archaeological Assessment
CORNELL CONSTRUCTION LIMITED	209,152	Tar & Chip (HMCA & DVCA)
FREW ENERGY INC	198,196	Gas & Diesel
NET ACCESS SYSTEMS INC	131,822	Internet services, hardware, and cabling projects
BENNETT CHEVROLET CADILLAC BUICK GMC	127,755	Two new pickup trucks
HAUDENOSAUNEE DEVELOPMENT INSTITUTE	118,355	Archeological Monitoring Saltfleet Stage 2 Punchbowl
KROPF INDUSTRIAL INC	55,879	Hydraulic Trailer
CAMIS INC	55,297	Reservation fees
MISSISSAUGAS OF THE CREDIT FIRST NATION	48,580	Archeological Monitoring Saltfleet Stage 2 Punchbowl
TECHNOLOGIES CONNECT & GO INC.	44,604	WWW Wristbands
MOHAWK FORD SALES LIMITED	41,466	Ford Maverick Hybrid
FIREWOOD GUYS	40,339	Firewood bags for camping
STAPLES-CORPORATE EXPRESS CANADA	39,413	Office supplies
KEY WEST GATES INC	35,841	Autogates Repairs and Maintenance
HAMILTON, CITY OF, TAX SECTION	33,660	Property Taxes
TASTE OF VINCENZO	32,455	WWW UNIFOR Local 5555 Catering
CARTER LEASE & RENTALS	28,373	Summer truck rentals, various locations
MANION WILKINS & ASSOCIATES LTD.	27,283	Employee Benefits
GOLDEN HORSESHOE WHOLESALE INC	25,385	Products to Resell
MICHAEL LEMMER TALENT INC	24,724	HR Consulting Services
AJ-SSIS SECURITY INC	24,576	Security Services

BOWMAN TREE SERVICE INC	24,442	Tree removals, various locations
CENTRE LINE SIGNS	22,107	Conservation Area Signage
SIX NATIONS OF THE GRAND RIVER	18,716	Archeological Monitoring Saltfleet Stage 2 Punchbowl
WES MABEE MECHANICAL	18,316	HVAC repairs, various locations
HAMILTON, CITY OF (EFT)	18,053	Water Lab Services
DURABOND JANITORIAL SERVICES LTD	17,967	Janitorial services
PLANMAC ENGINEERING INC	17,517	Causeway Culvert Inspection (CLCA)
EMTERRA ENVIRONMENTAL	17,491	Garbage bins, various locations
ALLEGRA	16,832	Brochures and business cards
BRENNTAG CANADA INC	16,712	WWW chlorine
BERRN CONSULTING LTD	16,409	AED Replacements
LAFARGE CANADA INC	15,373	Crusher and Screenings, various sites
TRUGRP INC	13,843	WWW East Side Tower Refurbishment Holdback
QUADRA CHEMICALS	12,206	WWW Pool Chemicals
MARIANNE LOVE CONSULTING SERVICES INC	11,300	Compensation review
GOWLING WLG (CANADA) LLP	11,225	Legal Fees
ICEE CANADA INC	11,184	Products for resale
WATER & ICE NORTH AMERICA INC	10,708	WWW Pool Chemicals
LIFTOW LIMITED	10,639	Training
HAMILTON POLICE SERVICE	10,454	WWW Patrol Officer & Board Meetings
	<hr/>	
	1,896,858	84.6%
All other < \$10,000	345,586	15.4%
	<hr/>	
	<u>\$ 2,242,444</u>	

# Memorandum

**TO:** Budget & Administration Committee

**FROM:** Lisa Burnside, Chief Administrative Officer

**RECOMMENDED BY:** Scott Fleming, Director of Finance & Central Support Services

**PREPARED BY:** Nauman Chaudhry, Special Projects Accountant

**MEETING DATE:** November 26, 2024

**RE:** PSAB 3280 Asset Retirement Obligation (ARO) Update

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## BACKGROUND AND PURPOSE

Earlier this year, staff advised that HCA would not be in compliance with the new PS 3280 Asset Retirement Obligation (ARO) requirement. As a result, the organization received a qualified audit opinion from our auditors for non-compliance with this standard.

To address this gap and bring the HCA into compliance with PSAB 3280, a new staff member with a CPA designation was hired in August 2024 and has been engaged to assist the Finance Department in achieving compliance with the ARO standard and to support the broader enhancement and modernization of HCA's financial framework.

This memorandum is coming forward to update the Budget & Administration Committee on progress made to date.

## STAFF COMMENT

The Public Sector Accounting Board (PSAB) introduced its new PS 3280 Asset Retirement Obligation (ARO) requirement. An ARO describes a current estimate of the future costs to be incurred to meet the legal obligation associated with the full retirement of a current tangible capital asset, where a company will be responsible for removing building materials, equipment, and cleaning up associated hazardous materials at some

future date. AROs should be included as a liability in the current financial statements to present a more accurate and holistic snapshot of the organization's overall value

HCA, in order to recognize which assets are impacted by the changes and properly estimate the liability, has followed the approach outlined below:

**Step 1: Identification**

Staff have completed the identification of items within the scope of Section PS3280.

**Step 2: Recognition**

Staff have also completed the recognition step, determining that the identified items meet the recognition criteria outlined in PS3280.

**Step 3: Measurement**

Staff are currently on the measurement step. For each item that meets the recognition criteria, we are in the process of determining an appropriate estimate of the ARO

Asset Retirement Obligation Implementation Committee:

To ensure the effective implementation of this process and compliance with PS 3280, as well as to better manage our Asset Retirement Obligations (ARO), an *Asset Retirement Obligation Implementation Committee* has been established.

Nauman Chaudhry has been actively engaged with the newly formed committee, which consists of key stakeholders: Scott Fleming (Director of Finance & Central Support Services), Matt Hall (Director of Capital Projects and Strategic Services), Gord Costie (Director of Conservation Area Services), and Karen Phong (Project Engineer). This committee has met to identify and assess the tangible capital assets that fall within the scope of PS 3280 criteria. Nauman has been collaborating with staff from various divisions (Conservation Area Services, Capital Projects, and Watershed Management) to evaluate HCA's tangible capital assets, determine their eligibility under the recognition criteria, and identify any related ARO liabilities. If necessary, external consultants and experts will be brought in to further assist with the identification and quantification of ARO liabilities.

Through this process, we have identified that the primary sources of our ARO will include buildings containing asbestos, abandoned wells, and underground storage tanks.

It should be noted that this is an accounting desk top exercise and does not involve the actual remediation.

## **STRATEGIC PLAN LINKAGE**

The initiative refers directly to the HCA Strategic Plan 2019 - 2024:

- Strategic Priority Area - Organization Excellence

## **LEGAL/FINANCIAL IMPLICATIONS:**

To properly measure recognized ARO liabilities, third party Engineers and/or Contractors may need to be engaged for their expertise to determine appropriate remediation estimates. It is expected that costs for this work will be minor and can be accommodated within the current budget.

## **CONCLUSION:**

The newly formed committee has been hard at work getting through the process of Identifying, Recognizing, and Measuring an appropriate estimate of the ARO and is committed to working diligently to achieve compliance with the PSAB 3280 criteria. These efforts will ensure the proper accounting for and reporting of asset retirement obligations in accordance with the new standard.

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# Memorandum

**TO:** Budget & Administration Committee

**FROM:** Lisa Burnside, Chief Administrative Officer (CAO)

**PREPARED BY:** Sandra Winninger, Administrative Coordinator

**MEETING DATE:** November 26, 2024

**RE:** 2025 Budget and Administration Committee Meeting Schedule

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The Budget & Administration Committee meetings are scheduled throughout the year to align with administrative and financial processes. They are scheduled for the 3<sup>rd</sup> Thursday of the month, and for 2025 are proposed for 10:00 a.m. Additional meetings may be called at the discretion of the Chair of the Budget and Administration Committee.

The scheduled 2025 meeting dates are as follows:

- March 20, 2025
- April 17, 2025
- May 15, 2025
- August 21, 2025
- September 18, 2025
- October 16, 2025
- November 20, 2025

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# Memorandum

**TO:** Budget & Administration Committee

**FROM:** Lisa Burnside, Chief Administrative Officer (CAO)

**PREPARED & RECOMMENDED BY:** Jaime Tellier, Records Management & Digital Initiatives Project Manager

**MEETING DATE:** November 26, 2024

**RE:** Administrative By-Law Review Schedule

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## BACKGROUND & PURPOSE

The HCA Administrative By-Law is based on a model by-law provided by Conservation Ontario which has been widely adopted by most other Conservation Authorities. Maintaining a current by-law is a key action identified under Conservation Ontario's Governance Accountability and Transparency Initiative. The Budget & Administration Committee undertakes an annual review of HCA's Administrative By-law (the "Governance Policies"), as directed in its terms of reference.

The purpose of this memorandum is to advise the Committee of a new schedule for the annual review of the Administrative By-law to align with the timing for Conservation Ontario's review of the model by-law.

## STAFF COMMENT

HCA typically reviews its Administrative By-law and brings forward recommended changes to the Budget & Administration Committee in August or September of each year. The intent of the annual review is to ensure adherence to the by-law, capture any legislative changes, and make any necessary housekeeping amendments.

Conservation Ontario brings recommended changes to the model by-law to Conservation Ontario Council in the fourth quarter of each year. HCA reviews and often recommends incorporation of Conservation Ontario's changes into our by-law. As a

result, staff often bring forward two reports each year to capture changes resulting from its internal review of the by-law and Conservation Ontario's review of the model by-law.

To streamline this process and better align our timing with that of Conservation Ontario, HCA will now bring forward the annual report on the review of the Administrative By-law to the Budget & Administration Committee in the first quarter of each year. The report will include recommended changes to the model by-law, as approved by Conservation Ontario Council.

## **STRATEGIC PLAN LINKAGE**

The annual governance review initiative refers directly to the HCA Strategic Plan 2019-2024:

- **Strategic Goal – Organizational Excellence**

## **AGENCY COMMENTS**

N/A

## **LEGAL/FINANCIAL IMPLICATIONS**

N/A

## **CONCLUSIONS**

Maintaining HCA's administrative by-law is an important annual task. Alignment with Conservation Ontario's schedule for review of the model by-law will eliminate a duplication of effort in maintaining HCA's by-law by consolidating changes into one update per year.



Hamilton  
Conservation  
Authority

A Healthy Watershed for Everyone

7.7

# Report

**TO:** Budget & Administration Committee

**FROM:** Lisa Burnside, Chief Administrative Officer (CAO)

**RECOMMENDED BY:** T. Scott Peck, MCIP, RPP, Deputy Chief Administrative Officer and Director, Watershed Management Services

**PREPARED BY:** Mike Stone, MCIP, RPP, Manager, Watershed Planning, Stewardship & Ecological Services

**MEETING DATE:** November 26<sup>th</sup>, 2024

**RE:** Project Technical Advisory Committee

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## STAFF RECOMMENDATION

**THAT the Budget & Administration Committee recommends to the Board of Directors:**

**THAT the Project Technical Advisory Committee members be submitted for annual insurance coverage purposes.**

## BACKGROUND & PURPOSE

The Project Technical Advisory Committee (PTAC) was formally established by the Advisory Boards and the full Boards of Directors of the Hamilton Conservation Authority and Conservation Halton in 2009. PTAC acts as a review and approval committee for funding applications under the Hamilton-Halton Watershed Stewardship Program's (HHWSP) Water Quality and Habitat Improvement Projects (WQHIP) grant program, which supports stewardship projects on private lands.

The purpose of this report is to recognize the volunteer committee members, as identified in Appendix A, for insurance purposes.

## STAFF COMMENT

Staff of the HHWSP appreciate the commitment of PTAC members to assist in the delivery of the HHWSP to watershed landowners. This report serves to formally recognize their work, as well as to identify committee membership. The term of appointment for current PTAC members extends to March 31, 2026.

## **STRATEGIC PLAN LINKAGE**

The initiative refers directly to the HCA Strategic Plan 2019-2023:

- **Water Management**
- **Natural Heritage Conservation**
- **Education and Environmental Awareness**

## **AGENCY COMMENTS**

N/A

## **LEGAL/FINANCIAL IMPLICATIONS**

The members on the committee are not paid for their services but they are undertaking work on behalf of Hamilton Conservation Authority. The committee has been formally recognized since its establishment in 2009, and the volunteer committee members can be provided with insurance for their decisions through the Hamilton Conservation Authority's insurer. Adding the members as volunteers to our insurance does not affect HCA's premiums.

## **CONCLUSIONS**

The Hamilton and Halton Watershed Stewardship Programs have been successfully utilizing PTAC as a volunteer committee for the review of projects that are undertaken on private lands to improve water quality and restore habitat. Endorsement of the PTAC committee and its members is required for insurance purposes.

## **Appendix A**

### **PROJECT TECHNICAL ADVISORY COMMITTEE MEMBERS**

#### **City of Hamilton**

**Kara Bunn**

#### **Fisheries and Oceans Canada**

**Sarah Matchett**

#### **Watershed Resident Members**

**Paul Smith**

**Sheila O'Neil**

**Alba Dicenso**

**Graham Buck**

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# Report

**TO:** Budget and Administration Committee

**FROM:** Lisa Burnside, Chief Administrative Officer (CAO)

**PREPARED BY:** Marlene Ferreira, Director of Human Resources and Wellness

**MEETING DATE:** November 26, 2024

**RE:** 2025 Mileage Reimbursement Rate

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## STAFF RECOMMENDATION

**THAT the Budget & Administration Committee recommends to the Board of Directors:**

**THAT this report be received for information; and further**

**THAT the HCA mileage reimbursement rate remain at 61 cents per kilometre effective January 1, 2025.**

## BACKGROUND & PURPOSE

The Budget & Administration (B&A) Committee undertakes an annual review of mileage with any change effective January 1. As recommended by B&A and approved by the Board, the rate of mileage compensation shall be subject to an annual adjustment considering the year-over-year change in the Consumer Price Index for Private Transportation in Ontario and mileage rates from neighbouring conservation authorities to ensure our rate does not fall below the average.

The purpose of this report to provide B&A with the results of the staff review and recommendation on the 2025 mileage rate.

## STAFF COMMENT

HCA's current mileage reimbursement rate is 61 cents per kilometre.

### Consumer Price Index (CPI)

The September 2024 year over year CPI for Private Transportation in Ontario did decreased by 0.6% from September of last year.

### Conservation Authorities Mileage Rates

The table below shows a summary of mileage rates from surrounding conservation authorities:

<b><u>Conservation Authority</u></b>	<b><u>Rate – Cents per km</u></b>
Niagara	61
Grand River	55
Halton	70
<b>Average</b>	<b>62</b>

Based on the above information, maintaining the mileage rate at 61 cents per km is recommended for 2025. While the above average of the Conservation Authorities is 62 cents, the CPI Private Transportation Index has decreased by 0.6% and therefore mileage remains unchanged.

### **STRATEGIC PLAN LINKAGE**

The initiative refers directly to the HCA Strategic Plan 2019 - 2024:

- Strategic Priority Area - Organization Excellence
  - Continue to update and streamline operational policies and leverage emerging technology to enhance business service delivery

### **AGENCY COMMENTS**

Not applicable.

### **LEGAL/FINANCIAL IMPLICATIONS**

There are minimal financial implications, as there will be no increase in mileage rates for 2025. As a result, annual mileage costs will remain unchanged and can be accommodated within the 2025 budget allocations.

## **CONCLUSIONS**

Given the decrease in the private transportation CPI and the HCA's current mileage rate being close to the average reimbursement rate of neighboring Conservation Authorities, it is recommended that the 2025 mileage rate of 61 cents per kilometer remain unchanged.

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# Report

**TO:** Budget & Administration Committee

**FROM:** Lisa Burnside, Chief Administrative Officer (CAO)

**PREPARED BY:** Jaime Tellier, Records and Digital Initiatives Project Manager

**MEETING DATE:** November 26, 2024

**RE:** 2025 Remuneration of Board of Directors and Advisory Board and Committee Members

---

## STAFF RECOMMENDATION

**THAT the Budget and Administration Committee recommends to the Board of Directors:**

**THAT the current HCA's honorarium rates for the Chair and Vice-Chair of the Board of Directors and per diem rate for Board of Directors and Advisory Board, remain in effect for 2025;**

**THAT members of the Board of Directors and Advisory Boards and Committees be provided an opportunity to opt out of receiving honorariums and per diems; and further**

**THAT staff be directed to bring a report to an upcoming Budget & Administration Committee to address any necessary revisions or clarifications in HCA's Administrative By-law resulting from the provision for members to opt out of per diem and honorarium payments.**

## BACKGROUND

Per Hamilton Conservation Authority's administrative by-law, the Budget and Administration Committee is responsible for investigating, reviewing and making recommendations to the Board of Directors on personnel related matters, including reviewing and making recommendations on members per diems and honorariums.

The purpose of this report is to review the current rates of remuneration of the Board of Directors and Advisory Board and Committee Members and provide an opportunity to opt out of receiving honorariums and per diems as this has been requested by some current members.

## STAFF COMMENT

The administrative by-law, last revised and approved by the Board of Directors on October 5, 2023, requires the Authority to establish a per-diem rate to be paid to Directors 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 may be approved by the Authority for the Chair and Vice-Chair 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 by-law further provides to reimburse Directors' reasonable travel expenses incurred for the purpose of attending meetings and/or functions on behalf of the Authority.

HCA's honorariums and per diems were increased in 2020 to bring them in line with neighbouring conservation authorities. HCA's honorarium and per diem rates have not changed since that time.

As shown below, HCA's remuneration scheme continues to be comparable with its neighbouring Conservation Authorities for each category, aside from the chair and per diem rate paid by GRCA. Table 1 is a comparison of the 2024 remuneration rates for nearby Conservation Authorities. Staff have contacted these conservation authorities and note the majority do not intend to increase their rates for 2025. GRCA typically applies a 1.5% inflationary increase.

**Table 1: Comparison of 2024 Honorariums and Per Diems**

<b>Conservation Authority</b>	<b>Honorarium Chair, Board of Directors</b>	<b>Honorarium Vice-Chair, Board of Directors</b>	<b>Per Diem Rate</b>
Conservation Halton	\$10,000.00	\$3,000.00	\$75.00
HCA	\$10,000.00	\$3,000.00	\$75.00
GRCA	\$27,842.23	\$2,784.64	\$153.64
NPCA	\$6,891.53	\$1,344.21	\$76.10

Given the current language in our administrative bylaws, members are compensated per the honorariums and per diem rate in effect. Staff occasionally receive requests from members asking to withdraw from receiving reimbursement payments. Staff recommend members be allowed to opt out of receiving remuneration payments, including honorariums, per diems, and mileage reimbursements, and that HCA's

administrative by-laws be amended to reflect this new option. Currently, there is no opt out option and some members choose to donate their remuneration to the Hamilton Conservation Foundation.

## **STRATEGIC PLAN LINKAGE**

The initiative refers directly to the HCA Strategic Plan 2019 - 2024:

- Strategic Priority Area - Organization Excellence
  - Continue to update and streamline operational policies and leverage emerging technology to enhance business service delivery

## **AGENCY COMMENTS**

Not applicable.

## **LEGAL/FINANCIAL IMPLICATIONS**

The honorariums and per diem expenses for Board and Advisory Board and Committee members are accommodated in HCA's annual operating budget. These payments are processed biannually in June and December.

## **CONCLUSIONS**

It is recommended that the honorariums for the Chair and Vice Chair of the Board of Directors, and per diem rate for Board, Budget & Administration, and Conservation Advisory Board members, remain constant for 2025 and that members be provided the ability to opt out of remuneration.

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