



THE TORONTO AND REGION CONSERVATION AUTHORITY

Business Excellence Advisory Board Meeting #2/05

Chair: David Barrow
Vice Chair: Maja Prentice
Members: Bas Balkissoon
Bill Fisch
Rob Ford
Peter Milczyn
Bill O'Donnell
Dick O'Brien - Chair, Authority

April 15, 2005

9:00 A.M.

SOUTH THEATRE, BLACK CREEK PIONEER VILLAGE

AGENDA

- | | <u>Pages</u> |
|--|--------------|
| 1. MINUTES OF MEETING #1/05, HELD MARCH 4, 2005
(Enclosed herewith on Yellow) | |
| 2. BUSINESS ARISING FROM THE MINUTES | |
| 3. DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF | |
| 4. DELEGATIONS | |
| 4.1 A delegation by John Corbett of Uxbridge, speaking in regards to item 7.1 - Glen Major Forest Trail Head/Car Park and Trail Connection. | |
| 4.2 A delegation by Michael Tucker, Chair, Glen Major and Walker Woods Trail Planning and Stewardship Committee in regards to item 7.1 - Glen Major Forest Trail Head/Car Park and Trail Connection. | |
| 5. PRESENTATIONS | |
| 6. CORRESPONDENCE | |

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NEXT MEETING OF THE BUSINESS EXCELLENCE ADVISORY BOARD #3/05,
TO BE HELD ON FRIDAY, JUNE 10, 2005, AT 9:00 A.M.
IN THE SOUTH THEATRE, BLACK CREEK PIONEER VILLAGE

Brian Denney
Chief Administrative Officer

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TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: James W. Dillane, Director, Finance and Business Development

RE: GLEN MAJOR FOREST TRAIL HEAD/CAR PARK AND TRAIL CONNECTIONS

KEY ISSUE

Confirm direction to implement the approved Trail Plan for Glen Major Forest and Walker Woods.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT staff continue to work with the Walker Woods and Glen Major Forest Community Trail Planning and Stewardship Committee to implement, maintain and monitor the approved Trail Plan.

BACKGROUND

The Glen Major Forest Trail Head Site Plan was developed to implement the approved Duffins Creek Headwaters Management Plan (DCHMP) for the Toronto and Region Conservation Authority (TRCA) properties , which included the Trail Plan for Walker Woods and Glen Major Forest. The site plan details a thirty car gravel parking area, a trail head kiosk and sign, two trail connections to existing trails - one forty metres long and one five hundred metres long, 130 metres of page wire fencing around the parking area, and 1,365 native tree plantings and 840 native shrub plantings.

The DCHMP was initiated in September 1999, following the recommendation of the Authority. The DCHMP was prepared to protect, conserve and restore significant lands located on the Oak Ridges Moraine and within the Duffins Creek watershed. The management planning process was comprised of a series of phases, with each phase being tested and refined to form a solid foundation for the next one that followed. The plan includes a description and evaluation of the property based on relevant plans and policies, existing resource inventories and environmental conditions, site limitations and opportunities. The plan also identifies specific management zones for the site, which provides a framework for the types of activities that will be permitted on different parts of the properties. In addition, the plan establishes priorities for future initiatives, including the protection of natural features and habitat regeneration based on an ecosystem approach to management. There is also a detailed concept plan for the Goodwood, Secord and Clubine properties and a trail plan for Walker Woods and Glen Major Forest in the document. The Glen Major Forest property is 1,119 hectares in size and is connected to the 429 hectares Walker Woods property.

As part of the development of the DCHMP, TRCA staff established a community advisory committee to provide input and direction for the plan. The advisory committee was comprised of: community groups and associations; municipal councillors; provincial and municipal agency staff; staff from the three local conservation authorities; and, other stakeholders.

Public Consultation

To facilitate a wide range of opportunities for input, many techniques were used to generate a high level of awareness and public comment in the plan.

The public consultation program included:

- 5 meetings with interested organizations and groups in the community;
- 2 public information sessions, 3 newsletters, 6 questionnaires and 6 mailings to the community to identify a broad range of potential needs and opportunities for the sites; and
- 4 public meetings to present the background information, plan vision, proposed management zones, concept plans, trail plan and management recommendations.

In general, the public response to the proposed management plan was very favorable. They found the vision, goal, objectives and management principles of the plan to be completely appropriate. The public preference was to keep as much of the planning area as natural as possible with the majority of response indicating that the lands should be managed with a balanced approach between appropriate public use and environmental protection and restoration. Finally, the public indicated that any alterations to the approved management plan must be subject to a public process.

In all there were a total of six different questionnaire distributions, which occurred at public meetings and by committee member distribution. All questionnaires were mailed or deposited in mail boxes to property owners living adjacent to TRCA property. Some highlights of the results included:

- 145 questionnaires completed;
- 65% indicated Walker Woods and Glen Major Forest as their destination of choice;
- 36% chose walking and hiking as their most enjoyable recreational activity, 34% biking, 12% cross-country skiing, 18% identified that other natural areas and beautiful vistas were a priority;
- "People visit these properties to get close to nature and improve their well being."; and,
- trail users were looking for improved access, removal of barriers, a series of lookouts, nature interpretation, and a clean and green environment.

At Authority Meeting #6/03, held on July 25, 2003, the Duffins Creek Headwaters Management Plan for TRCA properties was approved by Resolution #A158/03 as follows:

THAT the Duffins Creek Headwaters Management Plan for TRCA Properties, dated June 2003, as attached, be approved;

THAT staff circulate the Duffins Creek Headwaters Management Plan for TRCA Properties to the Ontario Heritage Foundation, the Township of Uxbridge, and the City of Pickering for endorsement;

THAT staff send a letter of thanks to the members of the Duffins Creek Headwaters Advisory Committee for their dedicated assistance with the preparation of the Management Plan;

THAT copies of the Duffins Creek Headwaters Management Plan for TRCA Properties be circulated to the members of the Advisory Committee, the Township of Uxbridge, the City of Pickering, and other appropriate agencies, groups and individuals;

THAT staff work with the Township of Uxbridge staff to investigate options and develop a strategy to address limiting access on closed road allowances that are adjacent to TRCA owned land;

THAT staff prepare a report in fall of 2003 on Stewardship Management Plan implementation and the potential for integration with the Watershed Plan for Duffins Creek and Carruthers Creek;

AND FURTHER THAT staff be directed to utilize the Strategy for Public Use on Conservation Authority Lands (1995) when considering new public uses on the TRCA's Duffins Creek Headwater Properties.

In addition, the DCHMP was endorsed by the Town of Uxbridge, City of Pickering, Region of Durham and the Ontario Heritage Foundation in 2003.

The DCHMP recommended a trail head, including parking area, two trail connections to existing trails and native plantings at Concession 7 and the Uxbridge Pickering Townline for a number of reasons including:

- to formalize safe and proper access at four main entrances into the 1,280 hectare TRCA property, which would help to disperse access and provide alternatives;
- the location was currently being used as a desirable, unsafe, roadside access area;
- a strategically located trail head area having a 250 metre buffer to neighboring properties; and,
- a location where a minimum of two existing trails were already established and well used, that could provide alternative access into the TRCA property.

In addition to the trail head recommendation, the DCHMP recommended the establishment of a community stewardship committee to assist TRCA with plan implementation. With the help of the advisory committee, TRCA established the Walker Woods and Glen Major Forest Community Trail Planning and Stewardship Committee to focus on detailed planning, implementation and management. Mr. Michael Tucker was recommended as Chair of the new committee and he solicited seven volunteer trail captains, who resided in the community and who were dispersed around the entire TRCA property. Each trail captain was assigned an area of TRCA land that they would locally represent. The major functions of the trail captains include leading community trail planning and management activities, as well as community communications.

In the fall of 2003, TRCA received \$15,000 from the Ministry of Natural Resources as part of the Living Legacy Program to implement the trail head at Concession 7 and the Uxbridge/Pickering Townline. TRCA staff then worked with the Walker Woods and Glen Major Forest Community Trail Planning and Stewardship Committee to develop detailed construction plans for the trail head. The committee then organized a Glen Major community meeting on December 10, 2003 to present the detailed plans. Over 18 local residents were in attendance including the local Township of Uxbridge Councillor. Many constructive comments were submitted by the residents in attendance. TRCA staff then made a number of revisions to the trail head plans to incorporate the community comments including:

- relocating parking area 50 metres further south away from residents and increasing the buffer to 300 metres;
- relocating the new trail link that was closest to Glen Major residents 100 metres further away from its original location, increasing the buffer to 200 metres;
- increased the native tree plantings by 700 units and native shrub plantings by 400 units to better screen the trail head from the Glen Major residents.

The Walker Woods and Glen Major Forest Community Trail Planning and Stewardship Committee reviewed the revised plans in February 2004 and recommended implementation. In addition, TRCA circulated the revised plans to the community for information. Then TRCA circulated the detailed plans to the Town of Uxbridge for approval and granting permanent road access from Concession 7 into the parking area. The Town of Uxbridge approved the detailed plans on August 10, 2004. TRCA staff then completed an archeological survey of the site and clearance was received. Construction of the trail head began on October 1, 2004 and the following activities were completed by the end of 2004:

- silt fencing installed;
- parking area graded and surfaced with gravel;
- trail links routed to existing trails;
- trail head kiosk and sign installed; and,
- trail head area closed pending construction completion in spring 2005.

Over the course of the winter TRCA staff received one formal written complaint regarding Glen Major trail users crossing over private property. The complainant suggested that the two trespassers originated from the new trails at the Glen Major trail head. Following a TRCA staff and Walker Woods and Glen Major Forest Trail Planning and Stewardship Committee investigation, it was determined that two cross-country skiers got lost on TRCA property behind the Glen Major Angling Club. Approximately 1.2 kilometres north and west of the Glen Major residential area and the new Glen Major trail head. Once lost, the skiers headed south for approximately 800 metres before they took off their skis. The two then walked roughly 600 metres towards the Glen Major residential cluster, where upon seeing Concession 7 through an opening crossed over private property to get to the road.

Upon being notified of the trespass, TRCA staff formally apologized for any disturbance that the trail users caused. In addition, TRCA staff notified the trail planning and stewardship committee and also recorded the incident as part of the Walker Woods and Glen Major Forest trail monitoring program. TRCA staff also informed the complainant that the following action would be taken:

- additional direction and private property signs would be installed on the Glen Major trails around the residential area;
- TRCA would put up postings and notifications at the trail head kiosks to educate trail users about trespass issues; and,
- the trespass incident would be formally recorded as part of the trail monitoring program and that the community trail planning and stewardship committee would be notified.

TRCA staff and the committee estimate that approximately 340 trail users including cross-country skiers, snowshoers and hikers use the 97 kilometres of Walker Woods and Glen Major Forest trails per month in the winter. The Duffins Creek watershed map with the TRCA Walker Woods and Glen Major Forest properties identified is appended as Attachment 1. Detailed trail plans and orthographic maps will be made available at the meeting.

RATIONALE

The Walker Woods and Glen Major Forest Trail Plan should be implemented to protect the environmental health of the forest and the safety and security of the surrounding community. The plan was developed with the support of a community advisory committee and a diverse and extensive public consultation program. The plan also compliments A Watershed Plan for Duffins Creek and Carruthers Creek, as well as the provincial Oak Ridges Moraine Conservation Plan. In addition, the plan addresses existing uses and future demands on the property and it establishes a managed, sustainable, balanced approach that ensures the protection and prosperity of the natural system while providing enjoyable public use.

The plan has been approved and endorsed by the Duffins Creek Headwaters Management Plan Advisory Committee, the Walker Woods and Glen Major Forest Community Trail Planning and Stewardship Committee, the Authority, Region of Durham, Town of Uxbridge, City of Pickering and the Ontario Heritage Foundation. TRCA staff will also continue to work with the established Walker Woods and Glen Major Forest Community Trail Planning and Stewardship Committee to implement and monitor the detailed trail plan. Issues will be managed through education and stewardship practices that encourage open communication. Tools such as signs, notifications and temporary trail closures will be used as part of developing solutions to problem situations. In addition, permanent trail closures will be utilized if no long term solutions can be found.

DETAILS OF WORK TO BE DONE

The planned Glen Major trail head construction activities for spring 2005 include:

- granular compaction of parking area;
- fine site grading around parking area;
- seeding and planting;
- minor clearing and woodchip placement on two trail connections to existing trails;
- page wire fence installation around parking area with stile access to trails; and,
- trail head official opening June 11, 2005.

FINANCIAL DETAILS

Funding for this work has been identified in the 2005 capital budget.

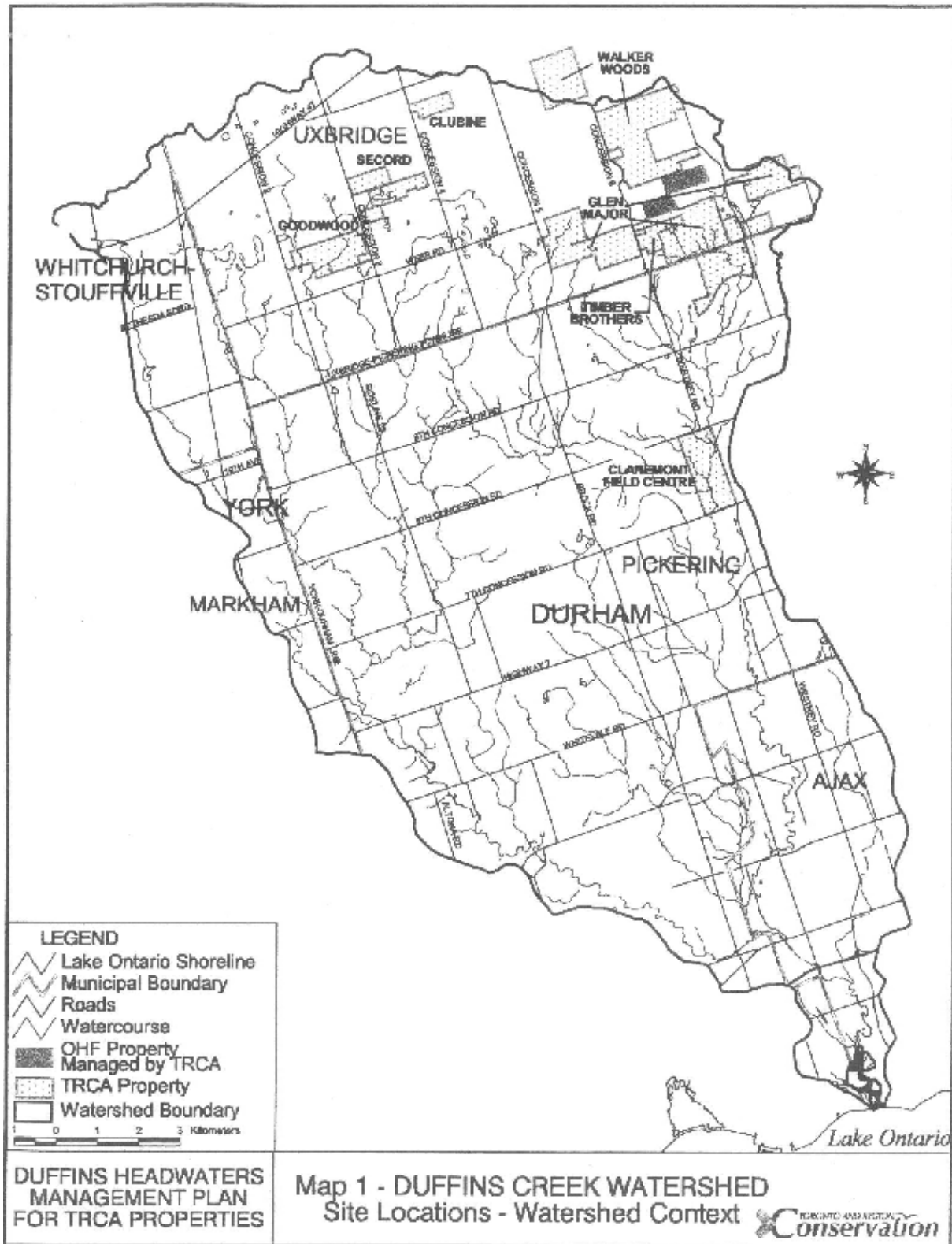
Report prepared by: Mike Bender, extension 5287

For Information contact: Mike Bender, extension 5287, Ron Dewell, extension 5245

Date: April 05, 2005

Attachments: 1

Attachment 1



TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: Carolyn Woodland, Director, Development Services

RE: **CONSERVATION AUTHORITY FEE SCHEDULE FOR PLANNING SERVICES**
Amendments to category descriptions

KEY ISSUE

Having tracked the use of the Conservation Authority Fee Schedule for Planning Services since its approval in November 2003, minor adjustments are required to the schedule and guidelines to improve understanding of the fee requirements and the method of applying the fee to certain site planning applications.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT the Conservation Authority Fee Schedule for Planning Services be amended as follows:

- **"Single Residential Site Plan (or comparable condominium application)" to be changed to "Single Residential Site Plan";**
- **"Subdivision (or comparable condominium application)" to be changed to "Subdivision or Multi-unit application";**
- **Guideline Note 4 regarding combined applications be removed from the schedule implementation guidelines;**

THAT staff inform all municipal partners and the development industry of these amendments to the schedule and continue to monitor the use of the schedule;

AND FURTHER THAT staff report to the Business Excellence Advisory Board in September of 2005 with recommendations for an inflationary adjustment to the TRCA Fee Schedule for Planning Services to be effective January 1, 2006.

BACKGROUND

At Authority at Meeting #8/03, held on October 31, 2003, Resolution #A227/03 approved the new Conservation Authority Fee Schedule For Planning Services which has been used by Development Services staff since December 1, 2003.

A status report was prepared and submitted to the Business Excellence Advisory Board in January 2005 outlining the changes that have been made to the development review function associated with building staffing capacity, issuance of the new planning fee schedule, establishing an invoice/collection tracking system, improved communications with Urban Development Institute (UDI) and the development industry regarding the level of review service, the calibre of submissions, and creating ongoing communications with our municipal partners and Fisheries and Oceans Canada (DFO) regarding mutual streamlining efforts. Staff remain committed to monitoring how well the Toronto and Region Conservation Authority's (TRCA) streamlining strategy works on an ongoing basis.

This report deals with required changes to the wording of the categories in the fee schedule to clarify TRCA's fee intention in two categories, residential site plan and subdivision, and other clarification as needed.

RATIONALE

Proponents and staff are experiencing some confusion about the two following categories of application, and considerable overlap has occurred when applicants submit under residential site plan (minor or major), and subdivision (or comparable condominium application). Staff has had to deal with arguments over where certain multi-unit applications fall under these two categories. The original intention was to ensure that intensification projects and those where multiple units form the core of the development proposal are appropriately charged commensurate with the level of effort needed. In order to remove the ambiguity and misinterpretation of these two categories of application, staff recommends the following wording to separate those applications that deal with one residential property (whether minor or major in scale), and the subdivision or multi-unit type of application (the issue of condominium becomes irrelevant now). The changes are as follows:

Residential Site Plan (or comparable condominium application)	TO	Single Residential Site Plan
Subdivision (or comparable condominium application)	TO	Subdivision or Multi-Unit Application

In addition, there has been confusion about the implementation guidelines - Notes 3 and 4. They indicate the following: (3) Only one set of fees apply when processing and reviewing a combined application (e.g. a subdivision/OPA/ZBA). The highest rate of fees applies. (4) Notwithstanding note #3, if an application is filed on a property more than 3 years after the initial application, separate fees will apply.

It was staff's original intention to give some credit to combined applications if they came in together or within a few months, and minimal efforts were required to do the second application. Guideline 3 should still apply if applications come in together, and the higher fee will prevail. However, our experience is that secondary applications coming in 6 months later are requiring a separate effort and initiate a new review effort in almost all cases. Although many applicants are trying to take advantage of these savings, staff believe that a combined application must come in together as one review process, and that giving concessions for a second application does not work in practice as noted in Guideline 4. Staff recommend the removal of Guideline Note 4 within the fee schedule Implementation Guidelines.

In the fall of 2005, TRCA will have had the Conservation Authority Fee Schedule for Planning Services in place for two years. Staff believe that minor adjustments for inflationary purposes should be implemented. Staff salary and benefit costs and overhead such as utilities have changed over the course of the last two years. A report will be coming forward in September of 2005 on the recommended inflationary cost adjustment for implementation in 2006. Lead time will be given to make the appropriate changes and to inform our municipal partners and the development community. Staff will establish the rate of inflationary cost adjustment through research into the Consumer Price Index and/or Construction Price Index, and other related factors. The fee schedule may also be amended to provide for annual inflationary rate changes.

The recommended amended version of the Conservation Authority Fee Schedule For Planning Services is attached.

Report prepared by: Carolyn Woodland, extension 5214
For information contact: Carolyn Woodland, extension 5214
Date: April 5, 2005
Attachments:1

Attachment 1

**Conservation Authority
Fee Schedule For Planning Services**

APPLICATION TYPE	APPLICATION FEE	CLEARANCE FEE
Concept Development/ Property Enquiry	\$150 \$250 with site visit	N/A
Variances	\$250	N/A
Consent/Severance/ Land Division	*minor \$500 *major \$1200	*minor N/A *major \$600
Single Residential Site Plan	*minor \$350 *major \$2000	*minor N/A *major \$500
Non-Residential Site Plan	*minor \$750 *major - 25ha or less \$7000 - greater than 25ha \$10,000	*minor N/A *major \$1500 \$1500
Official Plan Amendment (OPA)	*minor \$750 *major \$3000	*minor N/A *major \$1500
Zoning By-law Amendment/ Rezoning (ZBA/RZ)	*minor \$750 *major \$3000	*minor N/A *major \$1500
Subdivision or Multi-Unit Application	*minor - 5ha or less \$7500 *major - 25ha or less \$15,000 - greater than 25ha \$20,000	*minor \$2500 *major \$5500 \$5500
Non-Municipal Driven Official Plan Amendments for urban expansion, golf courses or aggregate pits	25ha or less \$5000 greater than 25ha \$10,000	\$5000 \$5000

Other Applicable Fees

Additional Site Visit	\$200
Additional Clearance fee for Subdivision Phases	\$1000
*Applicant Driven Formal Modification	\$500
Re-submission due to *incomplete submissions	\$2500
*See Definitions	

Rates Effective December 1, 2003
Categories Amended April 29, 2005
Rates to Change January 1, 2006

**Conservation Authority
Fee Schedule For Planning Services
IMPLEMENTATION GUIDELINES**

Notes

1. The application fee will be paid at the time of filing an application to the municipality. The final clearance fee will be billed directly by the TRCA and paid prior to final clearance of an application.
2. Re-submissions fees will be billed directly by the TRCA and must be paid prior to final clearance of an application.
3. Only one set of fees apply when processing and reviewing a combined application (e.g. a subdivision/OPA/ZBA). The highest rate of fees applies.
4. The TRCA reserves the right to request additional fees should the review require a substantially greater level of effort.
5. Where a site visit and/or extended review is required for a Variance application, a clearance fee of \$100 is applicable.
6. Subdivisions that have several phases, will be charged a separate clearance fee of \$1000 at the time of clearing each phase.
7. All application fees (except Concept Development) include one initial site visit. A fee of \$200 is applicable for each additional site visit requested.

Definitions

Minor - An application is determined to be “**minor**” where no technical studies are required, or only a scoped Environmental Impact Statement (EIS) is required.

Minor Subdivision - A subdivision application is determined to be “**minor**” where no technical studies, or only a scoped Environmental Impact Statement (EIS) is required and where the site is 5ha or less.

Major - An application is determined to be “**major**” where technical studies beyond a scoped Environmental Impact Statement (such as Stormwater Management or Geotechnical) are required.

Incomplete Submissions - A submission for review is deemed to be “**incomplete**” where TRCA has provided a checklist of requirements, and the application has not met all requirements.

Applicant driven formal modification - A fee for an “**applicant driven formal modification**” will be charged where plans are submitted for review after the application has received draft plan approval from the municipality.

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: James W. Dillane, Director, Finance and Business Development

RE: OAK RIDGES CORRIDOR PARK MANAGEMENT PLAN

KEY ISSUE

Consultant selection to assist with the preparation of a management plan for the Oak Ridges Corridor Park in the Town of Richmond Hill.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT staff report to Authority Meeting #3/05, to be held on April 29, 2005 with a recommendation to retain a consulting company to work with the Toronto and Region Conservation Authority (TRCA) and other stakeholders to prepare a management plan for the Oak Ridges Corridor Park.

BACKGROUND

The Oak Ridges Corridor Park is an area approximately 400 ha (1,000 acres) generally located between Bathurst Street and Bayview Avenue, north of Jefferson Sideroad, and south of the community of Oak Ridges, in the Town of Richmond Hill. The Province of Ontario has requested that TRCA act as their agent in the development of a management plan for the property, recognizing TRCA's proven ability to work with public and private stakeholders to achieve ecological restoration objectives within its area of jurisdiction.

Consequently, at Authority Meeting #1/05, held on February 25, 2005, Resolution #A6/05 was approved, in part, as follows:

THAT staff be directed to finalize a management agreement with the Province of Ontario and to facilitate the implementation of an environmental management plan for the Oak Ridges Moraine Corridor within the Town of Richmond Hill;...

...AND FURTHER THAT staff report back to the Authority on the status of the development of the management plan and its implementation.

The Province of Ontario has entered into a Land Exchange Agreement, dated July 5, 2004 with certain Richmond Hill landowners, which has transferred the Oak Ridges Corridor Park land into public ownership. TRCA and the province are currently negotiating an agreement which, when completed, will convey management of the property to TRCA. Furthermore, a collateral agreement is being drafted to facilitate the transfer of funding from the Richmond Hill landowners to TRCA to undertake the preparation of a management plan for the property including trails and initial restoration activities.

It is the objective of the Richmond Hill landowners and the Province of Ontario that construction of a portion of the trail begin in the summer of 2005 so that it serves as an anchor for the park and that it represents an early, tangible symbol of the park's creation. Consequently, time is of the essence and staff wish to invite a group of pre-qualified consulting companies to submit proposals for the preparation of the management plan for the Oak Ridges Corridor Park. A Request for Proposal (RFP) Terms of Reference has been prepared and will be sent to the following companies:

1. MBTW Group
2. LandPlan Cooperative
3. ENVision - The Hough Group
4. PMA Landscape
5. EDA Collaborative
6. Schollen and Company Inc.
7. PMG Design

Interested consultants will be invited to a site walk where questions about the property and the RFP can be answered. Submissions from prospective proponents will be accepted up to 4:00 p.m., on Friday, April 22, 2005. A report will be brought to the Authority at their meeting to be held on April 29, 2005 with a recommendation to retain a consulting company to work with TRCA and other stakeholders to prepare a management plan for the Oak Ridges Corridor Park.

FINANCIAL DETAILS

Funding will be provided by the Richmond Hill landowners to prepare the management plan, construct trails and initiate the recommended restoration works.

Report prepared by: Gary Wilkins, extension 5211
For Information contact: Gary Wilkins, extension 5211
Date: April 4, 2005

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: James W. Dillane, Director, Finance and Business Development

RE: PROPERTY TAXES ON NATURAL HERITAGE (CONSERVATION) LANDS

KEY ISSUE

Update on property tax exemption under the new Community Conservation Lands criteria, discussions with the Municipal Property Assessment Corporation and hiring of Altus Realty Tax Management Corporation.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT the firm of Altus Realty Tax Management Corporation be engaged to assist Toronto and Region Conservation Authority (TRCA) staff with: a review of all realty taxable TRCA holdings; negotiation with the Assessment Offices; and, any necessary assessment appeals at a cost not to exceed \$12,000 plus applicable taxes and reasonable expenses;

AND FURTHER THAT the Authority send a letter to the Province of Ontario expressing appreciation to the province for creating the new Community Conservation Lands category which will assist with protection of ecologically sensitive lands.

BACKGROUND

At Executive Committee Meeting #1/04, held on February 6, 2004, resolution #B15/04 was approved as follows:

THAT the firm of Altus Realty Tax Management Corporation be engaged to assist Toronto and Region Conservation Authority (TRCA) staff with: a review of all realty taxable TRCA holdings; negotiation with the Assessment Offices; and any necessary assessment appeals at a cost not to exceed \$15,000 plus G.S.T. and reasonable expenses;

AND FURTHER THAT staff be directed to contact the Municipal Property Assessment Corporation (MPAC) to express TRCA concerns about recurring overvaluation of TRCA properties and request MPAC to investigate other methods in determining current value assessment that would generate more accurate Fair Market Value for TRCA properties.

At Authority Meeting #11/04, held on January 7, 2005, resolution #A325/04 was approved as follows:

THAT the recommendation contained in the report on Property Taxes on Natural Heritage (Conservation) Lands referred from Authority Meeting #10/04, held on November 26, 2004, be withdrawn;

AND FURTHER THAT a report on the impact of the new Community Conservation Lands criteria on Toronto and Region Conservation Authority (TRCA) realty taxes be brought forward to Business Excellence Advisory Board Meeting #1/05, to be held on March 4, 2005.

Community Conservation Lands Criteria

On December 10, 2004, the Ontario government announced Ontario Regulation 388/04 under the Assessment Act which came into force on January 1, 2005 for the 2005 taxation year. This regulation expands the criteria for lands that are eligible to receive a property tax exemption under the Conservation Land Tax Incentive Program (CLTIP). These new eligible lands are known as Community Conservation Lands. Properties must meet one of the following 11 criteria to qualify as Community Conservation Lands:

- natural heritage features or areas identified in the Provincial Policy Statement;
- regionally significant Areas of Natural and Scientific Interest;
- habitats of species of special concern;
- species occurrences or ecological communities designated as S1 (extremely rare), S2 (very rare), or S3 (rare to uncommon) by the Ministry of Natural Resources' Natural Heritage Information Centre;
- natural areas within the natural core area, natural linkage area or countryside designations in the Oak Ridges Moraine Conservation Plan;
- natural heritage areas identified within a regional or watershed plan or strategy;
- lands within a municipal official plan or zoning by-law designated as environmental protection or an equivalent designation;
- lands located within a Featured Area (Signature Site) set out in the Land Use Strategy that contribute to natural heritage protection;
- escarpment protection areas within the Niagara Escarpment Plan;
- areas identified under the Great Lakes Wetlands Conservation Action Plan;
- areas within or adjacent to protected areas, such as provincial parks, that contribute to the natural heritage objectives of the protected area.

To be eligible to receive an exemption under the new Community Conservation Lands classification it was necessary to file an application with the Ministry of Natural Resources (MNR) for each assessment roll number by February 28, 2005. In total TRCA submitted 328 applications requesting an exemption on 17,229 acres of land. We have not received any indication from MNR staff as to when they anticipate completing their review of the applications and providing confirmation of the property tax exemption. We understand that we will not be able to apply to have additional lands exempted until 2006 for the 2007 taxation year.

The following chart illustrates the impact of this exemption subject to MNR review on the realty taxes paid by TRCA. Savings are estimated at about \$260,000.

LOCATION	2005 Potential Costs Without Tax Exemption	2005 Potential Costs With Tax Exemption
Rental Properties	\$191,000	\$191,000
Ontario Realty Corporation (ORC) Rentals	350,000	350,000
Canada Post	27,000	27,000
Wild Water Kingdom/Wildcare Leases	75,000	75,000
Claireville Equine Rental	2,000	2,000
Claireville Education Facility Lease	100	100
Non-Revenue Producing Lands	344,000	83,600
Conservation Areas/Field Centres/Kortright Centre	106,400	106,400
TOTAL	\$1,095,500	\$835,100

Municipal Property Assessment Corporation

Staff has met with MPAC regarding the chronic overvaluation of TRCA properties. In response to our concerns, MPAC has set up a team to deal specifically with conservation authority lands. MPAC staff are working with our tax consultant to resolve other outstanding TRCA assessment appeals such as the significantly high value placed on Heart Lake Conservation Area.

Altus Realty Tax Management Corporation

In 1998, quotations were obtained from three tax consultants to assist with: a review of all realty taxable TRCA holdings; negotiation with the Assessment Offices; and, any necessary assessment appeals. Yeoman & Associates Inc. was the successful firm and was contracted to undertake this work in May of 1998 (note that in April 2003, Yeoman & Associates Inc. merged with the Altus Group to become Altus Realty Tax Management Corporation (Altus)).

While the focus of the initial phase of this project was to review all TRCA holdings to identify assessments that were unreasonable, there was some flexibility to undertake discussions with the various Assessment Offices to resolve any significant discrepancies in values. As a result of this review and discussions with the Assessment Offices, Altus achieved an initial reduction in 1998 taxes of approximately \$70,000.

Through extensive negotiations with Assessment Offices in the Regions of York, Durham and Peel, on behalf of the TRCA, Altus was able to achieve for the years 1998 to 2000, reductions of taxes of approximately \$85,000 per year on top of the approximate \$70,000 achieved from the initial review in 1998. For 2001 and 2002, a total of 138 properties were appealed and Altus achieved a tax savings of approximately \$253,100. For the 2003 taxation year a total of 81 properties were appealed and taxes were reduced by approximately \$112,700. In 2004, 96 properties were appealed, with only few appeals being finalized to date. The savings for 2004 is presently at \$28,800. Since a majority of the appeals were not finalized by the end of 2004, these properties are deemed to have been appealed for 2005. Therefore, it was only necessary to appeal 22 additional properties in 2005, most of which are related to the recently transferred ORC rentals.

The following work will be undertaken by Altus in 2005:

- Finalize 34 outstanding 2003 appeals and 67 outstanding 2004 appeals.
- Identify, categorize and analyze existing TRCA holdings to determine if the assessments are reasonable.
- File, negotiate and finalize 2005 assessment appeals.

RATIONALE

The knowledge gained and extensive database developed by the Altus of TRCA properties and their values during the 1998-2004 appeals is considered essential in the review of the 2005 assessments. The historical TRCA property list on the existing Altus database will quantify historical assessments with new assessments tax class changes and identify percentage valuation change. Altus has demonstrated their ability and experience in dealing with assessment related matters.

FINANCIAL DETAILS

The upset limit of fees to Altus Realty Tax Management Corporation in 2005 is \$12,000. Funding for this activity is provided in the 2005 operating budget. Staff will tender this work in 2006.

Report prepared by: Mike Fenning, extension 5223

For Information contact: Ron Dewell, extension 5245, Mike Fenning, extension 5223

Date: March 17, 2005

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: Derek Edwards, Director, Conservation Parks

RE: YMCA OF GREATER TORONTO DAY CAMP AGREEMENT

KEY ISSUE

To enter into a ten year agreement with the YMCA of Greater Toronto to provide high quality experiential day camp programs and construct a 20' x 40' Class A swimming pool and adjacent concrete deck area at Bruce's Mill Conservation Area which will provide facilities for both YMCA day camps and the general public.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT the Toronto and Region Conservation Authority (TRCA) and the YMCA of Greater Toronto (YMCA) enter into an agreement to provide high quality, experiential day camp programs for children and youth from the Greater Toronto Area (GTA) at Bruce's Mill Conservation Area;

THAT the agreement be for a term of ten years and shall include construction of a 20' x 40' Class A swimming pool and adjacent concrete deck area;

THAT TRCA staff be directed and authorized to negotiate and execute the agreement in a form and with terms and conditions satisfactory to TRCA staff and its solicitors;

AND FURTHER THAT staff be directed to complete the tender process for construction of the swimming pool and deck area at Bruce's Mill Conservation Area in accordance with TRCA policies and make a recommendation for award of contract at Authority Meeting #3/05, to be held on April 29, 2005.

RATIONALE

YMCA proposes to operate day camp programs at Bruce's Mill Conservation Area commencing the summer of 2005 if swimming facilities can be provided. YMCA is willing to invest a maximum of \$90,000 toward the construction of a 20' x 40' class A swimming pool at Bruce's Mill. The pool will be for the exclusive use of YMCA day campers from 9:30 am to 3:00 pm, Monday to Friday, from July 4 to September 2, 2005. The swimming pool will be available for use by TRCA outside of the above hours. The intention is to continue these hours of use for the duration of the agreement.

As part of the agreement TRCA will provide washroom and changing facilities, all safety equipment required for the operation of the pool and will be responsible for daily maintenance. TRCA will also provide dedicated use of Millview picnic area, use of sports fields and a dedicated space in the Beach Centre for use as an office, first aid station and equipment storage during day camp operating seasons.

This agreement will remain in effect for 10 years in order to enable YMCA to recover their capital investment of \$90,000.

In order to complete the project, it is proposed that the completion of the agreement and the tender process proceed concurrently. The Authority will be asked to approve entering into the agreement at its meeting to be held on April 29th. At the same time, assuming an agreement with YMCA satisfactory to TRCA is achieved, staff will bring forward a recommendation for award of contract for construction of the pool and deck.

FINANCIAL DETAILS

YMCA will provide a capital investment of a maximum of \$90,000 towards the construction of the 20' x 40' Class A swimming pool and adjacent concrete deck area and agrees to pay daily admission fees for each day camper. The estimated 2005 revenue TRCA will receive from the YMCA for 180 day campers per day at \$2.25 per camper for a nine week period is \$18,225.

TRCA has identified \$73,000 in the 2005 Public Use Capital Budget as our contribution to the pool construction and retrofit of the Beach Centre which will include washroom and change room upgrades. Maintenance expenses of the swimming pool will be covered under the Bruce's Mill operating budget.

Report prepared by: Derek Edwards, extension 5672

For Information contact: Derek Edwards, extension 5672

Date: March 24, 2005

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: Nick Saccone, Director, Restoration Projects

RE: **2005-2007 LICENCE AGREEMENT WITH THE AQUATIC PARK SAILING CLUB**

KEY ISSUE

As part of the ongoing management program at Tommy Thompson Park, staff have outlined the proposed 2005-2007 license agreement with the Aquatic Park Sailing Club.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT staff be directed to execute the 2005-2007 licence agreement with the Aquatic Park Sailing Club;

AND FURTHER THAT staff be authorized to take whatever action is required in connection with the Aquatic Park Sailing Club lease agreement at Tommy Thompson Park, including the execution of all necessary documentation required.

BACKGROUND

The Aquatic Park Sailing Club (APSC) is a small community sailing club that has leased a portion of the waterlot and landbase at Tommy Thompson Park since 1976. Historically this lease was reviewed and executed by the Authority on an annual basis as a component of the Interim Management Program at Tommy Thompson Park. In 1997, the APSC requested that their license agreement be extended for a three year term with a set fee schedule for that time period. Staff was of the opinion that a multi-year lease would be appropriate, and developed a three year lease which was approved at Authority Meeting #2/99, held on February 26, 1999, where Resolution #A63/99 was approved as follows:.

THAT staff be directed to execute the 1999-2001 licence agreement with the Aquatic Park Sailing Club;

AND FURTHER THAT staff be authorized to take whatever action is required in connection with the Aquatic Park Sailing Club lease agreement at Tommy Thompson Park, including the execution of appropriate documents.

The conversion of the annual licence agreement to a three year licence agreement has been beneficial to both the APSC and the Toronto and Region Conservation Authority (TRCA). It has allowed both the APSC and TRCA staff the ability to forecast budgets and fee schedules more effectively. Further, the club has again committed to an annual contribution to the Tommy Thompson Park van shuttle service for the lease period. The club also assists staff with a variety of projects including; garbage clean-up, tree wrapping for protection against beaver damage, and have financially contributed to shoreline naturalization and enhancement activities around their club house.

The conditions of the 2005-2007 license will be the same as used in previous years. Vehicle parking on site and access during public hours will be limited to three (3) weekends in the Spring and three (3) weekends in the Fall for necessary preparatory work. During public hours outside the above, the Aquatic Park Sailing Club members must park their vehicles at the Leslie Street parking area. During non public hours (i.e. Monday to Friday), vehicular access to leased land will be granted to members of the Club upon proof of membership and key privileges.

A fee schedule for the three year lease period has been established with an annual increase of \$524.22, per year for 2005, 2006 and 2007 respectively. This annual rate of increase is based on previous negotiations with the club, TTP staff, TRCA Property/Asset Management staff and the City of Toronto Sailing Club fee schedule. The following is the proposed fee schedule:

2005	\$8,497.18 (\$524.22 or 6.57% increase from 2004)
2006	\$9,021.40 (\$524.22 or 6.17% increase from 2005)
2007	\$9,545.62 (\$524.22 or 5.81% increase from 2006 - 19.725% from 2004)

In addition to the annual lease payments, the APSC will continue to provide TRCA with an annual \$2,500 contribution to help offset the costs of the van shuttle service, as well as contributing to additional projects as they arise. The Aquatic Park Sailing Club has agreed to the main terms and conditions of the 2005-2007 licence agreement.

RATIONALE

As in 1999 and 2002, staff are of the opinion that a three year license agreement would be appropriate. The Tommy Thompson Park Master Plan has been approved and includes the APSC in its present form. The APSC appreciates the longer term commitment from the TRCA and a 3 year lease will allow the club the ability to forecast their budget and fee schedule more effectively. Further, the club has again committed to an annual contribution to the van shuttle service for the lease period, and the club members volunteer for a variety of work days, to improve Tommy Thompson Park. A three year term will also allow TRCA the ability to forecast revenue for Tommy Thompson Park and will reduce the administration associated with executing the lease on an annual basis.

FINANCIAL DETAILS

Revenue generated from the lease agreement with the club will be used to defray park operating costs including staffing, monitoring and interpretive activities. The annual contribution of \$2,500 by the club will be used to directly offset the cost of the park van shuttle service.

Report prepared by: Tamara Chipperfield, extension 5248
For Information contact: Tamara Chipperfield, extension 5248
Date: March 30, 2005

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: Catherine MacEwen, Manager, Human Resources and Safety

RE: ABSENTEEISM RATES FOR 2004
Summary

KEY ISSUE

Summary of the absenteeism rates for Toronto and Region Conservation Authority (TRCA) staff for 2004.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT the absenteeism summary for 2004 be received.

BACKGROUND

Over the last several years, TRCA has experienced less than half the national average of days lost due to illness. The average Canadian worker is absent due to illness 8 to 9 days a year. Our numbers have remained relatively constant over the past three years. The weighted absenteeism averages for full time staff are:

2002 - 3.87 days
2003 - 3.73 days
2004 - 3.85 days

TRCA had 107 employees, a third of our total full-time complement with no sick related absences at all.

FINANCIAL IMPACTS

There is an indirect productivity impact from the fact that TRCA employees are on the job 4.15 days more per year than other employees.

Report prepared by: Catherine MacEwen, extension 5219
For Information contact: Catherine MacEwen, extension 5219
Date: March 24, 2005

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: James W. Dillane, Director, Finance and Business Development

RE: AUDITED FINANCIAL STATEMENTS - 2004

KEY ISSUE

The 2004 audited financial statements are presented for the Business Excellence Advisory Board's approval and recommendation to the Authority.

RECOMMENDATION

THE BOARD RECOMMENDS TO THE AUTHORITY THAT the transfer of funds into and from reserves during 2004, as outlined in the schedule to the financial statements entitled "Continuity of Reserves", be approved;

AND FURTHER THAT the 2004 audited financial statements, as presented, be approved, signed by the Chair and Secretary-Treasurer of the Toronto and Region Conservation Authority, and distributed to each member municipality and the Minister of Natural Resources, in accordance with subsection 38 (3) of the Conservation Authorities Act.

BACKGROUND

The financial statements of the Toronto and Region Conservation Authority (TRCA) for 2004 are presented for approval. The accounting firm of Grant Thornton LLP, has completed its audit and has included with the financial statements an unqualified auditor's report, dated March 18, 2005.

The auditor has also prepared a report entitled "Audit Plan" , which will be provided to the members of the Business Excellence Advisory Board, also serving as the Authority's Audit Committee. Copies of the audit plan can be provided to any member of the Authority upon request. This report has evolved out of new auditing standards for auditor communication with those having oversight responsibility for financial statements.

The Audit Plan report:

- assesses the responsibilities of management, Authority members and the auditor;
- outlines the 2004 audit approach including discussion of audit risk, materiality and internal controls;
- includes a copy of the engagement letter; and
- includes a letter which attests to the auditors independence or objectivity with respect to this engagement.

A representative from Grant Thornton LLP will be in attendance to present the auditor's report on the 2004 financial statements.

Also on the agenda is the 2004 Year-End Financial Progress Report, wherein some of the more significant variances from budget are discussed.

RATIONALE

Deficit position:

The TRCA achieved a surplus of \$38,722 for the year, reducing the deficit as of December 31, 2004 to \$436,673. The deficit is attributable solely to unfunded land acquisition costs over the last several years. The 2005 budget which identifies a capital surplus of \$200,000 will continue the trend of deficit reduction.

As noted on the statement of financial position (page 3 of the financial statements), TRCA cash flows are sufficient to ensure no borrowing is required to finance the deficit.

Reserves:

At Authority Meeting #9/03, held on November 28, 2003, Resolution #A254/03 in regards to reserves policy approved the establishment of a new operating contingency reserve. In 2003, the operating contingency reserve balance grew from \$871,667 to \$962,926, an improvement of \$91,260. In 2004, following an excellent year for TRCA generated revenues (sales, admissions, fees, etc.) the operating contingency reserve grew to \$1,816,380. While some of this growth was facilitated by curtailment and deferral of expenditures including gapping of positions, the majority of the increase occurred as a result of better than expected revenue, particularly with respect to planning fees in the Development Services section where the budget was exceeded by almost \$565,000.

In the 2003 reserves report to the Authority, staff had set a target of \$2.5 million for operating reserves. This target was deemed sufficient to protect the TRCA from severe, prolonged impairment of revenue sources. As the revenue base continues to grow, staff will reassess the base amount required for operating contingency reserves.

The Special Projects reserve has been increased by \$348,386 to \$1,164,053. This reserve is intended to cover the cost of the proposed nursery workshop and office within the Boyd complex. Funds are generated from a variety of planting, top soil placement and other projects undertaken by the Environmental Services section of TRCA. It is anticipated that an amount of about \$2,000,000 will be required to complete the project.

The "Continuity of Reserves" schedule on page 17 of the financial statement package, provides a summary of the status of reserves as of December 31, 2004.

Summary:

Given the circumstances surrounding SARS and the drop in tourism related business which adversely affected campgrounds and Black Creek Pioneer Village in 2003, the recovery which has occurred in 2004 is remarkable. Key TRCA generated revenue sources exceeded the budget in 2004 and exceed the 2003 actuals by almost \$2.5 million. As a result, the cumulative deficit was reduced by a modest amount, \$38,722, and reserves were increased by a total of \$1,254,824, as outlined on the "Continuity of Reserves" schedule to the financial statements.

Report prepared by: Rocco Sgambelluri, extension 5232

For Information contact: Rocco Sgambelluri, extension 5232; Jim Dillane, extension 6292

Date: April 06, 2005

Attachments: 1

Toronto and Region Conservation Authority
Financial Statements
December 31, 2004

Grant Thornton 

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Grant Thornton LLP
Chartered Accountants
Management Consultants1

Auditors' Report

To the Members of the
Toronto and Region Conservation Authority

We have audited the statement of financial position of the **Toronto and Region Conservation Authority** as at December 31, 2004 and the statements of financial activities and deficit and cash flows for the year then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The comparative figures for 2003 were derived from statements which were reported by another firm of chartered accountants.

Markham, Canada
March 18, 2005

Chartered Accountants

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Toronto and Region Conservation Authority Statement of Financial Activities and Deficit

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Watershed management and health monitoring	\$ 8,241,500	\$ 7,082,978	\$ 5,585,189
Environmental advisory services	2,797,100	2,836,953	2,142,279
Watershed stewardship	8,361,800	8,464,585	5,448,776
Conservation land management, development and acquisition	19,017,500	11,161,540	9,216,812
Conservation and education programming	13,355,600	12,884,394	11,509,573
Corporate services	4,833,800	4,307,348	4,073,014
Vehicle and equipment, net of usage charged	-	(61,133)	33,328
	<u>58,427,300</u>	<u>44,676,665</u>	<u>38,011,071</u>
Revenue			
Municipal			
Levies	26,081,800	20,475,804	17,938,773
Other	3,076,100	397,280	881,313
Government grants			
MNR transfer payments	845,800	845,753	845,753
Provincial - other	1,919,550	1,596,211	1,484,291
Federal	1,122,250	1,372,434	788,874
Authority generated			
User fees, sales and admissions	10,405,800	10,611,086	8,701,344
Contract services	591,400	946,146	1,048,646
Interest income	325,000	356,051	364,839
Proceeds from sale of properties	226,700	122,850	12,675
The Conservation Foundation of Greater Toronto	1,583,200	1,621,604	1,378,319
Donations and fundraising	962,500	1,121,284	454,192
Facility and property rentals	2,247,700	2,139,246	1,478,331
Canada Post Corporation agreement	80,000	28,116	7,883
Toronto Waterfront Revitalization Corporation	6,165,000	3,529,545	2,286,163
Sales and property tax refunds	55,000	261,875	123,167
Sundry	518,500	544,926	507,317
	<u>56,206,300</u>	<u>45,970,211</u>	<u>38,301,880</u>
Increase in fund balance	(221,000)	1,293,546	290,809
Appropriations (to) from reserves (Page 17)	<u>321,000</u>	<u>(1,254,824)</u>	<u>(15,743)</u>
	100,000	38,722	275,066
Deficit, beginning of year	<u>(475,395)</u>	<u>(475,395)</u>	<u>(750,461)</u>
Deficit, end of year	\$ <u>(375,395)</u>	\$ <u>(436,673)</u>	\$ <u>(475,395)</u>

See accompanying notes to the financial statements.

Toronto and Region Conservation Authority Statement of Financial Position

December 31	2004	2003
Assets		
Cash and cash equivalents	\$ 7,892,709	\$ 4,630,510
Marketable securities	4,692,994	5,972,541
Accounts receivable (Note 3)	5,250,755	4,854,192
Inventory	583,306	595,897
Prepaid expenses	<u>355,093</u>	<u>277,802</u>
	\$ 18,774,857	\$ 16,330,942
<hr/>		
Liabilities		
Accounts payable and accrued liabilities	\$ 4,752,505	\$ 4,478,848
Deferred revenue		
Municipal levies	6,328,056	5,441,231
Capital, special projects and other	4,649,454	4,659,567
Vacation pay and sick leave entitlements	<u>1,334,214</u>	<u>1,215,911</u>
	<u>17,064,229</u>	<u>15,795,557</u>
Fund Balances		
Reserves (Page 17)	3,481,515	2,226,691
Deficit	<u>(436,673)</u>	<u>(475,395)</u>
	3,044,842	1,751,296
Amounts to be funded in future years	<u>(1,334,214)</u>	<u>(1,215,911)</u>
	<u>1,710,268</u>	<u>535,385</u>
	\$ 18,774,857	\$ 16,330,942

On behalf of the Authority

_____ Chair

_____ Secretary-Treasurer

See accompanying notes to the financial statements.

Toronto and Region Conservation Authority Statement of Cash Flows

Year Ended December 31

2004

2003

Increase (decrease) in cash and cash equivalents

Operating		
Excess of revenue over expenditures	\$ 1,293,546	\$ 290,809
Changes in non-cash working capital		
Accounts receivable	(396,563)	(2,557,057)
Inventory	12,591	(26,661)
Prepays	(77,291)	(55,498)
Accounts payable and accrued liabilities	273,657	1,681,051
Deferred revenue	876,712	240,971
Vacation pay and sick leave entitlements	118,303	125,459
	<u>2,100,955</u>	<u>(300,926)</u>
Investing		
Proceeds on maturities of marketable securities	3,274,166	1,496,394
Purchase of marketable securities	(1,994,619)	(3,522,543)
	<u>1,279,547</u>	<u>(2,026,149)</u>
Financing		
Increase in amounts to be funded in future years	(118,303)	(212,592)
Net increase (decrease) in cash and cash equivalents	3,262,199	(2,539,667)
Cash and cash equivalents, beginning of year	<u>4,630,510</u>	<u>7,170,177</u>
Cash and cash equivalents, end of year	\$ <u>7,892,709</u>	\$ <u>4,630,510</u>

See accompanying notes to the financial statements.

Toronto and Region Conservation Authority

Notes to the Financial Statements

December 31, 2004

1. Nature of operations

The Toronto and Region Conservation Authority (the "Authority") is established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, other than gas, oil, coal and minerals for the nine watersheds within its area of jurisdiction. The Authority's area of jurisdiction includes areas in the City of Toronto, the Regions of Durham, Peel and York, and the Township of Adjala-Tosorontio and Town of Mono.

2. Summary of significant accounting policies

The financial statements of the Authority are prepared by management in accordance with generally accepted accounting principles for organizations operating in the local government sector as recommended by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Authority are as follows:

Basis of accounting

Revenue and expenditures are recorded on the accrual basis, whereby they are reflected in the accounts in the year in which they have been earned and incurred, respectively, whether or not such transactions have been settled by the receipt or payment of money.

Cash and cash equivalents

The Authority considers deposits in banks, certificates of deposit and short term investments with original maturities of 90 days or less as cash and cash equivalents.

Capital expenditures

Capital expenditures are reported on the statement of financial activities in the year incurred.

Reserves

Reserves for future expenditures and contingencies are established as required at the discretion of the members of the Authority. Increases or decreases in these reserves are made by appropriations to or from operations.

Government transfers

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

Toronto and Region Conservation Authority

Notes to the Financial Statements

December 31, 2004

2. Summary of significant accounting policies (continued)

Deferred revenue

The Authority receives certain amounts principally from other public sector bodies, the proceeds of which may only be used in the conduct of certain programs or completion of specific work. Further, certain user charges and fees are collected but for which the related services have yet to be performed. These amounts are recognized as revenue when the related expenditures are incurred or services performed.

Inventory

Inventories of goods for resale are valued at the lower of cost and net realizable value. Nursery inventory is valued at the lower of cost and replacement value. Cost is determined on a first-in, first out basis.

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the year. Actual results could differ from those estimates.

Vacation pay and sick leave entitlements

Vacation credits earned but not taken are accrued as earned.

3. Accounts receivable	<u>2004</u>	<u>2003</u>
Municipal levies	\$ 520,234	\$ 226,215
Toronto Waterfront Revitalization Corporation	1,582,179	1,981,207
City of Toronto	468,870	135,780
Conservation Foundation of Greater Toronto	320,106	71,006
Government of Canada	302,696	209,878
Province of Ontario	196,746	412,490
Interest receivable	409,071	352,555
Trade and other	<u>1,450,853</u>	<u>1,465,061</u>
	<u>\$ 5,250,755</u>	<u>\$ 4,854,192</u>

Toronto and Region Conservation Authority

Notes to the Financial Statements

December 31, 2004

4. Trust funds

The Authority administers funds on behalf of the Rouge Park Alliance amounting to \$498,122 (2003 - \$577,348). These funds are held in trust by the Authority for the benefit of others and therefore are not presented as part of the Authority's financial position or financial activities.

5. Reserve funds held under provincial revenue-sharing policy

Revenue generated from the sale of properties may be held in a reserve created under the Ministry of Natural Resources' policy for the disposition of Authority-owned properties. The Ministry reserves the right to direct the purpose to which the provincial share of funds may be applied or to request a refund. The proceeds on the sale of properties are attributed to the province and the member municipalities on the basis of their original contribution when the properties were acquired. The reserve balance must always be maintained in proportion to the original contribution by the province and the Authority, represented by the member municipalities. The Authority is permitted to withdraw the municipal share of the reserve provided that the corresponding provincial share is either matched by other sources of funding or returned to the province. Interest at prevailing market rates must be imputed on the unspent balance (if any) of the reserve.

The changes of the reserve in 2004 and 2003 are based upon the following transactions recorded in operations:

	<u>2004</u>	<u>2003</u>
Reserve balance, beginning of year	\$ -	\$ 50,000
Net proceeds from sale of properties	<u>118,500</u>	<u>12,675</u>
	<u>118,500</u>	<u>62,675</u>
Applications:		
Living City Centre at Kortright	-	50,000
Greenspace acquisition project	<u>118,500</u>	<u>12,675</u>
	<u>118,500</u>	<u>62,675</u>
Reserve balance, end of year	\$ -	\$ -

6. Pension agreements

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

The temporary contribution holiday which existed for all active employees and participating employers ended in 2003. This contribution holiday has caused the level of contributions for 2003 to be less than normally required. Contributions made by the Authority to OMERS for 2004 were \$961,251 (2003 - \$292,766).

Toronto and Region Conservation Authority

Notes to the Financial Statements

December 31, 2004

7. Financial instruments

The Authority's financial instruments include cash, marketable securities, accounts receivable, accounts payable and accrued liabilities, the sick leave benefit plan accrual, deferred revenue, security deposits and vacation pay.

The fair values of cash, accounts receivable, accounts payable and accrued liabilities, deferred revenue and vacation pay approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Authority's short term deposits as at December 31, 2004 consisted primarily of money market products. Further information on these investments is as set out below:

<u>Term to Maturity</u>	<u>Market Value</u>	<u>Face Value</u>	<u>Weighted Average Rate of Interest</u>
Less than one year	\$ 2,597,744	\$ 2,494,618	2.77%
Less than seven years	<u>2,541,688</u>	<u>2,198,376</u>	4.38%
	\$ <u>5,139,432</u>	\$ <u>4,692,994</u>	

The sick leave entitlements liability is recorded at the amount required to settle this liability and is fully funded at the financial statement date. The ultimate date of settlement is not determined. No further benefits can be earned under this program as it was discontinued at December 31, 1980.

8. Contingent liabilities and commitments

(a) Legal actions and claims:

The Authority has received statements of claim as defendant under various legal actions resulting from its involvement in land purchases, fatalities, personal injuries and flooding on or adjacent to its properties. The Authority maintains insurance coverage against such risks and has notified its insurers of the legal actions and claims. It is not possible at this time to determine the outcome of these claims and, therefore, no provision has been made in these financial statements.

(b) As part of some agreements entered into by the Authority, sites purchased are required to be remediated. Any unpaid costs associated with these activities have not been reflected in these financial statements as any costs would be reimbursed through contributions as required under the agreements.

Toronto and Region Conservation Authority

Notes to the Financial Statements

December 31, 2004

8. Contingent liabilities and commitments (continued)

- (c) The Authority has completed the acquisition of lands required to undertake various projects. One of the most significant of these projects is the Revised Project for the Etobicoke Motel Strip. Some of the properties required for this project were obtained through expropriation. Funding was obtained from the City of Etobicoke and the Municipality of Metropolitan Toronto (now collectively known as the City of Toronto) and the Province of Ontario. On October 4, 2004, a decision of the Ontario Municipal Board was delivered in one the expropriations. The amount awarded was between \$7.2 and \$9.1 million plus interest and costs. This decision has been appealed to the Divisional Court. No amount has been recorded in the financial statements pending the result of the appeal and the fact that both funding partners have committed to funding the total cost of the expropriations.

9. Budget figures - 2004

The 2004 budget figures included in these financial statements are those adopted by the Authority on April 25, 2004. The budget figures are unaudited.

10. Comparative figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the year.

Toronto and Region Conservation Authority
Schedule of Financial Activities – Watershed Management and
Health Monitoring

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Watershed strategies	\$ 1,390,900	\$ 1,407,933	\$ 1,532,293
Resource inventory and environmental monitoring	1,064,200	1,261,547	959,170
Flood forecasting and warning	221,000	241,002	182,602
Floor control structures, operations and maintenance	<u>342,800</u>	<u>301,254</u>	<u>118,764</u>
	3,018,900	3,211,736	2,792,829
Capital and other projects and studies			
Regional monitoring study and other monitoring projects	742,300	819,385	735,120
Water management projects	2,409,400	1,329,032	754,853
Lower Don flood control	700,000	698,355	246,323
Terrestrial Natural Heritage study	188,000	191,055	515,361
Floodplain mapping	635,300	469,156	201,985
Groundwater strategies	<u>547,600</u>	<u>364,259</u>	<u>338,718</u>
	<u>8,241,500</u>	<u>7,082,978</u>	<u>5,585,189</u>
Revenue			
Municipal			
Levies	5,866,800	4,370,737	2,944,590
Other	69,800	27,964	87,938
Government grants			
MNR transfer payments	549,900	549,900	549,907
Provincial – other	173,750	284,207	166,223
Federal	93,750	166,926	334,167
Authority generated			
Resource monitoring fees	-	-	33
Contract services	110,200	250,759	221,815
The Conservation Foundation of Greater Toronto	190,000	364,603	586,909
Toronto Waterfront Revitalization Corporation	700,000	674,219	265,036
Donations and fundraising	400,000	400,346	432,346
Sundry	<u>59,300</u>	<u>33,224</u>	<u>166,068</u>
	<u>8,213,500</u>	<u>7,122,885</u>	<u>5,755,032</u>
Excess (deficiency) of revenue over expenditure	\$ <u>(28,000)</u>	\$ <u>39,907</u>	\$ <u>169,843</u>

Toronto and Region Conservation Authority
Schedule of Financial Activities – Environmental Advisory Services
Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Municipal/public plan input and review	\$ 1,170,850	\$ 1,206,726	\$ 914,051
Development plan input and review	<u>1,626,250</u>	<u>1,630,227</u>	<u>1,228,228</u>
	<u>2,797,100</u>	<u>2,836,953</u>	<u>2,142,279</u>
Revenue			
Municipal			
Levies	723,800	723,800	947,807
Other	75,000	22,688	2,538
Government grants			
MNR transfer payments	178,500	178,500	178,893
Provincial – other	15,000	39,516	20,020
Federal	40,000	27,763	12,587
Authority-generated			
Regulation administration fees	1,764,800	2,304,998	794,159
The Conservation Foundation of Greater Toronto	<u>-</u>	<u>-</u>	<u>15,000</u>
	<u>2,797,100</u>	<u>3,297,265</u>	<u>1,971,004</u>
Excess (deficiency) of revenue over expenditure	\$ -	\$ 460,312	\$ (171,275)

Toronto and Region Conservation Authority
Schedule of Financial Activities – Watershed Stewardship

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Watershed stewardship	\$ 1,604,100	\$ 1,873,306	\$ 1,586,138
Capital and other projects and studies			
Erosion control and slope stabilization project	2,308,500	1,664,893	1,278,345
Brickworks regeneration project	-	-	27,297
Toronto Remedial Action Plan	2,535,900	1,790,747	1,720,721
Peel Natural Heritage project	892,400	493,447	337,058
York Natural Heritage project	715,900	519,380	440,589
Durham Natural Heritage project	125,000	120,850	-
Nursery relocation	<u>200,000</u>	<u>1,962</u>	<u>58,628</u>
	<u>8,381,800</u>	<u>6,464,585</u>	<u>5,448,776</u>
Revenue			
Municipal			
Levies	5,629,200	3,998,512	3,164,161
Other	594,500	33,074	576,145
Government grants			
Provincial – other	84,100	366,208	295,640
Federal	752,000	815,748	240,371
Authority generated			
Contract services	481,200	695,387	826,831
Tipping fees	300,000	352,762	172,834
Interest	-	1,146	1,330
The Conservation Foundation of Greater Toronto	314,700	316,873	269,557
Donations and fundraising	-	-	147
Sundry	<u>126,100</u>	<u>120,003</u>	<u>118,665</u>
	<u>8,281,800</u>	<u>6,699,713</u>	<u>5,665,681</u>
Excess (deficiency) of revenue over expenditure	\$ (100,000)	\$ 235,128	\$ 216,905

Toronto and Region Conservation Authority
Schedule of Financial Activities – Conservation Land Management,
Development and Acquisition

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Conservation land management			
Property services	\$ 1,502,200	\$ 1,214,627	\$ 1,199,569
CA land management	312,700	288,499	481,245
Rental properties	<u>1,508,600</u>	<u>1,574,924</u>	<u>991,887</u>
	3,323,500	3,078,050	2,672,701
Capital and other projects and studies			
Greenspace acquisition	500,000	1,048,664	370,020
Rouge River Natural Areas			
Acquisition project	500,000	3,248	321,956
Waterfront development	4,950,400	2,343,319	2,406,098
Port Union development	4,235,000	2,585,015	1,009,954
Mimico Linear Park	1,230,000	181,410	170,236
Etobicoke Motel Strip waterfront project	1,023,400	295,989	626,843
Conservation area development	351,600	297,051	310,740
Living City Centre at Kortright – infrastructure	200,000	195,100	62,697
Peel campground improvements	583,600	210,097	436,136
Drinking water system upgrades	370,000	136,171	165,985
Black Creek Pioneer Village retrofit / attractions project	1,750,000	787,426	662,318
Greater Toronto Region trail	-	-	3,228
	<u>19,017,500</u>	<u>11,161,540</u>	<u>9,218,912</u>
Revenue			
Municipal			
Levies	6,780,600	4,410,480	4,441,850
Other	2,307,500	282,283	190,952
Government grants			
Provincial – other	1,261,700	484,050	700,970
Federal	5,000	16,595	46,100
Authority-generated			
Rental properties	2,247,700	2,139,246	1,478,331
Tipping fees	128,300	63,238	339,484
Interest	-	5,299	17,152
Proceeds from sale of properties	226,700	122,850	12,675
The Conservation Foundation of Greater Toronto	60,000	83,229	113,525
Toronto Waterfront Revitalization Corporation	5,465,000	2,855,326	2,021,127
Donations and fundraising	500,000	656,360	4,000
Canada Post Corporation agreement	80,000	28,116	7,883
Sales and property tax refunds	55,000	134,587	62,317
Sundry	-	152,394	155,816
	<u>19,117,500</u>	<u>11,434,053</u>	<u>9,592,182</u>
Excess of revenue over expenditure	\$ 100,000	\$ 272,513	\$ 373,270

Toronto and Region Conservation Authority
Schedule of Financial Activities – Conservation and Education
Programming

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Conservation land programming			
Conservation areas	\$ 3,182,100	\$ 3,149,153	\$ 2,627,776
Conservation/Heritage education programming			
Black Creek Pioneer Village	5,099,500	4,914,293	4,643,103
Kortright Centre for Conservation	1,342,300	1,335,544	1,569,338
Community Transformation Partnership	1,007,600	738,589	195,418
Conservation Field Centres	1,783,100	1,724,766	1,613,161
Education Outreach	364,900	462,052	353,991
Conservation Education Management	328,700	300,032	164,370
Marketing	247,400	259,965	342,416
	<u>13,355,600</u>	<u>12,884,394</u>	<u>11,509,573</u>
Revenue			
Municipal			
Levies	3,139,000	3,149,000	2,748,385
Other	29,300	29,271	21,000
Government grants			
Provincial – other	335,000	362,230	251,438
Federal	231,500	320,402	129,189
Authority-generated			
Conservation areas	2,824,600	2,776,539	2,654,291
Black Creek Pioneer Village	2,908,400	2,694,281	2,386,312
Kortright Centre	1,098,100	1,058,965	997,336
Conservation Field Centres	1,340,600	1,312,207	1,356,895
The Conservation Foundation of Greater Toronto	1,018,500	823,899	393,328
Donations and fundraising	62,500	64,578	17,699
Sundry	308,100	190,948	49,328
	<u>13,295,600</u>	<u>12,782,320</u>	<u>11,005,201</u>
Deficiency of revenue over expenditure	\$ (60,000)	\$ (102,074)	\$ (504,372)

Toronto and Region Conservation Authority
Schedule of Financial Activities – Corporate Services

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Corporate management	\$ 973,200	\$ 839,212	\$ 795,249
Office services	886,100	860,780	669,972
Financial services	768,700	755,104	629,904
Human resources	366,100	344,441	337,421
Information technology	532,400	526,543	422,015
Corporate communications	717,300	711,474	456,484
Recoveries from Programs	<u>(400,000)</u>	<u>(474,220)</u>	<u>(398,970)</u>
	3,843,800	3,563,334	2,912,075
Capital and other projects and studies			
Administrative office	475,000	424,067	781,525
Information Technology			
Acquisition project	<u>315,000</u>	<u>319,947</u>	<u>379,414</u>
	<u>4,633,800</u>	<u>4,307,348</u>	<u>4,073,014</u>
Revenue			
Municipal:			
Levies	3,942,400	3,823,275	3,691,980
Other	-	2000	2,740
Government grants			
MNR transfer payments	117,400	117,353	116,953
Provincial – other	50,000	60,000	50,000
Federal	-	25,000	26,460
Authority-generated			
Interest	325,000	349,606	346,357
Retail Sales	41,000	48,096	-
The Conservation Foundation of Greater Toronto	-	33,000	-
Sales and property tax rebate	-	127,288	60,850
Sundry	<u>25,000</u>	<u>48,357</u>	<u>17,440</u>
	<u>4,500,800</u>	<u>4,633,975</u>	<u>4,312,780</u>
Excess (deficiency) of revenue over expenditure	\$ <u>(133,000)</u>	\$ <u>326,627</u>	\$ <u>239,766</u>

Toronto and Region Conservation Authority
Schedule of Financial Activities – Vehicle and Equipment

Year Ended December 31

	2004 <u>Budget</u>	2004 <u>Actual</u>	2003 <u>Actual</u>
Expenditures			
Operations	\$	\$	\$
Fuel, maintenance and repairs	352,600	398,607	363,447
Other overhead	<u>43,500</u>	<u>44,981</u>	<u>41,081</u>
	<u>396,100</u>	<u>443,588</u>	<u>404,528</u>
Capital			
Purchase of equipment and machinery	114,500	133,877	126,893
Purchase of vehicles	213,700	152,751	216,858
Proceeds on disposals or trade-in	<u>(36,100)</u>	<u>(47,529)</u>	<u>(22,378)</u>
	<u>292,100</u>	<u>239,099</u>	<u>321,373</u>
Total expenditures	688,200	682,687	725,901
Recovery of expenditures by charges based on usage	<u>(688,200)</u>	<u>(743,820)</u>	<u>(692,573)</u>
Charge (credit) to expenditures	\$ <u>-</u>	\$ <u>(61,133)</u>	\$ <u>33,328</u>

Toronto and Region Conservation Authority
Continuity of Reserves

Year Ended December 31, 2004

	<u>Balance</u> <u>Beginning of Year</u>	<u>Appropriations</u>	<u>Balance</u> <u>End of Year</u>
Vehicle and equipment	\$ 413,464	\$ 61,133	\$ 474,597
Tree donation program	34,634	(8,149)	26,485
Special projects	815,667	348,386	1,164,053
Operating contingency	<u>962,926</u>	<u>853,454</u>	<u>1,816,380</u>
	<u>\$ 2,226,691</u>	<u>\$ 1,254,824</u>	<u>\$ 3,481,515</u>

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: Derek Edwards, Director, Conservation Parks

RE: 2005-2006 PUBLIC USE INFRASTRUCTURE CAPITAL PROJECT

KEY ISSUE

Allocation of projects within the 2005-2006 Public Use Infrastructure Capital Project.

RECOMMENDATION

IT IS RECOMMENDED THAT the report on the 2005-2006 Public Use Infrastructure Capital Project, dated January 20, 2005, be received.

BACKGROUND

Conservation areas, Kortright and the field centres submitted prioritized lists of proposed projects for Public Use Infrastructure for 2005 and 2006.

The criteria that is used to prioritize the funding for Public Use Infrastructure projects is:

- 1.1 Legislative or regulatory requirements
- 1.2 Safety of staff and visitors
- 2.1 Core business/sustainability
- 2.2 Environmental standards
- 2.3 Infrastructure/asset protection
- 3.1 Revenue generation
- 3.2 Visitor service and presentation

The proposed projects were reviewed and the following projects lists were developed based on the criteria. Staff does have flexibility to make changes in project details if required.

RATIONALE

By investing in Toronto and Region Conservation Authority's (TRCA's) infrastructure, customer satisfaction is increased by meeting their service needs. Enhancement of infrastructure and assets also addresses safety concerns of staff and visitors, demonstrates environmental best practices and increases revenue generating opportunities.

DETAILS OF WORK TO BE DONE

Upon project approval, staff will be required to follow TRCA policies and procedures relating to the purchase of goods and services.

FINANCIAL DETAILS

Funding to undertake the Public Use Infrastructure Project is available in the 2005 budget subject to approval of the final budget.

PROPOSED 2005 PUBLIC USE INFRASTRUCTURE PROJECTS

	DESCRIPTION	ESTIMATE
Heart Lake		
Telephone System Upgrade	upgrade internal telephone system to improve emergency communication	5,000
Petticoat Creek		
Pool Deck/Line Upgrades	annual upgrades to pool deck, liner, and chlorination system	7,500
Claremont Field Centre		
Air Conditioning	install air conditioning in dorms and office to increase summer business	21,600
Bruce's Mill		
Beach Centre Roof	install steel roofing over shingles	30,000
Beach Centre Upgrades	upgrades to washrooms and building to provide facilities for YMCA partnership	20,000
Underground Storage Tank (UST)	removal of UST at beach centre to comply with regulations	8,000
Lake St. George		
Dormitory Windows	replace 64 windows and frames in dorm 1 & 2	18,800
Kortright		
Glass House Repair	repair to meet safety standards	20,000
Barn Roof Repair	repair steel roofing on barn that houses the Canadian Peregrine Foundation	4,000
General Projects		
Group Barbecues	install permanent barbecues at 12 picnic shelters	12,000
Picnic Tables	frames and material for 200 picnic tables	35,000
CA Planning	Conservation Area master plans	55,000
Contingency Fund		13,100
	TOTAL 2005	250,000

PROPOSED 2006 PUBLIC USE INFRASTRUCTURE PROJECTS

	DESCRIPTION	ESTIMATE
Albion Hills		
Vinyl Chlorine Curtain	replace chlorine curtain in swimming area	7,000
Albion Hills Field Centre		
Windows	upgrade windows to high efficiency	34,000
Heart Lake		
Dock Replacement	replace docks used for boat rental and fishing	5,000
Glen Haffy		
Workshop Eaves trough	install eaves trough	1,000
Underground Hydro Cable	upgrade existing hydro cable for hatchery	3,400
Petticoat Creek		
Pool Deck/Line Upgrades	annual upgrades to pool deck, liner, and chlorination system	7,500
Pool Complex Roof	install steel roofing over shingles	25,000
Washroom Building	install steel roofing over shingles at Rogers Acres and Pleasant Point	15,000
Claremont Field Centre		
Chimney	remove and replace degraded chimney	5,000
Windows	replace windows and frames	13,500
Bruce's Mill		
Retaining Wall	reinforce existing wall and building foundation	17,000
Underground Storage Tank	removal of UST at workshop to comply with regulations	8,000
Boyd		
North Washroom Roof	install steel roofing over existing shingles	7,000
South Washroom Roof	install steel roofing over existing shingles	6,000
General Projects		
Picnic Tables	frames and material for 200 picnic tables	35,000
CA Planning	Conservation Area master plans	57,750
Contingency Fund		15,350
	TOTAL 2006	262,500

DEFERRED PROJECTS

	DESCRIPTION	ESTIMATE
Albion Hills		
Garage doors	replace garage doors at workshop and drive shed	4,300
Picnic Shelter Floor	concrete 3 picnic shelter floors	6,00
Drive Shed Roof	replace steel roof on drive shed	4,800
Albion Hills Field Centre		
Exterior Siding	install vinyl siding and soffits	26,750
Retractable Wall	repair track and connectors	4,000
Indian Line Campground		
Cement pool deck and walkway		10,000
Replace Pool Chlorination System	replace chlorination system with more economical and environmentally friendly salt based system	5,000
Workshop Roof	install steel on workshop roof	4,000
Heart Lake		
Picnic Shelter Floors	concrete 3 picnic shelter floors	6,000
Road Resurfacing	resurface road from Green Acres to Lakemount	45,000
Picnic Shelters	install 2 picnic shelters in Lakemount picnic area	40,000
Lunchroom & Office Upgrades	install new entrance door, ceiling, furniture and air conditioning	6,000
Glen Haffy		
Hatchery Back Up Generator	replace current generator with automatic system	30,000
Washroom Building	provide washroom facilities at Headwaters lower pond	3,500
Boat Replacement	replace boats with flat bottom boats suitable for fly fishing - existing boats can be use at Heart Lake boat rentals	14,400
Headwater Entrance Road	grade road and apply gravel	7,000
Petticoat Creek		
Pool Pump Automation	upgrade with monitoring and energy saving components	40,000
Claremont Field Centre		
Carpet	re-carpet hallways, rooms, and lounge	14,500
Washroom Upgrades	upgrade 2 mud room washrooms and 3 intern washrooms	8,000
Boyd		
Workshop Septic System	replace weeping bed	7,000
Washroom Facilities	install washroom facilities in Pineridge picnic area	20,000
Bruce's Mill		
Workshop Roof	install steel roofing	15,000
Picnic Shelter	install picnic shelter for picnics, Maple Syrup programming, and special events	20,000

Lake St. George		
Kitchen Floor	replace kitchen floor	2,500
Teachers' Washrooms	renovate 4 teachers washrooms in dorms	14,000
Kortright		
Erosion control along the side of building		5,000
Picnic Shelter	install two picnic shelters to increase picnic business and provide shelter for retrofit	40,000
Washroom Facilities	provide washroom facilities in valley	20,000
Road Resurfacing	resurface road from Earth Rangers to Kortright Centre	30,000

Report prepared by: Derek Edwards, extension 5672
For Information contact: Derek Edwards, extension 5672
Date: January 20, 2005

TO: Chair and Members of the Business Excellence Advisory Board
Meeting #2/05, April 15, 2005

FROM: James W. Dillane, Director, Finance and Business Development

RE: ACCOUNTS RECEIVABLE STATUS REPORT
March 31, 2005

KEY ISSUE

Staff report on accounts receivable, as of March 31, 2005

RECOMMENDATION

IT IS RECOMMENDED THAT the Accounts Receivable Status Report, as of March 31, 2005, be received.

RATIONALE

The schedule below summarizes the status of receivables, including aging and classification. The schedule excludes \$16,241 in accumulated interest arrears on invoices outstanding for more than 30 days.

ACCOUNTS RECEIVABLE AGING, BY CATEGORY
(Excluding Municipal Levy and MNR Grant - As at March 31, 2005)

	CURRENT	31 TO 60 DAYS	61 TO 90 DAYS	90 PLUS DAYS	TOTAL	%
SCHOOLS AND SCHOOL BOARDS	43,272	27,758	17	6,436	77,483	9.2%
GOVERNMENT	393,532	117,375		74,584	585,491	69.5%
DEVELOPMENT SERVICES	3,150	44,350		94,550	142,050	16.9%
CORPORATE, INDIVIDUAL AND COMMUNITY GROUPS	10,397	10,740	7,525	8,185	36,847	4.4%
TOTAL	450,351	200,223	7,542	183,755	841,871	100.0%
% OF TOTAL	53.5%	23.8%	.9%	21.8%	100.0%	

Items in excess of \$1,000.00 included in the 90-plus-days column, are as follows:

CLIENT NAME	AMOUNT \$	ARREARS INTEREST \$	AGE (DAYS)	NOTES
City of Toronto	30,000.00	n\a	125	Contract E\C work at Van Dusen Blvd., Toronto.
City of Vaughan	13,500.00	n\a	90	Archaeological investigation.
City of Vaughan	5,000.00	n\a	90	Program contribution towards TRCA sustainability program (OCETA) for pollution prevention activities with industry in Vaughan.
Fred Robbins	1,250.00	96.61	151	For cross country run at Albion Hills.
St. Joseph School.	1,752.56	80.05	104	For Dickson Hill program at BCPV.
Ministry of Natural Resources	1,927.00	180.06	188	For function at Lake St. George.
Region of York	15,000.00	n\a	133	"YDSS" coordinator salary recovery.
Richmond Hill	1,949.25	89.04	90	Supply of planting materials.
Richmond Hill	2,846.25	130.00	90	Supply of planting materials.
Basciano Parkin Ltd.	2,000.00	252.99	252	Planning fees.
Brutto Consulting Ltd.	7,500.00	579.63	179	Planning fees.
	3,000.00	231.86	151	Planning fees.
Weston Consulting	15,000.00	3203.29	405	Planning fees.
	15,000.00	2,934.28	361	Planning fees.
Glen Pietrowski	10,000.00	1098.44	216	Planning fees.
Ron Witton	7,000.00	768.91	225	Planning fees.
KLM Planning	2,000.00	321.08	321	Planning fees.
	20,000.00	2,196.90	225	Planning fees
Robertson Gaze Associates Inc.	4,621.56	1,696.37	657	For planting materials. Company has advised that it is insolvent and cannot make payment. Account sent for collection.
TOTALS	161,146.72	13,859.51		

The amount due from Robertson Gaze Associates Inc. of \$4,621.56 is very doubtful. The company has indicated, in writing, that it is insolvent and has discontinued operations. This account has been sent for collection.

The Development Services accounts for planning fees are deemed to be collectible. Most of these accounts occurred as Toronto and Region Conservation Authority transitioned to the new fee schedule. Some smaller accounts have been written off in accordance with the policy. Collection of planning fees has improved and staff does not anticipate that this list of problem accounts will grow significantly. Staff believes that there is still some leverage available to deal with these outstanding accounts.

All other amounts listed above are considered collectible at this time.

Receivable balances, as reported on each of the previous reports to the advisory board, after 2000, are presented as follows:

DATE	Total \$	90-Plus \$
March 31, 2005	841,871	183,755
February 15, 2005	699,123	189,490
December 30, 2004	1,935,416	245,815
October 25, 2004	1,127,102	180,891
September 28, 2004	876,800	187,754
September 3, 2004	936,923	197,539
May 17, 2004	1,018,188	129,505
February 17, 2004	1,386,809	178,370
January 7, 2004	1,064,464	45,382
November 2, 2003	951,999	101,194
August 24, 2003	768,825	125,803
May 25, 2003	445,116	168,327
March 2, 2003	709,807	141,313
October 20, 2002	774,831	46,237
August 25, 2002	326,529	109,560
May 26, 2002	658,514	201,158
January 31, 2002	585,736	64,259
December 30, 2001	1,078,071	38,666
October 23, 2001	350,385	106,343
August 27, 2001	371,985	17,153
May 25, 2001	1,132,443	44,810
March 26, 2001	621,560	167,094