



BUDGET & ADMINISTRATION

May 29, 2026



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Budget & Administration Committee Meeting

Thursday, May 29, 2026 at 2:00 P.M.

This meeting will be held fully virtual via Webex Platform

**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. **Election of the Vice Chair**
6. **Consent Items**
 - 6.1. Approval of Budget & Administration Committee Minutes – March 19, 2026 Page 1
 - 6.2 2026 Annual Statistical Reporting for Freedom of Information Summary Requests Page 5
7. **Business Arising from the Minutes**
8. **Staff Reports/Memorandums**

Reports for Recommendation

 - 8.1. 2025 Report by the Auditors – KPMG

8.2. 2025 12-month Financial Results – Audited Financial Statements
– KPMG

Memorandums to be Received

| | | |
|---|-----------------|---------|
| 8.3. HCA General Insurance Renewal – 2026 | – Scott Fleming | Page 9 |
| 8.4. HCA 2026 1 st Quarter Financial Results – Operating | – Scott Fleming | Page 13 |
| 8.5. HCA 2026 1 st Quarter Cumulated Financial Results – Capital & Major Maintenance | – Matt Hall | Page 19 |
| 8.6. HCA 1 st Quarter Vendor Report | – Scott Fleming | Page 23 |
| 8.7. 2025 Asset Disposition | – Scott Fleming | Page 25 |

9. New Business

10. In-Camera Items

11. Next Meeting – Thursday, June 25, 2026 at 2:00 p.m.

12. Adjournment

Hamilton Conservation Authority

Minutes

Budget & Administration Committee

March 19, 2026

Minutes of the Budget & Administration Committee meeting held on Thursday, March 19, 2026 at 2:00 p.m., via Webex platform, and livestreamed on YouTube.

Present: Susan Fielding, in the Chair
Brad Clark
Maureen Wilson

Regrets: Lisa DiCesare, Alex Wilson

Staff Present: Lisa Burnside, Gord Costie, Marlene Ferreira, Scott Fleming, Liam Fletcher, Brandon Good, Matt Hall, Amanda Martin, Scott Peck, Mike Stone, Jaime Tellier, and Sandra Winingger

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 2601

MOVED BY: Brad Clark
SECONDED BY: Maureen Wilson

THAT the agenda be approved.

CARRIED**4. Delegations**

There were none.

5. Election of Vice Chair

This item was tabled. It will be added to the agenda of the Budget and Administration meeting scheduled for April 23, 2026.

BA 2602**MOVED BY: Brad Clark
SECONDED BY: Maureen Wilson****THAT the election of the Vice Chair for the Budget and Administration Committee be tabled until the April 23, 2026 meeting.****CARRIED****6. Consent Items**

The following consent items were adopted:

- 6.1. Approval of Budget & Administration Committee Minutes – November 20, 2025
- 6.2. Remuneration for Members of the Board of Directors for 2025
- 6.3. Workplace Safety & Insurance Board 2025 Year-end Statistics

7. Business Arising from the Minutes

There was none.

8. Staff Reports/Memoranda**Memorandums to be received****8.1. HCA 2025 Financial Results – Operating**

Scott Fleming provided a summary of the memorandum indicated that the results are preliminary and will be finalized through the upcoming audit process. At this time, HCA is showing a small operating surplus.

In response to a question posed by Brad Clark, Scott Fleming confirmed that self-generated revenue is required to balance the HCA operating budget.

BA 2603

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

THAT the Memorandum entitled HCA 2025 Financial Results - Operating be received.

CARRIED

8.2. HCA 2025 Financial Results – Capital and Major Maintenance

Matt Hall provided a summary of the memorandum, highlighting the capital and major maintenance projects completed during 2025.

BA 2604

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

THAT the Memorandum entitled HCA 2025 Financial Results – Capital and Major Maintenance be received.

CARRIED

8.3. HCA 2025 Vendor Report

Scott Fleming provided a summary of the memorandum and answered members' questions.

BA 2605

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

THAT the Memorandum entitled HCA 4th Quarter Vendor Report be received.

CARRIED

9. New Business

There was none.

10. In-Camera Items for Matters of Law, Personnel and Property

There was none.

11. Next Meeting

The next meeting of the Budget and Administration Committee will be held on Thursday, April 23, 2026 at 2:00 p.m. at the HCA Main Administration Office – Woodend Auditorium, 838 Mineral Springs Road, Ancaster, Ontario.

12. Adjournment

On motion, the meeting adjourned.



Memorandum to: Budget & Administration Committee

Approved for Circulation By: Lisa Burnside, CAO

Reviewed By: Scott Fleming, Director, Finance and Central Support Services

Prepared By: Jaime Tellier, Senior Manager, Central Support Services

Meeting Date: May 29, 2026

Subject: 2026 Annual Statistical Reporting for Freedom of Information Requests

Executive Summary:

HCA is subject to the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and is required to submit an annual report to the Information and Privacy Commissioner of Ontario (IPC).

HCA received two (2) information requests in 2025. One (1) request was responded to within the 30-day timeframe. The second request was considerable in scope and resulted in a significant volume of responsive records. Given the scope of the request, the significant number of records to process, and the number of external third parties required to be consulted prior to issuing decisions, staff entered into an agreement with the second requestor to continue to process a request beyond the legislated timeframe. The 2025 statistical report was submitted to the IPC prior to the March 31, 2026 deadline, reporting the above timeframes and all other required statistics.

Staff Comment / Discussion:

Freedom of Information (FOI) requests are formal requests for records of the HCA. MFIPPA establishes a general right of access to the information held by local governments and institutions and HCA is subject to this Act.

Under the Act, HCA is required to submit an annual report to the IPC and collects statistics on the following parameters:

- Request source (e.g., individual, agent, business, media, academic, association, government);
- Number of requests transferred to or from another institution;
- Number of requests responded to within 30 days, 31-60 days, 61-90 days and more than 90 days;
- Number of requests where timelines were extended under allowable time extension;
- Number of requests where notices to affected parties were issued;
- Number of requests completed within legislated timelines, including extended timelines;
- Disposition of request:
 - All information disclosed
 - Partial information disclosed
 - No information disclosed
 - Request withdrawn or abandoned
 - No records exist
- Frequency of application of exemptions or exclusions to a request; and
- Fees collected and fees waived.

Staff regularly track the above-listed statistics and submit them annually to the IPC via an online survey.

The purpose of this memorandum is to advise the Budget & Administration Committee of the number of FOI requests received each year, and compliance with legislated timeframes for issuing responses.

HCA generally receives few FOI requests. However, the variety and complexity of these requests may impact the timelines associated with administering the program. Staff strive to respond to all information requests within required timeframes set out in MFIPPA.

HCA received two (2) information requests in 2025. One (1) request was responded to within the 30-day timeframe. The second request was considerable in scope and resulted in a significant volume of responsive records. Given the scope of the request, the significant number of records to process, and the number of external third parties required to be consulted prior to issuing decisions, staff entered into an agreement with the second requestor to continue to process a request beyond the legislated timeframe.

Strategic Plan Linkage:

The initiative refers directly to the HCA Strategic Plan 2025 – 2029:

- **Strategic Priority Area – Organizational Excellence**

Agency Comments:

N/A

Legal / Financial Implications:

The 2025 statistical report was submitted to the IPC prior to the March 31, 2026 deadline, indicating that HCA responded to one request within the legislated timeframe and entered into an agreement with a second requestor to continue to process a request beyond the legislated timeframe, given the scope of the request and volume of responsive records.

Related Reports and Appendices:

N/A

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Memorandum to: Budget & Administration Committee

Approved for Circulation By: Lisa Burnside, Chief Administrative Officer (CAO)

Reviewed By: Scott Fleming, Director, Finance & Central Support Services

Prepared By: Shara Keates, Financial Analyst and Scott Fleming, Director, Finance & Central Support Services

Meeting Date: May 29, 2026

RE: HCA General Insurance Renewal – 2026

Executive Summary:

General insurance coverage is essential to protecting the Hamilton Conservation Authority (HCA) from financial and legal risks associated with operational liabilities, property damage, cyber incidents, and other unforeseen events.

The 2026–2027 insurance renewal has been completed through the Conservation Ontario insurance program administered by Marsh. The renewal maintains comprehensive coverage with no reductions in overall policy limits. Premium increases this year are primarily attributable to a comprehensive review and update of HCA property values to reflect current replacement costs and market conditions. The total premium for the general insurance program is \$291,130, representing an increase of \$57,158 (24%) over the previous year.

Staff Comment / Discussion

HCA continues to participate in the Conservation Ontario General Insurance and Benefits Subcommittee, established in 1986 to provide conservation authorities with a coordinated approach to insurance procurement and risk management. Through this collective purchasing model, conservation authorities benefit from shared expertise, administrative efficiencies, and competitive insurance pricing.

Marsh continues to serve as the insurance broker for participating conservation authorities. Marsh has advised that the insurance market continues to stabilize, although at a slower pace than in previous years. Following last year's broader procurement exercise, this year's renewal focused on negotiating terms with existing

insurers. The Conservation Ontario Insurance Committee approved the April 1, 2026 renewal as recommended by Marsh.

For the 2026–2027 renewal, HCA completed a comprehensive review of property valuations in response to broker recommendations and significant changes in replacement costs over recent years. This review was undertaken to ensure that HCA assets remain appropriately insured and to reduce the risk of underinsurance in the event of a significant loss.

The insurance program continues to provide broad organizational coverage, including:

- Property insurance for buildings, equipment, and physical assets;
- General and umbrella liability coverage;
- Professional liability coverage for errors and omissions;
- Directors and Officers liability coverage;
- Cyber insurance protection; and
- Automobile and equipment-related coverage.

The renewal also includes several policy enhancements, including:

- Removal of shared general aggregate limits under the General Liability and Umbrella Liability policies;
- Increased rental vehicle loss-of-use coverage;
- Increased rental vehicle liability coverage; and
- Clarifications to Directors & Officers policy wording related to contractual disputes.

For the suite of coverage negotiated through the Conservation Ontario insurance program, HCA’s annual premium increased from \$233,972 to \$291,130, representing an increase of 24%.

Additional specialized insurance policies maintained by HCA include:

- Marina Operators Legal Liability insurance for Fifty Point Conservation Area, increasing by \$660 (2%) to \$30,532;
- Drone insurance, decreasing by \$249 (-12%) to \$1,782; and
- Confederation Beach Park insurance coverage, which renews June 1, 2026 under the terms of the management agreement.

Insurance Premium Summary

| POLICY | 2025-2026 | 2026-2027 | Change | % Change |
|------------------------------------|------------------|------------------|---------------|-----------------|
| Commercial General Liability (CGL) | \$34,551 | \$34,191 | \$-360 | -1% |
| Umbrella Liability | \$14,783 | \$14,541 | \$-242 | -1% |
| Property | \$85,872 | \$137,060 | \$51,188 | 60% |
| Errors and Omissions | \$15,477 | \$15,568 | \$91 | 1% |

| POLICY | 2025-2026 | 2026-2027 | Change | % Change |
|--------------------------------------|------------------|------------------------|---------------|-----------------|
| Directors and Officers' Liability | \$6,186 | \$5,362 | \$-824 | -13% |
| Automobile | \$24,506 | \$24,735 | \$229 | 1% |
| Equipment Breakdown | \$2,888 | \$4,749 | \$1,861 | 64% |
| Crime | \$878 | \$878 | 0 | 0 |
| Cyber | \$20,932 | \$21,900 | \$968 | 5% |
| Confederation Park General Liability | \$308,368 | Renews June 1, 2026 | | |
| Drone Insurance | \$2,031 | \$1,782 | \$-249 | -12% |
| Marina Operators Legal Liability | \$29,872 | \$30,532 | \$660 | 2% |
| Owned Workboat | \$4,970 | \$4,800 | \$-170 | -4% |

Strategic Plan Linkage

This initiative aligns with the HCA Strategic Plan 2025–2029:

- Strategic Priority Area – Organizational Excellence**
 Focused on ensuring organizational resources and systems support efficient, responsive, and sustainable operations.

Agency Comments

N/A

Legal / Financial Implications

Insurance costs were incorporated into the approved 2026 budget to ensure HCA maintains appropriate coverage for its operations, assets, employees, volunteers, and patrons. Maintaining adequate insurance coverage is an important component of organizational risk management and helps protect the organization from potential financial losses arising from operational liabilities, property damage, cyber incidents, and other unforeseen events.

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Memorandum to: Budget & Administration Committee

**Approved for
Circulation By:** T. Scott Peck, MCIP, RPP, Deputy CAO/Director, Watershed
Management Services

**Prepared &
Reviewed By:** Scott Fleming, Director of Finance & Central Support Services

Meeting Date: May 29, 2026

Subject: HCA 2026 1st Quarter Financial Results – Operating

Hamilton Region Conservation Authority - Net Results (in thousands)

| | 3 mos. <u>2026</u> | 3 mos. <u>2025</u> | \$ <u>Variance</u> | Budget <u>2026</u> | Actual <u>2025</u> | \$ <u>Variance</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Watershed Management & Services | \$ 170 | \$ 115 | \$ 55 | \$ - | \$ - | \$ - |
| Conservation Areas | \$ 284 | \$ 453 | \$ (169) | \$ 1,833 | \$ 1,507 | \$ 326 |
| Westfield Heritage Village CA | \$ 57 | \$ 15 | \$ 42 | \$ - | \$ 16 | \$ (93) |
| Central Support Services | \$ (333) | \$ (424) | \$ 117 | \$ (1,833) | \$ (1,350) | \$ (483) |
| Net surplus / (deficit) | <u>\$ 178</u> | <u>\$ 159</u> | <u>\$ 19</u> | <u>\$ -</u> | <u>\$ 173</u> | <u>\$ (173)</u> |

Watershed Management Services

| | 3 mos. <u>2026</u> | 3 mos. <u>2025</u> | \$ <u>Variance</u> | Budget <u>2026</u> | Actual <u>2025</u> | \$ <u>Variance</u> |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| Levy | \$ 639 | \$ 572 | \$ 66 | \$ 2,574 | \$ 2,014 | \$ 560 |
| Permits, fees & misc. | 54 | 57 | (3) | 295 | 425 | (130) |
| Grants | 155 | 115 | 40 | 456 | 317 | 139 |
| Transfer from reserves | 50 | - | 50 | 17 | 615 | (598) |
| Other | <u>-</u> | <u>-</u> | <u>-</u> | <u>196</u> | <u>1,752</u> | <u>(1,556)</u> |
| Total | 898 | 744 | 154 | 3,537 | 5,123 | (1,586) |
| Expenses | | | | | | |
| Staff | 636 | 590 | 46 | 2,913 | 2,662 | 251 |
| Contracts & Consultants | 54 | 4 | 49 | 313 | 2,216 | (1,903) |
| Materials & Supplies | 4 | 6 | (2) | 107 | 50 | 57 |
| Equipment | 13 | 12 | 1 | 25 | 85 | (60) |
| Utilities | 8 | 10 | (2) | 23 | 23 | 0 |
| Other | <u>12</u> | <u>7</u> | <u>5</u> | <u>156</u> | <u>87</u> | <u>69</u> |
| Total | <u>728</u> | <u>630</u> | <u>98</u> | <u>3,537</u> | <u>5,123</u> | <u>(1,586)</u> |
| Net surplus / (deficit) | <u>\$ 170</u> | <u>\$ 115</u> | <u>\$ 55</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Conservation Areas Services

| | 3 mos. <u>2026</u> | 3 mos. <u>2025</u> | \$ <u>Variance</u> | Budget <u>2026</u> | Actual <u>2025</u> | \$ <u>Variance</u> |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| Admissions | \$ 243 | \$ 271 | \$ (28) | \$ 3,796 | \$ 3,663 | \$ 133 |
| Marina | 903 | 1,126 | (223) | 1,659 | 1,644 | 15 |
| Camping | 54 | 50 | 3 | 2,074 | 1,997 | 76 |
| Cabins | 35 | 45 | (10) | 215 | 237 | (22) |
| Concessions | 4 | 3 | 1 | 267 | 246 | 21 |
| Other | <u>95</u> | <u>72</u> | <u>23</u> | <u>415</u> | <u>539</u> | <u>(124)</u> |
| Total | 1,333 | 1,568 | (234) | 8,425 | 8,326 | 99 |
| Expenses | | | | | | |
| Staff | 588 | 604 | (15) | 3,952 | 3,892 | 61 |
| Equipment | 161 | 156 | 4 | 708 | 760 | (52) |
| Utilities | 96 | 87 | 9 | 399 | 459 | (60) |
| Materials & Supplies | 44 | 61 | (17) | 335 | 370 | (35) |
| Contracts & Consultants | 43 | 12 | 31 | 170 | 270 | (100) |
| Other | <u>118</u> | <u>195</u> | <u>(78)</u> | <u>1,028</u> | <u>1,068</u> | <u>(40)</u> |
| Total | <u>1,049</u> | <u>1,115</u> | <u>(66)</u> | <u>6,592</u> | <u>6,819</u> | <u>(227)</u> |
| Net surplus / (deficit) | <u>\$ 284</u> | <u>\$ 453</u> | <u>\$ (169)</u> | <u>\$ 1,833</u> | <u>\$ 1,507</u> | <u>\$ 326</u> |

Westfield Heritage Village Conservation Area

| | 3 mos. <u>2026</u> | 3 mos. <u>2025</u> | \$ <u>Variance</u> | Budget <u>2026</u> | Actual <u>2025</u> | \$ <u>Variance</u> |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| Levy | \$ 174 | \$ 168 | \$ 6 | \$ 695 | \$ 673 | \$ 23 |
| Events | 68 | 63 | 5 | 145 | 107 | 38 |
| School Programs | 31 | 6 | 25 | 65 | 54 | 11 |
| Admissions | 16 | 15 | 1 | 85 | 83 | 2 |
| Other | <u>26</u> | <u>17</u> | <u>9</u> | <u>138</u> | <u>119</u> | <u>19</u> |
| Total | 299 | 254 | 45 | 1,043 | 953 | 92 |
| Expenses | | | | | | |
| Staff | 143 | 152 | (10) | 674 | 622 | 52 |
| Utilities | 32 | 27 | 5 | 63 | 61 | 2 |
| School Programs | 18 | 8 | 10 | 35 | 41 | (6) |
| Equipment | 17 | 15 | 2 | 60 | 62 | (3) |
| Materials & Supplies | 9 | 11 | (2) | 45 | 54 | (9) |
| Advertising & Promotion | 8 | 9 | (1) | 92 | 9 | 83 |
| Other | <u>14</u> | <u>17</u> | <u>(3)</u> | <u>76</u> | <u>87</u> | <u>(12)</u> |
| Total | <u>242</u> | <u>240</u> | <u>2</u> | <u>1,043</u> | <u>937</u> | <u>107</u> |
| Net surplus / (deficit) | <u>\$ 57</u> | <u>\$ 15</u> | <u>\$ 43</u> | <u>\$ -</u> | <u>\$ 16</u> | <u>\$ (15)</u> |

Central Support Services

| | 3 mos. <u>2026</u> | 3 mos. <u>2025</u> | \$ <u>Variance</u> | Budget <u>2026</u> | Actual <u>2025</u> | \$ <u>Variance</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| Levy | \$ 484 | \$ 514 | \$ (31) | \$ 1,950 | 2,366 | \$ (416) |
| Equipment | 319 | 272 | 47 | 1,413 | 1,362 | 51 |
| Management Fees | 63 | 98 | (35) | 600 | 618 | (18) |
| Interest | 53 | 87 | (34) | 425 | 298 | 127 |
| Rental houses | 31 | 38 | (7) | 165 | 133 | 32 |
| Foundation | 40 | 14 | 26 | 227 | 279 | (52) |
| Other | 69 | 20 | 50 | 345 | 423 | (78) |
| Total | <u>1,019</u> | <u>1,029</u> | <u>15</u> | <u>4,898</u> | <u>5,479</u> | <u>(355)</u> |
| Expenses | | | | | | |
| Staff | 1,093 | 1,055 | 39 | 4,957 | 4,664 | 294 |
| Utilities | 58 | 63 | (5) | 359 | 240 | 119 |
| Contracts & Consultants | 23 | 25 | (2) | 144 | 231 | (86) |
| Materials & Supplies | 14 | 10 | 4 | 69 | 75 | (6) |
| Other | 163 | 301 | (138) | 1,203 | 1,620 | (417) |
| Total | <u>1,351</u> | <u>1,454</u> | <u>(102)</u> | <u>6,732</u> | <u>6,829</u> | <u>(97)</u> |
| Net surplus / (deficit) | <u>\$ (333)</u> | <u>\$ (424)</u> | <u>\$ 117</u> | <u>\$ (1,833)</u> | <u>\$ (1,350)</u> | <u>\$ (483)</u> |
| Land, Vehicle & equipment activity | | | | | | |
| Donations & misc. | - | - | - | - | 127 | (127) |
| Transfer from Reserves | - | - | - | 300 | 930 | (630) |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 300</u> | <u>\$ 1,057</u> | <u>\$ (757)</u> |
| Land | 5 | - | 5 | - | 533 | (533) |
| Vehicles & misc. | 1 | 185 | (184) | 300 | 522 | (222) |
| | <u>\$ 6</u> | <u>\$ 185</u> | <u>\$ (179)</u> | <u>\$ 300</u> | <u>\$ 1,055</u> | <u>\$ (755)</u> |

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Report to: Budget & Administration Committee

Approved for Circulation By: Lisa Burnside, CAO

Prepared By: Scott Fleming, Director of Finance & Central Support Services
Matt Hall, Director of Capital Projects & Strategic Services

Meeting Date: May 29, 2026

Subject: HCA 2026 1st Quarter Cumulated Financial Results – Capital & Major Maintenance

CAPITAL: JANUARY THROUGH MARCH 2026

Christie Lake Conservation Area

Reinvestment %

| | | | |
|---|------------|-----------|------|
| Major Maintenance | 84% | | |
| Utilities & Services | | \$ 13,053 | 100% |
| Bridges | | \$ 2,457 | 100% |
| Building Maintenance | | \$ 1,494 | 100% |
| Other | | \$ 133 | |
| Project | 16% | | |
| Webster & Tews Falls Accessibility Improvements | | \$ 1,169 | 50% |
| Beach House Accessibility Improvements | | \$ 1,029 | 50% |
| Other | | \$ 1,119 | |
| | | \$ 20,455 | |

Dundas Valley Conservation Area & Woodend Main Office

| | | | |
|--------------------------|------------|-----------|------|
| Major Maintenance | 57% | | |
| Building Maintenance | | \$ 17,347 | 100% |

| | | | | |
|--|------------|----|--------|------|
| Bridges/Boardwalks | | \$ | 14,324 | 100% |
| Signage | | \$ | 1,125 | |
| Other | | \$ | - | |
| Project | 43% | | | |
| DVCA Master And Management Plan Review | | \$ | 16,496 | 50% |
| Lower Lions Club Parking Design | | \$ | 7,709 | 25% |
| Other | | \$ | 852 | |
| | | \$ | 57,853 | |

Fifty Point Conservation Area

| | | | | |
|---|------------|----|--------|------|
| Major Maintenance | 31% | | | |
| Bridges/Boardwalks | | \$ | 10,203 | 100% |
| Building Maintenance | | \$ | 6,694 | 100% |
| Roads | | \$ | 3,537 | 100% |
| Other | | \$ | - | |
| Project | 69% | | | |
| Campground Grading Improvements | | \$ | 22,758 | 100% |
| West Road Rehabilitation | | \$ | 18,203 | 100% |
| Marina Channel Dredging | | \$ | 1,487 | 100% |
| Marina Wall Repairs | | \$ | 1,239 | 100% |
| West Gate Access | | \$ | 1,099 | 50% |
| Accessible Fishing Platform Replacement | | \$ | 1,069 | 50% |
| Other | | \$ | - | |
| | | \$ | 66,288 | |

Hamilton Mountain Conservation Area

| | | | | |
|--------------------------------|------------|----|--------|------|
| Major Maintenance | 20% | | | |
| Trails | | \$ | 4,862 | 100% |
| Other | | \$ | 1,202 | |
| Project | 80% | | | |
| DPB Site Development | | \$ | 18,005 | 25% |
| HMCA Master & Management Plans | | \$ | 3,949 | 50% |
| DPB Master Plan | | \$ | 2,718 | 50% |
| Other | | \$ | 256 | |
| | | \$ | 30,992 | |

Valens Lake Conservation Area

| | | | |
|--|------------|------------|------|
| Major Maintenance | 5% | | |
| Bridges/Boardwalks | | \$ 15,474 | 100% |
| Natural Area Improvements | | \$ 4,762 | 100% |
| Other | | \$ 369 | |
| Project | 95% | | |
| Valens Boardwalk Reconstruction | | \$ 193,054 | 100% |
| West Campground Expansion Design & Approvals | | \$ 179,349 | 0% |
| Wayfinding Signage Improvements | | \$ 22,575 | 50% |
| Beach Access Improvements | | \$ 2,369 | 50% |
| Lookout Platform Replacement Construction | | \$ 1,888 | 25% |
| Pull Through Site Drainage Improvements | | \$ 1,001 | 100% |
| Other | | \$ - | |
| | | \$ 420,843 | |

Westfield Heritage Village Conservation Area

| | | | |
|---------------------------------|------------|-----------|------|
| Major Maintenance | 17% | | |
| Building Maintenance | | \$ 4,064 | 100% |
| Gates | | \$ 2,211 | 50% |
| Other | | \$ 345 | |
| Project | 83% | | |
| D'Aubigny Inn Roof Replacement | | \$ 30,760 | 100% |
| Wayfinding Signage Improvements | | \$ 1,849 | 50% |
| Other | | \$ 630 | |
| | | \$ 39,859 | |

Millgrove Works Yard

| | | | |
|--------------------------|-------------|-----------|------|
| Major Maintenance | 100% | | |
| Building Maintenance | | \$ 12,164 | 100% |
| Other | | \$ - | |
| | | \$ 12,164 | |

| | |
|-------------------------------|------------|
| <i>Average Reinvestment %</i> | <i>74%</i> |
|-------------------------------|------------|

2025 Q4 Capital and MM \$ 648,453

Major Maintenance Items

16%

Capital Projects

84%

| | |
|---|------------|
| <i>Estimated value of capital reinvestments</i> | \$ 481,572 |
| <i>Estimated value of new capital investments</i> | \$ 166,881 |

Other projects = combined items of value of \$1,000 or less



Memorandum to: Budget & Administration Committee

Approved for Circulation By: T. Scott Peck, Acting Chief Administrative Officer
Scott Fleming, Director of Finance & Central Support Services

Prepared By: May 29, 2026

Meeting Date: HCA 1st Quarter Vendor Report

Subject:

Vendor Summary for Payments January - March, 2026

| | | |
|--|-----------|--|
| NET ACCESS SYSTEMS INC | \$ 83,699 | Internet services and hardware |
| AMRIZE CANADA INC- formerly LAFARGE CANADA | 70,041 | Crusher runs & Gravel |
| JASEN ENTERPRISES | 65,471 | Dump Truck & Driver Rentals (Valens) |
| ANTHONY'S EXCAVATING CENTRAL INC | 53,076 | Saltfleet SC-8 Second Wetland Construction |
| HANFORD LUMBER LIMITED | 52,166 | Lumber for Valens |
| ARCHAEOLOGICAL RESEARCH ASSOCIATES LTD | 47,545 | Archaeological Monitoring SC-8 |
| FREW ENERGY INC | 43,997 | Gas & Diesel |
| HAUDENOSAUNEE DEVELOPMENT INSTITUTE | 43,486 | DPB, SC-8 Archaeological Monitoring & Assessment |
| CAMIS INC | 40,848 | Reservation fees |
| CONSERVATION ONTARIO | 39,784 | Levy Instalment |
| CONNECT & GO INC.-PEEK TRAVEL | 39,036 | WWW admission tickets |
| GARDEN CITY ROOFING - MARK D SPIERS | 34,759 | WHV Cedar Roof |
| MASCORE INC | 33,935 | Boardwalk materials & supplies (Valen's) |
| CITY OF HAMILTON - TAX SECTION | 32,560 | Property taxes |
| FAIRWAY ELECTRICAL SERVICES | 31,112 | Electrical services at CLCA, DVCA, 50PT, & WWW |
| SUPERIOR PROPANE INC | 30,212 | Heating Propane for Parks |
| CENTRE LINE SIGNS | 29,008 | Signs - various sites |
| DURABOND JANITORIAL SERVICES LTD | 25,651 | Janitorial services |
| CONSERVATION HALTON | 24,308 | Great lakes work |
| BOWMAN TREE SERVICE INC | 22,049 | Various tree removals and prunings |
| GOWLING WLG (CANADA) LLP OTTAWA | 19,325 | Professional Services |
| PALM ENTERPRISES INC | 18,468 | Asphalt at 50 Point |
| TAMARACK LUMBER INC | 17,998 | Lumber for CLCA, 50PT, and Millgrove |
| ROYAL BOTANICAL GARDENS | 17,251 | Annual Ecopark Cootes Contribution |

| | | |
|--|---------------------|--------------------------------------|
| ONTARIO INFRASTRUCTURE AND LANDS CORP. | 16,761 | Realty taxes |
| O'NEIL'S FARM EQUIPMENT (1971) LTD | 16,709 | Tractor transmission repair |
| HAMILTON, CITY OF (EFT) | 15,420 | Lab water testing |
| WALKER CONSTRUCTION LIMITED | 13,618 | Holdback release |
| AB WASS SECURITY SYSTEMS | 12,527 | Annual monitoring fee |
| B R DICKSON EQUIPMENT INC | 12,488 | Snow blade for pick up truck |
| KPMG LLP -AUDIT | 12,430 | Interim Audit Fees FY2025 |
| TUBE PRO INC | 11,344 | New tubes for WWW |
| STAPLES-CORPORATE EXPRESS CANADA | 11,161 | Cleaning and office supplies |
| BINBROOK PLUMBING & HEATING | 10,793 | HVAC services - various sites |
| ROSS & MCBRIDE LLP | 10,473 | Professional services |
| WATERFORD SAND & GRAVEL LIMITED | <u>10,287</u> | Winter sand and salt - various sites |
| | 1,069,795 | 79.7% |
| All other < \$10,000 | <u>273,166</u> | 20.3% |
| | <u>\$ 1,342,961</u> | |

| | | |
|--------------------|------------|-------|
| # OF LARGE VENDORS | 36 | 19.1% |
| # OF SMALL VENDORS | <u>152</u> | 80.9% |
| | <u>188</u> | |



Memorandum

Memorandum To: Budget & Administration Committee

Approved for Circulation By: Scott Peck, Acting Chief Administrative Officer

Reviewed & Prepared By: Scott Fleming, Director of Finance & Central Support Services

Meeting Date: May 29, 2026

Subject: 2025 Asset Disposition

Executive Summary

This report provides a summary of assets that were disposed of by HCA during the 2025 calendar year. The disposal process complied with HCA's Purchasing Policy, ensuring assets were either sold, recycled, or discarded appropriately based on their condition, functionality, and potential value. The report includes details on the type, reason for disposal, and financial outcome of each asset transaction. In total, 20 assets were disposed of, resulting in a net accounting gain of \$79,914.37.

| Equipment | Purchase Cost | Depreciation | Net Book Value | Proceeds | Net Loss/ Profit | How disposed? |
|---|---------------|--------------|----------------|-----------|------------------|---------------|
| Equipment Pool Pull Sander Unit 632 | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ 165.62 | \$ 165.62 | Sold |
| Equipment Pool Snowblade Under Mount Unit 684 | 6,975.00 | 6,975.00 | - | 1,786.95 | 1,786.95 | Sold |
| Equipment Pool Snoex Spreader Unit 633 | 7,049.95 | 7,049.95 | - | - | - | Recycled |

| Fleet | Initial Value | Depreciation | Net Book value | Proceeds | Net Loss/ Profit | |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|------|
| Fleet Tri Deck Rotary Mower Unit 106 | 11,015.62 | 11,015.62 | - | 4,445.58 | 4,445.58 | Sold |
| Fleet Compact Ranger Unit 407 | 21,565.44 | 21,565.44 | - | 1,653.54 | 1,653.54 | Sold |
| Fleet 3/4 Tonne Extended Cab Pick Up Unit 414 | 37,123.72 | 37,123.72 | - | 7,232.30 | 7,232.30 | Sold |
| Fleet Trailer 5 Ton Farm Wagon Unit 524 | 3,262.14 | 3,262.14 | - | 287.65 | 287.65 | Sold |
| Fleet Trailer Taden Lowbed Home Made Unit 531 | 3,460.44 | 3,460.44 | - | 2,045.80 | 2,045.80 | Sold |
| Fleet 6 x 4 Utility Vehicle Unit 759 | 19,237.66 | 19,237.66 | - | 4,772.45 | 4,772.45 | Sold |
| Fleet 1/2 Ton Extended Cab Pick Up Unit 434 | 20,618.30 | 20,618.30 | - | 2,917.48 | 2,917.48 | Sold |
| Fleet 1/2 Ton 4 x 4 unit 411 | 27,435.00 | 27,435.00 | - | 5,510.73 | 5,510.73 | Sold |
| Fleet 1/2 Ton Extended Cab Pick Up Unit 426 | 21,507.00 | 21,507.00 | - | 2,438.05 | 2,438.05 | Sold |
| Fleet 2014 Escape SUV Unit 403 | 24,022.00 | 24,022.00 | - | 4,333.96 | 4,333.96 | Sold |
| Fleet Landscape Trailer 2015 Unit 505 | 2,082.50 | 1,636.34 | 446.16 | 1,697.12 | 1,250.96 | Sold |
| Fleet 3/4 Ton Pick Up With Dump Unit 441 | 52,553.00 | 39,306.82 | 13,246.18 | 22,922.57 | 9,676.39 | Sold |
| Fleet SUV Chev Equinox 2016 Unit 406 | 16,284.00 | 14,655.58 | 1,628.42 | 2,045.80 | 417.38 | Sold |
| Fleet Pick Up GMC 2013 Unit 442 | 25,300.00 | 21,685.66 | 3,614.34 | 10,806.19 | 7,191.85 | Sold |
| Fleet Kubota 2021 Unit 69 | 12,275.82 | 5,302.35 | 6,973.47 | 5,295.46 | - 1,678.01 | Sold |
| Fleet Kubota 2021 Unit 75 | 12,275.82 | 5,302.35 | 6,973.47 | 4,968.58 | - 2,004.89 | Sold |
| Fleet Tractor Unit 307 | 48,373.00 | 23,318.58 | 25,054.42 | 52,525.00 | 27,470.58 | Sold |
| | \$ 373,916.41 | \$ 315,979.95 | \$ 57,936.46 | \$ 137,850.83 | \$ 79,914.37 | |