

November 23, 2023

Mayor Andrea Horwath and Council  
City of Hamilton  
71 Main Street West  
Hamilton, ON  
L8P 4Y5

Dear Mayor Horwath and Council,

Please be advised that at its meeting of October 20, 2023, the Board of Directors of the Niagara Peninsula Conservation Authority adopted the following as Resolution No. FA-104-2023:

*Moved by Board Member Brad Clark  
Seconded by Board Member Diana Huson*

**THAT** Report No. FA-41-23 RE: 2024 Draft Budget and Municipal Levies **BE APPROVED** with weighted and recorded vote on Item 2b. 2024 Draft Municipal Levies.

1. **THAT** Report No. FA-41-23 RE: 2024 Draft Budgets and Municipal Levies **BE RECEIVED**;
2. **THAT** the Board of Directors **CONSIDER** and **APPROVE** the following recommendations:
  - a. **THAT** the 2024 Draft Budgets **BE APPROVED** at the Board of Directors meeting on October 20<sup>th</sup>, 2023, in accordance with Board-approved Budget Assumptions.
  - b. **THAT** the 2024 Draft Municipal Levies **BE APPROVED** at the Board of Directors meeting on October 20<sup>th</sup>, 2023, for discussion with municipal staff.
  - c. **THAT** the targeted Land Securement contributions as per the Land Securement Strategy **BE PRESENTED** to municipal partners for their consideration, identified as an item in the Special Levy envelope.
  - d. **THAT** the list of 2024 unfunded budget priorities **BE PROVIDED** to partner municipalities for any future opportunities outside the 2024 budget through collaborative projects or external funding.
  - e. **THAT** NPCA staff **REPORT** the results of discussions with municipal staff to the 2024 Q2 Finance Committee and Board of Directors meetings.

- f. **AND FURTHER THAT** a copy of the 2024 Draft Budgets and Municipal Levies **BE FORWARDED** to partner municipalities in advance of the October 20<sup>th</sup>, 2023, NPCA Board of Directors meeting and the weighted levy vote.

**CARRIED UNANIMOUSLY**

Included herewith for reference is a copy of the aforementioned [Report No. FA-41-23](#):

Should you have any questions on this matter, please feel free to contact CAO, Chandra Sharma at [csharma@npca.ca](mailto:csharma@npca.ca) or 905-788-3135.

Respectfully,



Robert Foster, Chair, NPCA

Encl/

**Report To: Board of Directors**

**Subject: 2024 Draft Budgets and Municipal Levies**

**Report No: FA-41-23**

**Date: October 20, 2023**

---

**Recommendation:**

1. **THAT** Report No. FA-41-23 RE: 2024 Draft Budgets and Municipal Levies **BE RECEIVED**;
2. **THAT** the Board of Directors **CONSIDER** and **APPROVE** the following recommendations:
  - a. **THAT** the 2024 Draft Budgets **BE APPROVED** at the Board of Directors meeting on October 20<sup>th</sup>, 2023, in accordance with Board-approved Budget Assumptions.
  - b. **THAT** the 2024 Draft Municipal Levies **BE APPROVED** at the Board of Directors meeting on October 20<sup>th</sup>, 2023, for discussion with municipal staff.
  - c. **THAT** the targeted Land Securement contributions as per the Land Securement Strategy **BE PRESENTED** to municipal partners for their consideration, identified as an item in the Special Levy envelope.
  - d. **THAT** the list of 2024 unfunded budget priorities **BE PROVIDED** to partner municipalities for any future opportunities outside the 2024 budget through collaborative projects or external funding.
  - e. **THAT** NPCA staff **REPORT** the results of discussions with municipal staff to the 2024 Q2 Finance Committee and Board of Directors meetings.
  - f. **AND FURTHER THAT** a copy of the 2024 Draft Budgets and Municipal Levies **BE FORWARDED** to partner municipalities in advance of the October 20<sup>th</sup>, 2023, NPCA Board of Directors meeting and the weighted levy vote.

## **Purpose:**

The purpose of this report is to provide the Board of Directors with:

- 2024 General Levy Apportionment
- 2024 Draft Budgets & Municipal Levies
- 2024 Unfunded Budget Priorities

## **Background:**

In the development of the recommended budget assumptions for the 2024 budget process, Staff has reviewed and considered the following:

- Cost of living adjustments (COLA) and grid step increases
- Inflation (Consumer price index – CPI)
- Multi-year contractual obligations, including OPSEU collective agreement provisions
- Operating and Capital unfunded pressures
- Focus on internal efficiencies
- Strong focus on external grants and full cost accounting for fee-for service programs to offset pressures on municipal levy
- Budget strategies from municipal partners
- General economic outlook and political climate
- Impacts on service delivery
- Asset management, state of good repair for asset base, capital funding gaps, deferred capital projects and building a sustainable capital plan
- Current program gaps and pressures
- Impacts of Conservation Act transition requirements related to the Conservation Authority Act update.
- Updated levy regulations, more specifically Ontario Regulation 402/22: Budget and Apportionment
- Approved Programs and Services Inventory

On September 27, 2023, the Finance Committee endorsed the 2024 Draft Budgets and Municipal Levies for approval by the Board of Directors (Recommendation No FC-16-2023).

## **Discussion:**

### **2024 Draft Operating Budgets**

Full details of the 2024 Draft Operating Budget are outlined in Appendix 2 and 3. Please note that Appendix 4 represents the 2024 Operating Budgets and Municipal Levies in the CA Act Programs and Services Inventory format.

NPCA's overall 2024 operating budget of \$13,303M is supported by 52.9% (\$7.041M) municipal levy, 41.4% (\$5.51M) self-generated revenue, and 5.7% (753K) other revenues and grants including provincial and federal funding. Overall, the operating volume in this zero-based budget is projected to increase by 3.26% (\$421K). While the operating volume has increased to address gaps and achieve required service levels, overall municipal levy contributions to the overall budget envelope continue a pattern of reduced reliance on the municipal levy:

- 2024 – 52.9%

- 2023 – 53.9%
- 2022 – 58.4%
- 2021 – 63.0%
- 2020 – 64.5%

The key drivers contributing to the 3.26% (levy only 3%) operating increase include COLA provisions in the OPSEU collective agreement of 2.25%, coupled with current inflation levels.

### 2024 Capital, Special Projects and Land Securement

The 2024 Draft Capital and Special Projects budget represents past backlog and current critical priorities. Further to discussion with Niagara Region municipal staff, and in consideration of current pressures on municipal budgets, Staff is recommending a very conservative Special Levy Budget increase over 2023 for Capital and Special Projects of \$54,735. Other sources of funding represent an additional \$425,952, for a total proposed capital envelope for 2024 of \$2,305,211.

A summary of the 2024 Draft Capital and Special Projects Budget are outlined in Appendix 2 and 3. Please note that Appendix 4 represents the 2024 Operating Budgets and Municipal Levies in the CA Act Programs and Services Inventory format.

In 2023, NPCA requested a special levy contribution to support land securement, in accordance with the provisions of the Board approved Land Securement Strategy (2022-2032). Haldimand County approved a provision of \$13,252, as requested in the 2023 budget cycle. Niagara Region Council approved 50% of the requested contribution (\$250,000), with the residual to be considered with 2024 budgets. NPCA's 2024 budgets include a provision for land securement from each municipality as follows:

- Niagara \$250,000
- Hamilton \$148,039
- Haldimand \$ 13,252

### Summary - 2024 Draft Municipal Levy

NPCA has carefully considered levy strategies provided by municipal partners in drafting the 2024 Draft Budgets and Municipal Levies.

The levy apportionment ratios are calculated from assessment data provided by MPAC and further revised based on the Conservation Authority Levies Regulation. 2024 Levy Apportionment Ratios break down as follows:

| Municipality | 2024 Levy Apportionment | 2023 Levy Apportionment | Variance |
|--------------|-------------------------|-------------------------|----------|
| Haldimand    | 1.8989%                 | 1.8931%                 | 0.0058%  |
| Hamilton     | 21.1370%                | 21.1484%                | -0.0114% |
| Niagara      | 76.9641%                | 76.9585%                | 0.0056%  |
| Total        | 100.0000%               | 100.0000%               | 0.0000%  |

Levy Summary by Municipality – 2024:

|                                | 2024             | 2023             |
|--------------------------------|------------------|------------------|
| <b>NIAGARA</b>                 |                  |                  |
| General Levy                   | 5,418,955        | 5,235,095        |
| Special Levy - Capital         | 1,601,271        | 1,576,703        |
| Special Levy - Land Securement | 250,000          | 250,000          |
| <b>SUB TOTAL</b>               | <b>7,270,226</b> | <b>7,061,798</b> |
| Pandemic Funding               | -                | 111,292          |
| <b>TOTAL</b>                   | <b>7,270,226</b> | <b>7,173,090</b> |
| <b>HAMILTON</b>                |                  |                  |
| General Levy                   | 1,488,232        | 1,469,201        |
| Special Levy - Capital         | 263,309          | 232,786          |
| Special Levy - Land Securement | 148,039          | 148,039          |
| <b>TOTAL</b>                   | <b>1,899,580</b> | <b>1,850,026</b> |
| <b>HALDIMAND</b>               |                  |                  |
| General Levy                   | 133,699          | 131,516          |
| Special Levy - Capital         | 14,679           | 15,035           |
| Special Levy - Land Securement | 13,252           | 13,252           |
| <b>TOTAL</b>                   | <b>161,630</b>   | <b>159,803</b>   |
| <b>CONSOLIDATED</b>            |                  |                  |
| General Levy                   | 7,040,886        | 6,835,812        |
| Special Levy - Capital         | 1,879,259        | 1,824,524        |
| Special Levy - Land Securement | 411,291          | 411,291          |
| <b>SUB TOTAL</b>               | <b>9,331,436</b> | <b>9,071,627</b> |
| Pandemic Funding               | -                | 111,292          |
| <b>TOTAL</b>                   | <b>9,331,436</b> | <b>9,182,919</b> |

Additional details are included in Appendix 2 and 3. Please note that Appendix 4 represents the 2024 Operating Budgets and Municipal Levies in the CA Act Programs and Services Inventory format.

**2024 Unfunded Budget Priorities**

In the last several years, NPCA’s ability to undertake both operating special projects and capital investments have been significantly impacted by a lack of financial resources. The following issues contributed in part:

- a) NPCA needs to make significant investments in infrastructural upgrades and staffing resources to safely serve our communities. An Asset Management Plan and Financing Strategy is currently being completed and provide further refinement to the Asset State-of Good Repair Gap and funding requirements
- b) Staff anticipates significant planning and growth pressures in the coming years in the NPCA’s jurisdiction requiring NPCA to proactively invest in science and information to support decision making.
- c) Completion of NPCA 10 Year Strategic Plan has identified several gaps and priorities that NPCA must address in the coming years.

- d) Conservation Authority Act update and associated regulations requires several transition priorities to be completed; this includes a significant number of investments in updating conservation areas management plans, Shoreline and coastal resilience technical updates and flood & erosion hazard mitigation projects.

An assessment of current unfunded budget priorities was prioritized by Staff. These initiatives (\$13.340M), classified in 6 categories are detailed in Appendix 2 and 3.

### **Financial Implications:**

NPCA's 2024 Budgets and Municipal Levies have been developed in accordance with the existing levy guidelines of *The Conservation Authorities Act (CAA)*. Conservation Authorities Act regulations specify the programs and services that CA's must provide, requirements for service level agreements with partner municipalities, levy and budgets. Please note that Appendix 4 represents the 2024 Operating Budgets and Municipal Levies in the CA Act Programs and Services Inventory format.

The NPCA is required to prepare annual budgets as part of the fiscal control and financial responsibilities of the organization. The budget is also used in the audit process for evaluation by the external auditing firm. Annual audits are required as per Section 38 of the *Conservation Authorities Act*.

Unfunded budget priorities are currently not included in the 2024 Budget. A diverse range of strategies will be deployed to address these gaps. Staff will investigate external funding sources and liaise with external stakeholders and all levels of governments to look for collaborative opportunities outside the existing budget processes.

### **Related Reports and Appendices:**

Appendix 1: Presentation – 2024 Draft Budgets and Municipal Levies

Appendix 2: 2024 Budget Book

Appendix 3: NPCA 2024 Draft Budgets & Municipal Levies – Historical Format

Appendix 4: NPCA 2024 Draft Budgets & Municipal Levies – CA Programs and Services Format

Available upon request:

1. Land Securement Strategy – 2022 to 2032
2. Strategic Plan – 2021 to 2031

### **Links To Policy/Strategic Plan:**

Partner of Choice

Goal 4.1 Strengthen government relations toward collective outcomes and impact

Organizational Excellence

Goal 5.2 Improve internal operations and processes

Financial Sustainability:

Goal 6.1 Ensure responsible, sustainable, and sound fiscal practices

Goal 6.3 Improve asset management and close the state of good repair gap

**Authored by:**

*Original Signed by:*

---

Lise Gagnon, CPA, CGA  
Director, Corporate Services

**Submitted by:**

*Original Signed by:*

---

Chandra Sharma, MCIP, RPP  
Chief Administrative Officer/Secretary-Treasurer





# 2024 DRAFT BUDGETS & MUNICIPAL LEVIES

NPCA BOARD OF DIRECTORS – OCTOBER 20, 2023



# 2024 KEY HIGHLIGHTS

- 2024 zero-based operating budget - \$13.303M (\$12.883M – 2023) supported by:
  - Municipal levy: 52.9% - \$7.041M (53.9% - 2023)
  - Authority generated revenues: 41.4% - \$5.51M (39.8% - 2023)
  - Other revenues: 5.7% - \$753K (6.3% - 2023)
- Operating volume increased 3.26%, or \$421K - address gaps & achieve required service levels, increases in authority generated activity.
- Reliance on municipal levy reducing (64.5% in 2020 – 52.9% in 2024)
- Increased authority generated revenues (25.2% in 2020 – 41.4% in 2024)
- Key drivers:
  - COLA (*OPSEU collective agreement*) – 2.25% + salary grid/step increases
  - Inflation

# 2024 – OPERATING REVENUES

| Operating Budget - Revenues       | 2024 Budget       | 2023 Budget       | Variance       |
|-----------------------------------|-------------------|-------------------|----------------|
| Municipal Funding                 | 7,040,886         | 6,947,104         | 93,782         |
| Provincial Funding                | 540,660           | 538,760           | 1,900          |
| Federal Funding                   | 212,323           | 268,000           | - 55,677       |
| Program Revenue                   | 4,077,247         | 4,084,201         | - 6,954        |
| Other                             | 1,432,053         | 1,044,418         | 387,635        |
| <b>Total - Operating Revenues</b> | <b>13,303,169</b> | <b>12,882,483</b> | <b>420,686</b> |



# 2024 - EXPENSES

| Operating Budget - Expenses                | 2024 Budget       | 2023 Budget       | Variance       |
|--|-------------------|-------------------|----------------|
| Salaries and benefits, Employee Related    | 8,972,903         | 8,641,201         | 331,702        |
| Governance                                 | 41,000            | 41,000            | -              |
| Professional Fees, Contractor Services     | 1,043,691         | 1,071,133         | - 27,442       |
| Materials & Supplies, Vehicles & Equipment | 701,109           | 663,790           | 37,319         |
| Occupancy Costs                            | 795,892           | 630,522           | 165,370        |
| Park Maintenance                           | 654,143           | 626,300           | 27,843         |
| Information Management/GIS                 | 455,112           | 473,487           | - 18,375       |
| Marketing, Advertising, Printing, Signs    | 91,680            | 92,000            | - 320          |
| Special Events (Festival, Holiday Trail)   | 211,260           | 331,000           | - 119,740      |
| Flood Forecasting & Water Quality          | 144,400           | 131,500           | 12,900         |
| Miscellaneous                              | 191,979           | 180,550           | 11,429         |
| <b>Total - Operating Expenses</b>          | <b>13,303,169</b> | <b>12,882,483</b> | <b>420,686</b> |



# LEVY APPORTIONMENT

Calculated from current value assessment data provided by MPAC and modified by MNRFB based on CA Levies Regulation



| Municipality | 2024 Levy Apportionment | 2023 Levy Apportionment | Variance |
|--------------|-------------------------|-------------------------|----------|
| Haldimand    | 1.8989%                 | 1.8931%                 | 0.0058%  |
| Hamilton     | 21.1370%                | 21.1484%                | -0.0114% |
| Niagara      | 76.9641%                | 76.9585%                | 0.0056%  |
| Total        | 100.0000%               | 100.0000%               | 0.0000%  |



# 2024 SPECIAL LEVY

| Capital and Special Projects                  | 2024 Budget      | 2023 Budget      | Variance       |
|---|------------------|------------------|----------------|
| Corporate Administration                      | -                | 54,026           | - 54,026       |
| Corporate Services                            | 305,002          | 124,259          | 180,743        |
| Land Operations - Balls Falls                 | 184,053          | 189,089          | - 5,036        |
| Land Operations - Binbrook                    | 315,520          | 64,831           | 250,689        |
| Land Operations - Chippawa Creek              | -                | 108,050          | - 108,050      |
| Land Operations - Long Beach                  | 315,520          | 135,064          | 180,456        |
| Land Operations - Passive Parks               | 762,505          | 875,442          | - 112,937      |
| Watershed                                     | 422,611          | 467,398          | - 44,787       |
| <b>Total - Capital &amp; Special Projects</b> | <b>2,305,211</b> | <b>2,018,159</b> | <b>287,052</b> |



# 2024 UNFUNDED BUDGET PRIORITIES

| 2024 Unfunded Budget Priorities                 |                   |                  |               |                |                   |
|---|-------------------|------------------|---------------|----------------|-------------------|
| Classification                                  | Niagara           | Hamilton         | Haldimand     | External       | TOTAL             |
| Integrated Watershed Strategies                 | 3,010,267         | 137,391          | 12,343        | -              | 3,160,000         |
| Natural Hazard Management                       | 975,000           | -                | -             | -              | 975,000           |
| Conservation Authority Act Transition           | 115,446           | 31,706           | 2,848         | -              | 150,000           |
| Corporate Services and Asset Management         | 792,730           | 217,711          | 19,559        | -              | 1,030,000         |
| Corporate Administration                        | 38,482            | 10,569           | 949           | -              | 50,000            |
| State of Good Repair (SOGR) / Health and Safety | 6,659,469         | 1,168,913        | 46,618        | 100,000        | 7,975,000         |
|   | <b>11,591,394</b> | <b>1,566,289</b> | <b>82,317</b> | <b>100,000</b> | <b>13,340,000</b> |



# LEVY SUMMARY - 2024

| LEVY SUMMARY - 2024            |                  |                  |                |              |  |
|--------------------------------|------------------|------------------|----------------|--------------|--|
|                                | 2024             | 2023             | Variance       |              |  |
|                                |                  |                  | Amount         | %            |  |
| <b>NIAGARA</b>                 |                  |                  |                |              |  |
| General Levy                   | 5,418,955        | 5,235,095        | 183,860        | 3.51%        |  |
| Special Levy - Capital         | 1,601,271        | 1,576,703        | 24,568         | 1.56%        |  |
| Special Levy - Land Securement | 250,000          | 250,000          | -              | 0.00%        |  |
| <b>SUB TOTAL</b>               | <b>7,270,226</b> | <b>7,061,798</b> | <b>208,428</b> | <b>2.95%</b> |  |
| Pandemic Funding               | -                | 111,292          | - 111,292      | -100.00%     |  |
| <b>TOTAL</b>                   | <b>7,270,226</b> | <b>7,173,090</b> | <b>97,136</b>  | <b>1.35%</b> |  |
| <b>HAMILTON</b>                |                  |                  |                |              |  |
| General Levy                   | 1,488,232        | 1,469,201        | 19,031         | 1.30%        |  |
| Special Levy - Capital         | 263,309          | 232,786          | 30,523         | 13.11%       |  |
| Special Levy - Land Securement | 148,039          | 148,039          | -              | 0.00%        |  |
| <b>TOTAL</b>                   | <b>1,899,580</b> | <b>1,850,026</b> | <b>49,554</b>  | <b>2.68%</b> |  |
| <b>HALDIMAND</b>               |                  |                  |                |              |  |
| General Levy                   | 133,699          | 131,516          | 2,183          | 1.66%        |  |
| Special Levy - Capital         | 14,679           | 15,035           | - 356          | -2.37%       |  |
| Special Levy - Land Securement | 13,252           | 13,252           | -              | 0.00%        |  |
| <b>TOTAL</b>                   | <b>161,630</b>   | <b>159,803</b>   | <b>1,827</b>   | <b>1.14%</b> |  |
| <b>CONSOLIDATED</b>            |                  |                  |                |              |  |
| General Levy                   | 7,040,886        | 6,835,812        | 205,074        | 3.00%        |  |
| Special Levy - Capital         | 1,879,259        | 1,824,524        | 54,735         | 3.00%        |  |
| Special Levy - Land Securement | 411,291          | 411,291          | -              | 0.00%        |  |
| <b>SUB TOTAL</b>               | <b>9,331,436</b> | <b>9,071,627</b> | <b>259,809</b> | <b>2.86%</b> |  |
| Pandemic Funding               | -                | 111,292          | - 111,292      | -100.00%     |  |
| <b>TOTAL</b>                   | <b>9,331,436</b> | <b>9,182,919</b> | <b>148,517</b> | <b>1.62%</b> |  |







**THANK YOU / QUESTIONS?**



# Budget Book

---

2024





## INTRODUCTION

Ontario's conservation authorities are governed by the Conservation Authorities Act, which is administered by the Ministry of the Environment, Conservation and Forestry (MNR). The *Conservation Authorities Act (CA Act)* was originally enacted in 1946 as conservation authorities began to be established and has undergone amendments since that time.

The Niagara Peninsula Conservation Authority (NPCA) was formed in 1959 under the *Conservation Authorities Act* and is responsible for undertaking a variety of programs and services under the Act. As one of 36 conservation authorities across the Province, the NPCA's mandate is to establish and undertake programs designed to further the conservation, restoration, development, and management of natural resources across the watershed.

NPCA has three participating municipalities: Niagara Region, City of Hamilton, and Haldimand County. Funding is calculated from current value assessment (CVA) data provided by Municipal Property Assessment Corporation (MPAC) and modified by MNR based on *CA Act* Budget and Apportionment Regulation (Reg 402/22). The lower-tier municipalities in Niagara Region work with NPCA through various collaboration initiatives, as appropriate.

# About the Niagara Peninsula Conservation Authority



Map of NPCA watershed

The NPCA is a community-based natural resource management agency that protects, enhances, and sustains healthy watersheds. With over 60 years of experience, the NPCA offers watershed programs and services that focus on flood and hazard management, source water protection, ecosystem restoration, community stewardship, and land management. The NPCA manages 41 conservation areas within the Niagara Peninsula watershed held in public trust for recreation, heritage preservation, conservation, and education.

The NPCA's watershed area encompasses 2,424 km<sup>2</sup>, including the entire regional municipality of Niagara and portions of the City of Hamilton (21%) and Haldimand County (25%). Since time immemorial, this area has been the home to Indigenous peoples – a place for sharing, trading, hunting, gathering, stewardship, and friendship. Currently, the watershed supports a population of approximately 475,187 people.

The Niagara Peninsula watershed is a natural treasure of distinct cultural, geological, hydrological, and biological aspects not found elsewhere in North America. It is part of the Carolinian life zone – the most bio-diverse and threatened eco-region in Canada. The Niagara Peninsula watershed boasts approximately 30% natural cover

that provides critical habitat such as forested woodlots, slough forests, alvars, and coastal wetlands that support rich biodiversity, including rare plants and animals. The watershed is uniquely situated between two Great Lakes, with the Niagara River as a boundary shared with the United States of America. As a result, the watershed area includes several notable natural features such as the Niagara Escarpment Biosphere Reserve, the Niagara Falls, Wainfleet Bog, Ball's Falls, Willoughby Marsh, and other significant landforms such as the Fonthill Kame ice contact-delta complex.

The unique micro-climate created by the Niagara Escarpment and rich soils supports one of Ontario's most productive agriculture systems, including vineyards, tender fruit orchards, livestock, and various specialty crops (greenhouses for flowers, vegetables, sod farms, and mushroom farms). These important watershed features provide life-sustaining benefits for all and many opportunities to discover nature and culture.



## NPCA by the Numbers

|                |                                       |
|----------------|---------------------------------------|
| <b>475,187</b> | Residents                             |
| <b>242,980</b> | Hectares Watershed Jurisdiction       |
| <b>41</b>      | Conservation Areas                    |
| <b>2,982</b>   | Hectares NPCA Land Holdings           |
| <b>202</b>     | Local Waterways                       |
| <b>2</b>       | Great Lakes                           |
| <b>15</b>      | Municipalities (Upper and Lower Tier) |
| <b>4</b>       | Flagship Properties                   |
| <b>980</b>     | Surface Water Monitoring Stations     |
| <b>36</b>      | Groundwater Wells                     |



## Watershed Management by the Numbers (Annual Average)

|              |  |
|--------------|--|
| <b>474</b>   | Permits Issued                             |
| <b>1,150</b> | Planning Applications Reviewed             |
| <b>330</b>   | Complaints / Potential Violations Received |
| <b>80</b>    | Surface Water Quality Samples Collected    |
| <b>46</b>    | Groundwater Samples Collected              |



## Conservation Areas by the Numbers (Annual Average)

|                |  |
|----------------|--|
| <b>110,500</b> | Paid Day-Use Visitors At All Parks   |
| <b>1,600</b>   | Natureplus Memberships Sold  |
| <b>40,000</b>  | People Attended NPCA's Signature Events  |
| <b>12</b>      | Research Permits For Sustainable, Safe, And Ecological Studies Within Conservation Areas |



## Restoration by the Numbers (Annual Average)

|               |   |
|---------------|---|
| <b>61</b>     | Restoration Projects Completed                            |
| <b>70,000</b> | Trees Planted   |
| <b>4,347</b>  | Shrubs Planted  |
| <b>26.77</b>  | Hectares Of Reforestation                                 |
| <b>1.12</b>   | Hectares Of Hedgerow Establishment                        |
| <b>2.26</b>   | Hectares Of Riparian Area/Shoreline Enhancement           |
| <b>1.21</b>   | Hectares Of Wetland Constructed                           |
| <b>4,000</b>  | Wetland Plants  |
| <b>2.39</b>   | Hectares Of Enhanced Wetland Area                         |
| <b>3</b>      | Agricultural Best Management Practises Projects Completed |

|   |  |   |   |  |  |
|---|--|---|---|--|--|
| <p><b>1</b></p> <p><b>Healthy and Climate Resilient Watersheds</b></p> <p><i>Improving nature for the betterment of all life across the watershed.</i></p>  | <p><b>2</b></p> <p><b>Supporting Sustainable Growth</b></p> <p><i>Helping to create resilient communities through land-use planning and the use of sustainable technologies to prepare for a changing climate and related environmental challenges.</i></p>  | <p><b>3</b></p> <p><b>Connecting People to Nature</b></p> <p><i>Creating equitable access to greenspace for the health and well-being of people.</i></p>  | <p><b>4</b></p> <p><b>Partner of Choice</b></p> <p><i>Strengthening our relationships with stakeholders, partners, the watershed community, and Indigenous peoples.</i></p>  | <p><b>5</b></p> <p><b>Organizational Excellence</b></p> <p><i>Striving for excellence through high service delivery standards and accountability to the environment and its people.</i></p>  | <p><b>6</b></p> <p><b>Financial Sustainability</b></p> <p><i>Ensuring a financially stable and sustainable organization and continued service-delivery through innovative business models, diverse funding sources, and best practices.</i></p>  |
|---|--|---|---|--|--|

## STRATEGIC PLAN

In 2020, the NPCA Board of Directors approved the development of a staff-led process to create a new strategic plan that would guide the NPCA for the next ten years while reflecting its mandate as per the Conservation Authorities Act and fulfilling its significant role within the community.

The plan charts the course for future actions and collective outcomes through six overarching strategic priorities, twenty-one specific goals, and measurable actions. The strategic priorities guide our efforts toward a vision of the Niagara Peninsula watershed with robust nature, thriving agriculture, and resilient urban areas vital to the health and well-being of our residents.

The strategic plan lays the groundwork for guiding strategies for further 10-year direction on programs and services:

- Watershed Resource Management Strategy
- Climate Action Plan
- Conservation Areas Strategy
- Stewardship Outreach, Education Strategy, and Cultural Heritage Strategy
- Marketing and Ecotourism Strategy
- Talent Management Strategy
- Digital Transformation Strategy

The NPCA is committed to undertaking specific goals and actions with its partners and communities to achieve a thriving environment that sustains life for future generations.



St. Johns Conservation Area

## NPCA PROGRAMS & SERVICES

Under Ontario Regulation 687/21 Conservation Authority Act, the NPCA programs and services include:

### Category 1:

Mandatory programs and services as identified in Ontario Regulation 686/21.

### Category 2:

Municipal programs and services provided at the municipality's request. These programs can be funded through government and other agency grants and/or municipal funding under a memorandum of understanding (MOU) or agreement with the municipality.

### Category 3:

Other programs and services that an Authority (Board) determines are advisable. These programs can be funded through self-generated revenue, user fees, government and other agency grants, donations, etc. or levy subject to cost apportioning.

## Key NPCA Services Areas

### Natural Hazard Management

Protecting people and properties from flood, erosion, and other natural hazards.

### Watershed Resource Management and Climate Change

Understanding the current conditions, cumulative impacts, and risks to watersheds. Strategies and measures to protect, enhance, and restore watersheds toward creating healthy and climate-resilient watersheds.

### Other Watershed-Related Programs

Drinking Water Source Protection, Niagara Remedial Action Plan (RAP), and other projects/programs funded through external funding sources that benefit partners and the watershed.

### Conservation Authority Lands and Conservation Areas

Management of 2,982 hectares of land, including 41 conservation areas essential to watershed management, environmental protection, cultural heritage, and recreation.

### Enabling Services

Support to NPCA programs, the Board of Directors, member municipalities, and the public to enable NPCA to operate in an accountable, transparent, efficient, and effective manner.



## NPCA BUDGET & FUNDING BREAKDOWN

The NPCA's expenditures are focused on programs and services to reduce flood damage, improve water quality, maintain a reliable water supply, protect natural areas and biodiversity, provide environmental education, operate conservation areas and trails, and manage other sensitive environmental lands.

### The NPCA has three main sources of revenue:

- 1. MUNICIPAL LEVY**  
Municipal levy represents 53 percent of the total conservation authority budget.
- 2. SELF-GENERATED FUNDS**  
41 percent of NPCA's funding comes from fees for services and other sources, such as user fees, educational programs, and planning fees.
- 3. OTHER REVENUES AND GOVERNMENT GRANTS**  
Make up the balance, roughly 6 percent of total NPCA revenues.

To deliver on our mandate and commitment, the NPCA provides programs and services in the following areas:

- **Natural Hazard Management**
- **Watershed Resource Management and Climate Change**
- **Other Watershed Related Programs**
- **Conservation Authority Lands and Conservation Areas**
- **Enabling Services**

Appendix 1 provides a full description of each of the 35 individual programs and services delivered by the NPCA.





Beamer Memorial Conservation Area

## NPCA 2024 BUDGET

In the development of the 2024 budgets, the following issues were considered:

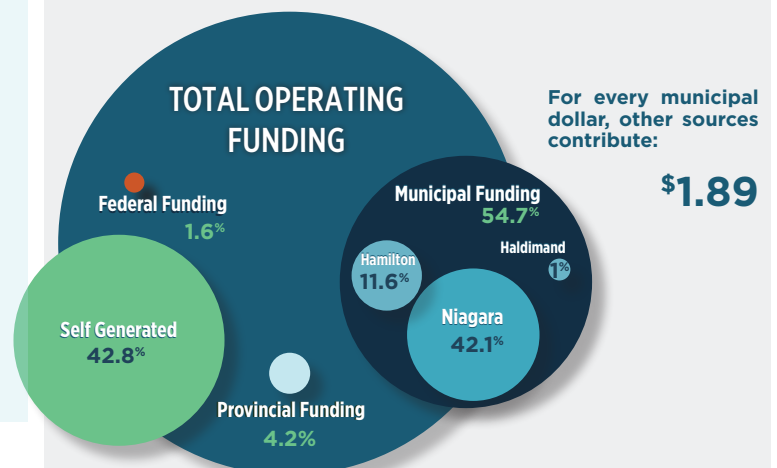
- Cost of living adjustments (COLA) and grid step increases
- Inflation (Consumer price index – CPI)
- Multi-year contractual obligations, including OPSEU collective agreement provisions
- Operating and Capital unfunded pressures
- Operational impact of the ongoing Covid-19 pandemic
- Focus on internal efficiencies
- Strong focus on external grants and full cost accounting for fee-for service programs to offset pressures on municipal levy
- Budget strategies from municipal partners
- General economic outlook and political climate
- Impacts on service delivery
- Asset management, state of good repair for asset base, capital funding gaps, deferred capital projects and building a sustainable capital plan
- Current program gaps and pressures
- Impacts of Conservation Act transition requirements related to the Conservation Authority Act update.
- Updated levy regulations, more specifically Ontario Regulation 402/22: Budget and Apportionment
- Approved Programs and Services Inventory

## 2024 Draft Operating Budgets

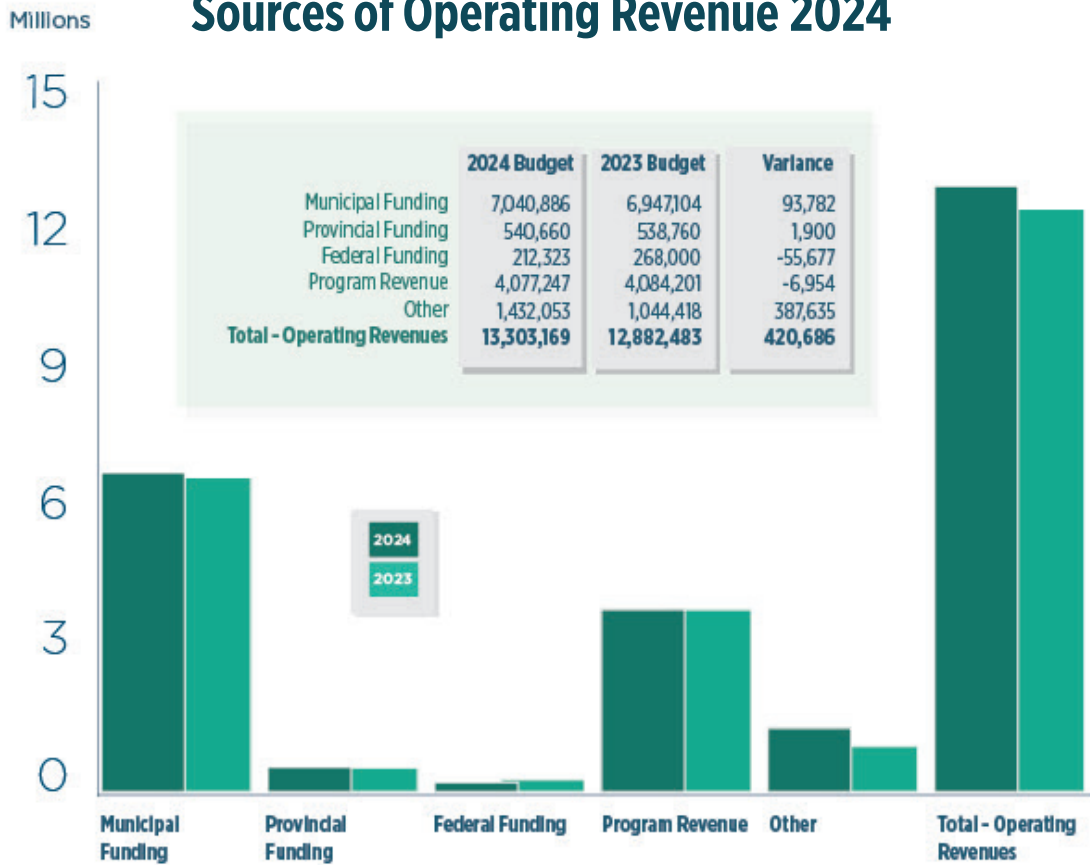
NPCA's overall 2024 operating budget of \$13.303 million is supported by 52.9% (\$7.041M) municipal levy, 41.4% (\$5.51M) self-generated revenue, and 5.7% (\$753K) other revenues in addition to grants including provincial and federal funding.

Overall, the operating volume in this zero-based budget is projected to increase by 3.26% (\$421K). While the operating volume has increased to address gaps and achieve required service levels, overall municipal levy contributions to the overall budget envelope continue a pattern of reduced reliance on the municipal levy:

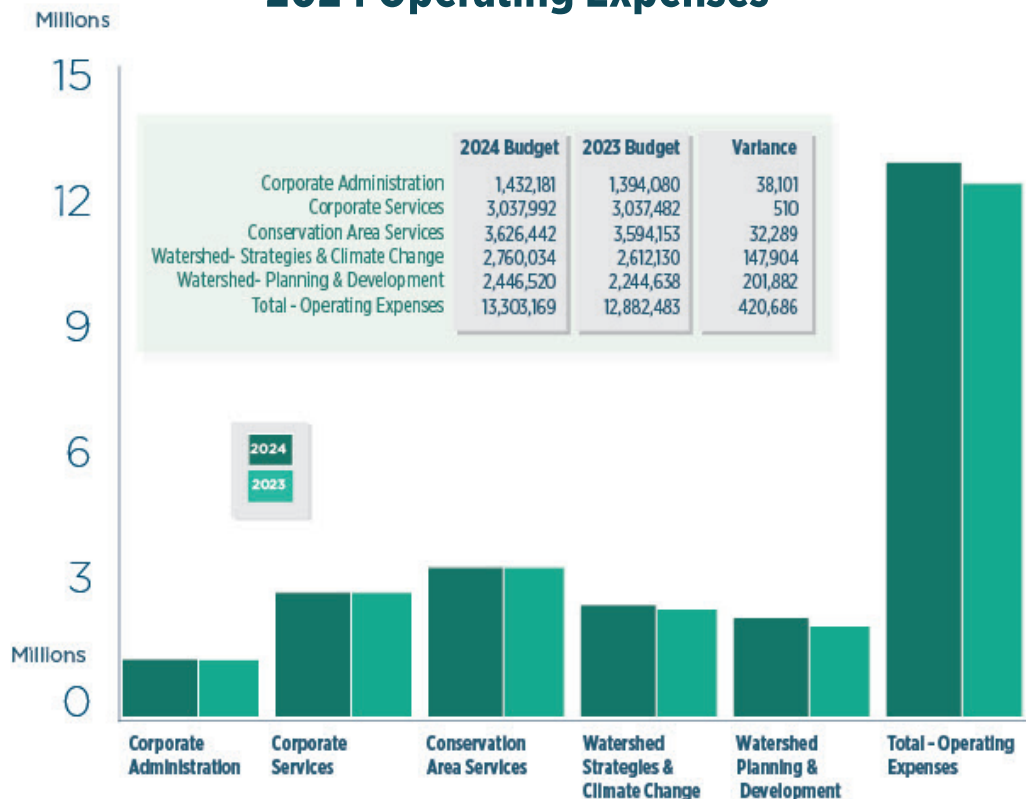
**2024 - 52.9% | 2023 - 53.9% | 2022 - 58.4%  
2021 - 63.0% | 2020 - 64.5%.**



## Sources of Operating Revenue 2024



## 2024 Operating Expenses



## 2024 Municipal Special Levy

The 2024 Draft Capital and Special Projects budget represents past backlog and current critical priorities. Staff is recommending a very conservative Special Levy Budget increase over 2023 for Capital and Special Projects of \$54,735. Other sources of funding represent an additional \$425,952, for a total proposed capital envelope for 2024 of \$2,305,211. Land securement contributions are flat against 2023 ask.

| Capital and Special Projects                  | 2023 Budget      | 2024 Budget      |
|---|------------------|------------------|
| Corporate Administration                      | 54,026           | -                |
| Corporate Services                            | 124,259          | 305,002          |
| Land Operations - Balls Falls                 | 189,089          | 184,053          |
| Land Operations - Binbrook                    | 64,831           | 315,520          |
| Land Operations - Chippawa Creek              | 108,050          | -                |
| Land Operations - Long Beach                  | 135,064          | 315,520          |
| Land Operations - Passive Parks               | 875,442          | 762,505          |
| Watershed                                     | 467,398          | 422,611          |
| <b>Total - Capital &amp; Special Projects</b> | <b>2,018,159</b> | <b>2,305,211</b> |

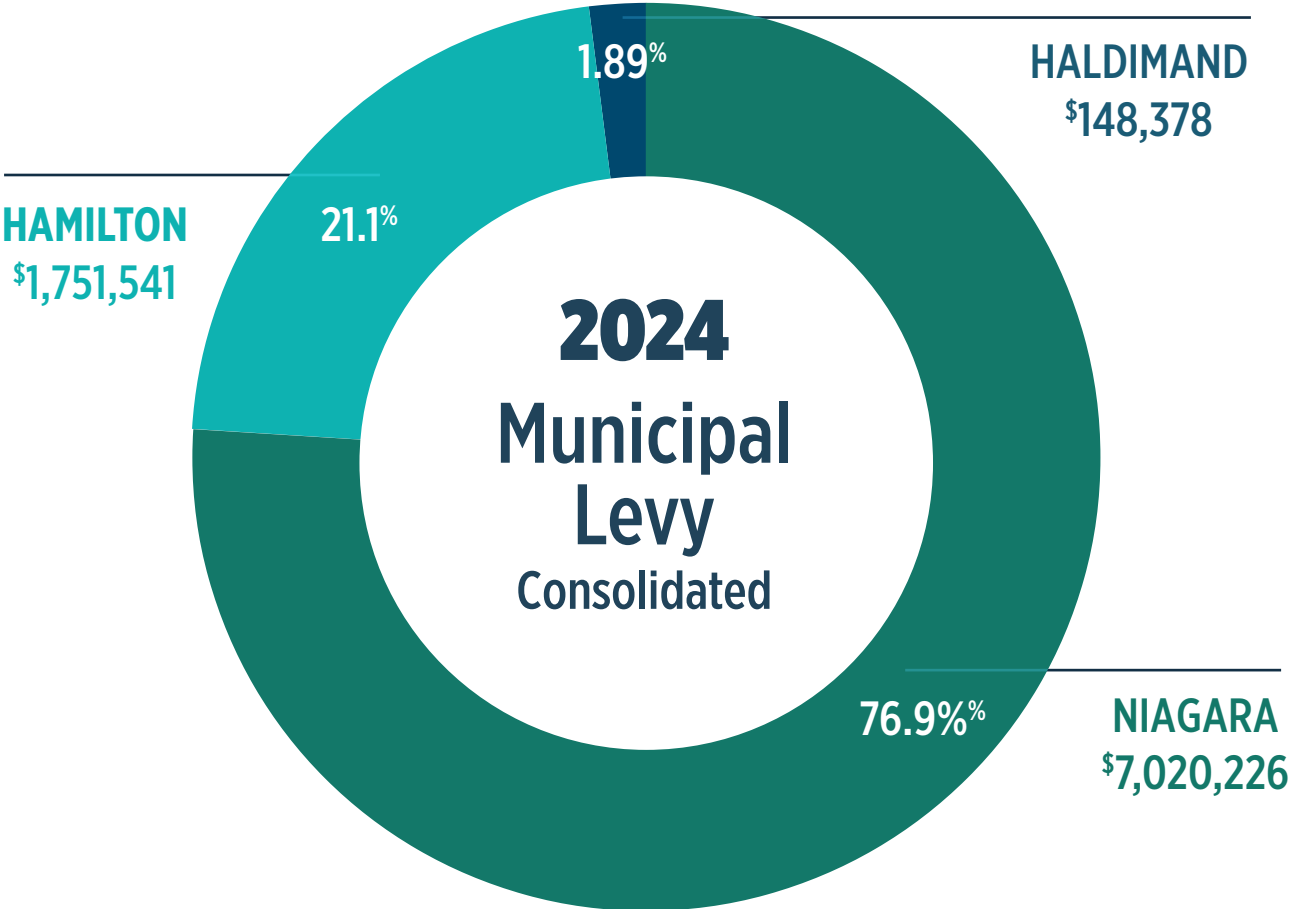
| Land Securement                | 2023 Budget    | 2024 Budget    |
|--------------------------------|----------------|----------------|
| Niagara                        | 250,000        | 250,000        |
| Hamilton                       | 148,039        | 148,039        |
| Haldimand                      | 13,252         | 13,252         |
| <b>Total - Land Securement</b> | <b>411,291</b> | <b>411,291</b> |



## Municipal Funding

The levy apportionment ratios are calculated from assessment data provided by MPAC, and further revised based on the Conservation Authority Levies Regulation.

Consolidated municipal funding for 2024 is \$9,331,436. Levy apportionment based on Current Value Assessment is:



# Levy Summary 2024

|                                |                  |                  | Variance       |              |
|--------------------------------|------------------|------------------|----------------|--------------|
| NIAGARA                        | 2024             | 2023             | Amount         | %            |
| General Levy                   | 5,418,955        | 5,235,095        | 183,860        | 3.51%        |
| Special Levy- Capital          | 1,601,271        | 1,576,703        | 24,568         | 1.56%        |
| Special Levy - Land Securement | 250,000          | 250,000          | -              | 0.00%        |
| <b>SUB TOTAL</b>               | <b>7,270,226</b> | <b>7,061,798</b> | <b>208,428</b> | <b>2.95%</b> |
| Pandemic Funding               | -                | 111,292          | -111,292       | -100.00%     |
| <b>TOTAL</b>                   | <b>7,270,226</b> | <b>7,173,090</b> | <b>97,136</b>  | <b>1.35%</b> |

|                                |                  |                  | Variance      |              |
|--------------------------------|------------------|------------------|---------------|--------------|
| HAMILTON                       | 2024             | 2023             | Amount        | %            |
| General Levy                   | 1,488,232        | 1,469,201        | 19,031        | 1.30%        |
| Special Levy - Capital         | 263,309          | 232,786          | 30,523        | 13.11%       |
| Special Levy - Land Securement | 148,039          | 148,039          | -             | 0.00%        |
| <b>TOTAL</b>                   | <b>1,899,580</b> | <b>1,850,026</b> | <b>49,554</b> | <b>2.68%</b> |

|                                |                |                | Variance     |              |
|--------------------------------|----------------|----------------|--------------|--------------|
| HALDIMAND                      | 2024           | 2023           | Amount       | %            |
| General Levy                   | 133,699        | 131,516        | 2,183        | 1.66%        |
| Special Levy - Capital         | 14,679         | 15,035         | -356         | -2.37%       |
| Special Levy - Land Securement | 13,252         | 13,252         | -            | 0.00%        |
| <b>TOTAL</b>                   | <b>161,630</b> | <b>159,803</b> | <b>1,827</b> | <b>1.14%</b> |

|                                |                  |                  | Variance       |              |
|--------------------------------|------------------|------------------|----------------|--------------|
| CONSOLIDATED                   | 2024             | 2023             | Amount         | %            |
| General Levy                   | 7,040,886        | 6,835,812        | 205,074        | 3.00%        |
| Special Levy - Capital         | 1,879,259        | 1,824,524        | 54,735         | 3.00%        |
| Special Levy - Land Securement | 411,291          | 411,291          | -              | 0.00%        |
| <b>SUB TOTAL</b>               | <b>9,331,436</b> | <b>9,071,627</b> | <b>259,809</b> | <b>2.86%</b> |
| Pandemic Funding               | -                | 111,292          | -111,292       | -100.00%     |
| <b>TOTAL</b>                   | <b>9,331,436</b> | <b>9,182,919</b> | <b>148,517</b> | <b>1.62%</b> |



## 2024 Unfunded Priorities (Outside 2024 Proposed Municipal Levy)

In the last several years, NPCA’s ability to undertake both operating special projects and capital investments have been significantly impacted by a lack of financial resources. The following issues contributed in part:

NPCA needs to make significant investments in infrastructure upgrades and staffing resources to safely serve our communities. An Asset Management Plan and Financing Strategy is currently being completed and provide further refinement to the Asset State-of Good Repair Gap and funding requirements

Staff anticipates significant planning and growth pressures in the coming years in the NPCA’s jurisdiction requiring NPCA to proactively invest in science and information to support decision making.

Completion of NPCA 10 Year Strategic Plan has identified several gaps and priorities such as climate vulnerability and risk mitigation that NPCA must address in the coming years.

*Conservation Authority Act* update and associated regulations requires several transition priorities to be completed. This includes a substantial number of investment in updating conservation areas management plans.

An assessment of current unfunded pressures was prioritized by staff; these initiatives totaling \$10.19M, classified in six categories are summarized below.

| Classification                                  | Niagara           | Hamilton         | Haldimand     | External       | TOTAL             |
|---|-------------------|------------------|---------------|----------------|-------------------|
| Integrated Watershed Strategies                 | 3,010,267         | 137,391          | 12,343        | -              | 3,160,000         |
| Natural Hazard Management                       | 575,000           | -                | -             | -              | 575,000           |
| Planning and Growth Pressures                   | 400,000           | -                | -             | -              | 400,000           |
| Conservation Authority Act Transition           | 115,446           | 31,706           | 2,848         | -              | 150,000           |
| Corporate Services and Asset Management         | 792,730           | 217,711          | 19,559        | -              | 1,030,000         |
| Corporate Administration                        | 38,482            | 10,569           | 949           | -              | 50,000            |
| State of Good Repair (SOGR) / Health and Safety | 6,659,469         | 1,168,913        | 46,618        | 100,000        | 7,975,000         |
|   | <b>11,591,394</b> | <b>1,566,289</b> | <b>82,317</b> | <b>100,000</b> | <b>13,340,000</b> |

Unfunded pressures are currently not included in the 2024 Budget. A diverse range of strategies will be deployed to address these gaps. Staff will investigate external funding sources and liaise with external stakeholders and all levels of governments to look for collaborative opportunities outside the existing budget processes.

# APPENDIX 1

*To deliver on our mandate and commitment, the NPCA provides programs and services in the following areas.*

## Natural Hazard Management

Protecting people and properties from flood, erosion, and other natural hazards. Ontario's long-term prosperity, environmental health and social well-being depend on reducing the potential for public cost or risk to Ontario's residents from natural hazards. Natural hazards include dynamic beach hazard, erosion hazard, flooding hazard, hazardous lands, hazardous sites and low water or drought conditions. The Niagara Peninsula Conservation Authority (NPCA) provides mandatory natural hazard management programs and services to develop an awareness of the areas that are important for the management of natural hazards, such as wetlands and river valleys, understand the risks related to natural hazards and how these risks may be affected by climate change, manage risks including preventing or mitigating those risks, and promote public awareness of the risks related to natural hazards.

### Flood and Erosion Management

To better understand the risks of natural hazards on our watersheds, the NPCA collects data, conducts analysis, prepares mapping, and undertakes projects and operations to mitigate those risks. In particular, the NPCA undertakes:

- Flood and erosion risk and mitigation studies
- Floodplain mapping projects
- Projects that support the management and monitoring of riverine erosion
- Operation and maintenance of flood control infrastructure
- Ice management operations

NPCA's floodplain mapping program focuses on preparing regulatory floodplain mapping for areas within the watershed where floodplain information is outdated or incomplete. In 2023, floodplain mapping was completed for the Big Forks Creek and Beaver Creek, and mapping projects were launched for the Coyle and Draper's Creeks, and Oswego Creek. Future mapping projects will focus on the Upper Welland River tributaries. The NPCA actively operates and maintains flood control infrastructure such as the Binbrook Dam (in the City of Hamilton) and the three Shriner's Creek dams (in the City of Niagara Falls). In conjunction with the NPCA's Flood Forecasting and Warning Program, the NPCA monitors and maps the locations of these natural hazards and undertakes to coordinate a response to mitigate the hazard.

### Flood Forecasting and Warning

It is the objective of the NPCA to ensure development and infrastructure shall be directed away from areas of natural hazards where there is an unacceptable risk to public health or safety or of property damage, and not create new or aggravate existing hazards. There are areas within the watershed that are prone to flooding where there has been historical development and where there continue to be growth pressures. To help protect existing development located in areas prone to riverine and Great Lakes flooding, the NPCA has an established Flood Forecasting and Warning Program. The objective of this program is to provide the delivery of timely and accurate flood forecasting information to the public, municipalities, first responders, and the media. Should conditions require that the NPCA issue a Flood Warning bulletin, the NPCA posts these messages on the NPCA website, social media platforms, and via email directly to municipalities, first responders, and the media. The NPCA also utilizes the free mobile app 'Alertable' to send messages directly to the public's mobile devices. These flood messages detail the location, magnitude, and duration of a flood event and provide instructions on what actions should be taken. The Flood Warning bulletins that NPCA issues are invaluable to municipal operations and flood response.

The NPCA's Flood Forecasting and Warning Program's Hydrometric Network consists of 19 stream gauge stations, 11 climate stations and 7 snow survey stations. NPCA staff coordinate closely with the Provincial Surface Water Monitoring Center and Environment Canada to understand the long- and short-term weather forecasts and then analyze the impacts on a saturated or arid watershed. NPCA staff also closely follow the Lake Erie and Lake Ontario Operational Forecasts issued by the Canadian Hydrographic Service and the U.S National Oceanic and Atmospheric Administration (NOAA). Both agencies have sophisticated models that predict storm surges and wave actions that have the potential to flood and erode the Great Lakes shoreline within the NPCA's jurisdiction.

## Water Resources

The NPCA provide water resources engineering services related to our legislated mandate to review and comment on proposals made under the Planning Act and other applicable legislation for the purpose of commenting on natural hazard risks and for the review and issuance of development and site alteration permits under O. Reg. 155/06. Technical review services include, but are not limited to, environmental assessment reports, master drainage plans, stormwater management reports, floodplain mapping reports, geotechnical engineering reports, engineering design drawings and other relevant documents as required. Additionally, this service area project manages NPCA watershed studies related to natural hazard management including engineering studies and construction contracts, such as floodplain mapping, shoreline hazard assessments and remediation projects.

The water resource engineering section collaborates with internal staff regarding Planning Act and other legislation processes and applications, and permit applications, and supports the implementation of watershed programs. Engineering design services and advice are also provided to other NPCA departments as part of a multi-discipline team in an effort to conceive, design, and implement NPCA projects and strategic plan priorities.

## Shoreline Hazard Management

The NPCA's core mandate is to protect people and property from the impacts of natural hazards such as those found on the shoreline of the Great Lakes, which include flooding, wave effects, dynamic beaches, erosion, and back dune hazards. The first step in understanding the location of the flood hazard is to update the Lake Erie and Lake Ontario Shoreline Hazard mapping. The generation of updated Lake Erie Shoreline hazard maps provides critical information to landowners, developers, and the municipalities regarding the extent of natural hazards along the great lake shorelines. Maintaining updated shoreline hazard mapping and updating the Lake Ontario (2009) and Lake Erie (2010) Management Plans are also required for NPCA to effectively administer its planning and permitting policies and regulation. This work will incorporate the effects of climate change and shoreline resiliency, and more recent studies including the Niagara Region climate change modelling and Haldimand County Lake Erie Shoreline Hazard Mapping and Risk Assessment Study.

## Environmental Planning and Policy

As a commenting agency, the NPCA provides input to the review and approval processes for public infrastructure under the Environmental Assessment Act and Planning Act, related to work permit requirements under Section 28 of the Conservation Authorities Act, and natural hazards. The NPCA is also a regulator and issues development and site alteration permits under Section 28 of the Conservation Authorities Act. For proponents for whom NPCA permits are non-binding, such as crown agencies, NPCA may undertake a Voluntary Project Review (VPR) to ensure similar standards of review and evaluation are applied to areas of public interest.

NPCA's pre- and post-submission environmental assessment review and permitting services are extended to public and private proponents on a fee-for-service or contract basis. NPCA's value-added environmental assessment review and consulting services reduce proponent uncertainty and risk. By entering into dedicated service agreements with partner municipalities, and operating on a full cost-recovery model, NPCA is able to maintain and provide dedicated review teams; review teams ensure that high levels of in-house expertise are available such that faster and higher quality service can be provided to all clients.

This program area also ensures that NPCA's planning and permitting policies, procedures and regulatory mapping are maintained and updated as required.

## Planning and Permitting

The NPCA is responsible for providing comments on planning applications through the vehicle of an MOU between the Ministry of Natural Resources and Forestry (MNR), and Conservation Authorities in Ontario (January 2001) regarding delegated Provincial responsibility for natural hazards policies in the policy statements issued under the Planning Act, but not including those policies related to hazardous forest types for wildland fire. As such, NPCA is a commenting agency under several pieces of legislation such as the Planning Act, Ontario Building Code, Niagara Escarpment Planning and Development Act, and Aggregates Resources Act. The NPCA is also a regulator and issues development, and site alteration permits under Section 28 of the Conservation Authorities Act. Under Ontario Regulation 155/06 (O. Reg. 155/06), NPCA reviews and approves studies and detailed designs associated with permits for projects approved through the Planning Act and works that only require permits.



While the Planning and Permitting services are identified as mandatory services, NPCA's Planning and Permitting services are extended to public and private proponents on a fee-for-service basis. The NPCA approved a new Planning and Permitting administrative fee schedule in November 2022 and is moving towards operating on a full cost-recovery model to maintain and provide dedicated review teams; review teams ensure that high levels of in-house expertise are available such that faster and higher quality service can be provided to all clients.

## Compliance and Enforcement

Section 28 of the Conservation Authorities Act provides for Conservation Authorities to make regulations in the areas under its jurisdiction which includes the regulation of development and interference on, in and around hazards lands such as floodplains, valley land slopes, wetlands and along all watercourses within the watershed. The Niagara Peninsula Conservation Authority is responsible for the administration and enforcement of Ontario Regulation 155/06 pursuant to the Conservation Authorities Act.

The Compliance and Enforcement business unit of the NPCA manages, coordinates, and implements multiple program services in order to fulfill their mandated responsibilities including:

- Receiving, assessing, and responding to complaints regarding potential unauthorized works within NPCA's regulated areas.
- Inspections for concerns pertaining to potential contraventions of the Conservation Authorities Act and Regulation, NPCA development policies or NPCA conditional permits.
- Education for landowners and the public respecting the Conservation Authorities Act and Regulation.
- Resolution of occurrences through negotiated remediation, issuance of permission for unauthorized works would have otherwise been permitted, or issuance of permission for the undertaking of any restoration or remediation works where the works are unauthorized and would not have been permitted.
- Facilitation and coordination with other enforcement bodies such as municipalities and provincial or federal ministries.

## Planning and Ecology

The duties carried out by the Planning Ecology department are part of the NPCA's legislated mandate to review and comment on proposals made under the Planning Act and other applicable legislation for the purpose of commenting on natural hazard risks and for the review and issuance of development and site alteration permits under O. Reg. 155/06. Additionally, this service area plays a pivotal role in the protection and conservation of wetlands, watercourses, valleylands, hazard lands, shorelines, and escarpment areas in the NPCA jurisdiction.

The planning ecology program collaborates with internal staff regarding Planning Act and other legislation processes and applications, and permit applications, and supports the implementation of watershed programs. This department works with internal and external clients to maintain, enhance, protect, and conserve the ecological diversity and integrity of the watershed as it relates to natural hazards.

# Watershed Resource Management and Climate Change

## Ecological Monitoring

Ecological monitoring services contribute to NPCA's Integrated Watershed Monitoring and Reporting Program, which aims to improve our understanding of the current conditions, cumulative impacts, and risks to NPCA's watersheds. The NPCA manages 2,982 ha of land, including 41 conservation areas essential to management, environmental protection, cultural heritage, and recreation. The NPCA has developed several ecological monitoring programs such as Species at Risk, invasive species, wetland monitoring, restoration monitoring and natural resource inventories for its Conservation Areas to assess a variety of management areas.

The NPCA's Ecological Monitoring Program produces technical ecological reports and summaries related to Conservation Area land management and monitoring programs as required. Monitoring and inventory results may also be reported and used to support watershed and subwatershed planning and research initiatives.

## Community Engagement and Stewardship

In recent years, increased awareness of the linkages between human health, ecosystem health, and climate impacts has reinforced the need for more targeted environmental action. With municipal growth pressures and climate impacts, there is an increased need for private and public action towards nature conservation and innovative ways to ensure projects and programs related to habitat and climate action are prioritized.

For over two decades, the NPCA has been an environmental stewardship leader, engaging hundreds of volunteers, community members, corporations, and student volunteers in numerous opportunities to connect with nature and improve the environment. For example, community tree plantings and/or pollinator gardens planted on public lands, community-based scientific monitoring, delivery of the Yellow Fish Road™ program to local school children and community groups, environmental education programming (Niagara Children's Water Festival, Niagara Envirothon), and knowledge sharing through outreach events and activities (i.e., handouts, presentations, guided hikes).

Engaging various private landowners, municipal partners, Indigenous communities, non-government organizations, and local businesses on these important stewardship initiatives is one of the ways that NPCA can create meaningful opportunities for people to care for the environment while supporting the reversal of biodiversity loss, water quality improvements, and flood & erosion reduction.

## Regulatory Mapping Technical Studies

The NPCA regulates development in the Great Lakes shorelines, riverine valleys, flood plains, hazardous lands, wetlands, and watercourses in accordance with Ontario Regulation 155/06. These regulated areas are either defined in the Conservation Authorities Act and/or described in Provincial Technical Guidelines. In all cases, the comprehensive delineation of regulated areas for mapping purposes requires additional technical study rooted in sound science.

The NPCA's regulatory mapping is an essential tool for decision making by NPCA staff. It also provides important data for municipal Planning Departments, other levels of government and the public in understanding the extent of areas regulated under Ontario Regulation 155/06. Ensuring the information that forms the basis for the regulatory mapping is as accurate as possible is a key objective. The diverse nature of the areas regulated under Ontario Regulation 155/06 requires different approaches and disciplines for each technical study. Experts in the areas of hydraulics, hydrology, ecology, engineering, geoscience, and GIS are usually involved depending on the specific area being mapped.

## Natural Asset Management

Natural asset management is being integrated into NPCA's asset management and planning to account for and incorporate natural assets (e.g., forests, wetlands, trails, etc.). The NPCA is also supporting municipal partners in their natural asset initiatives. Nature is being recognized as a valuable infrastructure asset critical for adapting to and mitigating the effects of climate change. Natural or green infrastructure (also called nature-based solutions) are those natural or human-made elements that provide important ecological and hydrological functions using natural processes. Natural asset infrastructure examples include natural heritage features and systems (forests, wetlands, meadows), parklands, stormwater management systems, street trees, urban forests, natural channels, permeable surfaces, and green roofs. Natural assets provide essential services to people and the environment such as carbon uptake, protecting against flood and erosion, supporting biodiversity, providing shade/cooling effects, improving water quality, and many human health and recreational benefits. It is imperative to include nature and other green infrastructure into the traditional asset management planning and processes to ensure that natural assets as well as their ecosystem services are valued and maintained much like capital assets.

## Special Projects

From time to time, the NPCA will undertake special projects watershed resource management. Currently, the NPCA participates in the ongoing monitoring and maintenance of the NPCA Expanded Groundwater Monitoring Network, which is in addition to the Provincial Groundwater Monitoring Network. This includes routine inspections of all groundwater monitoring wells and associated equipment as well as annual groundwater quality samples. Additional programs may include water resources data collection or monitoring in areas of interest to the NPCA.

## Ecological Restoration

In December 2002, the NPCA Board of Directors approved an 'Enhanced Watershed Restoration and Stewardship Program' that was designed to build and expand upon the historical/current work of NPCA restoration and stewardship programs and initiatives. Through the new program, the NPCA aims to add 600 hectares of natural cover and plant 1 million native trees across the watershed by 2031.

NPCA's ecological restoration services center on three areas:

- Internal Restoration Services is specific to leading restoration initiatives on NPCA-owned or managed lands to improve habitat and ecological function. This service area provides support across the organization on all matters related to ecological restoration, including creating restoration plans to support the development of Conservation Area management plans and watershed strategies to identify priority areas for terrestrial and aquatic habitat restoration.
- Watershed Restoration Services formalizes when the Authority will provide municipal partners and other stakeholders with ecosystem restoration expertise and knowledge. Through service level agreements and/or fee-for-services, the NPCA provides project management services for external ecological restoration projects, plans, and strategies with municipal and private partners, including habitat creation and enhancement projects, Class Environmental Assessment (EA) flood and erosion control projects, and invasive species management.
- An updated version of the existing Private Land Restoration Grant Program will continue the NPCA's long legacy of working with private landowners. The grant categories will be focused on improving habitat, biodiversity, water resources and forest cover.

## Water Monitoring (surface and groundwater)

The NPCA is currently developing an Integrated Watershed Monitoring Program that will incorporate the NPCA Water Quality Monitoring Program with NPCA's other monitoring services. The Integrated Watershed Monitoring Program will use a holistic approach with a variety of ecosystem components to assess watershed health and changes over time and space. This robust program will benefit NPCA's partners by generating a variety of environmental monitoring data that can be used by our municipalities to assist with growth area planning, assessing the impacts of climate change and inform watershed planning.

The NPCA Water Quality Monitoring Program, in particular, was implemented to assess ambient surface water and groundwater quality of local watersheds. To accomplish this, the NPCA has developed a network of 80-plus surface water monitoring stations throughout the NPCA watershed. For groundwater, the NPCA operates a monitoring network of 46 wells in locally significant hydrogeological areas. NPCA monitors groundwater levels with datalogging technologies and collects annual water quality samples that are sent to laboratories and analyzed for general chemistry, nutrients, and metals.

The NPCA also monitors the water quality at its Conservation Areas, and these include Chippawa Creek (Dils Lake), Jordan Harbour, Binbrook (Lake Niapenco), Mud Lake, St. John's, Virgil Reservoir, Wainfleet Wetlands and Wainfleet Bog. Surface water grab samples are collected seasonally during the year and analyzed for general chemistry, nutrients, metals, and bacteria.

In addition, the NPCA delivers the Provincial Water Quality Monitoring Program and the Provincial Groundwater Monitoring Network within its watersheds, which is a mandatory program identified by the province.

This program also delivers regular reporting components of water quality information through the release of Annual Water Quality Summary Reports, a Watershed Report Card with Conservation Ontario, and other special studies. The NPCA also provides water quality data when requested. The NPCA's Water Quality Monitoring Program networks make up one of the most comprehensive water quality sampling and analysis programs within the NPCA jurisdiction. This program is highly flexible, allowing for opportunities for special monitoring projects and fees for services where requested.

## Climate Change Resilience

Climate change is a critical issue affecting individuals and systems around the world; however, the impacts are noticeable on a local scale. The responsibility to act is collective and requires immediate on-the-ground action at all levels (i.e., personal, organizational, government, etc.). The NPCA, with its role in watershed-based natural resource management, is a key regional agency in implementing local climate change adaptation and mitigation initiatives such as water monitoring, flood forecasting and warning, floodplain mapping, flood infrastructure risk management, ecosystem restoration and stewardship, and land securement.

The NPCA is committed to demonstrating leadership in addressing climate change. In 2019, the NPCA Board of Directors declared a climate change emergency, recognizing the critical need to act on the impacts and effects of climate change across the NPCA watershed. More recently, climate change was identified as a critical priority under the NPCA's 2021-2031 strategic plan and includes numerous climate-related actions across six strategic priorities. The relevant strategic plan's actions are being integrated within the NPCA's Climate Change Action Plan (CCAP), which will guide the implementation of relevant projects and initiatives. The CCAP will provide a roadmap to address future watershed challenges faced by growth and extreme weather impact and supports activities to enable the NPCA in becoming a net-zero organization.

This program includes climate change research to support forecasting, watershed vulnerability and risk assessments, watershed impact assessment, and baseline scenarios using the best available scientific information.

## Watershed and Sub-watershed Resources Planning

The watershed and sub-watershed resource planning program facilitates the preparation of studies, analysis, science-based decision-making tools, and recommendations for watershed-based resource management. Integrated watershed management is the process of managing human activities and natural resources on a watershed basis, considering social, economic, and environmental issues, as well as local community interests. Heavily predicated on adaptive management principles, it is a fundamental cycle of natural resources inventory, assessment, and management activities. Watershed and sub-watershed level analysis helps to inform land use planning decisions and resource management recommendations that supports NPAC and partner programs.

This program enables the NPCA to provide watershed planning consulting services to municipalities required to produce watershed and subwatershed plans in the local watershed planning framework and/or conduct the background scientific watershed studies and strategic initiatives supporting the development of integrated watershed management recommendations for the Niagara Watershed. Ultimately the program will help facilitate a common and trusted local technical watershed science knowledge base that all partners and watershed stakeholders can benefit from.

## Watershed-Based Resource Management Strategy

The NPCA is required by the province to prepare a Watershed-based Resource Management Strategy. The purpose of the Strategy is to assist NPCA with evolving or enhancing its programs and services to address or manage local watershed triggers, issues, and risks.

The Watershed-based Resource Management Strategy must be completed by December 31, 2024, and will include the following information:

- Guiding principles and objectives that inform the design and delivery of the NPCA's mandatory programs and services.
- Set goals and objectives that inform the design and delivery of NPCA's mandatory programs and services.
- The goals and objectives should directly relate to the scope of the watershed strategy, reflecting category 1 programs and services and, where supported through agreements, category 2 and 3 programs and services.
- A summary of existing technical studies, monitoring programs and other information on the natural resources the authority relies on within its area of jurisdiction or in specific watersheds that directly informs and supports the delivery of the NPCA's mandatory programs and services.
- A review of the NPCA's mandatory programs and services for the purposes of determining if they comply with

the Mandatory Programs and Services regulation through performing an assessment of the effectiveness of the Category 1 programs in addressing the issues and risks in the watershed and identifying actions to address the issues and mitigate the risks and providing a cost estimate for the implementation of those actions (i.e., assessing for gaps).

- The Strategy may include both category 2 and 3 programs and services provided by the CA, where the agreement which provides for the delivery of these programs or services permits the inclusion of these programs or services in the Strategy.
- A process for periodic review and updates to the Strategy by the CA, including procedures to consult with stakeholders and the public during these periodic reviews.

In accordance with Provincial requirements, the Strategy must include the opportunity for a public consultation on the Strategy.

## Other Watershed Related Programs

### Drinking Source Water Protection

As part of the Clean Water Act, 2006 and its associated Regulations, the NPCA acts as the lead Source Protection Authority for the Niagara Peninsula Source Protection Area. NPCA's responsibilities include:

- Establishing and maintaining the Source Protection Committee.
- Provide administrative, technical and scientific support to the SPC.
- Carry out locally initiated amendments to the applicable assessment report and source protection plan such as for the inclusion of new or changing municipal residential Drinking Water Systems.
- Maintain and make accessible source protection program data to inform local decision-making.
- Monitor source protection plan implementation.
- Prepare annual progress reports for the Minister to report on local progress
- Support municipalities in fulfilling their source protection plan implementation responsibilities, and undertake other functions related to their role including providing advice and technical services to municipal staff, businesses, landowners or other persons about the source protection plan and the overall drinking water source protection program.

### Niagara River Remedial Action Plan

The Niagara River Remedial Action Plan (NRRAP) is a special program at the NPCA involving a community-based partnership of various stakeholders working together to improve the Niagara River's water quality and ecosystem health. The NRRAP was first established in 1988 based on commitments of the Canada-U.S. Great Lakes Water Quality Agreement (GLWQA) to restore the biological, chemical, and physical integrity of the waters of Great Lakes. The agreement called for the development and implementation of Remedial Action Plans to identify and address water quality and ecosystem health problems at 43 severely degraded locations (called Areas of Concern) across the Great Lakes basin, including the Niagara River. The NRRAP program further supports meeting the federal and provincial goals of the Canada-Ontario Agreement on Great Lakes Water Quality and Ecosystem Health.

The NPCA has been the lead coordinator of this program with funding support from the Canadian and Ontario governments since 1999. Through relevant funding agreements with federal and provincial ministries, the NPCA is responsible for coordinating local partners (i.e., federal, provincial, and municipal governments, environmental organizations, industry, scientists, non-government organizations, First Nations and Métis communities, and the public) and implementing projects that aim to improve Niagara River's water quality and ecosystem health. NPCA staff provide project management, stakeholder engagement, communications, work planning activities, and administrative support

for the entire Niagara River RAP structure (i.e., committees and technical working groups).

## Other Projects/Programs – External Funding

As opportunities arise, the NPCA seeks out external funding to support new projects or programs that benefit partners within the watershed. For example, the Federal Government's 2 Billion Trees Commitment program seeks to partner with local governments and organizations to plant two billion trees across Canada by 2031 — trees that will capture and store carbon, improve water quality, support biodiversity, and provide other community well-being benefits to support proposed growth in our watershed. In 2022, NPCA secured a \$150,000 capacity building grant under this program to launch our "Trees for All" campaign with an aim to develop a 10-year watershed-wide restoration initiative. By actively seeking out external funding sources, the NPCA is able to supplement and grow existing programs and services and develop new ones to advance innovative research and best practices that strengthen our relationships with partners in delivering services with collective outcomes and impacts.

## Conservation Authority Lands and Conservation Areas

### Land Acquisition And Disposition

Implementation of NPCA Land Securement Strategy (LSS) and active pursuit of priority parcels for acquisition to support NPCA programs and services. Working with watershed partners to acquire lands that would support municipal strategies and initiatives such as parks, recreation, and trail strategies. Acquisition will also provide greater and more equitable access to greenspace while mitigating impacts from increased visitation. Protecting more greenspace will also support various other programs and initiatives such as restoration, recreation, climate change mitigation, and natural asset management.

1. Land Securement Strategy – implementation of NPCA's LSS through use of approved criteria and methods with focus on properties within one of six priority areas while also pursuing acquisitions that support the wide range of programs and services offered by NPCA.
2. Landowner Contact Program – implementation of a proactive outreach program to connect with landowners in one of six priority areas or in areas where opportunities arise and will support NPCA programs and services.
3. Acquisition of Properties – completion of related studies (e.g. appraisal, survey, legal, environmental site assessments) and required reports to support acquisition of priority properties.
4. Fundraising – working with staff to implement the Nature For All campaign with land acquisition as one of the four main pillars.
5. Incorporation of LSS and related activities into associated NPCA strategies and plans including: CA Strategy, Land Inventory, Management Plans as well as other programs and services such as restoration and climate change.

The land acquisition and disposition program will also support other NPCA programs and services such as Planning and Development, Restoration, Conservation Areas, and Community Outreach.

### Land Management Planning

The NPCA manages 41 Conservation Areas within the Niagara Peninsula watershed and includes forests, wetlands, areas of natural and scientific interest, recreational lands, natural heritage, and cultural sites, and land for flood and erosion control. Each of the 41 properties require management plans to guide their daily management and development to achieve the NPCA mandate while fulfilling the needs of our watershed residents and visitors. Management plans will be informed by the Conservation Areas Strategy that will establish a set of guiding statements and directions to ensure each plan is designed to achieve and enhance the vision, goals, and objectives of NPCA's conservation area system.

1. Conservation Areas Strategy – development mandated by Provincial legislative changes. This Strategy will provide high level, strategic direction for the long-term management of the NPCA conservation area system. Critical components include goals, objectives, strategic directions, land classification, acquisition criteria, and natural heritage information.
2. Conservation Areas Land Inventory – development mandated by Provincial legislative changes. The Inventory will identify and document baseline data on NPCA land ownership including location, method of acquisition, funding sources, and suitability of lands to meet Provincial housing initiatives. In addition, work will also be

undertaken to secure NPCA title interest in our properties. This includes surveys, title searches, legal work, and GIS expertise.

3. Completion of management plans for priority properties. NPCA is required to complete management plans for all properties owned by the Authority. This also involves comprehensive engagement with all stakeholders and partners in the watershed.
4. General land management program involves effort to ensure NPCA land ownership interests are protected during internal and external projects. Work includes plan review, easements and management agreements, land access, trail management expertise, and participating in capital projects.
5. Developing an Invasive Species Strategy for NPCA properties. This work will also be completed in collaboration with various municipal and NGO partners within the watershed. The focus will be on identifying goals, objectives, and strategic directions as well as priority projects or species focus. Also working with partners to identify roles and responsibilities as well as resource needs to implement the Strategy within the watershed.

NPCA's Land Planning Program will also provide services or guidance to other programs including planning and development, land care, and capital development.

## **Active Recreation Programs**

The NPCA owns 41 conservation areas and 2,946 hectares of property. They currently offer active recreation services at 4 conservation areas that include Ball's Falls, Binbrook, Chippawa Creek, and Long Beach. The recreation services include day use, camping, weddings, events, and facility rentals.

### **Camping**

The NPCA owns and manages 2 campgrounds which are located at Chippawa Creek CA and Long Beach CA. The campgrounds offer day use admission to the park, pavilion rentals and both seasonal and transient camping.

### **Weddings, Facility Rentals and Special Events**

The NPCA has several facilities at active conservation areas that offer facility rentals for family events or corporate bookings. These facilities include pavilions, picnic areas and indoor rooms. The NPCA also has an extensive wedding service at Ball's Falls where they offer 2 facilities for wedding receptions, a bridal suite as well as outdoor and indoor venues for wedding ceremonies.

The NPCA hosts and manages an annual Thanksgiving Festival, which is a Niagara tradition which has been in operation since 1974. The festival offers unique craft and artisan vendors, food and beverage, local farmers market, heritage tours and guided nature hikes.

## **Education Programs**

The NPCA delivers a diverse range of education programs including day or field trips for students in kindergarten to grade 12, as well as overnight camping programs for junior and intermediate students and after-school programs. These programs are delivered primarily at NPCA conservation areas including Ball's Falls, Binbrook and St. Johns Valley Centre. NPCA delivers seasonal environmental and heritage programming based on the unique qualities and features of each conservation area. These educational and recreational programs are designed and delivered to align with Ontario school curriculum and are repeatedly selected by educators across the watershed.

### **Day Camps**

The NPCA delivers day camps at Ball's Falls and St. Johns VC during March Break and Summer Break. Day camps offer children ages five to 11 an opportunity to experience nature in a fun, safe, inclusive way, with daily activities including nature-based play, arts and crafts, recreation and daily hikes and exploration within the conservation area.

### **Nature School**

In 2020 the NPCA developed a full-time Nature School program, receiving designation and BSID from the Ministry of Education. NPCA delivers Nature School on a single-day basis, once per week over the course of the school year. This program is attended by students and families seeking alternative learning opportunities for their children, who are either enrolled in other alternative programs, homeschooled, or are attending public school part-time.

## Heritage Programs

Within two of its 41 conservation areas (Ball's Falls and St. Johns VC), the NPCA delivers heritage-based and cultural programming, including day/field trips for students, guided interpretation and tours.

## Education Events

The NPCA also delivers educative events within its conservation areas throughout the year and in partnership with community groups and environmental organizations. Each of these events features educational and recreational components, such as guided hikes, programming on sustainable angling, and natural heritage. Programs and events such as these are offered for free or at minimal cost to attendees, creating greater access to greenspace and connecting the community to nature.

## Land Care Program (conservation areas)

The land care program is an initiative aimed at ensuring the optimal upkeep and management of conservation areas within the Niagara Peninsula Watershed. The program encompasses a range of activities designed to preserve, enhance, and sustain the natural beauty, recreational opportunities, and overall usability of NPCA's green spaces. These activities include overseeing horticulture work and forestry including grass cutting, trail maintenance and removal of hazards to ensure safety of visitors. It also includes inspection and repairs of all park amenities including bridges, benches, signage, washroom buildings and heritage buildings.

## Section 29 Enforcement and Compliance

The NPCA owns and protects 2946 hectares of land, including forests, wetlands, areas of natural and scientific interest, as well as recreational lands. Under the Conservation Authorities Act, conservation authorities are required to conduct conservation and land management of these owned lands. This includes regulations made under Section 29 of the Conservation Authorities Act regarding public use of authority's property by the public.

Conservation Authority staff are effectively trained and designated as Provincial Offences Officers, with the capacity to enforce, ticket and first of all educate conservation area visitors on the important regulations set in place to keep visitors and the environment safe. Some primary regulations include enforcement of open fire rules, time of access and type of use, littering and disposal of waste, as well as enforcing the Highway Traffic Act on conservation area roadways.

## Land Lease and Agreement Management

The NPCA owns 41 conservation areas and 2946 hectares of property. They currently have land use agreements at 6 conservation areas. NPCA staff collaborate with these involved parties to ensure the effective implementation of these agreements and the delivery of services to the utmost of their capabilities.

# Enabling Services

## Corporate Services

Corporate services are a broad range of specialized support functions and administrative tasks that NPCA requires to operate efficiently and effectively. These services are essential for managing various aspects of NPCA's operations, compliance, and overall well-being.

The primary goal of corporate services is to enable the core business functions to operate smoothly, efficiently, and in compliance with all relevant regulations while supporting the overall strategic objectives of the company.

### **Corporate services include but are not limited to:**

- **Finance and Accounting:** handles financial planning, budgeting, bookkeeping, tax management, financial reporting, auditing, and treasury functions, ensuring NPCA's financial health and compliance with financial regulations.



- Facilities' Management: oversees the maintenance and management of physical office spaces, including building security, utilities, janitorial services, and workspace optimization.
- Compliance and Regulatory Affairs: ensures that NPCA adheres to all relevant laws, regulations, and industry standards as well as ongoing monitoring of changes in regulations and implementation of necessary adjustments to stay compliant.
- Risk Management: Risk management teams identify, assess, and mitigate various risks that could impact the organization, such as financial risks, operational risks, and strategic risks.
- Corporate Social Responsibility (CSR): CSR departments focus on the company's ethical and social responsibilities, including sustainability initiatives, community engagement, and philanthropic efforts.
- Administrative Support: Administrative functions encompass tasks like office administration, reception services, document management, and travel coordination.

## Financial Services

Financial Services encompasses a wide range of activities and strategies aimed at managing NPCA's financial resources efficiently and effectively. Effective corporate financial management is essential for NPCA's growth and sustainability. It requires a deep understanding of financial markets, risk management, and strategic decision-making to optimize financial resources and achieve long-term financial success.

### Financial Services include:

- Capital Budgeting: evaluating investment opportunities and deciding which projects or assets to invest in. This process aims to allocate financial resources to projects that are expected to generate the highest returns and add value.
- Working Capital Management: Efficient management of current assets (such as cash, accounts receivable, and inventory) and current liabilities (such as accounts payable) is essential to ensure that NPCA has enough liquidity to meet its short-term financial obligations.
- Financial Planning and Forecasting: NPCA engages in financial planning by creating budgets and financial forecasts. These tools set financial goals, monitor performance, and make necessary adjustments to achieve objectives.
- Financial Reporting and Analysis: Analyzing financial statements and financial ratios is crucial to assess NPCA's financial performance, profitability, and financial health.
- Regulatory Compliance: NPCA must adhere to financial regulations and reporting standards. The Financial Services team ensures compliance with accounting principles and regulatory requirements.

## People and Performance

**Organizational Structure:** Works with senior leadership team to determine an appropriate organizational structure to meet the organization's current and future needs. Consideration is given to the goals and objects of the Authority, considering potential for changes within legislative framework as well as organizational growth.

**Talent Acquisition:** Works with appropriate managers and directors to design and update job descriptions including identification of required qualifications. The Human Resources team will additionally identify and use appropriate strategies to attract, source and hire the right talent for the organization including job posting, interviews and selection criteria and a smooth and welcoming onboarding for the successful candidate.

**Employee and Labour Relations:** This team acts as a bridge between employees and management and between management and the union, coaching managers, and mediating conflict where necessary. Responsible for advising on interpretation and application of the collective agreement, human resources additionally lead the collective bargaining process, grievance process and arbitrations ensuring compliance with legal requirements.

**Compensation and Benefits:** Human Resources maintains the Human Resources Information System (HRIS) which stores employee data and records. This includes setting up payroll, payroll codes, dealing with pay discrepancies, processing compensation increases and records of employment. Human Resources is responsible for conducting salary and benefit reviews to ensure competitive compensation and facilitates the job evaluation process. This team also administers and manages the corporate health care benefits and pension plan.

**Performance Management:** Human Resources establishes, implements, and coaches leaders on the performance management process including goal setting, performance evaluations, performance coaching and management to ensure staff have the resources, training, and meaningful feedback to achieve elevated levels of performance.

**Training and Development:** Responsible for identifying training needs, organizing corporate training, and coordinating employee development programs to enhance skills and knowledge. The HR team also works closely with the senior leadership team to develop, support, and guide the succession planning program.

**Health, Safety and Wellness:** Ensuring the health, safety, and well-being of staff in the workplace is a prime responsibility of the Human Resources team. Participation on the health and safety committee and ensuring compliance with various regulations and standards through policy development, implementation and ensuring organizational adherence is necessary to protect both staff and the organization. Supporting employee wellness through participation in various wellness initiatives, promoting work-life balance and ensuring support is available for employee's emotional and mental well-being is essential to promote employee satisfaction and retention.

**Employee Engagement & Organizational Culture:** Human Resources supports the facilitation of various engagement initiatives and has a pulse on the organizational climate. Through the design and implementation of employee surveys, HR works with the senior leadership team to develop and implement plans to increase employee morale, job satisfaction, engagement, and retention.

**Strategic Planning:** HR plays a strategic role in workforce planning, aligning HR strategies with the organizational goals and ensuring the workforce is positioned to meet future challenges as well as ensuring risk management through anticipating potential organizational workforce challenges.

## **Information Management and Technology, GIS**

Information Technology (IT) services include managing NPCA's hardware, software, networks, cybersecurity, data storage, IT support for employees and Geographic Information Systems (GIS) within NPCA business environments. IT is crucial for maintaining a secure and efficient digital infrastructure.

### **Roles, responsibilities, and functions:**

- **Hardware and Software Support:** provide technical support for NPCA's hardware (computers, servers, printers, etc.) and software (operating systems, applications, etc.). This includes installation, maintenance, troubleshooting, and repairs.
- **Network Management:** oversee NPCA's computer networks, including maintenance of the network infrastructure, ensuring data connectivity, and managing network security.
- **Cybersecurity:** protect the organization's digital assets from cyber threats. This involves implementing security measures, monitoring for vulnerabilities, and responding to security incidents.
- **Data Management:** manage data storage, backup, and recovery, ensuring that data is properly stored and can be retrieved in the event of data loss or system failure.
- **Server and Data Center Management:** manage NPCA's servers and data centers, ensuring the availability, performance, and reliability of these critical resources.
- **User Support:** provide technical assistance to end users within the organization. This includes resolving issues, answering questions, and providing training on technology use.

- **Technology Procurement:** selection and procurement of IT equipment, software, and services. This involves evaluating technology options, negotiating contracts, and managing vendor relationships.
- **IT Strategy and Planning:** work closely with NPCA's leadership to align technology initiatives with the overall business strategy. Plan for future technology needs and ensure that IT investments support corporate strategic objectives.
- **Compliance and Regulatory Requirements:** responsible for ensuring that NPCA complies with relevant laws and regulations regarding data privacy, security, and technology use.
- **Disaster Recovery and Business Continuity:** develop and maintain plans to ensure that NPCA can recover from technology-related disasters and continue operations with minimal disruption.
- **Project Management:** manage technology-related projects, such as system upgrades, migrations, and implementations.
- **Budget Management:** responsible for managing the IT budget, which includes allocating funds for equipment, software licenses, staff salaries, and ongoing maintenance.
- **Documentation:** Maintaining thorough documentation of NPCA's IT systems, configuration, and procedures.
- **Training and Knowledge Sharing:** provide training to employees on technology best practices and promote knowledge sharing within the organization.

## Communications, Marketing and Public Relations

The Department of Strategic Business Planning and Public Relations is an interdepartmental and enabling service provider that partners with almost every NPCA department to ensure that the public and key stakeholders are aware, educated and engaged with our products, programs, and services, as well as our policies, procedures, and governance. Our goal is to create high-quality and compelling marketing, communications, media and public relations, and community engagement solutions that strongly support and bring to life NPCA's strategic plan and brand to enhance its reputation.

The Department of Strategic Business Planning and Public Relations is a small, but mighty and diverse group of experienced communicators, marketers, designers, and public engagement practitioners that work collaboratively across NPCA departments to help advance organizational priorities through effective strategies and tactics. The team also provides brand management expertise and invaluable institutional knowledge gained from working with teams across the organization. We collaborate with departments, key stakeholders, and the community to support NPCA's strategic goals, objectives, and initiatives.

## Corporate Administration and Governance

**NPCA Governance Support:** Provide guidance, advice, recommendations, support and reports to the Board of Directors and advisory boards to ensure that decisions are based on accurate and timely information. Translate Board direction into responsive, effective policies and procedures for approval by the Board, and oversee the implementation of approved policies and procedures. Establish and sustain relationships with the Board of Directors, government agencies and stakeholders and providing strategic oversight for watershed management, environmental programs, and Conservation Authority properties.

**Strategic Corporate Leadership:** Create a culture of collaboration, communication, accountability, and transparency for internal and external stakeholders. Working closely with staff, stakeholders and elected officials in the planning and execution of a strategic vision and collaborating with all levels of government, non-government organizations, community groups, and individuals to promote the goals and objectives of NPCA's Strategic Plan, Conservation Authority legislation and good governance. Evaluate, coach and mentor staff.

**Business Planning, Fiscal Responsibility, and Operational Leadership:** Provide Business and Budget Planning Leadership as a Secretary-Treasurer as per Conservation Authorities Act. Management, update, and implementation of

NPCA's Administration by-laws and Policies according to the Conservation Authorities Act. Overseeing recruitment, performance management, succession planning and professional development in accordance with the Authority's Policies and Procedures or as delegated by the Board. Leading NPCA staff in accordance with the NPCA Strategic Mission and Vision, ensuring annual performance objectives are established, and performance appraisals are completed.

## Corporate Support

Corporate Support consists of fleet and facilities management, corporate procurement, contract management, administration of corporate credit card program and risk management.

### Key aspects and functions include:

- **Procurement and Supply Chain Management:** these services focus on sourcing materials, negotiating supplier contracts, inventory management, and optimizing the supply chain to reduce costs and ensure a smooth flow of goods and services.
- **Facilities Management:** Facilities management oversees the physical workspace and infrastructure. It includes maintenance, safety and security, space planning, and environmental sustainability efforts.
- **Risk Management:** Risk management identifies, assesses, and mitigates risks that could affect the organization. This business unit handles insurance, business continuity planning, and safety programs.
- **Contract Management:** Contract management is the process of creating, organizing, and overseeing contracts between NPCA and its suppliers, customers, partners, or other stakeholders. It involves various stages, from contract creation and negotiation to execution, monitoring, and, eventually, contract renewal or termination.

## Asset Management, Capital Projects & Land Asset Coordinator

In an effort to efficiently and effectively manage the NPCA's assets, the NPCA is currently implementing a Strategic Asset Management Plan which utilizes specialized software and equipment to document and inventory Asset Classes such as: Land, Land Improvements (e.g. roads, bridges), Buildings, Water Control Infrastructure, Gauge Stations, Equipment, and Vehicles.

The Strategic Asset Management Plan will also include a framework, guiding principles, goals, and methodology for the acquisition, use, control, protection, maintenance, and disposal of assets.

The NPCA is implementing a long-term Capital Plan to strategically plan and implement new and expanded flood and conservation land infrastructure in an efficient and cost-effective manner.

## Vehicles and Equipment

Fleet management consists of overseeing and controlling NPCA's vehicle fleet to ensure efficient and cost-effective operations.

### Key aspects and functions of fleet management include:

- **Acquisition and Procurement:** selection and acquisition of vehicles suitable to meet NPCA's operational needs, including considerations like vehicle type, size, fuel efficiency, and any specialized features required.
- **Vehicle Maintenance:** Regular maintenance and repairs are crucial to keep the fleet running smoothly and safely. Maintenance includes: scheduling maintenance services, tracking vehicle maintenance histories, and ensuring that all vehicles are in good working condition.
- **Fuel Management:** Managing fuel costs is a significant component of fleet management. This involves monitoring fuel consumption, fuel economy, and fuel card management. Efforts are made to reduce fuel expenses through efficient driving practices and vehicle selection.

- **Compliance and Regulatory Management:** ensure that vehicles and drivers comply with relevant regulations, such as safety regulations, emissions standards, and hours of service requirements.
- **Asset Lifecycle Management:** Decisions about when to retire or replace vehicles are made based on factors like depreciation, maintenance costs, and fuel efficiency. Fleet management involves planning for the acquisition of new vehicles and the disposal of old ones.
- **Data Analysis and Reporting:** involves collecting and analyzing data related to vehicle performance and overall fleet operations. This data is used to make informed decisions and implement improvements.
- **Environmental Impact:** Reducing the environmental impact of the fleet is a growing concern. Fleet management involves implementing strategies to reduce emissions, such as adopting electric or hybrid vehicles.

Niagara Peninsula Conservation Authority

# 2024 DRAFT BUDGETS & MUNICIPAL LEVIES

October 2023



# TABLE OF CONTENTS

Page No.

|   |       |
|---|-------|
| 2024 Draft Budget Summary .....                     | 1     |
| 2024 Municipal Levy Apportionment and Summary ..... | 2     |
| 2024 Unfunded Budget Priorities .....               | 3,4,5 |

## 2024 DRAFT BUDGET SUMMARY

| <b>Operating Budget - Revenues</b>            | <b>2024 Budget</b> | <b>2023 Budget</b> | <b>Variance</b>  |
|---|--------------------|--------------------|------------------|
| Municipal Funding                             | 7,040,886          | 6,947,104          | 93,782           |
| Provincial Funding                            | 540,660            | 538,760            | 1,900            |
| Federal Funding                               | 212,323            | 268,000            | - 55,677         |
| Program Revenue                               | 4,077,247          | 4,084,201          | - 6,954          |
| Other   | 1,432,053          | 1,044,418          | 387,635          |
| <b>Total - Operating Revenues</b>             | <b>13,303,169</b>  | <b>12,882,483</b>  | <b>420,686</b>   |
| <b>Operating Budget - Expenses</b>            | <b>2024 Budget</b> | <b>2023 Budget</b> | <b>Variance</b>  |
| Salaries and benefits, Employee Related       | 8,972,903          | 8,641,201          | 331,702          |
| Governance                                    | 41,000             | 41,000             | -                |
| Professional Fees, Contractor Services        | 1,043,691          | 1,071,133          | - 27,442         |
| Materials & Supplies, Vehicles & Equipment    | 701,109            | 663,790            | 37,319           |
| Occupancy Costs                               | 795,892            | 630,522            | 165,370          |
| Park Maintenance                              | 654,143            | 626,300            | 27,843           |
| Information Management/GIS                    | 455,112            | 473,487            | - 18,375         |
| Marketing, Advertising, Printing, Signs       | 91,680             | 92,000             | - 320            |
| Special Events (Festival, Holiday Trail)      | 211,260            | 331,000            | - 119,740        |
| Flood Forecasting & Water Quality             | 144,400            | 131,500            | 12,900           |
| Miscellaneous                                 | 191,979            | 180,550            | 11,429           |
| <b>Total - Operating Expenses</b>             | <b>13,303,169</b>  | <b>12,882,483</b>  | <b>420,686</b>   |
| <b>Capital and Special Projects</b>           | <b>2024 Budget</b> | <b>2023 Budget</b> | <b>Variance</b>  |
| Corporate Administration                      | -                  | 54,026             | - 54,026         |
| Corporate Services                            | 305,002            | 124,259            | 180,743          |
| Land Operations - Balls Falls                 | 184,053            | 189,089            | - 5,036          |
| Land Operations - Binbrook                    | 315,520            | 64,831             | 250,689          |
| Land Operations - Chippawa Creek              | -                  | 108,050            | - 108,050        |
| Land Operations - Long Beach                  | 315,520            | 135,064            | 180,456          |
| Land Operations - Passive Parks               | 762,505            | 875,442            | - 112,937        |
| Watershed                                     | 422,611            | 467,398            | - 44,787         |
| <b>Total - Capital &amp; Special Projects</b> | <b>2,305,211</b>   | <b>2,018,159</b>   | <b>287,052</b>   |
| <b>Land Securement</b>                        | <b>411,291</b>     | <b>700,000</b>     | <b>- 288,709</b> |
| <b>TOTAL</b>                                  | <b>16,019,671</b>  | <b>15,600,642</b>  | <b>419,029</b>   |



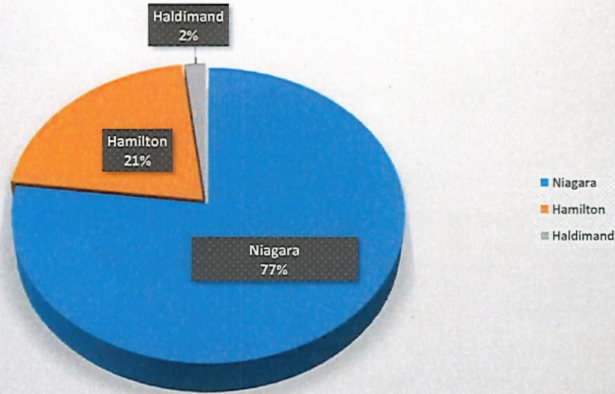
2024 MUNICIPAL LEVY SUMMARY

Levy Apportionment - 2024

The levy apportionment ratios are calculated from assessment data provided by MPAC, and further revised based on the Conservation Authority Levies Regulation.

| Municipality | % in CA | Municipal Population | Municipal Population in CA | Prior Year CVA in CA | 2024 Levy Apportionment | 2023 Levy Apportionment | Variance       |
|--------------|---------|----------------------|----------------------------|----------------------|-------------------------|-------------------------|----------------|
| Haldimand    | 25%     | 41,896               | 10,348                     | \$1.862B             | 1.8989%                 | 1.8931%                 | 0.0058%        |
| Hamilton     | 21%     | 449,119              | 94,764                     | \$20.730B            | 21.1370%                | 21.1484%                | -0.0114%       |
| Niagara      | 100%    | 370,919              | 370,919                    | \$74.483B            | 76.9641%                | 76.9585%                | 0.0056%        |
| <b>Total</b> |         | <b>861,934</b>       | <b>476,031</b>             | <b>\$95.170B</b>     | <b>100.0000%</b>        | <b>100.0000%</b>        | <b>0.0000%</b> |

2024 Municipal Levy - Consolidated



LEVY SUMMARY - 2024

|                                | 2024             | 2023             | Variance       |               |
|--------------------------------|------------------|------------------|----------------|---------------|
|                                |                  |                  | Amount         | %             |
| <b>NIAGARA</b>                 |                  |                  |                |               |
| General Levy                   | 5,418,955        | 5,235,095        | 183,860        | 3.51%         |
| Special Levy - Capital         | 1,601,271        | 1,576,703        | 24,568         | 1.56%         |
| Special Levy - Land Securement | 250,000          | 250,000          | -              | 0.00%         |
| <b>SUB TOTAL</b>               | <b>7,270,226</b> | <b>7,061,798</b> | <b>208,428</b> | <b>2.95%</b>  |
| Pandemic Funding               | -                | 111,292          | -111,292       | -100.00%      |
| <b>TOTAL</b>                   | <b>7,270,226</b> | <b>7,173,090</b> | <b>97,136</b>  | <b>1.35%</b>  |
| <b>HAMILTON</b>                |                  |                  |                |               |
| General Levy                   | 1,488,232        | 1,469,201        | 19,031         | 1.30%         |
| Special Levy - Capital         | 263,309          | 232,786          | 30,523         | 13.11%        |
| Special Levy - Land Securement | 148,039          | 148,039          | -              | 0.00%         |
| <b>TOTAL</b>                   | <b>1,899,580</b> | <b>1,850,026</b> | <b>49,554</b>  | <b>2.68%</b>  |
| <b>HALDIMAND</b>               |                  |                  |                |               |
| General Levy                   | 133,699          | 131,516          | 2,183          | 1.66%         |
| Special Levy - Capital         | 14,679           | 15,035           | -356           | -2.37%        |
| Special Levy - Land Securement | 13,252           | 13,252           | -              | 0.00%         |
| <b>TOTAL</b>                   | <b>161,630</b>   | <b>159,803</b>   | <b>1,827</b>   | <b>1.14%</b>  |
| <b>CONSOLIDATED</b>            |                  |                  |                |               |
| General Levy                   | 7,040,886        | 6,835,812        | 205,074        | 3.00%         |
| Special Levy - Capital         | 1,879,259        | 1,824,524        | 54,735         | 3.00%         |
| Special Levy - Land Securement | 411,291          | 411,291          | -              | 0.00%         |
| <b>SUB TOTAL</b>               | <b>9,331,436</b> | <b>9,071,627</b> | <b>259,809</b> | <b>2.86%</b>  |
| Pandemic Funding               | -                | 111,292          | -111,292       | -100.00%      |
| <b>TOTAL</b>                   | <b>9,331,436</b> | <b>9,182,919</b> | <b>140,193</b> | <b>-1.48%</b> |

## 2024 UNFUNDED BUDGET PRIORITIES

| Description   | 2024<br>Unfunded<br>Priority | 2024 Unfunded Budget Priorities - Proposed Funding Sources |                |               |          |
|---|------------------------------|--|----------------|---------------|----------|
|   |                              | Municipal Funding  |                |               | Other    |
|   |                              | Niagara  | Hamilton       | Haldimand     |          |
| <b><u>Integrated Watershed Strategies</u></b>                               |                              |  |                |               |          |
| Four Mile Creek Water Budget  | 40,000                       | 30,786   | 8,455          | 760           |          |
| Invasive Species Strategy - Phase 2   | 20,000                       | 20,000   |                |               |          |
| Climate Change Action Program Corporate Risk & Vulnerability Assessment     | 150,000                      | 115,446  | 31,706         | 2,848         |          |
| Lakewood CA Restoration Plan Implementation                                 | 250,000                      | 250,000  |                |               |          |
| Flood and Erosion Mitigation - Phase 1 Assessment and Design Options        | 2,000,000                    | 2,000,000  |                |               |          |
| Non-Point Source Water Quality Best Management Practices Stewardship        | 200,000                      | 153,928  | 42,274         | 3,798         |          |
| Sustainable Technologies Program  | 260,000                      | 200,107  | 54,956         | 4,937         |          |
| Urban Climate Stewardship for Nearshore Watershed (Land to Lake Initiative) | 240,000                      | 240,000  |                |               |          |
| <b>Total - Integrated Watershed Strategies</b>                              | <b>3,160,000</b>             | <b>3,010,267</b>   | <b>137,391</b> | <b>12,343</b> | <b>-</b> |
| <b><u>Natural Hazard Management</u></b>                                     |                              |  |                |               |          |
| Lake Ontario Shoreline Hazard Mapping - Phase 2                             | 125,000                      | 125,000  |                |               |          |
| Shoreline Climate Modeling and Risk Assessment                              | 450,000                      | 450,000  |                |               |          |
| Upper Virgil Dam Erosion Protection   | 200,000                      | 200,000  |                |               |          |
| Lower Virgil Dam Erosion Protection   | 200,000                      | 200,000  |                |               |          |
| <b>Total - Natural Hazard Management</b>                                    | <b>975,000</b>               | <b>975,000</b>   | <b>-</b>       | <b>-</b>      | <b>-</b> |
| <b><u>Conservation Authority Act Transition</u></b>                         |                              |  |                |               |          |
| Watershed Based Resource Management Strategy                                | 25,000                       | 19,241   | 5,284          | 475           |          |
| Land Management Plan Updates  | 125,000                      | 96,205   | 26,421         | 2,374         |          |
| <b>Total - Conservation Authority Act Transition</b>                        | <b>150,000</b>               | <b>115,446</b>   | <b>31,706</b>  | <b>2,848</b>  | <b>-</b> |
| <b><u>Corporate Services and Asset Management</u></b>                       |                              |  |                |               |          |
| Strategic Asset Management Policy/Planning                                  | 80,000                       | 61,571   | 16,910         | 1,519         |          |
| Sustainable Technologies and Green Infrastructure                           | 100,000                      | 76,964   | 21,137         | 1,899         |          |
| Operationalize Digital Strategy   | 500,000                      | 384,821  | 105,685        | 9,495         |          |
| Corporate Support - Process Reviews   | 100,000                      | 76,964   | 21,137         | 1,899         |          |
| Facilities - furniture, upgrades, EV Stations, etc.                         | 250,000                      | 192,410  | 52,843         | 4,747         |          |
| <b>Total - Corporate Services and Asset Management</b>                      | <b>1,030,000</b>             | <b>792,730</b>   | <b>217,711</b> | <b>19,559</b> | <b>-</b> |
| <b><u>Corporate Administration</u></b>                                      |                              |  |                |               |          |
| NPCA Website Technical Maintenance & Redesign                               | 50,000                       | 38,482   | 10,569         | 949           |          |
| <b>Total - Corporate Administration</b>                                     | <b>50,000</b>                | <b>38,482</b>  | <b>10,569</b>  | <b>949</b>    | <b>-</b> |

... / continued

**2024 UNFUNDED BUDGET PRIORITIES**

| Description  | 2024<br>Unfunded<br>Priority | 2024 Unfunded Budget Priorities - Proposed Funding Sources |                  |               |                |
|--|------------------------------|--|------------------|---------------|----------------|
|  |                              | Municipal Funding  |                  |               | Other          |
|  |                              | Niagara  | Hamilton         | Haldimand     |                |
| <b>State of Good Repair (SOGR) / Health and Safety</b>               |                              |  |                  |               |                |
| Asset replacement and sustainment (amortization)                     | 875,000                      | 673,436  | 184,949          | 16,615        |                |
| Barn Storage Facility  | 50,000                       | 50,000   |                  |               |                |
| Argo (Bog & Wainfleet Wetlands)                                      | 20,000                       | 20,000   |                  |               |                |
| Automated Gates  | 330,000                      | 330,000  |                  |               |                |
| Furniture  | 25,000                       | 19,241   | 5,284            | 475           |                |
| Lime Restoration   | 40,000                       | 40,000   |                  |               |                |
| New Metal Stairs for Bruce Trail                                     | 100,000                      |  |                  |               | 100,000        |
| Interpretive and Wayfinding Sigange                                  | 500,000                      | 384,821  | 105,685          | 9,495         |                |
| Pavilion 1 Demolition  | 50,000                       |  | 50,000           |               |                |
| Playground Upgrade   | 300,000                      |  | 300,000          |               |                |
| New Washroom Facility  | 200,000                      |  | 200,000          |               |                |
| Main Boat Launch Upgrade   | 100,000                      |  | 100,000          |               |                |
| Northside Playground   | 125,000                      | 125,000  |                  |               |                |
| Drainage South Side  | 100,000                      | 100,000  |                  |               |                |
| Long Beach Workshop  | 200,000                      | 200,000  |                  |               |                |
| Rebuild Comfort station #2 South Side                                | 400,000                      | 400,000  |                  |               |                |
| Beach Washroom Renovations   | 15,000                       | 15,000   |                  |               |                |
| Electrical Upgrades  | 1,000,000                    | 1,000,000  |                  |               |                |
| New Pavilion   | 125,000                      | 125,000  |                  |               |                |
| New Playground Equipment   | 150,000                      | 150,000  |                  |               |                |
| Tile Drain in Day Use  | 125,000                      | 125,000  |                  |               |                |
| Roadway Improvements   | 500,000                      | 384,821  | 105,685          | 9,495         |                |
| St. Johns Valley Centre Septic System                                | 225,000                      | 225,000  |                  |               |                |
| St. Johns Valley Centre Post Office & House Restoration              | 115,000                      | 115,000  |                  |               |                |
| St Johns Valley Centre Retaining Wall                                | 225,000                      | 225,000  |                  |               |                |
| St Johns Valley Centre Pedestrian Bridges                            | 100,000                      | 100,000  |                  |               |                |
| Fencing for All Parks  | 300,000                      | 230,892  | 63,411           | 5,697         |                |
| Waste bins for All Parks   | 30,000                       | 23,089   | 6,341            | 570           |                |
| Picnic tables for passive parks                                      | 50,000                       | 38,482   | 10,569           | 949           |                |
| Washroom Renovations - Morgan's Point                                | 75,000                       | 75,000   |                  |               |                |
| Outdoor Education Natural and Cultural Heritage Campus               | 1,000,000                    | 1,000,000  |                  |               |                |
| Morgan's Point Washroom Renovations                                  | 300,000                      | 300,000  |                  |               |                |
| EV Charging Stations   | 100,000                      | 76,964   | 21,137           | 1,899         |                |
| NPCA Net Zero Headquarters Planning, Feasibility Assessment & Design | 75,000                       | 57,723   | 15,853           | 1,424         |                |
| Ball Home Roof Replacement   | 50,000                       | 50,000   |                  |               |                |
| <b>Total - State of Good Repair / Health and Safety</b>              | <b>7,975,000</b>             | <b>6,659,469</b>   | <b>1,168,913</b> | <b>46,618</b> | <b>100,000</b> |
| <b>TOTAL 2024 UNFUNDED BUDGET PRIORITIES</b>                         | <b>13,340,000</b>            | <b>11,591,394</b>  | <b>1,566,289</b> | <b>82,317</b> | <b>100,000</b> |

**2024 Unfunded Budget Priorities**

| <b>Classification</b>                           | <b>Niagara</b>    | <b>Hamilton</b>  | <b>Haldimand</b> | <b>External</b> | <b>TOTAL</b>      |
|---|-------------------|------------------|------------------|-----------------|-------------------|
| Integrated Watershed Strategies                 | 3,010,267         | 137,391          | 12,343           | -               | 3,160,000         |
| Natural Hazard Management                       | #REF!             | -                | -                | -               | 975,000           |
| Conservation Authority Act Transition           | 115,446           | 31,706           | 2,848            | -               | 150,000           |
| Corporate Services and Asset Management         | 792,730           | 217,711          | 19,559           | -               | 1,030,000         |
| Corporate Administration                        | 38,482            | 10,569           | 949              | -               | 50,000            |
| State of Good Repair (SOGR) / Health and Safety | 6,659,469         | 1,168,913        | 46,618           | 100,000         | 7,975,000         |
|   | <b>11,591,394</b> | <b>1,566,289</b> | <b>82,317</b>    | <b>100,000</b>  | <b>13,340,000</b> |

| Niagara Peninsula Conservation Authority                            |  |          |                  |                  |                |                  |                |               |                  |                  |
|---|--|----------|------------------|------------------|----------------|------------------|----------------|---------------|------------------|------------------|
| 2024 Budgets and Municipal Levies (Budget by Programs and Services) |  |          |                  |                  |                |                  |                |               |                  |                  |
| Appendix 4 - Report No. FA-41-23                                    |  |          | Levy             |                  |                |                  | Non-Levy       |               |                  | TOTAL            |
| Dept  | Description                                    | Category | Niagara          | Hamilton         | Haldimand      | Total Levy       | Provincial     | Federal       | Self-Generated   | BUDGET           |
| <b>General Levy - Category 1 and 2</b>                              |  |          |                  |                  |                |                  |                |               |                  |                  |
| <b>Natural Hazard Management</b>                                    |  |          |                  |                  |                |                  |                |               |                  |                  |
| 301   | Flood Forecasting and Warning                  | 1        | 177,431          | 48,729           | 4,378          | 230,538          | 31,000         |               |                  | 261,538          |
| 157   | Flood and Erosion Management                   | 1        | 43,554           | 11,961           | 1,075          | 56,590           | 5,200          |               |                  | 61,790           |
| 323   | Water Resources                                | 1        | 79,522           | 21,840           | 1,962          | 103,324          |                |               |                  | 103,324          |
| 329   | Shoreline Hazard Management                    | 1        | 18,772           | 5,155            | 463            | 24,390           |                |               |                  | 24,390           |
| 345   | Environmental Planning and Policy              | 1 & 2    | 210,237          | 57,738           | 5,187          | 273,162          |                |               | 153,000          | 426,162          |
| 361   | Planning and Permitting                        | 1 & 2    | 262,711          | 72,149           | 6,482          | 341,342          | 38,600         |               | 576,000          | 955,942          |
| 371   | Compliance and Enforcement                     | 1        | 450,929          | 123,841          | 11,126         | 585,895          |                |               | 40,800           | 626,695          |
| 391   | Planning Ecology                               | 1 & 2    | 80,852           | 22,205           | 1,995          | 105,052          |                |               |                  | 105,052          |
| <b>TOTAL</b>  |  |          | <b>1,324,008</b> | <b>363,618</b>   | <b>32,667</b>  | <b>1,720,293</b> | <b>74,800</b>  | <b>-</b>      | <b>769,800</b>   | <b>2,564,893</b> |
| <b>Watershed Resource Management and Climate Change</b>             |  |          |                  |                  |                |                  |                |               |                  |                  |
| New   | Watershed-based Resource Management Strategy   | 1        | -                | -                | -              | -                | -              | -             | -                | -                |
| 265   | Watershed Monitoring and Reporting             | 1        | 251,576          | 69,091           | 6,207          | 326,874          |                |               | 12,000           | 338,874          |
| 217   | Special Projects (groundwater sampling)        | 1        | 12,699           | 3,488            | 313            | 16,500           |                |               |                  | 16,500           |
| 125   | Regulatory Mapping Technical Studies           | 1        | 43,820           | 12,035           | 1,081          | 56,936           |                |               |                  | 56,936           |
| 303   | Climate Change Resilience                      | 1        | 94,555           | 25,968           | 2,333          | 122,856          |                | 29,323        |                  | 152,179          |
| <b>TOTAL</b>  |  |          | <b>402,650</b>   | <b>110,582</b>   | <b>9,934</b>   | <b>523,166</b>   | <b>-</b>       | <b>29,323</b> | <b>12,000</b>    | <b>564,489</b>   |
| <b>Other Watershed Related Programs</b>                             |  |          |                  |                  |                |                  |                |               |                  |                  |
| 205   | Drinking Source Water Protection               | 1        |                  |                  |                | -                | 155,909        |               |                  | 155,909          |
| <b>TOTAL</b>  |  |          | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>155,909</b> | <b>-</b>      | <b>-</b>         | <b>155,909</b>   |
| <b>Conservation Authority Lands and Conservation Areas</b>          |  |          |                  |                  |                |                  |                |               |                  |                  |
| 489   | Section 29 Enforcement and Compliance          | 1        | 52,418           | 14,396           | 1,293          | 68,107           |                |               |                  | 68,107           |
| 427   | Land Care Program                              | 1        | 98,333           | 27,006           | 2,426          | 127,765          |                |               | 862,306          | 990,071          |
| 357   | Land Management Planning                       | 1        | 205,205          | 56,356           | 5,063          | 266,624          |                |               | 85,000           | 351,624          |
| 119   | Ecology  | 1        | 108,058          | 29,676           | 2,666          | 140,400          |                |               |                  | 140,400          |
| <b>TOTAL</b>  |  |          | <b>464,013</b>   | <b>127,434</b>   | <b>11,448</b>  | <b>602,896</b>   | <b>-</b>       | <b>-</b>      | <b>947,306</b>   | <b>1,550,202</b> |
| <b>Enabling Services</b>  |  |          |                  |                  |                |                  |                |               |                  |                  |
| 101/107/127   | Corporate Services (incl HR, Corp Sup, AM)     | 1        | 820,734          | 225,402          | 20,250         | 1,066,386        | 27,646         | 25,000        | 665,144          | 1,784,176        |
| 105   | Financial Services                             | 1        | 243,464          | 66,864           | 6,007          | 316,334          |                |               |                  | 316,334          |
| 109/131   | Information Management and Technology          | 1        | 584,157          | 160,430          | 14,413         | 758,999          | 9,900          |               |                  | 768,899          |
| 103/150   | Governance and Corporate Administration        | 1        | 412,284          | 113,228          | 10,172         | 535,684          | 32,377         |               |                  | 568,061          |
| 111   | Communications, Marketing and Public Relations | 1        | 265,876          | 73,019           | 6,560          | 345,455          |                |               |                  | 345,455          |
| 801   | Vehicles and Equipment                         | 1        | 201,338          | 55,294           | 4,968          | 261,600          |                |               |                  | 261,600          |
| 153/155   | Asset Management                               | 1        | 15,544           | 4,269            | 384            | 20,197           |                |               | 189,966          | 210,163          |
| <b>TOTAL</b>  |  |          | <b>2,543,398</b> | <b>698,505</b>   | <b>62,752</b>  | <b>3,304,655</b> | <b>69,923</b>  | <b>25,000</b> | <b>855,110</b>   | <b>4,254,688</b> |
| <b>TOTAL GENERAL LEVY</b>   |  |          | <b>4,734,069</b> | <b>1,300,139</b> | <b>116,802</b> | <b>6,151,010</b> | <b>300,632</b> | <b>54,323</b> | <b>2,584,216</b> | <b>9,090,181</b> |

**Niagara Peninsula Conservation Authority**

**2024 Budgets and Municipal Levies (Budget by Programs and Services)**

Appendix 4 - Report No. FA-41-23

| Appendix 4 - Report No. FA-41-23                           |  |          | Levy             |                  |                |                  | Non-Levy       |                |                  | TOTAL             |
|--|--|----------|------------------|------------------|----------------|------------------|----------------|----------------|------------------|-------------------|
| Dept   | Description                              | Category | Niagara          | Hamilton         | Haldimand      | Total Levy       | Provincial     | Federal        | Self-Generated   | BUDGET            |
| <b>General Levy - Category 3 - Cost Apportionment MOU</b>  |  |          |                  |                  |                |                  |                |                |                  |                   |
| <b>Watershed Resource Management and Climate Change</b>    |  |          |                  |                  |                |                  |                |                |                  |                   |
| 227  | Restoration                              | 3        | 258,495          | 70,992           | 6,378          | 335,864          |                |                | 202,553          | 538,417           |
| 123  | Community Engagement and Stewardship     | 3        | 224,042          | 61,530           | 5,528          | 291,100          |                |                |                  | 291,100           |
| 343  | Integrated Watershed Planning            | 3        | 202,348          | 55,572           | 4,992          | 262,912          |                |                |                  | 262,912           |
| <b>TOTAL</b>   |  |          | <b>684,885</b>   | <b>188,093</b>   | <b>16,898</b>  | <b>889,876</b>   | <b>-</b>       | <b>-</b>       | <b>202,553</b>   | <b>1,092,429</b>  |
| <b>TOTAL GENERAL LEVY - CATEGORY 3</b>                     |  |          | <b>684,885</b>   | <b>188,093</b>   | <b>16,898</b>  | <b>889,876</b>   | <b>-</b>       | <b>-</b>       | <b>202,553</b>   | <b>1,092,429</b>  |
| <b>Special Levy</b>  |  |          |                  |                  |                |                  |                |                |                  |                   |
| TDB  | Capital and Special Projects             | 1        | 1,601,271        | 263,309          | 14,679         | 1,879,259        |                |                | 425,952          | 2,305,211         |
| TDB  | Land Securement                          | 2        | 250,000          | 148,039          | 13,252         | 411,291          |                |                |                  | 411,291           |
| <b>TOTAL SPECIAL LEVY</b>                                  |  |          | <b>1,851,271</b> | <b>411,348</b>   | <b>27,931</b>  | <b>2,290,550</b> | <b>-</b>       | <b>-</b>       | <b>425,952</b>   | <b>2,716,502</b>  |
| <b>Fee for Service - Schedule A</b>                        |  |          |                  |                  |                |                  |                |                |                  |                   |
| 265  | Watershed Monitoring and Reporting       |          |                  |                  |                |                  | -              | -              | 178,500          | 178,500           |
| <b>TOTAL FEE FOR SERVICE - SCHEDULE A</b>                  |  |          | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>178,500</b>   | <b>178,500</b>    |
| <b>Provincial, Federal, Authority Generated</b>            |  |          |                  |                  |                |                  |                |                |                  |                   |
| <b>Other Watershed Related Programs</b>                    |  |          |                  |                  |                |                  |                |                |                  |                   |
| 241  | Niagara River Remedial Action Plan       | 3        |                  |                  |                |                  | 240,028        | 158,000        |                  | 398,028           |
| TBD  | Other (new projects/programs - i.e. 2BT) | 3        |                  |                  |                |                  | -              |                |                  | -                 |
| <b>TOTAL</b>   |  |          |                  |                  |                |                  | <b>240,028</b> | <b>158,000</b> | <b>-</b>         | <b>398,028</b>    |
| <b>Conservation Authority Lands and Conservation Areas</b> |  |          |                  |                  |                |                  |                |                |                  |                   |
| 395/401/403/405  | Active Recreation Programs               | 3        |                  |                  |                |                  |                |                | 2,104,031        | 2,104,031         |
| 407/411  |  |          |                  |                  |                |                  |                |                |                  |                   |
| 413  | Educational Programming                  | 3        |                  |                  |                |                  |                |                | 440,000          | 440,000           |
| New  | Land Management, Other Agencies          | 3        |                  |                  |                |                  | -              |                |                  | -                 |
| <b>TOTAL</b>   |  |          |                  |                  |                |                  | <b>-</b>       | <b>-</b>       | <b>2,544,031</b> | <b>2,544,031</b>  |
| <b>TOTAL PROVINCIAL, FEDERAL, AUTHORITY GENERATED</b>      |  |          |                  |                  |                |                  | <b>240,028</b> | <b>158,000</b> | <b>2,544,031</b> | <b>2,942,059</b>  |
| <b>GRAND TOTAL</b>   |  |          |                  |                  |                |                  |                |                |                  |                   |
|  |  |          | <b>7,270,226</b> | <b>1,899,580</b> | <b>161,630</b> | <b>9,331,436</b> | <b>540,660</b> | <b>212,323</b> | <b>5,935,252</b> | <b>16,019,671</b> |

| <b>SUMMARY</b>  |  |  |                  |                  |                |                  |                |                |                  |                   |
|-----------------|--|--|------------------|------------------|----------------|------------------|----------------|----------------|------------------|-------------------|
| Operating       |  |  | 5,418,955        | 1,488,232        | 133,699        | 7,040,886        | 540,660        | 212,323        | 5,509,300        | 13,303,169        |
| Capital         |  |  | 1,601,271        | 263,309          | 14,679         | 1,879,259        | -              | -              | 425,952          | 2,305,211         |
| Land Securement |  |  | 250,000          | 148,039          | 13,252         | 411,291          | -              | -              | -                | 411,291           |
| <b>TOTAL</b>    |  |  | <b>7,270,226</b> | <b>1,899,580</b> | <b>161,630</b> | <b>9,331,436</b> | <b>540,660</b> | <b>212,323</b> | <b>5,935,252</b> | <b>16,019,671</b> |

Financial Statements of

**NIAGARA PENINSULA  
CONSERVATION AUTHORITY**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP  
80 King Street, Suite 620  
St. Catharines ON L2R 7G1  
Canada  
Tel 905-685-4811  
Fax 905-682-2008

## INDEPENDENT AUDITOR'S REPORT

To the Board of Niagara Peninsula Conservation Authority

### ***Opinion***

We have audited the financial statements of Niagara Peninsula Conservation Authority (the Entity), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***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 Financial Statements***” section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.





### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the 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 the financial statements.

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 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 Entity'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 Entity'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 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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada

April 21, 2023

# NIAGARA PENINSULA CONSERVATION AUTHORITY


## Statement of Financial Position




As at December 31, 2022, with comparative information for 2021

|  | 2022                 | 2021                 |
|--|----------------------|----------------------|
| <b>Financial assets</b>                  |                      |                      |
| Cash and cash equivalents                | \$ 1,536,665         | \$ 2,278,107         |
| Investments                              | 4,552,509            | 4,509,668            |
| Accounts receivable                      | 606,745              | 1,407,215            |
|  | <u>6,695,919</u>     | <u>8,194,990</u>     |
| <b>Liabilities</b>                       |                      |                      |
| Accounts payable and accrued liabilities | 825,398              | 1,224,615            |
| Employee future benefits (note 2)        | 103,300              | 95,500               |
| Deferred revenue (note 3)                | 2,350,242            | 1,906,117            |
|  | <u>3,278,940</u>     | <u>3,226,232</u>     |
| Net financial assets                     | 3,416,979            | 4,968,758            |
| <b>Non-financial assets</b>              |                      |                      |
| Prepaid expenses                         | 199,490              | 49,131               |
| Tangible capital assets (note 4)         | 26,917,698           | 24,212,871           |
|  | <u>27,117,188</u>    | <u>24,262,002</u>    |
| Accumulated surplus (note 5)             | <u>\$ 30,534,167</u> | <u>\$ 29,230,760</u> |

See accompanying notes to financial statements

  
\_\_\_\_\_  
Robert Foster, Chair

  
\_\_\_\_\_  
Chandra Sharma, CAO/Secretary-Treasurer

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Operations and Accumulated Surplus



Year ended December 31, 2022, with comparative information for 2021

|  | Budget<br>(note 8) | 2022<br>Actual | 2021<br>Actual |
|--|--------------------|----------------|----------------|
| <b>Revenues:</b>   |                    |                |                |
| Government transfers   |                    |                |                |
| Province of Ontario - Ministry of Natural Resources and Forestry ("MNR") | \$ 90,000          | \$ 90,083      | \$ 90,083      |
| Province of Ontario - Other  | 301,978            | 429,973        | 262,686        |
| Government of Canada   | 120,000            | 389,311        | 173,531        |
| Municipal levies:  |                    |                |                |
| General  | 6,337,748          | 6,337,748      | 6,213,470      |
| Special  | 1,751,173          | 1,859,958      | 2,427,557      |
| Authority generated:   |                    |                |                |
| User fees, sales and admissions  | 2,894,838          | 3,063,049      | 2,536,411      |
| Administration fees  | 549,000            | 495,932        | 539,310        |
| Interest   | 73,385             | 106,082        | 57,904         |
| Other  | 491,100            | 788,605        | 408,047        |
| OPG - Welland river watershed  | -                  | 81,861         | 162,698        |
|  | 12,609,222         | 13,642,602     | 12,871,697     |
| <b>Expenses:</b>   |                    |                |                |
| CAO and Administration   | 1,408,522          | 1,219,784      | 1,475,920      |
| Watershed  | 3,907,600          | 3,655,997      | 3,232,796      |
| Corporate Resources  | 2,764,698          | 2,896,486      | 2,221,389      |
| Conservation Areas   | 3,987,623          | 4,566,928      | 3,660,561      |
|  | 12,068,443         | 12,339,195     | 10,590,666     |
| Annual surplus   | 540,779            | 1,303,407      | 2,281,031      |
| Accumulated surplus, beginning of year                                   | 29,230,760         | 29,230,760     | 26,949,729     |
| Accumulated surplus, end of year   | \$ 29,771,539      | \$ 30,534,167  | \$ 29,230,760  |

See accompanying notes to financial statements

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Change in Net Financial Assets



Year ended December 31, 2022, with comparative information for 2021

|   | 2022         | 2021         |
|---|--------------|--------------|
| Annual surplus                                  | \$ 1,303,407 | \$ 2,281,031 |
| Acquisition of tangible capital assets          | (3,915,221)  | (3,912,290)  |
| Amortization of tangible capital assets         | 1,210,394    | 951,986      |
| Proceeds on disposal of tangible capital assets | 43,368       | 114,424      |
| Gain on disposal of tangible capital assets     | (43,368)     | (37,455)     |
| Increase in prepaid expenses                    | (150,359)    | (11,968)     |
|   | (1,551,779)  | (614,272)    |
| Net financial assets, beginning of year         | 4,968,758    | 5,583,030    |
| Net financial assets, end of year               | \$ 3,416,979 | \$ 4,968,758 |

See accompanying notes to financial statements

# NIAGARA PENINSULA CONSERVATION AUTHORITY

## Statement of Changes in Cash Flows



Year ended December 31, 2022, with comparative information for 2021

|   | 2022         | 2021         |
|---|--------------|--------------|
| Cash provided by (used in):                                       |              |              |
| Operations:   |              |              |
| Annual surplus  | \$ 1,303,407 | \$ 2,281,031 |
| Items not involving cash:   |              |              |
| Amortization of tangible capital assets                           | 1,210,394    | 951,986      |
| Gain on disposal of tangible capital assets, net                  | (43,368)     | (37,455)     |
| Employee future benefits  | 7,800        | 21,300       |
| Accrued interest on investments                                   | 44,299       | 1,860        |
| Change in non-cash operating working capital:                     |              |              |
| Accounts receivable   | 800,470      | (674,664)    |
| Prepaid expenses  | (150,359)    | (11,968)     |
| Accounts payable and accrued liabilities                          | (399,217)    | (430,793)    |
| Deferred revenue  | 444,125      | (60,182)     |
| Net change in cash and cash equivalents from operations           | 3,217,551    | 2,041,115    |
| Capital activities:   |              |              |
| Purchases of tangible capital assets                              | (3,915,221)  | (3,912,672)  |
| Proceeds from disposal of tangible capital assets                 | 43,368       | 114,806      |
| Net change in cash and cash equivalents from capital activities   | (3,871,853)  | (3,797,866)  |
| Investing activities:   |              |              |
| Proceeds from sale of investments                                 | 4,465,369    | 4,465,369    |
| Purchases of investments  | (4,552,509)  | (4,509,668)  |
| Net change in cash and cash equivalents from investing activities | (87,140)     | (44,299)     |
| Net change in cash and cash equivalents                           | (741,442)    | (1,801,050)  |
| Cash and cash equivalents, beginning of year                      | 2,278,107    | 4,079,157    |
| Cash and cash equivalents, end of year                            | \$ 1,536,665 | \$ 2,278,107 |

See accompanying notes to financial statements.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements



Year ended December 31, 2022

---

The Niagara Peninsula Conservation Authority (“the Authority”) is established under The Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources within the watershed boundary established for the Authority.

## 1. Significant accounting policies:

The financial statements of Niagara Peninsula Conservation Authority (the “Authority”) are prepared by management in accordance with Public Sector Accounting Standards (“PSAS”). Significant accounting policies adopted by the Authority are as follows:

(a) Basis of accounting:

Revenues and expenses are reported on the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand, balances with banks and guaranteed investment certificates that mature within three months.

(c) Investments:

Investments consist of term deposits and are recorded at amortized cost. Investments held by the Authority have a market value that approximates cost given their fixed interest rate nature and maturity date within one year. When there has been a loss in value that is other than a temporary decline in value, the respective investment is written down to recognize the loss. Investment income earned on investments are reported as revenue in the period earned.

(d) Deferred revenue:

Deferred revenues represent government transfers and user fees which have been collected but for which related expenses or related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. Tangible capital assets have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

---

## 1 . Significant accounting policies (continued):

(e) Non-financial assets (continued):

(i) Tangible capital assets:

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenses in the acquisition, construction, development and/or betterment of the asset. The Authority does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

Cost, less residual value of tangible capital assets are amortized on a straight line basis over their estimated useful life. Land is considered to have an infinite life without amortization. Full year amortization is charged in the year of acquisition. Work-in-progress assets are not amortized until the asset is available for productive use.

Amortization is based on the following classifications and useful lives:

| Asset             | Useful Life - Years |
|-------------------|---------------------|
| Land Improvements | 20 years            |
| Buildings         | 30 years            |
| Dams              | 15 to 100 years     |
| Gauge stations    | 15 to 30 years      |
| Equipment         | 10 years            |
| Vehicles          | 5 years             |
| Office Equipment  | 5 years             |

---

Contributed tangible capital assets are capitalized at their estimated fair value upon acquisition and recognized as revenue in the year of contribution.



# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

---

## 1. Significant accounting policies (continued):

### (f) Revenue recognition:

#### i) Government transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amount can be made except when, and to the extent that, stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

#### ii) Municipal levies

Municipal levies are recognized as revenue in the year in which they meet the definition of an asset, the levy is authorized and the levy event has occurred.

#### iii) Authority generated

User fees, sales and admissions and other income is reported as revenue in the period earned.

### (g) Employee future benefits:

The Authority provides certain employee benefits which will require funding in future periods. These benefits include extended health and dental benefits for early retirees to age 65. The employee future benefits represent management's best estimates of the cost of premiums on benefits up to the date of retirement.

### (h) Use of estimates:

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 revenues and expenses during the period. Actual results could differ from management's best estimates as additional information becomes available in future. Significant estimates include assumptions used in the estimation of employee future benefits.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 2. Employee future benefits:

The Authority provides extended life, health and dental benefits to a closed group of early retirees to age 65 which will require funding in future periods. The Authority recognizes these retirement benefit costs in the period in which the service is rendered. The accrued benefit liability at December 31, 2022 was estimated by management to be \$103,300 (2021 - \$95,500). Information about the Authority's benefit plan is as follows:

|   | 2022       | 2021      |
|---|------------|-----------|
| Accrued benefit obligation:             |            |           |
| Balance, beginning of year              | \$ 95,500  | \$ 74,200 |
| Current benefit cost                    | 14,083     | 28,672    |
| Benefits paid                           | (6,283)    | (7,372)   |
| Accrued benefit obligation, end of year | \$ 103,300 | \$ 95,500 |

## 3. Deferred revenue:

Deferred revenues consist of the following:

|  | Balance at<br>December 31,<br>2021 | Externally<br>restricted<br>inflows | Revenue<br>earned | Balance at<br>December 31,<br>2022 |
|--|------------------------------------|-------------------------------------|-------------------|------------------------------------|
| User fees and other  | \$ 274,785                         | \$ 285,732                          | \$ (214,699)      | \$ 345,818                         |
| District School Board of Niagara                             | –                                  | 750,000                             | –                 | 750,000                            |
| Government grants  | 278,671                            | 266,162                             | (66,844)          | 477,989                            |
| Canada Emergency Wage Subsidy                                | 494,365                            | (494,365)                           | –                 | –                                  |
| Welland river watershed-<br>Ontario Power Generation ("OPG") | 858,296                            | –                                   | (81,861)          | 776,435                            |
| Total  | \$1,906,117                        | \$ 807,529                          | \$ (363,404)      | \$2,350,242                        |

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 4. Tangible capital assets:

| Cost              | Balance at<br>December 31,<br>2021 | Additions           | Transfers/<br>Disposals | Balance at<br>December 31,<br>2022 |
|-------------------|------------------------------------|---------------------|-------------------------|------------------------------------|
| Land              | \$ 9,982,909                       | \$ 848,901          | \$ –                    | \$10,831,810                       |
| Land improvements | 5,641,718                          | 1,653,304           | –                       | 7,295,022                          |
| Buildings         | 6,956,929                          | 45,971              | –                       | 7,002,900                          |
| Dams              | 5,164,330                          | 109,188             | –                       | 5,273,518                          |
| Gauge stations    | 403,351                            | –                   | –                       | 403,351                            |
| Equipment         | 2,822,328                          | 1,487,236           | (36,950)                | 4,272,614                          |
| Vehicles          | 78,740                             | –                   | (9,783)                 | 68,957                             |
| Office equipment  | 843,495                            | 257,171             | –                       | 1,100,666                          |
| Work-in-progress  | 1,672,861                          | 3,915,221           | (4,401,771)             | 1,186,311                          |
| <b>Total</b>      | <b>\$33,566,661</b>                | <b>\$ 8,316,992</b> | <b>\$ (4,448,504)</b>   | <b>\$37,435,149</b>                |

| Accumulated<br>Amortization | Balance at<br>December 31,<br>2021 | Additions           | Transfers/<br>Disposals | Balance at<br>December 31,<br>2022 |
|-----------------------------|------------------------------------|---------------------|-------------------------|------------------------------------|
| Land                        | \$ –                               | \$ –                | \$ –                    | \$ –                               |
| Land improvements           | 2,640,393                          | 354,328             | –                       | 2,994,721                          |
| Buildings                   | 2,652,183                          | 231,369             | –                       | 2,883,552                          |
| Dams                        | 1,919,908                          | 73,891              | –                       | 1,993,799                          |
| Gauge stations              | 264,181                            | 19,009              | –                       | 283,190                            |
| Equipment                   | 1,178,205                          | 426,336             | (36,950)                | 1,567,591                          |
| Vehicles                    | 78,740                             | –                   | (9,783)                 | 68,957                             |
| Office equipment            | 620,180                            | 105,461             | –                       | 725,641                            |
| <b>Total</b>                | <b>\$ 9,353,790</b>                | <b>\$ 1,210,394</b> | <b>\$ (46,733)</b>      | <b>\$10,517,451</b>                |

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 4. Tangible capital assets (continued):—

|                   | Net Book Value<br>December 31, 2021 | Net Book Value<br>December 31, 2022 |
|-------------------|-------------------------------------|-------------------------------------|
| Land              | \$ 9,982,909                        | \$10,831,810                        |
| Land improvements | 3,001,325                           | 4,300,301                           |
| Buildings         | 4,304,746                           | 4,119,348                           |
| Dams              | 3,244,422                           | 3,279,719                           |
| Gauge stations    | 139,170                             | 120,161                             |
| Equipment         | 1,644,123                           | 2,705,023                           |
| Vehicles          | —                                   | —                                   |
| Office equipment  | 223,315                             | 375,025                             |
| Work-in-progress  | 1,672,861                           | 1,186,311                           |
| <b>Total</b>      | <b>\$24,212,871</b>                 | <b>\$26,917,698</b>                 |

Work-in-process, having a value of \$1,186,311 (2021 - \$1,672,861) has not been amortized. Amortization of these assets will commence when the asset is put into service.

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The fair value of contributed assets received during the year is \$nil (2021 - \$nil). Tangible capital assets recognized at nominal value include land used in the operations and conservation management. There were no amounts recognized at nominal value during the year or 2022.

During the year, the Authority disposed of assets in the normal course of operations, recognizing a gain on disposal of \$43,368 (2021 - \$37,445).

## 5. Accumulated surplus:

Accumulated surplus consists of the following:

|  | 2022                | 2021                |
|--|---------------------|---------------------|
| Invested in tangible capital assets                                      | \$26,917,698        | \$24,212,871        |
| Reserves set aside by the Board of the<br>Authority for specific purpose | 3,719,769           | 5,113,389           |
| Unfunded employee future benefits liability                              | (103,300)           | (95,500)            |
|  | <b>\$30,534,167</b> | <b>\$29,230,760</b> |

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 5. Accumulated surplus (continued):

Reserves set aside by the Board of the Authority for specific purpose consists of the following:

|                   | 2022                | 2021                |
|-------------------|---------------------|---------------------|
| General capital   | \$ 606,012          | \$ 715,886          |
| Operating reserve | 1,158,096           | 1,536,894           |
| Flood protection  | 255,390             | 253,268             |
| Levy differential | 32,632              | 32,361              |
| Land acquisitions | 1,365,361           | 2,195,865           |
| Restoration       | 302,278             | 299,766             |
| Tree by-law       | -                   | 79,349              |
|                   | <u>\$ 3,719,769</u> | <u>\$ 5,113,389</u> |

## 6. Credit facility:

The Authority's credit facility includes an overdraft lending account of \$765,000 bearing interest at prime. As at December 31, 2022, \$nil (2021 - \$nil) was drawn on this facility. As at December 31, 2022, \$11,667 (2021 - \$23,333) was issued by way of a letter of credit to a municipality for which the Authority receives levies in exchange for construction work on-going within the municipal boundaries.

## 7. Pension plan:

The Authority makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of the 68 (2021 - 61) members of its staff. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan.

Since OMERS is a multi-employer pension plan, the Authority does not recognize any share of the pension plan deficit of \$6.7 billion (2021 - \$3.1 billion) based on the fair market value of the Plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in the 2022 calendar year at rates ranging from 9.0% to 14.6% depending on the member's designated retirement age and level of earnings. Employer contributions for current and past service are included as an expense in the Statement of Operations. Employer contributions to OMERS for 2022 current and past service was \$506,023 (2021 - \$487,552) and were matched by employee contributions.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 8. Budget data:

The budget data presented in these financial statements is based upon the 2022 operating budget approved by the Board of the Authority on April 22, 2022 and capital budget approved April 22, 2022. Amortization was not incorporated in the development of the budget and, as such, were not provided on the statement of changes in net financial assets. The chart below reconciles the approved budget to the budget figures reported in these financial statements:

|   | Budget Amount        |
|---|----------------------|
| Revenues  |                      |
| Operating   |                      |
| Approved budget                                       | \$ 10,858,049        |
| Capital   | 1,751,173            |
| Less:   |                      |
| Transfers from reserves                               | -                    |
| <b>Total revenues</b>                                 | <b>\$ 12,609,222</b> |
| Expenses:   |                      |
| Operating   |                      |
| Approved budget                                       | \$ 10,858,049        |
| Capital   |                      |
| Approved budget                                       | 1,751,173            |
| Add:  |                      |
| Amortization  | 1,210,394            |
| Less:   |                      |
| Tangible capital assets included in operating expense | (1,751,173)          |
| Debt principal payments                               | -                    |
| <b>Total expenses</b>                                 | <b>12,068,443</b>    |
| <b>Annual surplus</b>                                 | <b>\$ 540,779</b>    |

## 9. Contingencies:

The Authority is involved from time to time in litigation, which arises in the normal course of business. The exact outcome of these actions is not determinable as at the date of reporting. In respect of certain outstanding claims, the Authority believes that insurance coverage is adequate and that no material exposure exists on the eventual settlement of such litigation, therefore no provision has been made in the accompanying financial statements.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

---

## 10. Related party transactions:

During the year, the Authority incurred \$27,482 (2021 - \$28,110) in expenditures for per diems, honorariums, and mileage which was paid to and on behalf of members of the Board of Directors for the Authority.

## 11. Contractual rights:

The Authority has contractual rights under contract with various Ministry agencies to receive funds in exchange for services to be provided under those contracts. The Authority is expecting up to \$190,634 in future revenues based on anticipated services to be performed.

## 12. Contractual obligations and commitments:

The Authority has entered into a contract for provision of reservation and park system services until December 2025 with an annual financial requirement of \$30,000. This will be financed by the Authority's operating reserves.

## 13. Segmented information:

The Authority provides a wide range of services which are categorized by department. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

### **Corporate Administration**

Corporate administration services is comprised of the administration services of the Authority.

### **Watershed**

The watershed department is the umbrella for three divisions dedicated to monitoring, regulating, protecting and improving the health and safety of our watersheds.

### **Corporate Resources**

The corporate resources department is development and managing the Authority's vehicles and equipment. The vehicles and equipment department accounts for the cost of maintaining the vehicles and equipment.

### **Conservation Areas**

The conservation areas department is the umbrella for two divisions dedicated to conservation land management and conservation land programming. Conservation land management is the administration department for the conservation areas. Conservation land programming and development is responsible for maintenance and improvements to the conservation areas.

# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 13. Segmented information (continued):

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Municipal levies have been allocated to the segments based upon budgeted levies for the segment. Interest earned on investments has been allocated to the corporate resources segment.

|                                     | 2022                        |                     |                        |                       | 2022<br>Total       |
|-------------------------------------|-----------------------------|---------------------|------------------------|-----------------------|---------------------|
|                                     | Corporate<br>Administration | Watershed           | Corporate<br>Resources | Conservation<br>Areas |                     |
| <b>Revenues:</b>                    |                             |                     |                        |                       |                     |
| MNRF transfers                      | \$ 15,200                   | \$ 38,600           | \$ 36,283              | \$ -                  | \$ 90,083           |
| Government transfers                | 11,368                      | 422,077             | 84,200                 | 301,639               | 819,284             |
| Municipal levies                    | 1,274,931                   | 2,967,783           | 2,617,947              | 1,337,045             | 8,197,706           |
| User fees, sales and administration | -                           | -                   | -                      | 3,063,049             | 3,063,049           |
| Administration fees                 | -                           | 495,932             | -                      | -                     | 495,932             |
| Interest                            | -                           | -                   | 106,082                | -                     | 106,082             |
| Other                               | 105                         | 369,854             | 66,580                 | 70,117                | 506,656             |
| Gain on disposal                    | -                           | -                   | 43,368                 | -                     | 43,368              |
| Gain on insurance proceeds          | -                           | -                   | 238,581                | -                     | 238,581             |
| OPG-Welland River Watershed         | -                           | 77,975              | 3,886                  | -                     | 81,861              |
| <b>Total revenues</b>               | <b>\$ 1,301,604</b>         | <b>\$ 4,372,221</b> | <b>\$ 3,196,927</b>    | <b>\$ 4,771,850</b>   | <b>\$13,642,602</b> |
| <b>Expenses:</b>                    |                             |                     |                        |                       |                     |
| Salaries and benefits               | 906,189                     | 2,961,023           | 964,263                | 2,371,089             | 7,202,564           |
| Materials and supplies              | 73,229                      | 217,026             | 479,976                | 1,256,214             | 2,026,445           |
| Contracted services                 | -                           | 229,959             | 5,529                  | -                     | 235,488             |
| Professional fees                   | 65,976                      | 185,119             | 319,312                | 100,910               | 671,317             |
| Rent and financial expenses         | 4,434                       | -                   | 721,896                | -                     | 726,330             |
| Marketing and promotion             | 71,258                      | 18,660              | 176,739                | -                     | 266,657             |
| Amortization                        | 98,698                      | 44,210              | 228,771                | 838,715               | 1,210,394           |
| <b>Total expenses</b>               | <b>1,219,784</b>            | <b>3,655,997</b>    | <b>2,896,486</b>       | <b>4,566,928</b>      | <b>12,339,195</b>   |
| <b>Annual surplus</b>               | <b>\$ 81,820</b>            | <b>\$ 716,224</b>   | <b>\$ 300,441</b>      | <b>\$ 204,922</b>     | <b>\$ 1,303,407</b> |



# NIAGARA PENINSULA CONSERVATION AUTHORITY

Notes to Financial Statements (continued)



Year ended December 31, 2022

## 13. Segmented information (continued):

|  | 2021                        |                     |                        |                       | 2021<br>Total       |
|--|-----------------------------|---------------------|------------------------|-----------------------|---------------------|
|  | Corporate<br>Administration | Watershed           | Corporate<br>Resources | Conservation<br>Areas |                     |
| <b>Revenues:</b>                       |                             |                     |                        |                       |                     |
| MNRF transfers                         | \$ 15,200                   | \$ 74,883           | \$ -                   | \$ -                  | \$ 90,083           |
| Government transfers                   | 22,291                      | 352,571             | 61,355                 | -                     | 436,217             |
| Municipal levies                       | 1,576,671                   | 2,247,436           | 2,158,607              | 2,658,313             | 8,641,027           |
| User fees, sales and<br>administration | -                           | -                   | -                      | 2,536,411             | 2,536,411           |
| Administration fees                    | -                           | 539,310             | -                      | -                     | 539,310             |
| Interest                               | -                           | -                   | 57,904                 | -                     | 57,904              |
| Other                                  | 11,749                      | 265,957             | 27,877                 | 65,009                | 370,592             |
| Gain on disposal                       | -                           | -                   | 37,455                 | -                     | 37,455              |
| OPG-Welland River Watershed            | -                           | 162,698             | -                      | -                     | 162,698             |
| <b>Total revenues</b>                  | <b>\$ 1,625,911</b>         | <b>\$ 3,642,855</b> | <b>\$ 2,343,198</b>    | <b>\$ 5,259,733</b>   | <b>\$12,871,697</b> |
| <b>Expenses:</b>                       |                             |                     |                        |                       |                     |
| Salaries and benefits                  | 1,105,978                   | 2,539,938           | 837,047                | 2,149,543             | 6,632,506           |
| Materials and supplies                 | 136,230                     | 261,539             | 304,457                | 1,006,275             | 1,708,501           |
| Contracted services                    | -                           | 138,607             | -                      | -                     | 138,607             |
| Professional fees                      | 36,104                      | 110,045             | 240,174                | -                     | 386,323             |
| Rent and financial expenses            | -                           | -                   | 562,536                | -                     | 562,536             |
| Marketing and promotion                | 91,769                      | -                   | 118,438                | -                     | 210,207             |
| Amortization                           | 105,839                     | 182,667             | 158,737                | 504,743               | 951,986             |
| <b>Total expenses</b>                  | <b>1,475,920</b>            | <b>3,232,796</b>    | <b>2,221,389</b>       | <b>3,660,561</b>      | <b>10,590,666</b>   |
| <b>Annual surplus</b>                  | <b>\$ 149,991</b>           | <b>\$ 410,059</b>   | <b>\$ 121,809</b>      | <b>\$ 1,599,172</b>   | <b>\$ 2,281,031</b> |

## 14. Comparative Figures:

Certain comparative figures included in these financial statements have been reclassified to conform with the presentation adopted for the current year.