

Good Roads

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2024 Edition

Building Tomorrow:
Investing in Municipal
Infrastructure



Good Roads

2024 IMPACT REPORT

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Good Roads Growth and Investment

By: Antoine Boucher
President - Good Roads

As we implement our newly finalized 2024 strategic plan, I am pleased to share the remarkable progress Good Roads has made toward building resilient infrastructure across Ontario municipalities. Our commitment to building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering innovation has never been stronger.

The advances we've made this year illustrate the power of collaboration and innovation. Our expanded research initiatives with post-secondary institutions have yielded impressive results. The University of Waterloo RAP study has progressed to field testing with support from the National Research Council, advancing circular economy principles in road building. Our partnership with Fanshawe College has successfully demonstrated how drone technology can improve pavement condition assessment while enhancing worker safety and reducing costs.

I'm particularly proud of our innovative "Smart Salt Truck" project with the University of Guelph and Flodraulic, which secured \$639,000 from the Ontario Research Fund. This technology promises to revolutionize winter maintenance while protecting environmentally sensitive areas—a perfect example of how innovation can address multiple challenges simultaneously. Our educational programs continue to flourish, with an impressive 3,099 students trained across 75 courses last year. The successful launch of our online learning platform has extended our reach, particularly to those in remote regions who face barriers to in-person training.

Looking ahead, our Good Roads is working on a market access proposal that represents a groundbreaking approach to infrastructure financing that could transform how municipalities address the \$41+ billion maintenance backlog for roads and bridges.

As we implement our strategic plan, we're not just focusing on local improvements—we're connecting our work to transformative global developments in transportation and civil infrastructure. From digital twin technologies to green construction materials and climate-resilient standards, Good Roads is ensuring Ontario municipalities benefit from world-leading approaches.

Together, we're building infrastructure that's not just more durable and cost-effective, but also more sustainable and inclusive. I invite you to join us in this important work as we continue to strengthen municipal infrastructure systems across Ontario.

Antoine Boucher,
Good Roads President

Sustainable Development Goals

In making this decision Good Roads needed a framework. The Board of Directors approved designing our ESG program around the UN Sustainable Development Goals.

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a “shared blueprint for peace and prosperity for people and the planet, now and into the future”.

At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

The goals are:

- Goal 1 – End poverty in all its forms everywhere
- Goal 2 – End hunger, achieve food security and improved nutrition and promote sustainable agriculture
- Goal 3 – Ensure healthy lives and promote well-being for all at all ages
- Goal 4 – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- Goal 5 – Achieve gender equality and empower all women and girls
- Goal 6 – Ensure availability and sustainable management of water and sanitation for all
- Goal 7 – Ensure access to affordable, reliable, sustainable and modern energy for all
- Goal 8 – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- Goal 9 – Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- Goal 10 – Reduce inequality within and among countries
- Goal 11 – Make cities and human settlements inclusive, safe, resilient and sustainable



Figure 1: SDG Goal infographic



- Goal 12 – Ensure sustainable consumption and production patterns
- Goal 13 – Take urgent action to combat climate change and its impacts
- Goal 14 – Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- Goal 15 – Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
- Goal 16 – Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
- Goal 17 – Strengthen the means of implementation and revitalize the global partnership for sustainable development

For Good Roads, the goals that have the greatest alignment with our mandate are:

- Goal 9 – Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- Goal 11 – Make cities and human settlements inclusive, safe, resilient and sustainable
- Goal 13 – Take urgent action to combat climate change and its impacts

What follows is the first of a great many steps towards building out this framework.

Goal 9 – Build Resilient Infrastructure, Promote Inclusive and Sustainable Industrialization and Foster Innovation

SDG Goal 9 aims to "Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation."

Here are the reporting metrics that Good Roads will measure through 2024 relative to SDG Goal 9:

- 1. Investment in infrastructure:** Measure the amount of investment in infrastructure projects, including transportation, energy, water, and ICT (Information and Communication Technology). This includes both public and private investment.
- 2. Access to basic infrastructure services:** Assess the availability and accessibility of basic infrastructure services such as electricity, clean water, sanitation, and transportation, particularly in underserved communities.
- 3. Employment in manufacturing and industrial sectors:** Track the number of jobs created in manufacturing and industrial sectors, particularly those that provide decent work and economic opportunities for marginalized groups.
- 4. Innovation and research expenditure:** Measure investment in research and development (R&D) activities, including both public and private spending on innovation. This includes funding for research institutions, universities, and technology startups.
- 5. Adoption of sustainable technologies:** Assess the adoption of sustainable technologies and practices in industries such as energy, manufacturing, and agriculture. This includes measures to improve energy efficiency, reduce pollution, and promote resource conservation.
- 6. Infrastructure resilience to disasters:** Evaluate the resilience of infrastructure systems to natural disasters and other external shocks. This includes measures to strengthen infrastructure against climate change impacts and enhance disaster preparedness and response.

- 7. Partnerships for infrastructure development:** Measure collaboration and partnerships between governments, NGOs, businesses, and communities to promote infrastructure development, industrialization, and innovation. This includes public-private partnerships, knowledge sharing initiatives, and capacity-building efforts.

These metrics will help Good Roads track progress towards SDG Goal 9 and identify areas where additional efforts are needed to promote resilient infrastructure, sustainable industrialization, and innovation for inclusive development.

Last year, staff monitored game changing developments in the Goal #9 space that were happening in comparator jurisdictions. These include the following:

Digital Twin Technologies Revolutionize Infrastructure Management

In 2024, transportation authorities across North America, Europe, and Australia widely adopted digital twin technologies for infrastructure management. These comprehensive virtual replicas integrate real-time data from sensors, satellites, and connected vehicles to create living models of transportation networks. The UK's National Digital Twin Programme expanded to include over 65% of critical infrastructure, while Australia's Digital Twin Consortium connected major urban centers. These systems enable predictive maintenance, reducing failures by up to 40% and extending infrastructure lifespan. The European Union's Digital Infrastructure Initiative now requires digital twins for all new major infrastructure projects, fundamentally changing how assets are designed, built, and maintained.

Green Concrete and Carbon-Negative Materials

The construction industry witnessed a breakthrough in sustainable materials technology with the widespread adoption of green concrete alternatives. In Europe, the Netherlands and Denmark led with regulatory frameworks requiring 50% reduced carbon footprint in all new infrastructure projects. Australia's low-carbon concrete initiatives resulted in a 30% reduction in embodied carbon while maintaining performance standards. North American jurisdictions, particularly in California and British Columbia, introduced similar standards, driving innovation in carbon-negative construction materials. These advancements significantly reduced the environmental impact of infrastructure projects while simultaneously improving durability.

Autonomous Construction Equipment

The deployment of autonomous and semi-autonomous construction equipment accelerated substantially in 2024. Major infrastructure projects in Australia, the United States, and Sweden utilized AI-powered machinery for excavation, grading, and paving operations. These systems reduced project timelines by 20-30% while improving precision and safety. The reduced labor requirements have helped address skilled worker shortages in the construction sector, particularly in Europe where demographic challenges are acute.



Educational Excellence & Workforce Development: Students of the TJ Mahony - Construction course at Guelph Road School.

Climate-Resilient Design Standards

Climate resilience became centralized in infrastructure standards across developed nations. Australia's National Transport Commission introduced comprehensive climate-resilient design requirements for all federally-funded projects. Similar frameworks emerged in the European Union's Adaptation Strategy and the United States' PROTECT program. These standards incorporate projections for extreme weather events, sea-level rise, and temperature fluctuations, ensuring infrastructure can withstand future climate conditions. The insurance industry has responded by offering preferential rates for projects that meet these enhanced resilience standards.

Micromobility Integration

Transportation systems across developed nations underwent significant redesign to accommodate the explosive growth of micromobility options. European cities like Amsterdam, Copenhagen, and Paris implemented dedicated micromobility lanes completely separated from vehicular traffic. North American cities including Montreal, Portland, and Denver created similar networks, while Sydney and Melbourne pioneered AI-driven traffic management systems that prioritize micromobility and public transit. These developments have reduced congestion and emissions while improving accessibility and equity in transportation options.

Smart Materials and Self-Healing Infrastructure

Self-healing materials and smart surfaces gained significant traction in infrastructure applications. European road projects incorporated self-healing asphalt that extends pavement life by 40%. Australian researchers developed concrete with self-sensing capabilities that monitor structural health and automatically seal microcracks. North American bridge projects now routinely include smart materials that can detect and report stresses before visible damage occurs. These innovations significantly reduce maintenance costs while improving safety and reliability.

Connecting Local Progress with Global Advancements

Good Roads' initiatives supporting SDG Goal 9 align with transformative global developments in transportation and civil infrastructure. While leading local innovations like the RAP utilization study, Smart Salt Truck technology, and municipal financing mechanisms, we're part of a broader international movement advancing resilient infrastructure.

Globally, 2024 has witnessed revolutionary progress in digital twin technologies, green construction materials, autonomous equipment, and climate-resilient standards. These worldwide advancements complement Good Roads' work on infrastructure standards, sustainable materials research, and decision-support tools.

As we continue developing Ontario's municipal infrastructure capacity through educational excellence and

innovative research partnerships, we're mindful of international best practices emerging from Europe, Australia, and across North America. By connecting our local initiatives with global developments, Good Roads ensures Ontario municipalities benefit from world-leading approaches while contributing our own expertise to the advancement of SDG Goal 9 worldwide.

Progress Overview 2024-2025

SDG Goal 9 aims to "Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation." Throughout 2024-2025, Good Roads has made substantial progress in advancing this goal through targeted initiatives, research collaborations, and educational programs that strengthen municipal infrastructure systems across Ontario.

Innovative Research & Partnerships

Building on our 2023 foundation, Good Roads has expanded our research initiatives with post-secondary institutions to develop more sustainable and resilient municipal infrastructure:

- **University of Waterloo RAP Study:** The ongoing investigation into using reclaimed asphalt pavement (RAP) on gravel roads has progressed to field testing phases. The National Research Council has joined the team to coordinate research tasks, and a master's student has been hired specifically for this project. This work ad-

vances circular economy principles and more sustainable road building practices by identifying optimal RAP content for different gravel sources, blending techniques, and winter maintenance adaptations.

- **Fanshawe College UAV Project:** The drone and remote sensing partnership has advanced to field testing across 130 lane kilometers, demonstrating how aerial photogrammetry and mobile LiDAR technologies can collect accurate pavement condition data more efficiently while improving worker safety and reducing costs.
- **University of Guelph/Flodraulics "Smart Salt Truck":** This innovative project received \$639,000 from the Ontario Research Fund to improve road safety and protect salt-vulnerable areas. The technology uses advanced sensors to measure surface characteristics and climate attributes in real-time, helping operators apply precise amounts of salt to roadways.
- **National Research Council Collaboration:** Good Roads has partnered with the NRC to quantify RAP and Recycled Concrete Aggregate (RCA) inventories across Canada. This nationwide initiative builds on our successful Ontario model to create a comprehensive data registry tracking recycled aggregates, supporting more sustainable infrastructure practices nationwide.

Educational Excellence & Workforce Development

The Education Department has significantly expanded its programming to build technical capacity and promote innovation across Ontario's municipal sector:



Innovative Research & Partnerships: Taking flight with the Fanshawe drone project

- **TJ Mahony Construction Course Revamp:** In 2024, Good Roads introduced a completely redesigned TJ Mahony Construction course, attracting 530 students from across Ontario and one from Nunavut. The course features improved structure, presentation materials, student workbooks, and testing methods focused on learner success. The impressive 99% pass rate (526 of 530 learners) with an average grade of 88% demonstrates its effectiveness.
- **Online Learning Growth:** The self-paced online version of the TJ Mahony Construction course launched in May 2024, with 177 participants enrolled by June. This format addresses challenges related to time, cost, distance, and employer approval, especially for those in remote regions. The online format includes accessibility features such as text-to-speech software, video subtitles, and optimized graphics. The 93% average mark for the 60 graduates shows strong knowledge retention.
- **Skills Development Fund Success:** Good Roads exceeded nearly all targets for the Skills Development Fund Round 3 projects, achieving 164% of the participant target (1,022 vs. 625 planned), with 20% from underrepresented groups (double the target). The completion rate of 96% and improved employability skills rate of 98% demonstrate the exceptional quality of these training programs.
- **MTO Bridge Inspection Training:** In collaboration with the Ministry of Transportation, Good Roads is developing an advanced bridge inspection program to address the Auditor General's concerns about training gaps. This initiative expands on Good Roads' TM45 Bridge and Structure Inspection course, adding advanced inspection methods and a focus on how deficiencies interrelate to cause significant infrastructure problems.

Infrastructure Standards and Best Practices

Good Roads continues to lead efforts to develop and implement improved standards for municipal infrastructure:

- **Minimum Maintenance Standards (MMS) Review:** The third five-year review of the MMS for Municipal Highways is underway, with Good Roads facilitating the process. Enhancements being developed include expanded definitions, new levels of service for crosswalks, enhanced deeming provisions, and sections addressing packed snow, significant weather events, road sand use, aprons, boulevards, and median boulevards. These improvements will strengthen municipalities' ability to maintain roads effectively while defending against liability claims.
- **CSA Wastewater Management Standard:** Good Roads has supported the development of a new Wastewater Management Standard to enable municipalities to justify resources needed for infrastructure renewal associated with roads and bridges. This comprehensive standard will improve asset management planning for municipal infrastructure, including buried assets like sewer mains and maintenance holes.

- **Product Evaluation Digital Tool:** The Road Authority (TRA) has been rebranded as the Good Roads Product Guide, creating a modernized web platform to help municipalities evaluate and select appropriate infrastructure products. This digital tool connects municipalities with a database of over 3,035 approved products from 365 vendors, streamlining procurement decisions and ensuring quality standards.

Municipal Financing Innovation

To address the significant transportation infrastructure deficit in small- and medium-sized municipalities, Good Roads is developing an innovative financing mechanism:

- **Ontario Municipal Financing Corporation (OMFC):** This proposed non-profit corporation would serve as an intermediary between institutional investors and municipalities, particularly those lacking resources to access capital markets directly. The OMFC would help municipalities address the \$41+ billion maintenance backlog for roads and bridges by providing access to capital at concessionary rates (Government of Canada bond yield minus 2%). This initiative represents a groundbreaking approach to infrastructure financing that could transform how municipalities fund critical infrastructure projects.

These initiatives collectively demonstrate Good Roads' commitment to SDG Goal 9 through targeted investments in research, education, standards development, and innovative financing models that build more resilient, sustainable municipal infrastructure across Ontario.

Goal 11 – Make Cities And Human Settlements Inclusive, Safe, Resilient and Sustainable

SDG Goal 11 aims to "Make cities and human settlements inclusive, safe, resilient, and sustainable." Reporting on this goal involves measuring progress towards various targets related to urbanization, sustainable development, and resilience.

Here are some reporting metrics that Good Roads can use to report on SDG Goal 11:

- 1. Urban planning and land use:** Assess the effectiveness of urban planning policies and land use regulations in promoting sustainable and inclusive development. This could include measures of urban sprawl, land use efficiency, and the presence of green spaces and public amenities.
- 2. Access to safe and sustainable transportation:** Evaluate the availability and accessibility of safe, affordable, and sustainable transportation options, including public transit, cycling infrastructure, and pedestrian-friendly streets. This could include measures of transportation mode share, traffic congestion, and air quality.
- 3. Resilience to natural and man-made disasters:** Measure the resilience of cities and human settlements to natural disasters, such as floods, earthquakes, and wildfires, as well as man-made hazards, such as industrial accidents and terrorism. This could include indicators of disaster preparedness, emergency response capacity, and infrastructure resilience.
- 4. Environmental sustainability:** Assess the environmental sustainability of cities and human settlements, including measures of air and water quality, waste management, and greenhouse gas emissions. This could include indicators of energy efficiency, renewable energy adoption, and urban biodiversity.
- 5. Inclusive and participatory decision-making:** Evaluate the extent to which residents have access to meaningful participation in urban planning and decision-making processes. This could include measures of community

engagement, public consultation processes, and the representation of marginalized groups in decision-making bodies.

These metrics can help Good Roads track progress towards SDG Goal 11 and identify areas where additional efforts are needed to create inclusive, safe, resilient, and sustainable cities and human settlements.

Last year, staff monitored game changing developments in the Goal #11 space that were happening in comparator jurisdictions. These include the following:

15-Minute City Implementation at Scale

In 2024, the 15-minute city concept moved from theory to widespread implementation across global urban centers. Paris completed its ambitious transformation with 100 new neighborhoods where residents can access essential services within a 15-minute walk or bike ride. Melbourne's "20-Minute Neighborhoods" program achieved full implementation across 75% of suburbs, while Portland and Seattle introduced similar frameworks. European cities like Milan, Barcelona, and Vienna redesigned urban spaces to prioritize proximity, with Barcelona's superblocks program expanding to cover 65% of the city. These initiatives have reduced car dependency, lowered emissions, and improved quality of life metrics including social cohesion and mental health outcomes.

Climate-Adaptive Urban Planning

Cities worldwide adopted comprehensive climate adaptation strategies in 2024. Rotterdam expanded its pioneering water square program, creating multifunctional public spaces that manage stormwater during floods and serve as recreational areas during dry periods. Copenhagen's cloud-burst management plan reached its final implementation phase, with 300 projects completed to manage extreme rainfall events. Australian cities implemented extensive urban forestry programs to combat heat island effects, with

Sydney increasing tree canopy by 20% in vulnerable neighborhoods. North American cities including Phoenix, Miami, and Toronto integrated climate risk assessments into all development approvals, fundamentally changing urban growth patterns to account for future climate conditions.

Regenerative Urban Development

The concept of regenerative development gained significant traction across global cities. Amsterdam's circular economy strategy achieved 50% circularity in building materials for new construction. Stockholm's Hammarby Sjöstad regenerative district expanded its model to three new neighborhoods, creating buildings that produce more energy than they consume. Australian cities pioneered biophilic design standards requiring all new developments to integrate natural systems. These approaches go beyond sustainability to actively regenerate urban environments, restore natural systems, and create positive ecological impacts from urban development.

Participatory Governance

Inclusive decision-making frameworks transformed urban governance in 2024. Barcelona's participatory budgeting program allocated 25% of municipal infrastructure spending through direct citizen involvement. Melbourne implemented digital platforms connecting residents directly to planning processes, achieving participation rates five times higher than traditional consultation methods. New York City established neighborhood councils with binding authority over local development decisions. These initiatives have significantly increased participation from traditionally marginalized communities and resulted in more equitable distribution of urban resources and services.

Smart, Sustainable Transportation Systems

Transportation underwent radical transformation in cities worldwide. Oslo achieved its car-free city center vision, removing 95% of private vehicles from the urban core. Singa-

pore expanded its comprehensive mobility pricing system to include dynamic road pricing based on congestion and emissions. Melbourne implemented an integrated mobility-as-a-service platform connecting all public and private transportation options. These systems prioritize efficient movement of people rather than vehicles, with autonomous public transit vehicles deployed in dedicated corridors in major cities across Europe, North America, and Australia.

Connecting Goal 11 Initiatives

Good Roads' efforts to advance SDG Goal 11 build upon established foundations while introducing innovative approaches to creating inclusive, safe, and sustainable communities. Our comprehensive strategy encompasses both infrastructure improvements and social equity considerations that are essential for truly sustainable human settlements.

The work detailed in our Goal 11 initiatives—from rural road safety advocacy to the groundbreaking First Nations Zone governance model—demonstrates our commitment to developing communities that work for all residents. By promoting raised crosswalks that improve accessibility, analyzing the equity implications of transportation policies, and creating platforms for diverse voices in leadership, Good Roads is addressing multiple dimensions of inclusive community development.

Our approach recognizes that sustainable communities require both physical infrastructure improvements and governance structures that represent all stakeholders. Through these complementary efforts, Good Roads continues to support municipalities in creating settlements that are not just resilient in their physical design, but inclusive in their operation and governance.

Progress Overview 2024-2025

SDG Goal 11 focuses on making cities and human settlements inclusive, safe, resilient, and sustainable. Throughout 2024-2025, Good Roads has advanced this goal through



Road Safety Innovation & Implementation: Good Roads has circulated a resolution to all 444 Ontario municipalities to build support for improving safety on rural roads.

initiatives promoting road safety, inclusive transportation infrastructure, community resilience, and municipal governance improvements.

Road Safety Innovation & Implementation

Good Roads has expanded its leadership in road safety initiatives, working to make communities safer for all road users:

- **Rural Road Safety Initiative:** Good Roads has circulated a resolution to all 444 Ontario municipalities to build support for improving safety on rural roads—a critical but often overlooked aspect of transportation infrastructure. To date, 85 municipalities have endorsed this initiative, sending resolutions to key provincial ministers including the Premier, Minister of Transportation, Minister of Infrastructure, Minister of Agriculture, Food and Agribusiness, Minister of Rural Affairs, Minister of Health, and Associate Minister of Emergency Preparedness & Response.
- **2+1 Roads Advocacy:** Good Roads has supported the Ontario Chamber of Commerce resolution promoting the adoption of the 2+1 road model for northern and rural highways as an alternative to traditional highway twinning. According to the Northern Policy Institute, this approach would allow for more rapid replacement of dangerous two-lane systems while requiring less land acquisition and construction costs compared to full highway twinning.
- **Bill 197 Analysis and Advocacy:** Good Roads has provided detailed analysis of the Safer Roads and Communities Act, 2024, which introduces 11 proposals across three key themes: combatting alcohol and drug

impaired driving, strengthening public safety, and enhancing alternative and commercial vehicle safety. While supporting these measures, Good Roads has advocated for additional provisions including increased penalties for drivers that kill or seriously injure vulnerable road users and expanded automated speed enforcement in rural areas.

- **Roadside Safety Workshop:** Building on the success of the Low Volume Roads workshop, Good Roads is planning a dedicated Roadside Safety workshop for October 22-23, 2025, in Niagara Falls. This specialized training event will focus on infrastructure designs that reduce roadside hazards and protect vulnerable road users.

Inclusive Transportation Infrastructure

Good Roads is championing more inclusive approaches to transportation planning and design:

- **Raised Crossings Implementation:** The organization has promoted the adoption of raised crosswalks as seen in the City of Quinte West's urbanization redesign of 2nd Dug Hill Road. These infrastructure elements enhance accessibility by eliminating the need for pedestrians to step up or down, benefiting people using wheelchairs, mobility aids, strollers, and those with limited mobility. The design also naturally calms traffic by forcing vehicles to reduce speed while improving visibility of pedestrians.
- **Equity Lens for Infrastructure Design:** In collaboration with Toronto Metropolitan University's Diversity Institute, Good Roads is contributing to the development of a Publicly Available Specification (PAS) that applies

an equity lens to disaster and climate resilient infrastructure design. This guidance framework will help municipalities prioritize construction, operations, and retrofitting based on who uses the infrastructure, their specific needs, and who would be most affected by climate impacts and hazards.

- **Charter Challenge Analysis:** Good Roads has provided municipalities with analysis of the legal challenge to the Reducing Gridlock, Saving You Time Act, which could impact bike lanes across Ontario. By explaining the Charter of Rights and Freedoms implications, Good Roads is helping municipalities understand how infrastructure decisions affect mobility rights and community safety, particularly for vulnerable road users.
- **Slow Down, Move Over Law Expansion:** Good Roads has informed municipalities about the expansion of the Slow Down, Move Over Law through Bill 229. Previously, drivers only needed to slow down or move over for stopped emergency vehicles or tow trucks with flashing lights. The expanded provisions now include all "work-related vehicles" stopped at roadside with flashing amber lights, significantly improving safety for municipal road workers.

Community Development and Inclusion

Good Roads has undertaken significant initiatives to promote inclusivity and diversity in municipal services and governance:

- **First Nations Board Representation:** In a groundbreaking governance change, Good Roads is implementing a First Nations Zone within its Board structure with two dedicated director positions for First Nations representatives. This initiative, inspired by similar models like New Zealand's Māori Wards and the Canadian Red Cross's Indigenous Advisors, will ensure indigenous perspectives inform the organization's priorities and decision-making processes.
- **Women's Leadership Forum:** Following a successful pilot at the 2024 conference, Good Roads is formalizing the Women's Leadership Forum with a defined governance structure, regional ambassadors, and mentorship program. The March 30, 2025 networking event at the Royal York Hotel will be the first major initiative, with plans for regional events throughout the year. This program addresses gender equality in municipal and public works leadership positions.
- **Truth and Reconciliation Implementation:** Good Roads has assessed its progress on implementing the Truth and Reconciliation Commission's 94 Calls to Action, identifying areas of progress and opportunities for improvement. The organization has made considerable progress in providing training to First Nations members, particularly through the Skills Development Fund programs that trained approximately 200 First Nations staff in heavy equipment operation.
- **Equity, Diversity and Inclusion Integration:** The Board Nominating Committee now receives detailed analysis of EDI considerations when evaluating candidates for the Board of Directors. Good Roads has made notable

progress compared to peer organizations, with 5 women and 5 equity-seeking directors, including 2 Indigenous directors, among its 15-member board.

Municipal Governance Improvement

Good Roads continues to support improved local governance to create more sustainable communities:

- **Road Safety Influence Study:** Good Roads is investigating the influence of systemic racism on road safety decision-making in partnership with MORR Transportation Consulting. This research examines how race and gender considerations affect municipal decisions about safety interventions and how these can be approached more equitably.
- **Asset Management Roadside Safety:** A new research initiative, in collaboration with insurers, is examining how road safety devices (guide rail, end treatments, barriers, pavement markings) are incorporated into Asset Management Plans. This overlooked area presents an opportunity to shape how municipalities document, inspect, develop levels of service, and report on these critical safety elements.
- **Innovative Winter Maintenance Tools:** The Winter Web App (WWA) has been enhanced with improved functionality for local area forecasts, providing municipalities with better weather monitoring capabilities. Updates include acknowledgments for air temperature, wind, and precipitation for current and 24-hour forecasts, Environmental Canada Special Advisory notifications, and a comments/notes area allowing users to document decision-making processes that support MMS compliance.
- **Municipal Knowledge Transfer:** The Low Volume Roads Workshop in October 2024 brought together 90 attendees from 81 municipalities, fostering knowledge exchange about managing low-traffic roadways. The highly successful event featured international speakers and created a platform for smaller municipalities to share experiences and solutions for infrastructure challenges unique to rural and low-volume road networks.

These initiatives demonstrate Good Roads' comprehensive approach to advancing SDG Goal 11 by promoting safer, more inclusive communities through improved infrastructure design, enhanced municipal governance, and targeted programs that address the unique needs of diverse populations. By fostering collaboration between municipalities, provincial agencies, academic institutions, and community stakeholders, Good Roads is helping create more resilient and sustainable human settlements across Ontario.

Goal 13 –

Take Urgent Action To Combat Climate Change and Its Impacts

SDG Goal 13 aims to "Take urgent action to combat climate change and its impacts." Reporting on this goal involves measuring progress towards various targets related to mitigation, adaptation, and resilience-building efforts to address climate change.

Here are some reporting metrics that an NGO in Canada can use to report on SDG Goal 13:

1. **Greenhouse gas emissions:** Measure and report on greenhouse gas emissions, including carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), generated from organizational activities, projects, or interventions. This could include tracking emissions from energy consumption, transportation, waste management, and other sources.
2. **Renewable energy adoption:** Assess the adoption and use of renewable energy sources, such as solar, wind, hydroelectric, and geothermal energy, to reduce reliance on fossil fuels and mitigate greenhouse gas emissions. This could include measures of renewable energy capacity installed, energy generated, and energy savings achieved.
3. **Energy efficiency improvements:** Measure and report on efforts to improve energy efficiency and reduce energy consumption in buildings, transportation, and industrial processes. This could include indicators such as energy intensity, energy savings, and efficiency measures implemented.
4. **Climate change adaptation:** Evaluate measures and initiatives aimed at building resilience to the impacts of climate change, such as extreme weather events, sea-level rise, and temperature fluctuations. This could include indicators of vulnerability assessments, adaptation planning, and implementation of adaptation measures.
5. **Ecosystem restoration and conservation:** Measure efforts to restore and conserve ecosystems, such as forests, wetlands, and coastal areas, which play a criti-

cal role in carbon sequestration and climate regulation. This could include indicators of land restoration, biodiversity conservation, and ecosystem services provided.

6. **Community resilience and capacity-building:** Assess efforts to strengthen the resilience of communities, particularly vulnerable populations, to the impacts of climate change. This could include measures of community-based adaptation projects, capacity-building initiatives, and the integration of climate resilience into development planning.
7. **Awareness and education:** Measure and report on efforts to raise awareness and educate stakeholders about climate change impacts, mitigation measures, and adaptation strategies. This could include indicators of public awareness campaigns, educational programs, and capacity-building workshops.
8. **Policy advocacy and influence:** Track engagement in policy advocacy and influence efforts aimed at promoting climate action, including lobbying for stronger environmental regulations, supporting climate-friendly policies and incentives, and participating in international climate negotiations.
9. **Partnerships for climate action:** Measure collaboration and partnerships with governments, businesses, civil society organizations, and communities to advance climate action and support the implementation of the Paris Agreement and other international climate commitments.

These metrics can help Good Roads track progress towards SDG Goal 13 and demonstrate their contribution to global efforts to combat climate change and its impacts.

Last year, staff monitored game changing developments in the Goal #13 space that were happening in comparator jurisdictions.

Acceleration of Carbon Pricing Mechanisms

In 2024, carbon pricing mechanisms expanded significantly across developed economies. The European Union strengthened its Emissions Trading System (ETS) by reducing free allowances by 40% and establishing a carbon border adjustment mechanism that effectively extends carbon pricing to imported goods. Australia reintroduced a comprehensive carbon pricing scheme after years of policy uncertainty, setting an initial price of \$45 per ton with scheduled increases. In North America, the Regional Greenhouse Gas Initiative expanded to include three additional states, while Canada increased its federal carbon price to \$95 per ton. These mechanisms collectively cover approximately 60% of global emissions, driving significant investment in low-carbon technologies and practices across multiple sectors.

Climate Finance Transformation

The financing landscape for climate action underwent revolutionary change in 2024. Major global financial institutions adopted science-based targets aligned with 1.5°C scenarios, with over 80% of the world's largest banks committing to net-zero portfolios by 2050. Green bond issuance reached \$1.5 trillion globally, tripling 2020 levels. The Glasgow Financial Alliance for Net Zero expanded its membership to include institutions managing over \$130 trillion in assets. Simultaneously, climate risk disclosure became mandatory for publicly traded companies in the EU, UK, Australia, and several North American jurisdictions, fundamentally changing capital allocation patterns and accelerating the transition away from carbon-intensive industries.

Grid-Scale Energy Storage Breakthrough

Energy storage technologies achieved critical price and performance breakthroughs in 2024. Australia expanded its grid-scale battery deployment with the completion of the Victorian Big Battery and similar installations in three additional states, providing over 3GW of storage capacity. European countries including Germany, Spain, and Denmark deployed novel long-duration storage technologies including compressed air, liquid air, and advanced flow batteries, enabling renewable energy penetration exceeding 80% in several markets. North American utilities deployed integrated virtual power plants connecting distributed storage assets across thousands of locations. These developments solved renewable energy's intermittency challenge at competitive costs.

Building Decarbonization Acceleration

The building sector saw unprecedented progress in emissions reduction in 2024. Major European cities including Brussels, Amsterdam, and Copenhagen implemented zero-carbon building codes for all new construction. Australia established a national framework for building performance standards with declining emissions caps. New York, Boston, and Seattle introduced performance requirements for existing buildings with penalties for non-compliance. These regulatory approaches complemented technological innovations including heat pumps optimized for extreme weath-

er conditions and low-carbon building materials, driving a 15% reduction in building-related emissions within a single year.

Climate Adaptation Mainstreaming

Climate adaptation moved from specialized programs to mainstream practice across government and business sectors in 2024. The Netherlands' comprehensive Delta Programme expanded to incorporate not just sea level rise but heat stress, drought, and biodiversity considerations. Australia's National Recovery and Resilience Agency established mandatory climate risk assessments for all infrastructure projects. North American cities implemented adaptation pathways planning approaches that incorporate trigger points for different adaptation strategies based on observed climate impacts. The insurance industry fundamentally restructured pricing models to incorporate forward-looking climate projections rather than historical data.

Electric Vehicle Ecosystem Maturation

The electric mobility transition reached critical mass in 2024, moving beyond early adopters to mainstream consumers. Norway achieved 95% electric vehicle sales, while several European countries exceeded 50%. Australia's electric vehicle sales tripled, supported by comprehensive charging infrastructure deployment along major corridors. North American automakers announced accelerated timelines for phasing out internal combustion engines entirely. The trucking sector began rapid electrification with medium-duty vehicles leading the transition. This acceleration was supported by battery technology improvements delivering 400+ mile ranges and charging speeds under 20 minutes for a full charge.

Nature-Based Solutions at Scale

Natural climate solutions gained prominence in national and corporate climate strategies. The European Union's restoration law mandated the restoration of 20% of land and sea areas by 2030, driving massive reforestation and wetland restoration projects. Australia expanded its Indigenous ranger programs, combining traditional ecological knowledge with modern conservation science. North American jurisdictions implemented comprehensive blue carbon initiatives protecting and restoring coastal ecosystems. These approaches recognize the dual benefits of carbon sequestration and enhanced resilience to climate impacts, with financing increasingly provided through regulated carbon markets and biodiversity credits.

Advancing Climate Action: Building on Progress

Good Roads' climate action initiatives reflect our commitment to SDG Goal 13 through practical solutions that help municipalities address both mitigation and adaptation challenges. Our multi-faceted approach spans policy advocacy, technological innovation, and operational improvements designed for Ontario's unique municipal context.

From supporting provincial legislation like the Climate Change Adaptation and Resilience Act to developing

cutting-edge tools like Smart Salt Technology, our efforts target the specific climate challenges facing municipal infrastructure systems. By quantifying recycled materials usage, enhancing weather prediction capabilities, and advocating for climate-resilient funding mechanisms, we're creating a comprehensive suite of resources for municipalities.

These initiatives build upon our established climate programs while introducing new approaches tailored to evolving challenges. As extreme weather events increase in frequency and severity, Good Roads remains focused on equipping municipalities with the knowledge, tools, and advocacy support needed to build resilient infrastructure systems that can withstand climate impacts while reducing environmental footprints.

Progress Overview 2024-2025

SDG Goal 13 focuses on taking urgent action to combat climate change and its impacts. Throughout 2024-2025, Good Roads has advanced this goal through initiatives that reduce emissions, improve climate resilience of infrastructure, and help municipalities adapt to increasingly severe weather events.

Climate-Adaptive Infrastructure Development

Good Roads has championed infrastructure solutions that address climate adaptation and mitigation:

- **Climate Change Adaptation and Resilience Act Analysis:** Good Roads provided detailed analysis and advocacy support for Bill 198, the Ontario Climate Change Adaptation and Resilience Act, 2024. While ultimately unlikely to become law as an Opposition-led Private Member's Bill, it highlighted critical infrastructure funding needed for climate adaptation. The proposed Ontario Climate Adaptation Fund would have specifically aided municipalities in adapting their infrastructure to changing climate conditions. Good Roads continues to advocate for similar funding mechanisms to support municipal infrastructure resilience.
- **Excess Soil Regulation Implementation:** Good Roads has been actively informing municipalities about the Ministry of Environment, Conservation and Parks' simplified excess soil reuse rules. The amendments to O. Reg. 406/19 delay the ban on sending clean soil to landfills until January 2027, giving municipalities and industries more time to implement sustainable soil management practices. This regulation reduces unnecessary landfilling while ensuring proper management of potentially contaminated soil, supporting both waste reduction and environmental protection goals.
- **Salt Pollution Reduction Efforts:** Good Roads is supporting the Ontario Salt Pollution Coalition's campaign for provincial action on salt pollution in waterways. With many freshwater bodies facing serious, chronic, and rising salt pollution, Good Roads is promoting alternatives to traditional road salt application. The coalition is seeking a multistakeholder advisory committee to guide provincial action, address environmental harms, commit to substantial salt reduction, and mobilize public funds for multi-level action on salt pollution issues.
- **Climate-Informed Infrastructure Loan Program:** Good

Roads has informed municipalities about Ontario's new \$1 billion loan program for housing-enabling water infrastructure through Infrastructure Ontario's Loans Program. This program specifically offers municipalities more flexible loan options that align infrastructure development with climate resilience considerations. The program is particularly beneficial for small, rural, and northern municipalities, supporting their water infrastructure needs with climate adaptation in mind.

Emissions Reduction Through Innovation

Good Roads has advanced several initiatives that contribute to emissions reduction in transportation and infrastructure:

- **EV-Ready Homes Advocacy:** Good Roads has supported Bill 199, EV-Ready Homes Act, 2024, which would require new homes to be built to accommodate the future installation of electric vehicle chargers. By advocating for this infrastructure readiness, Good Roads is supporting the transition to electric vehicles, helping eliminate charging anxiety, and promoting reduced transportation emissions across Ontario municipalities.
- **Recycled Materials Quantification:** The partnership with the National Research Council to inventory and quantify recycled asphalt pavement (RAP) and recycled concrete aggregate (RCA) across Canada is identifying significant opportunities for reducing emissions through material reuse. The project has identified 520 facilities in Ontario, Manitoba, Saskatchewan, Quebec, and British Columbia, with work continuing to map additional locations. This comprehensive data will enable municipalities to make more informed decisions about sustainable material sourcing that reduces embodied carbon in infrastructure projects.
- **Municipal Paving Sustainability:** Good Roads' 2024 Municipal Paving Forecast revealed that 71% of municipalities now allow the use of reclaimed asphalt pavement (RAP), with 114,000 tonnes of RAP (9.4%) projected for use in paving projects. While this represents a 30% decrease from 2023, the environmental benefits remain substantial—an estimated 22.2 million kg of CO₂ emissions and 250 million liters of water savings. Good Roads continues to advocate for increased RAP usage in municipal paving to further reduce infrastructure carbon footprints.
- **Transportation Association of Canada RAP Research:** Good Roads has contributed \$10,000 to a national study on using recycled asphalt pavement in asphalt mixtures across Canada. The project, led by researchers from École de Technologie Supérieure and University of Waterloo, will compile current practices, survey transportation agencies, and develop performance recommendations that enable wider adoption of this emissions-reducing technology across Canadian municipalities.

Extreme Weather Adaptation Tools

As climate change increases the frequency and severity of extreme weather events, Good Roads has enhanced tools to help municipalities respond effectively:

- **Winter Web App Enhancements:** Good Roads has significantly updated its Winter Web App with improved MMS compliance features and enhanced weather metrics. The system now includes more detailed weather tracking capabilities, including visibility and wind gusts, and enables municipal operators to document their decision-making process. These enhancements help municipalities better prepare for and respond to winter storm events, which are becoming more unpredictable and severe due to climate change.
- **Significant Weather Events Expansion:** As part of the third five-year review of the Minimum Maintenance Standards (MMS), Good Roads is leading efforts to expand the Significant Weather Events provisions to cover all non-winter weather events. This expansion strengthens the deeming provision and gives municipalities better legal protection when responding to the increasingly frequent extreme weather events caused by climate change, such as flooding, severe storms, and heat waves.
- **Smart Salt Technology Advancement:** The Good Roads partnership with the University of Guelph and Flodraulics has secured \$639,000 from the Ontario Research Fund to develop 'Smart' salt truck technology. This climate adaptation technology will help municipalities protect salt-vulnerable areas while maintaining road safety through better mapping, modeling of micro-climates, and analysis of the relationship between road weather and salt application rates. The project addresses both winter safety and environmental protection concerns as freeze-thaw cycles become more erratic with climate change.
- **Municipal Structure Inspection Optimization:** In partnership with CD Watters Engineering and Cambrium Infrastructure Solutions, Good Roads is researching methods to optimize municipal structure inspections for climate resilience. The improved Ontario Structure Inspection Manual (OSIM) process focuses on elements that significantly impact Bridge Condition Index (BCI) and overall bridge safety, helping municipalities better allocate resources for climate adaptation and infrastructure resilience.

Climate Policy Engagement

Good Roads has taken an active role in climate policy discussions affecting municipalities:

- **Ontario Rural Economic Development Strategy Input:** Good Roads has provided input to the Ministry of Rural Affairs' "Enabling Opportunity: Ontario's Rural Economic Development Strategy," emphasizing the need for rural infrastructure rehabilitation that incorporates climate resilience. While the \$10 million annual Rural Ontario Development Program doesn't specifically target climate actions, Good Roads continues to advocate for dedicated funding streams that support municipal infrastructure adaptation to climate change.
- **Advocacy for Climate-Resilient Municipal Funding:** During meetings with provincial officials, Good Roads has consistently raised the need for climate-resilient

infrastructure funding separate from broader housing and growth objectives. These advocacy efforts emphasize that municipalities require dedicated, predictable funding for climate adaptation and mitigation projects to address infrastructure vulnerabilities.

- **Community Transportation Grant Program Continuation:** Good Roads has informed municipalities about the Ontario Transit Investment Fund, which effectively makes the Community Transportation Grant Program permanent with an annual allocation of \$5 million. This initiative supports local and intercommunity transportation projects in underserved areas, particularly in rural regions, enabling municipalities to develop more sustainable, lower-emission transportation options in areas traditionally dependent on private vehicles.
- **PIARC TC 2.2 Climate Resilience Participation:** Good Roads has played an active role in the World Road Association's Technical Committee 2.2 on Roads for Equity, Accessibility and Mobility in Rural and Interurban Areas. Staff presented at the committee's October 2024 meeting in Timisoara, Romania, on climate-adaptive road design, construction, maintenance, and rehabilitation practices in Canada, sharing knowledge about making infrastructure more resilient to climate impacts.

These initiatives demonstrate Good Roads' multi-faceted approach to addressing climate change through infrastructure policy, technological innovation, operational improvements, and knowledge dissemination. By incorporating climate considerations into its core municipal support functions, Good Roads is helping Ontario communities build resilience while reducing their contribution to climate change.

Audited Financial Statements



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Independent Auditor's Report

To the Members of Ontario Good Roads Association

Opinion

We have audited the consolidated financial statements of Ontario Good Roads Association ("the Organization"), which comprise the consolidated balance sheet as at December 31, 2024, and the consolidated statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



Independent Auditor's Report (Continued)

Auditor's Responsibility for the Audit of the Consolidated Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
March 11, 2025

Ontario Good Roads Association Consolidated Balance Sheet

December 31 **2024** **2023**

Assets

Current

Cash	\$ 1,281,743	\$ 1,135,644
Short-term investments (Note 2)	619,907	871,231
Accounts receivable	199,617	130,890
Prepaid expenses	142,608	60,026
Inventories	2,263	10,343
Income taxes receivable	10,972	4,385
	2,257,110	2,212,519

Long-term investments (Note 2)

2,165,768 1,555,559

Capital and intangible assets (Note 3)

1,580,441 1,453,331

\$ 6,003,319 \$ 5,221,409

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 263,265	\$ 500,962
Government remittances payable	172,801	18,967
Deferred revenue (Note 4)	1,623,263	1,013,857
	2,059,329	1,533,786

Net assets

Unrestricted	1,538,848	1,409,591
Invested in capital assets	1,580,441	1,453,331
Board-designated funds (Note 7)		
Advocacy and special projects	139,632	139,632
Education development	303,461	303,461
Building reserve	161,608	161,608
Reserve for research	195,000	195,000
Legal defence reserve	25,000	25,000
	3,943,990	3,687,623

\$ 6,003,319 \$ 5,221,409

On behalf of the Board:

_____  Director

_____  Director

The accompanying notes are an integral part of these consolidated financial statements.

Ontario Good Roads Association

Consolidated Statement of Changes in Net Assets

For the year ended December 31 2024 2023

Board-Designated Funds

	Unrestricted Net Assets	Invested in Capital Assets	Advocacy	Education Development	Building Reserve	Research	Legal Defence Reserve	Total	Total
Balance, beginning of year	\$ 1,409,591	\$ 1,453,331	\$ 139,632	\$ 303,461	\$ 161,608	\$ 195,000	\$ 25,000	\$ 3,687,623	\$ 3,540,074
Excess of revenue over expenditures for the year	256,367	-	-	-	-	-	-	256,367	147,549
Amortization of capital and intangible assets	42,852	(42,852)	-	-	-	-	-	-	-
Capital asset purchases	(169,962)	169,962	-	-	-	-	-	-	-
Balance, end of year	\$ 1,538,848	\$ 1,580,441	\$ 139,632	\$ 303,461	\$ 161,608	\$ 195,000	\$ 25,000	\$ 3,943,990	\$ 3,687,623

The accompanying notes are an integral part of these consolidated financial statements.

Ontario Good Roads Association Consolidated Statement of Operations

For the year ended December 31	2024	2023
Revenue		
Member services	\$ 1,176,887	\$ 1,258,058
Education	3,123,230	2,908,886
Conference	1,341,959	1,293,027
Administration (Note 2)	203,065	127,688
Skill Development Grant (Note 10)	706,643	1,478,772
Total revenue	6,551,784	7,066,431
Expenditures (Note 6)		
Education	2,187,743	2,080,690
Skill Development Grant (Note 10)	711,609	1,499,082
Member services	824,113	947,171
Conference	1,136,191	931,173
Administration	1,055,995	1,066,961
Advocacy	390,738	398,190
Total expenditures	6,306,389	6,923,267
Excess of revenue over expenditures before income taxes	245,395	143,164
Income taxes recovery (Note 5)	(10,972)	(4,385)
Excess of revenue over expenditures	\$ 256,367	\$ 147,549

The accompanying notes are an integral part of these consolidated financial statements.

Ontario Good Roads Association Consolidated Statement of Cash Flows

For the year ended December 31	2024	2023
Cash was provided by (used in)		
Operating activities		
Excess of revenue over expenditures	\$ 256,367	\$ 147,549
Adjustments required to reconcile excess of revenue over expenditures with net cash provided by operating activities		
Amortization of capital and intangible assets	42,852	45,053
Changes in non-cash working capital balances		
Accounts receivables	(68,727)	113,734
Inventories	8,080	(2,827)
Prepaid expenses	(82,582)	20,685
Accounts payable and accrued liabilities	(237,697)	324,160
Income taxes receivable	(6,587)	(17,588)
Government remittances payable	153,834	(20,644)
Deferred revenue	609,406	66,307
	674,946	676,429
Investing activities		
Purchase of capital and intangible assets	(169,962)	(141,417)
Net increase in investments	(358,885)	(287,572)
	(528,847)	(428,989)
Increase in cash during the year	146,099	247,440
Cash, beginning of year	1,135,644	888,204
Cash, end of year	\$ 1,281,743	\$ 1,135,644

The accompanying notes are an integral part of these consolidated financial statements.

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies

Nature of Organization

The Ontario Good Roads Association (the "Organization") is one of Canada's largest municipal associations. The mandate of the Organization is to represent the infrastructure interests of municipalities through advocacy, consultation, training and the delivery of identified services. It represents the transportation and public works-related concerns of 444 municipalities and many First Nation communities of Ontario. Since 1984, the Organization has aided municipalities in their efforts to provide efficient and effective transportation systems.

The Organization is incorporated as a not-for-profit organization in Ontario, and is exempt from income tax in Canada under Section 149(1)(f) of the Income Tax Act (Canada).

Basis of Consolidation

The consolidated financial statements include the financial statements of Ontario Good Roads Association and those of its wholly-owned for-profit subsidiary, Ontario 1894 Inc., which was incorporated in 2017 under the Ontario Business Corporations Act. It was established to provide companies and municipalities with software and programs to help minimize the challenges and streamline outdated processes with innovative solutions to complicated problems. It provides products to create easy, cost effective and proactive solutions for municipalities and their interests in North America. All significant intercompany transactions and balances have been eliminated on consolidated.

Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted contributions, such as government grants, are deferred and recognized as revenue in the year in which the related expenses are recognized.

Conference and education revenue is recognized when the related course or conference occurs. Membership revenue is recognized on a pro-rata basis over the membership year. The portion of membership dues received that relates to a subsequent year is recorded as deferred revenue.

Advertising revenue is recognized in the year in which the advertisement is published. Web App subscriptions, which are non-refundable, are recognized when invoiced.

Investment income, which includes interest, dividends and realized and unrealized gains and losses are recorded in the statement of operations as earned.

Contributions restricted for the purchase or development of capital or intangible assets are recognized on the same basis as the related assets.

Ontario Good Roads Association

Notes to Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies (continued)

Contributed Services

A number of volunteers contribute their services to the Organization each year. Due to the difficulty in determining their fair value, these contributed services are not recognized or disclosed in the financial statements.

Sponsors also provide services at no charge to the Organization. The value of these contributions is not recognized in these financial statements.

Capital and Intangible Assets

Capital and intangible assets are stated at cost less accumulated amortization. Amortization is provided at the following rates:

Building	- 40 years straight-line basis
Furniture	- 5 years straight-line basis
Computer software - intangible asset	- 5 years straight-line basis

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, investments in preferred shares are reported at fair value, while all other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Inventory

Inventory consists of supplies that are consumed in the delivery of the Organization's courses, workshops and operations. They are recorded at the lower of cost and replacement cost.

Income taxes

The Organization's for-profit subsidiary, Ontario 1894 Inc. follows the taxes payable method in which only current income tax assets and liabilities are recognized. Current income taxes, to the extent unpaid or recoverable, are recorded as a liability or asset. The benefit, if any related to a loss arising in the current period that will be carried back to recover income taxes of a previous period is recorded as a current asset.

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies (continued)

Expense allocation

The Organization allocates staff salaries, benefits and overhead costs to five cost centres based on the estimated percentage of staff time spent on each program area. Such allocations are reviewed annually, updated and applied on a prospective basis. Allocations are detailed in Note 6.

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Employee future benefits

The Organization contributes to a multi-employer pension plan, with the expense for this plan equal to the Organization's required contributions for the year.

The pension plan is a defined benefit plan to employees as retirement benefits are based on the employee's contributory service; however, the plan is considered to be a defined contribution plan to the Organization since contributions are limited to amounts contractually agreed upon, and the Organization is not required to fund actuarially determined funding deficiencies that may occur.

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

2. Investments

	2024	2023
Guaranteed investment certificates that earn interest between 2.90% to 4.95% (2023 - 1.00% to 4.95%) with maturity dates ranging from February 2025 to February 2029 (2023 - January 2024 to March 2027)	\$ 2,744,204	\$ 2,391,017
Preferred shares	41,471	35,773
	2,785,675	2,426,790
Less: short-term investments	619,907	871,231
Long-term investments	\$ 2,165,768	\$ 1,555,559

During the year, the Organization recognized interest income of \$136,303 (2023 - \$87,712).

Short-term investments are composed of guaranteed investment certificates which mature within one year.

3. Capital and Intangible Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 360,000	\$ -	\$ 360,000	\$ -
Building	1,361,758	452,696	1,361,758	419,027
Computer software - intangible asset	501,459	190,080	331,497	180,897
	\$ 2,223,217	\$ 642,776	\$ 2,053,255	\$ 599,924
Net book value	\$ 1,580,441		\$ 1,453,331	

Included in computer software - intangible asset is \$311,379 (2023 - \$141,417) of assets that are not amortized as they are not yet in use.

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

4. Deferred Revenue

Deferred revenue represents funds received in the current year for events or services to be provided in a subsequent year. The details of the balance at year end is as follows:

	2024	2023
Annual conference	\$ 686,848	\$ 407,635
Educational programs	509,140	320,807
Memberships	313,975	130,076
MMS litigation fund	113,300	113,300
Other deferred revenue	-	42,039
	\$ 1,623,263	\$ 1,013,857

The continuity of deferred revenue for the year is as follows:

Deferred revenue, beginning of year	\$ 1,013,857	\$ 947,550
Add: operating revenue received or receivable	7,161,190	7,132,738
Less: operating revenue recognized	(6,551,784)	(7,066,431)
Deferred revenue, end of year	\$ 1,623,263	\$ 1,013,857

5. Income Taxes

The difference between the Organization's income tax expense and the expense that would otherwise result from the application of the statutory rate of 12.2% (2023 - 12.2%) is as follows:

	2024	2023
Revenue over expenditures before income taxes	\$ 245,395	\$ 143,164
Statutory income tax rate	12.2 %	12.2 %
Computed income tax	29,938	17,466
Less: Computed income tax exempt under Section 149 (1)(f)	(11,931)	71
Temporary differences	-	294
Other	(28,979)	(22,216)
Income tax recovery	\$ (10,972)	\$ (4,385)

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

6. Allocation of Expenses

The Organization engages in various programs. The expenses that are directly related to each program, such as catering costs for the courses or conference, are allocated to the particular program. The organization also incurs a number of general overhead expenses that are common to the administration of the Organization and each of its programs.

The Organization allocates the staff salaries, benefits and other overhead costs to the program areas based on the estimated percentage of staff time spent in each area, as determined during the Organization's budgeting process. The percentages applied are as follows:

	2024	2023
Education	41%	40%
Member services	16%	20%
Administration	19%	17%
Conference	14%	12%
Advocacy	10%	11%
	100%	100%

7. Board-Designated Funds

Board-designated funds are internally-restricted reserves for special projects, as approved by the Board of Directors. During 2024, the Board approved net appropriations to these funds of \$nil (2023 - \$20,000). The appropriations from the internally-restricted reserve funds to the unrestricted fund represent expenditures that have been funded by amounts previously set aside in the funds. The appropriations from the unrestricted fund to the internally-restricted funds represent amounts that have been set aside for future projects.

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

8. Commitments

As at December 31, 2024, the Organization was committed under project developments and operating leases for the use of various equipment.

The minimum annual payments for the next five years and thereafter are as follows:

2025	\$	74,135
2026		26,811
2027		11,392
2028		11,392
2029		11,392
Thereafter		8,544
Total	\$	143,666

9. Financial Instrument Risks

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of fixed income savings investments.

Credit Rate Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's credit risk is primarily attributable to its accounts receivable. The Organization manages this risk through proactive collection policies.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises mainly from accounts payable and accrued liabilities, government remittances payable and commitments.

Ontario Good Roads Association Notes to Consolidated Financial Statements

December 31, 2024

9. Financial Instrument Risks (continued)

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization is exposed to other price risk through its investment in preferred shares.

These risks have not changed from the prior year.

10. Skill Development Grant

In 2022 the Organization was approved for funding of up to \$1,340,579 to be used towards developing an e-Roads Advanced Training project plan, which was fully expended in the prior year.

In 2023 the Organization was approved for additional funding of \$1,850,728. During the year, the Organization incurred \$706,643 (2023 - \$1,139,428) of costs related to this program. As such, revenue of \$706,643 (2023 - \$1,139,428) has been recognized.

11. Comparative Figures

Certain comparative figures have been reclassified in order to conform with the current year's financial statement presentation.

Thank You to Our Volunteers

Thank you to our dedicated volunteers who passionately advocate for better roads, infrastructure and communities. Volunteers choose to impart their gift of knowledge unto others. Thank you for making a significant contribution through volunteerism. Good Roads has upwards of 200 instructors and teaches more than 50 courses each year. Over the past three years Good Roads has educated more than 4,000 professionals in the sector.

Joe Accardi
Mohammed Ahmed
Chris Allen
Doubra Amaiowei
Dawit Amar
Walter Amaral
Doubra Ambaoiwei
Brian Anderson
Dave Anderson
Dina Anderson
Tony Angelo
Lawrence Arcand
Veronica Ayetan
Hassan Baaj
Japman Bajaj
Colin Baker
Dina Barazza
Imran Bashir
Gagan Batra
Dennis Baxter
Denis Beaulne
Kenn Beer
Lanrick Bennett Jr.
Darnell Bernardo
Colin Best
Erin Bonokoski
Antoine Boucher
Cindy Boyd
Maria Bradley
Lucas Bromerchenkel
Russell Brownlee
Bruce Brunsch
Finlay Buchanan
Rob Burlie
Henry Bykerk
Winston Chand
Jason Clark
Jon Clayton
Jason Cole
David Crowder
Ben De Haan
Jeremy Demello
Savio DeSouza
Heather Douglas
Kathy Doukouris
Hank Dube
Robin Dunn
Tim Dykas
Dave Eadie
Mark Eby
Barbara Ellard
Jim Ellerman
Rachel Ellerman
Mara Engel
Mike Esenwa
Jeff Fielding
Sabrina Fischer-Patterson
Keith Foster
David Gagné
Terry Gayman
Kyle Gibson
Nick Gilbert

Eleanor Gillon
Rob Gilmour
Steve Gostis
Joseph Gowrie
David Grabel
Michael Gregory
Bern Grush
Ken Hall
Don Hamly
Inderjit Hans
Jamie Hanson
Riaz Haq
Cory Harris
Mark Hartley
Katharine Hayhoe
Mike Henderson
Vimy Henderson
Shane Henkel
Donna Herridge
Will Heywood
Schelley Hiebert
Bruce Hilborn
Jaden Hodgins
Ryan Holbrook
David Holliday
Scott Holmes
Chris Hummel
Jason Hunt
Stuart Huxley
Jolene Ingridelli
Jessica Jaremchuk
Zhiyong Jiang
Donald Johnson
Ram Kandel
Trevor Kanhai
Bart Kanters
Mohammad Kashani
Mike Kelly
Patrick Kelly
Bruce Kenny
Khaleed Khalfan
Abigail Khan
Shervan Khanna
Aleks Kivi
Paul Knowles
Sunil Kothari
Ted Koza
Ken Krce
Aleks Kubilius
Don Kudo
Terry Kuipers
Reema Kureishy
Stephene Lalonde
Natalie Langlois
Liane Langstaff
Tony Lata
Ken Laupré
Selena Lavorato
Michael Lawson
Jeffrey Lee
Joshua Lee
Stephen Lee
Warren Lee

Rene Leprade
Fiona Leung
Chris Lompart
Donna Longlade
Jeff Lyons
Carole Anne
MacDonald
Matt MacDonald
Mari MacNeil
Indra Maharjan
Steven Manolis
Kevin Martin
Nicole Martin
Max McCardel
Greg McMillan
Ben McNally
Erica Miskew
Alyssa Mohino-Barrie
Geoff Moroz
Arup Mukherjee
Karla Musso-Garcia
Viktoriya Mykytyak
Keenan Nadeau
Reza Namjou
Matt Nayagam
Kristen Newman
Jessica Ngai
Warren Nicholishen
Colin Van Niejenhuis
Derek Nunn
Stephen O'Brien
Joe O'Donnell
Nedim Oren
Harry Oussoren
Charles Painter
Mike Parks
Domenic
Passalacqua
Adam Patel
Andrew Patricka
Vince Pawis
Mike Pearsall
Kelly Pender
Cesar Perez
Rowan Peterson
Joseph Petrungero
Dan Pickle
Alex Piggot
Sebastian Policht
Mark Popik
Brad Porter
Mick Prieur
Joseph Reid
Joseph Reid
Tyler Renaud
Marco Ricci
Leslie Rich
Bob Richardson
Dave Richmond
John Rivers
James Ro
Fausto Robalino
Martin Roberts

Lee Robinson
Scott Robinson
John Romano
Matt Ropp
Reg Russwurm
Brian Salazar
Prasad Samarakoon
Alex Sandovski
Arti Sanichara
Alexander Santelli
Lori Schaus
Ron Scheckenberger
James Scott
Chris Sealy
Johanne Senécal
John Severino
Kenneth Shannon
David Shellnutt
Les Shepherd
Micheal Simons
Arthur Sinclair
Paul Smetanin
Amy Smith
Tim Smith
Kevin Snider
Jeff Speck
Tara Stephens
John Stephenson
Alison Stewart
Darlene Suddard
Frank Suppa
Gwen Tassone
Bethany Taylor
Jeremy Taylor
Christine Tekker
Ken Thajer
Chris Thibert
Bill Thompson
Dave Thompson
Tim Tierney
Nadia Todorova
Mohan Toor
Michael Touw
Edgar Tovilla
Chris Traini
Chris Trombino
Jason Trotter
Gord Troughton
Muhammad Usama
Kyle VanderMeer
Sina Varamini
Barbra Anne Vaspouri
Nirmalan Vijeyakumar
Paul Villard
Tai Vo
Grant Walsom
Rob Walton
Clayton Watters
Bill "William" White
Allison Whyte
Dale Wiens
Travis Wilson
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