

**FINANCE COMMITTEE MEETING  
ON-LINE VIDEO CONFERENCE**

**Thursday, November 4, 2021  
9:30 a.m.**

**A G E N D A**

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**1. APPROVAL OF AGENDA**

**2. DECLARATIONS OF CONFLICT OF INTEREST**

**3. APPROVAL OF THE MINUTES**

- a) Minutes of the NPCA Finance Committee meeting of July 28, 2021

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**4. CORRESPONDENCE**

**5. DELEGATIONS**

**6. PRESENTATIONS**

**7. CONSENT ITEMS**

**8. DISCUSSION ITEMS**

- a) Report No. FC-16-21 RE: 2022 Draft Budgets and Municipal Levies

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- b) Report No. FC-17-21 RE: Financial Report - Q3 - 2021

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**9. NEW BUSINESS**

**10. ADJOURNMENT**

**FINANCE COMMITTEE  
ON-LINE VIDEO CONFERENCE  
MEETING MINUTES  
Wednesday July 28, 2021  
9:30 a.m.**

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**MEMBERS PRESENT:** J. Metcalfe, Chair  
S. Beattie  
R. Brady  
B. Johnson  
B. Mackenzie  
M. Woodhouse

**MEMBERS ABSENT:** R. Foster  
B. Steele

**STAFF PRESENT:** C. Sharma, Chief Administrative Officer/Secretary–Treasurer  
A. Christie, Director, Operations  
C. Coverdale, Business and Financial Analyst  
L. Gagnon, Director, Corporate Services  
E. Gervais, Procurement Officer  
G. Shaule, Administrative Assistant

CAO Chandra Sharma called the meeting to order at 9:32 a.m. and presided over the motions for appointment of Chair and Vice Chair.

### **3. APPOINTMENT OF CHAIR / VICE CHAIR**

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- a) Motion to Appoint Member Metcalfe as Chair of Finance Committee for the remainder of 2021

Recommendation No. FC-15-2021

Moved by Member Brady

Seconded by Member Woodhouse

**THAT** Board Member John Metcalfe **BE APPOINTED** Chair of Finance Committee for the remainder of 2021.

**CARRIED**

- b) Motion to Appoint Member Brady as Vice Chair of Finance Committee for the remainder of 2021

Recommendation No. FC-16-2021

Moved by Member Beattie

Seconded by Member Woodhouse

**THAT** Board Member Rick Brady **BE APPOINTED** Chair of Finance Committee for the remainder of year 2021.

**CARRIED**

#### 4. APPROVAL OF THE MINUTES

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- a) Minutes of the Finance Committee meeting dated May 5, 2021 – Chair Metcalfe presided over the remainder of the meeting calling for the following vote.

Recommendation No. FC-17-2021

Moved by Member Beattie

Seconded by Member Woodhouse

**THAT** the minutes of the NPCA Finance Committee meeting dated May 5, 2021, **BE APPROVED**.

**CARRIED**

#### 5. CORRESPONDENCE

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None

#### 6. DELEGATIONS / PRESENTATIONS

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None

#### 7. CONSENT ITEMS

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- a) Report No. FC-09-21 RE: Financial Report – Q2 - 2021 – Director of Corporate Services, Lise Gagnon spoke to this report. Adam Christie, Director of Operations also responded to questions by Members.

Recommendation No. FC-18-2021

Moved by Member Beattie

Seconded by Member Brady

**THAT** Report No. FC-09-21 RE: Financial Report – Q2 – 2021 **BE RECEIVED**.

**CARRIED**

#### 8. DISCUSSION ITEMS

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- a) Report No. FC-10-21 RE: 2022 Operating and Capital Budget Assumptions – Ms. Gagnon presented and Members posed questions.

Recommendation No. FC-19-2021

Moved by Member Beattie

Seconded by Member Woodhouse

1. **THAT** Report No. FC-10-21 regarding the recommended budget assumptions for the 2022 Operating and Capital Budgets **BE APPROVED** for use in the development of the 2022 budget, subject to approval by the Board of Directors.
2. **THAT** a list of current known unfunded priorities be prepared for the Board's consideration in conjunction with 2022 budgets.

3. **AND FURTHER THAT** Staff be directed to submit the Preliminary 2022 Budget to the funding municipalities in accordance with their guidelines and schedules.

**CARRIED**

- b) Report No. FC-11-21 RE: Banking Policy - Lise Gagnon spoke to the report. Members posed questions and discussion ensued. Member Brady suggested NPCA review Fort Erie's Investment Policy.

Recommendation No. FC-20-2021

Moved by Member Brady

Seconded by Member Beattie

1. **THAT** Report No. FC-11-21 RE: Banking Policy **BE RECEIVED** for Finance Committee input and approval.
2. **THAT** the Banking and Cash Management Policy **BE RECOMMENDED** to the Board of Directors for approval.

**CARRIED**

- c) Report No. FC-12-21 RE: Investments Policy – Ms. Gagnon presented. Members posed questions and discussion ensued.

Recommendation No. FC-21-2021

Moved by Member Brady

Seconded by Member Beattie

1. **THAT** Report No. FC-12-21 RE: Investments Policy **BE RECEIVED** for Finance Committee input and approval.
2. **THAT** the Investment Policy **BE RECOMMENDED** to the Board of Directors for approval.

**CARRIED**

- d) Report No. FC-15-21 RE: Contract Award – Montague Construction Limited - Binbrook Septic – Adam Christie, Director, Operations, spoke to this report. Discussion ensued. Eric Gervais, Procurement Officer explained the procurement process and reasons why some contractors were excluded from being awarded septic contract.

Recommendation No. FC-22-2021

Moved by Member Beattie

Seconded by Member Woodhouse

**WHEREAS** Staff have completed the procurement process for the Board approved Binbrook Septic System Capital project according to NPCA approved policies;

**AND WHEREAS** the construction timeline of this project is time sensitive requiring staff to immediately award the project contract to the successful contractor;

**THEREFORE, BE IT RESOLVED:**

1. **THAT** Report No. FC-15-21 RE: Contract Award – Montague Construction Ltd. – Binbrook Septic **BE RECEIVED** and capital contract award to Montague Construction Ltd. in the amount of \$910,000 (plus non-recoverable HST) **BE APPROVED**.
2. **THAT** a contingency in the amount of 10% of contract value or \$91,000 **BE APPROVED** to address any unanticipated costs during the project implementation process.

3. **THAT** staff **BE AUTHORIZED** to execute all necessary documents as appropriate.
4. **AND FURTHER THAT** staff **BE DIRECTED** to update the Board of Directors at the next meeting in September 2021.

**CARRIED**

- e) Verbal Update RE: Canada Emergency Wage Subsidy (CEWS) and Resolution No. FA-103-2021 (Referred to the Finance Committee for discussion per Board Resolution No. FA-132-2021 dated June 18, 2021) – Ms. Gagnon spoke to the issue providing background information for Members. Chandra Sharma further updated Finance Committee Members. Staff recommended allowing the appeals process to proceed.

Recommendation No. FC-23-2021

Moved by Member Woodhouse

Seconded by Member Brady

**THAT** with respect to Board Resolution No. FA-103-2021, the Finance Committee **RECOMMENDS** that the NPCA support the appeal of the Canada Revenue Agency determination on Conservation Authority eligibility for the Canada Emergency Wage Subsidy (CEWS) with regular reporting to the Board on the status and any costs to the appeal.

**CARRIED**

## 9. NEW BUSINESS

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None

## 10. ADJOURNMENT

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Recommendation No. FC-24-2021

Moved by Member Beattie

Seconded by Member Woodhouse

**THAT** the meeting **BE ADJOURNED** at 10:38 a.m.

**CARRIED**

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John Metcalfe,  
Committee Chair

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

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**Report To: Finance Committee**

**Subject: 2022 Draft Budgets and Municipal Levies**

**Report No: FC-16-21**

**Date: November 4, 2021**

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**Recommendation:**

1. **THAT** Report No. FC-16-21 RE: 2022 Draft Budgets and Municipal Levies **BE RECEIVED** for Committee review;
2. **THAT** the Finance Committee is recommending that the Board of Directors **CONSIDER** and **APPROVE** the following recommendations:
  - a. **THAT** the 2022 Draft Budgets & Municipal Levies **BE APPROVED** at the Board of Directors meeting on November 19<sup>th</sup>, 2021 for discussion with participating municipal staff, in accordance with Board approved Budget Assumptions.
  - b. **THAT** Staff **CONTINUE** to discuss the possibility of reinstating the Land Acquisition Reserve contributions with municipal funding partners.
  - c. **THAT** the list of 2022 unfunded pressures **BE PROVIDED** to partner municipalities for any future opportunities outside the 2022 budget through collaborative projects or external funding.
  - d. **THAT** NPCA staff **REPORT** the results of discussions with participating municipal staff to the 2022 Q2 Finance Committee and Board of Directors meetings.
  - e. **AND FURTHER THAT** a copy of the 2022 Draft Budgets and Municipal Levies **BE FORWARDED** to partner municipalities in advance of the November 19<sup>th</sup>, 2021 NPCA Board of Directors meeting.

**Purpose:**

The purpose of this report is to provide the Finance Committee with:

- 2022 General Levy Apportionment
- 2022 Draft Budgets & Municipal Levies (General and Special)

- 2022 Unfunded Pressures

## **Background:**

In September 2021, the Board of Directors approved the Budget Assumptions for 2022 (Resolution No. FA-158-2021). In the development of the recommended budget assumptions for the 2022 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
- Operational impact of the Covid-19 pandemic
- Budget guidelines from municipal partners
- General economic outlook and political climate
- Future service delivery capacity and standard
- Conservation Act Regulations
- Asset management, state of good repair for asset base, capital funding gaps, deferred capital projects and building a sustainable capital plan
- New programs and growth initiatives/pressures
- Board approved Strategic Plan 2021 -2031

NPCA has received 2022 budget guidance from both Niagara Region and the City of Hamilton, which includes a provision for a 2% increase over 2021. Budget guidelines from Haldimand County have not been received yet. As such, NPCA Staff have applied a 2% consolidated strategy for all partner municipalities in the preparation of the 2022 municipal General Levy.

Please note that, as previously reported in 2021, expenses budgeted in 2022 specific to the Covid-19 Pandemic have been presented as a separate line item, in accordance with budget guidelines from Niagara Region.

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## Discussion:

### 2022 Draft Operating Budgets

Summary of Operating Budget Revenues and Expenses:

<b>Operating Budget - Revenues</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>Variance</b>
Municipal Funding	6,337,748	6,213,479	124,269
Provincial Funding	391,978	383,594	8,384
Federal Funding	120,000	70,000	50,000
Program Revenue	3,443,838	2,681,045	762,793
Other	564,485	517,000	47,485
Total - Operating Revenues	10,858,049	9,865,118	992,931
<b>Operating Budget - Expenses</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>Variance</b>
Salaries and benefits, Employee Related	7,475,602	6,861,705	613,897
Governance	57,600	63,600	- 6,000
Professional Fees, Contractor Services	514,500	555,343	- 40,843
Materials & Supplies, Vehicles & Equipment	575,250	491,930	83,320
Occupancy Costs	540,460	493,250	47,210
Park Maintenance	580,300	514,890	65,410
Information Management/GIS	418,037	340,500	77,537
Marketing, Advertising, Printing, Signs	111,000	160,500	- 49,500
Special Events (Festival, Holiday Trail)	315,600	161,100	154,500
Flood Forecasting	127,000	127,000	-
Miscellaneous	142,700	95,300	47,400
Total - Operating Expenses	10,858,049	9,865,118	992,931

Overall, the operating volume in this zero-based budget is projected to increase by 10.2% (\$993K) attributed to a 2% increase to the Municipal General Levy, and 8.2% resulting from increases in Authority Generated Funds. As noted in the “Summary – 2022 Draft Municipal Levy” section on page 4, the Municipal General Levy increase is in compliance with municipal guidelines at 2% over the 2021 fiscal year and represents a consolidated increase of \$123,311.

Salaries and Benefits: the variance of \$614K over 2021 is due to an anticipated 2% COLA increase to existing salary complement, augmented by an addition to FTE complement of 4 permanent positions to address the growing pressures in Planning and Development as well as CA Act requirements for Land Management Planning.

Special Events: 2022 includes a provision for the Holiday Trail initiative (unbudgeted for 2021). Increase in expenses is offset by event revenues.

Full details of the 2022 Draft Operating Budget are outlined in Appendix 1.



## **2022 Draft Capital and Special Projects Budget**

Summary of Capital and Special Projects:

<b>Capital and Special Projects</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>Variance</b>
Corporate Services	218,469	452,000	- 233,531
Land Operations - Balls Falls	174,564	152,500	22,064
Land Operations - Binbrook	52,898	1,210,000	- 1,157,102
Land Operations - Chippawa Creek	195,723	100,000	95,723
Land Operations - Long Beach	105,796	-	105,796
Land Operations - Passive Parks	457,040	580,586	- 123,546
Watershed	550,140	530,000	20,140
<b>Total - Capital &amp; Special Projects</b>	<b>1,754,630</b>	<b>3,025,086</b>	<b>- 1,270,456</b>

The 2022 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 budget increase over 2021 for Capital and Special Projects of \$289,415 (excluding \$1.21M from the City of Hamilton for Binbrook projects).

Full details of the 2022 Draft Capital and Special Projects Budget are outlined in Appendix 1.

## **Summary - 2022 Draft Municipal Levy**

The General Levy Apportionment for 2022 breaks down as follows:

<b>2022 Levy Apportionment</b>			
	<b>2022</b>	<b>2021</b>	<b>Variance</b>
Niagara	76.9681%	76.9811%	-0.0130%
Hamilton	21.1634%	21.1565%	0.0069%
Haldimand	1.8685%	1.8624%	0.0061%
<b>Total</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>0.0000%</b>

In keeping with prior years, the levy apportionment ratios are calculated from assessment data provided by MPAC, and further revised based on the Conservation Authority Levies Regulation.

## **General Levy**

	<b>General Levy - 2021</b>	<b>Pandemic Funding</b>	<b>Total 2021</b>	<b>General Levy - 2022</b>	<b>Pandemic Funding</b>	<b>Total 2022</b>	<b>Levy Variance</b>	
							<b>Amount</b>	<b>%</b>
Niagara	4,684,681	109,464	4,794,145	4,767,623	110,422	4,878,044	82,942	1.8%
Hamilton	1,307,257	-	1,307,257	1,341,283	-	1,341,283	34,026	2.6%
Haldimand	112,077	-	112,077	118,421	-	118,421	6,344	5.7%
<b>TOTAL</b>	<b>6,104,015</b>	<b>109,464</b>	<b>6,213,479</b>	<b>6,227,326</b>	<b>110,422</b>	<b>6,337,748</b>	<b>123,311</b>	<b>2.0%</b>

## Municipal Levy Summary - 2022

MUNICIPAL LEVY SUMMARY - 2022					
				Variance	
	2022	2021		Amount	%
<b>NIAGARA</b>					
General Levy	4,767,623	4,684,681		82,942	
Special Levy	1,505,490	1,241,073		264,417	
<b>TOTAL</b>	<b>6,273,113</b>	<b>5,925,754</b>		<b>347,359</b>	<b>5.86%</b>
Pandemic Funding	110,422	109,464		958	
<b>Total</b>	<b>6,383,535</b>	<b>6,035,218</b>		<b>348,317</b>	
<b>HAMILTON</b>					
General Levy	1,341,283	1,307,251		34,032	
Special Levy	233,950	199,503		34,447	
<b>TOTAL</b>	<b>1,575,233</b>	<b>1,506,754</b>		<b>68,479</b>	<b>4.54%</b>
<b>HALDIMAND</b>					
General Levy	118,420	112,077		6,343	
Special Levy	11,534	24,640	-	13,106	
<b>TOTAL</b>	<b>129,954</b>	<b>136,717</b>	-	<b>6,763</b>	<b>-4.95%</b>
<b>CONSOLIDATED</b>					
General Levy	6,227,326	6,104,009		123,317	
Special Levy	1,750,974	1,465,216		285,758	
<b>TOTAL</b>	<b>7,978,300</b>	<b>7,569,225</b>		<b>409,075</b>	<b>5.40%</b>
Pandemic Funding	110,422	109,464		958	
<b>Total</b>	<b>8,088,722</b>	<b>7,678,689</b>		<b>410,033</b>	

## Land Acquisition Reserve Contributions

### Niagara

From 2016 to 2018, Niagara Region contributed \$500,000 annually to a Land Acquisition Reserve, adding \$1.5M to an opening balance of \$298,176. The reserve balance as of December 31, 2020, is \$1.798M. This reserve balance will be reduced by the acquisition cost of a parcel of land on Morgan's Point Road in Wainfleet in the amount of \$750K plus closing and legal fees.

Staff would like to continue discussions with Niagara Region Staff on the feasibility of a Land Acquisition Reserve contribution in the amount of \$500,000.

## Hamilton

From 2016 to 2020, the City of Hamilton contributed \$100,000 annually to a Land Acquisition Reserve. The reserve balance as of December 31, 2020, is \$994,152.

Staff would like to continue discussions with Hamilton Staff on the feasibility of a Land Acquisition Reserve contribution in the amount of \$100,000.

### **2022 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) The COVID 19 Pandemic has exerted a great deal of pressure on NPCA's Greenspace and Parks. NPCA needs to make significant investments in infrastructural upgrades and staffing resources to safely serve our communities.
- 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) NPCA's assets and infrastructure have a significant state-of good repair backlog and gaps that needs to be addressed.
- d) Completion of NPCA 10 Year Strategic Plan has identified several gaps and priorities that NPCA must address in the coming years.
- e) Conservation Authority Act update and associated regulations requires several transition priorities to be completed in 2022 and beyond.

An assessment of current unfunded pressures was prioritized by Staff, summarized below. These initiatives (\$7.723M), classified in 4 categories outlined below, are detailed in Appendix 1.

2022 Unfunded Budget Priorities					
Classification	Niagara	Hamilton	Haldimand	External	TOTAL
Restoration & Shoreline Resiliency	324,182	72,640	6,413	0	403,236
Planning and Growth Pressures	620,176	82,537	7,287	0	710,000
Conservation Authority Act Transition	115,452	31,745	2,803	0	150,000
State of Good Repair/Health and Safety	4,955,836	1,353,528	50,636	100,000	6,460,000
	<b>6,015,645</b>	<b>1,540,451</b>	<b>67,140</b>	<b>100,000</b>	<b>7,723,236</b>

### **Financial Implications:**

NPCA's 2022 Budgets and Municipal Levies have been developed in accordance with the existing levy guidelines of *The Conservation Authorities Act (CAA)*.

Updated Levy Regulations are anticipated to be released by the Province of Ontario later in 2021 and may impact future budgets to meet the requirements of the CA Act updates.

Unfunded pressures are currently not included in the 2022 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: NPCA 2022 Draft Budgets & Municipal Levies

### **Authored by:**

*Original Signed by:*

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Lise Gagnon, CPA, CGA  
Director, Corporate Services

### **Submitted by:**

*Original Signed by:*

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

Niagara Peninsula Conservation Authority

## 2022 DRAFT BUDGETS & MUNICIPAL LEVIES

November 2021



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## 2022 DRAFT BUDGET SUMMARY

<b>Operating Budget - Revenues</b>	<b>2022 Budget</b>	<b>2021 Budget</b>
Municipal Funding	6,337,748	6,213,479
Provincial Funding	391,978	383,594
Federal Funding	120,000	70,000
Program Revenue	3,443,838	2,681,045
Other	564,485	517,000
<b>Total - Operating Revenues</b>	<b>10,858,049</b>	<b>9,865,118</b>
<b>Operating Budget - Expenses</b>	<b>2022 Budget</b>	<b>2021 Budget</b>
Salaries and benefits, Employee Related	7,475,602	6,861,705
Governance	57,600	63,600
Professional Fees, Contractor Services	514,500	555,343
Materials & Supplies, Vehicles & Equipment	575,250	491,930
Occupancy Costs	540,460	493,250
Park Maintenance	580,300	514,890
Information Management/GIS	418,037	340,500
Marketing, Advertising, Printing, Signs	111,000	160,500
Special Events (Festival, Holiday Trail)	315,600	161,100
Flood Forecasting	127,000	127,000
Miscellaneous	142,700	95,300
<b>Total - Operating Expenses</b>	<b>10,858,049</b>	<b>9,865,118</b>
<b>Capital and Special Projects</b>	<b>2022 Budget</b>	<b>2021 Budget</b>
Corporate Services	218,469	452,000
Land Operations - Balls Falls	174,564	152,500
Land Operations - Binbrook	52,898	1,210,000
Land Operations - Chippawa Creek	195,723	100,000
Land Operations - Long Beach	105,796	-
Land Operations - Passive Parks	457,040	580,586
Watershed	550,140	530,000
<b>Total - Capital &amp; Special Projects</b>	<b>1,754,630</b>	<b>3,025,086</b>
<b>Total Operating, Capital &amp; Special Projects</b>	<b>12,612,679</b>	<b>12,890,204</b>

# 2022 DRAFT OPERATING BUDGET

Description	2021 Approved Budget	2022 Draft Budget	2022 Draft Operating Budget Funding Sources				
			Program Revenue	Provincial Funding	Federal Funding	Municipal Funding	Other
<b>CAO and Governance</b>							
- CAO and Office Expenses, Governance	496,944	546,039		32,377		513,662	
- Human Resources / Health and Safety	444,314	427,906				427,906	
- Strategic Planning, Innovation & Community Relations	622,290	546,958				546,958	
<b>Total - CAO and Governance</b>	<b>1,563,548</b>	<b>1,520,903</b>	<b>-</b>	<b>32,377</b>	<b>-</b>	<b>1,488,526</b>	<b>-</b>
<b>Corporate Services</b>							
- Management, General Corporate Services and Administration	395,821	374,006		11,265		286,356	76,385
- Occupancy Costs	493,250	540,460				540,460	
- Financial Services and Procurement	438,594	471,380				471,380	
- Information Management and GIS	587,847	721,179				721,179	
- Niagara River Remedial Action Plan	173,823	173,964		103,964	70,000		
- Riparian Buffers	-	50,000			50,000		
- Restoration and Integrated Watershed Management	640,305	627,448				396,348	231,100
- Fleet and Equipment Management	234,240	253,000				253,000	
<b>Total - Corporate Services</b>	<b>2,963,880</b>	<b>3,211,437</b>	<b>-</b>	<b>115,229</b>	<b>120,000</b>	<b>2,668,723</b>	<b>307,485</b>
<b>Land Operations</b>							
- Management and Land Care Passive Parks	349,351	369,781					51,500
- Balls Falls Conservation Area	390,090	395,489	435,500				
- Binbrook Conservation Area	409,417	487,420	621,900				
- Chippawa Creek Conservation Area	339,120	345,661	420,404				
- Long Beach Conservation Area	394,876	446,669	588,500				
- Special Events	149,106	314,202	515,000				
- Land Care - Passive Parks	575,440	445,819				172,237	
- Educational Programming	131,491	313,534	313,534				
<b>Total - Land Operations</b>	<b>2,738,891</b>	<b>3,118,575</b>	<b>2,894,838</b>	<b>-</b>	<b>-</b>	<b>172,237</b>	<b>51,500</b>
<b>Watershed</b>							
- Management - Watershed	964,676	966,154		64,206		886,948	15,000
- Source Water Protection	120,082	128,466		128,466			
- Water Resources Engineering	543,519	758,066		36,200		531,366	190,500
- Planning and Permitting / Compliance and Enforcement	655,726	861,436	549,000	15,500		296,936	
- Planning Ecology	314,796	293,012				293,012	
<b>Total - Watershed</b>	<b>2,598,799</b>	<b>3,007,134</b>	<b>549,000</b>	<b>244,372</b>	<b>-</b>	<b>2,008,262</b>	<b>205,500</b>
<b>TOTAL OPERATING PROGRAMS</b>	<b>9,865,118</b>	<b>10,858,049</b>	<b>3,443,838</b>	<b>391,978</b>	<b>120,000</b>	<b>6,337,748</b>	<b>564,485</b>



# 2022 DRAFT CAPITAL AND SPECIAL PROJECTS

Description	2021 Approved Budget	2022 Draft Budget	2022 Draft Capital and Special Projects Budget Funding Sources					
			Provincial Funding	Federal Funding	Niagara	Hamilton	Haldimand	Other
<b>Corporate Services</b>								
- Annual PC Replacements	45,000	69,102			52,615	15,072	1,415	
- Information Technology Infrastructure	37,000	21,262			16,189	4,638	435	
- Digital Terrain Model Update	150,000	-						
- Natural Areas ELC Mapping Update	150,000	-						
- Large Scale Surface Water Inventory Mapping Update	-	106,311			80,946	23,188	2,176	
- Asset Management and Capital Planning	30,000	22,857			17,403	4,985	468	
- Electronic Content Management/Records Management	40,000	-						
- Internet Upgrade - Balls Falls	40,000	-						
<b>Total - Corporate Services</b>	<b>492,000</b>	<b>219,532</b>	<b>-</b>	<b>-</b>	<b>167,153</b>	<b>47,883</b>	<b>4,494</b>	<b>-</b>
<b>Land Operations</b>								
- Balls Falls - Centre for Conservation Gallery Upgrades	65,000							
- Balls Falls - Heritage Building Restoration	47,500	147,236			147,236			
- Balls Falls - Pedestrian Path Upgrades (Accessibility)	-	26,292			26,292			
- Binbrook - Parking Infrastructure Pavilion 2	-	54,784				54,784		
- Binbrook - Septic, Water System, TTT Building	1,210,000	-						
- Chippawa Creek - Roads Infrastructure	100,000	157,753			157,753			
- Chippawa Creek - Comfort Station Tanks	-	36,809			36,809			
- St. John's Conservation Area - Heritage Building Restoration	130,000	-						
- Cave Springs Conservation Area - Exterior Infrastructure	105,000	131,461			131,461			
- Long Beach - Electrical & Water Services - Ridge (Phase 3)	-	105,169			105,169			
- Equipment Sustainment	345,586	220,063			167,561	48,000	4,506	
- Hazard Tree Removal and Reforestation	-	106,003			80,946	23,189	-	1,868
<b>Total - Land Operations</b>	<b>2,003,086</b>	<b>985,570</b>	<b>-</b>	<b>-</b>	<b>853,227</b>	<b>125,973</b>	<b>4,506</b>	<b>1,868</b>
<b>Watershed</b>								
- Floodplain Mapping - Beaver Creek	150,000							
- Floodplain Mapping - Big Forks Creek	150,000							
- Floodplain Mapping - Coyle and Drapers Creek		120,944			120,944			
- Virgil Dam - Remedial Measures	200,000							
- Dam Safety Review (Binbrook and Welland River)		132,889			101,183	28,985	2,720	
- Shoreline Mapping Update - Lake Erie		157,753			157,753			
- Karst Void Mapping		90,102			68,804	19,710		1,587
- Sustainment - Stream Gauge Equipment	10,000	21,262			16,189	4,638	435	
- Sustainment - Water Quality Monitoring Equipment	20,000	26,578			20,237	5,797	544	
<b>Total - Watershed</b>	<b>530,000</b>	<b>549,528</b>	<b>-</b>	<b>-</b>	<b>485,110</b>	<b>59,130</b>	<b>3,699</b>	<b>1,587</b>
<b>TOTAL CAPITAL AND SPECIAL PROJECTS - 2022</b>	<b>3,025,086</b>	<b>1,754,630</b>	<b>-</b>	<b>-</b>	<b>1,505,490</b>	<b>232,986</b>	<b>12,699</b>	<b>3,455</b>

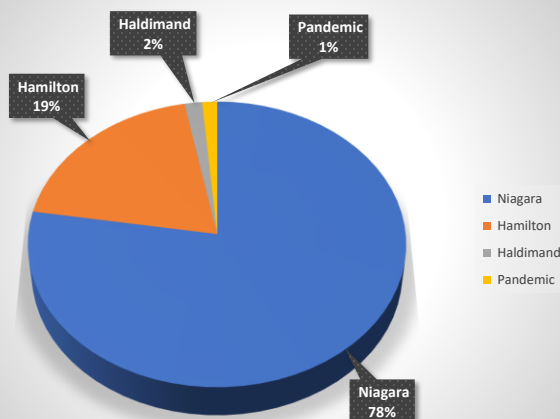
## 2022 MUNICIPAL LEVY SUMMARY

### Levy Apportionment - 2022

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	2022 Levy Apportionment	2021 Levy Apportionment	Variance
Haldimand	25%	40,523	10,009	\$1.778B	1.8685%	1.8624%	0.0061%
Hamilton	21%	449,877	94,924	\$20.141B	21.1634%	21.1565%	0.0069%
Niagara	100%	369,284	369,284	\$73.251B	76.9681%	76.9811%	-0.0130%
Total		859,684	474,217	\$95.170B	100.0000%	100.0000%	0.0000%

### 2022 Municipal Levy - Consolidated



### LEVY SUMMARY - 2022

	2022	2021	Variance	
			Amount	%
<b>NIAGARA</b>				
General Levy	4,767,623	4,684,681	82,942	
Special Levy	1,505,490	1,241,073	264,417	
<b>TOTAL</b>	<b>6,273,113</b>	<b>5,925,754</b>	<b>347,359</b>	<b>5.86%</b>
Pandemic Funding	110,422	109,464	958	
<b>Total</b>	<b>6,383,535</b>	<b>6,035,218</b>	<b>348,317</b>	
<b>HAMILTON</b>				
General Levy	1,341,283	1,307,251	34,032	
Special Levy	232,986	199,503	33,483	
<b>TOTAL</b>	<b>1,574,269</b>	<b>1,506,754</b>	<b>67,515</b>	<b>4.48%</b>
<b>HALDIMAND</b>				
General Levy	118,420	112,077	6,343	
Special Levy	11,534	24,640	- 13,106	
<b>TOTAL</b>	<b>129,954</b>	<b>136,717</b>	<b>- 6,763</b>	<b>-4.95%</b>
<b>CONSOLIDATED</b>				
General Levy	6,227,326	6,104,009	123,317	
Special Levy	1,750,010	1,465,216	284,794	
<b>TOTAL</b>	<b>7,977,336</b>	<b>7,569,225</b>	<b>408,111</b>	<b>5.39%</b>
Pandemic Funding	110,422	109,464	958	
<b>Total</b>	<b>8,087,758</b>	<b>7,678,689</b>	<b>409,069</b>	

## 2022 UNFUNDED BUDGET PRIORITIES

Description	2022 Unfunded Priority	2022 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
<b><u>RESTORATION AND SHORELINE RESILIENCY</u></b>					
Water Quality Non-Point Source Modelling	80,000	61,574	16,931	1,495	
Conservation Authority Lands Restoration Inventory	173,236	133,336	36,663	3,237	
Welland River SWAT Decision Support Model	60,000	60,000			
Natural Asset Management - Phase 1 (carbon sequestration)	60,000	46,181	12,698	1,121	
Restoration Warranty Provision - plant material	30,000	23,090	6,349	561	
<b>Total - Restoration and Shoreline Resiliency</b>	<b>403,236</b>	<b>324,182</b>	<b>72,640</b>	<b>6,413</b>	<b>-</b>
<b><u>PLANNING AND GROWTH PRESSURES</u></b>					
Watershed/sub-watershed Data Update - growth/intensification	100,000	76,968	21,163	1,869	
Shoreline Management & Resiliency Update (Lake Ontario)	220,000	220,000			
Sustainable Technologies and Green Infrastructure	90,000	69,271	19,047	1,682	
Climate Risk and Vulnerable Action Plan	50,000	38,484	10,582	934	
Terrestrial and Aquatic monitoring	100,000	76,968	21,163	1,869	
City View Reconfiguration	50,000	38,484	10,582	934	
Upper Virgil Dam Erosion Protection	100,000	100,000			
<b>Total - Planning and Growth Pressures</b>	<b>710,000</b>	<b>620,176</b>	<b>82,537</b>	<b>7,287</b>	<b>-</b>
<b><u>CONSERVATION AUTHORITY ACT TRANSITION</u></b>					
Watershed Based Resource Management Strategy	25,000	19,242	5,291	467	
Land Management Plan Updates	125,000	96,210	26,454	2,336	
<b>Total - Conservation Authority Act Transition</b>	<b>150,000</b>	<b>115,452</b>	<b>31,745</b>	<b>2,803</b>	<b>-</b>

... / continued

## 2022 UNFUNDED BUDGET PRIORITIES

Description	2022 Unfunded Priority	2022 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
<b>STATE OF GOOD REPAIR / HEALTH AND SAFETY</b>					
Internet Upgrade	50,000	38,484	10,582	934	
Asset replacement and sustainment (amortization)	875,000	673,471	185,180	16,349	
Speed Bumps - All Parks (Phase 2)	100,000	76,968	21,163	1,869	
Barn Storage Facility	50,000	50,000			
Argo (Bog & Wainfleet Wetlands)	20,000	20,000			
Passive Parks Gates	330,000	330,000			
Centre for Conservation Upgrades (gift Shop)	50,000	50,000			
Furniture	25,000	19,242	5,291	467	
Lime Restoration	40,000	40,000			
New Metal Stairs for Bruce Trail	100,000				100,000
Info Signs / Kiosk	300,000	230,904	63,490	5,606	
Pavilion 1 Demolition	50,000		50,000		
Playground Upgrade	300,000		300,000		
New Washroom Facility	300,000		300,000		
Main Boat Launch Upgrade	100,000		100,000		
Northside Playground	125,000	125,000			
Drainage South Side	100,000	100,000			
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	965,000	742,742	204,227	18,031	
St. Johns Valley Centre Septic System	225,000	225,000			
St. Johns Valley Centre Post Office & House Restoration	115,000	115,000			
Fencing for All Parks	170,000	130,846	35,978	3,176	
Waste bins for All Parks	30,000	23,090	6,349	561	
Picnic tables for passive parks	15,000	11,545	3,175	280	
Work Vehicles	150,000	115,452	31,745	2,803	
New AED Units (H&S)	30,000	23,090	6,349	561	
Equipment for Glanbrook Conservation Committee	30,000		30,000		
<b>Total - State of Good Repair / Health and Safety</b>	<b>6,460,000</b>	<b>4,955,836</b>	<b>1,353,528</b>	<b>50,636</b>	<b>100,000</b>
<b>TOTAL 2022 UNFUNDED BUDGET PRIORITIES</b>	<b>7,723,236</b>	<b>6,015,645</b>	<b>1,540,451</b>	<b>67,140</b>	<b>100,000</b>

**Report To: Finance Committee**

**Subject: Financial Report – Q3 - 2021**

**Report No: FC-17-21**

**Date: November 4, 2021**

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**Recommendation:**

**THAT** Report No. FC-17-21 RE: Financial Report – Q3 - 2021 **BE RECEIVED.**

**Purpose:**

The purpose of this report is to provide the Finance Committee with a summary of operating and capital expenditures and to provide a comparison of actual results to the budget as approved by the Board.

**Discussion:**

The report confirms the general financial oversight and compliance with Public Sector Accounting Board Standards.

**Financial Implications:**

The Revenue and Expenditure lines are within budget allocations identified during the budget preparation and approval cycle.

**Related Reports and Appendices:**

Appendix 1 – 2021 Operating Statement – Q3

Appendix 2 – Capital Projects 2021 – Q3

**Prepared by:**

*Original Signed by:*

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Lise Gagnon, CPA, CGA  
Director, Corporate Services

**Submitted by:**

*Original Signed by:*

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

**Niagara Peninsula Conservation Authority**  
**2021 CONSOLIDATED OPERATING STATEMENT - Q3 - January 1 to September 30, 2021**

Appendix 1 - Report No. FC-17-21	Year to date				Annual Budget	Comments
	Actual	Budget	Variance	Var %		
<b>Source of Funds</b>						
Municipal Funding	4,657,639	4,660,109	- 2,470	-0.1%	6,213,479	Variance not material
Provincial Funding	308,628	324,771	- 16,143	-5.0%	383,594	Timing only - cash flow from MECP
Federal Funding	71,031	15,800	55,231	0.0%	70,000	Unbudgeted ECCC for Riparian Buffers and Student Wage Subsidy
Park Operations	2,157,105	1,777,288	379,817	21.4%	2,183,045	Better than expected revenue generation
Permits and Regulatory Fees	424,540	373,500	51,040	13.7%	498,000	Permit fees exceeding targets
Other Revenue	211,796	306,375	- 94,579	-30.9%	517,000	Timing - will self correct
<b>Total Revenues/Source of Funds</b>	<b>7,830,739</b>	<b>7,457,843</b>	<b>372,896</b>	<b>5.00%</b>	<b>9,865,118</b>	
<b>Use of Funds</b>						
Salaries and Benefits	4,675,851	4,892,537	- 216,686	-4.4%	6,625,056	Delay in filling operating operations + savings due to the pandemic
Other Employee Related Expenses	136,082	174,620	- 38,538	-22.1%	236,649	Covid-19 - mileage/staff exp, training offset by incr health/safety
Board and Volunteer	19,879	47,700	- 27,821	-58.3%	63,600	Covid-19 impact
Professional Fees	298,750	531,378	- 232,628	-43.8%	759,843	Timing of contractor serv, consulting & lab analysis
Occupancy Costs	424,440	405,187	19,253	4.8%	543,250	Insurance premium increase - 22%
Vehicles and Equipment	173,938	206,689	- 32,751	-15.8%	275,240	Delivery delay - rental vehicles
Park Maintenance	481,861	410,651	71,210	17.3%	514,890	Tree removal; building and grounds maintenance
Cost and Expenses	217,070	221,096	- 4,026	-1.8%	347,400	Variance not material
Materials and Supplies	153,214	162,645	- 9,431	-5.8%	216,690	Variance not material
Marketing and Promotion	172,031	227,372	- 55,341	-24.3%	282,500	Covid-19 impact - special events
<b>Total Expenses/Use of Funds</b>	<b>6,753,116</b>	<b>7,279,875</b>	<b>- 526,759</b>	<b>-7.2%</b>	<b>9,865,118</b>	
<b>Net Surplus as at September 30, 2021</b>	<b>1,077,623</b>	<b>177,968</b>	<b>899,655</b>		<b>-</b>	

## Niagara Peninsula Conservation Authority - 2021 CAPITAL PROJECTS

Appendix 2 - Report No. FC-17-21

Project Name	Location	Funding Source	Munic.	Funding			Budget Carried Forward	YTD Spend at 31-DEC-2020	YTD Spend at 30-SEPT-2021	Total Project Spend at 30-SEPT-2021
				External	2021	Total Project				
Corporate Services										
Annual PC replacements	Various	Special Levy - ALL	All		45,000	45,000	-	-	30,981	30,981
Data Centre Network Upgrades	HQ - Welland	Special Levy - ALL	All	-	37,000	37,000	-	-	4,686	4,686
Digital Terrain Model Update	Various	Special Levy - ALL	All	-	150,000	150,000	-	-	-	-
Natural Areas ELC Mapping Update	Various	Other	All	-	150,000	150,000	-	-	-	-
Records Management - phased	HQ - Welland	Special Levy - ALL	All	-	40,000	40,000	-	-	-	-
2020 Restoration & Watershed Plan Data Update	Various			-	-	-	150,000	-	35,359	35,359
2020 Restoration Site Design - Lakewood	Lakewood			-	-	-	50,000	-	-	-
2020 Financial Reporting & Budgeting Module	HQ - Welland			-	-	-	42,100	-	27,628	27,628
TOTAL - Corporate Services				\$ -	\$ 422,000	\$ 422,000	\$ 242,100	\$ -	\$ 98,654	\$ 98,654
Land Operations										
Deferred Projects - BF Septic System:										
- 2020 Flood Plain Mapping - Beaver Creek	Beaver Creek	Other	Niagara	150,000	-	150,000	-	-	16,327	16,327
- 2020 CFC Gallery Upgrades	Balls Falls	Other	Niagara	49,870	15,130	65,000	-	(27,180)	12,720	(14,460)
- 2020 Equipment Sustainment	Various	Other	All	-	54,586	54,586	-	-	54,586	54,586
- 2020 Balls Falls Internet Upgrade	Balls Falls	Other	Niagara	-	40,000	40,000	-	2,035	6,615	8,650
- 2020 Asset Management Program	Various	Other	All	-	30,000	30,000	-	33,010	22,072	55,082
Field Centre Restoration - Phase 2	Balls Falls	Special Levy - Niagara	Niagara	-	47,500	47,500	-	-	49,832	49,832
Roadway Improv - Phase 1 - Chippawa	Chippawa Creek	Special Levy - Niagara	Niagara	-	100,000	100,000	-	-	10,532	10,532
St John's - Heritage Building Restoration	Central Workshop	Special Levy - Niagara	Niagara	-	130,000	130,000	-	-	119,003	119,003
Mowers (Chippawa and Binbrook)	Central Workshop	Special Levy - ALL	All	-	35,000	35,000	-	-	42,606	42,606
RTV (CW)	Vaious - Niagara	Special Levy - Niagara	Niagara	-	20,000	20,000	-	-	15,005	15,005
Skid Steer (Central Workshop)	Central Workshop	Special Levy - ALL	All	-	26,000	26,000	-	-	24,787	24,787
Mini Excavator	Central Workshop	Special Levy - ALL	All	-	70,000	70,000	-	-	62,475	62,475
Cave Springs Parking Lot	Central Workshop	Special Levy - Niagara	Niagara	-	105,000	105,000	-	-	26,452	26,452
Rollon/rolloff - dual axle 7600 Int'l Truck	Central Workshop	Special Levy - ALL	All	-	140,000	140,000	-	-	-	-
Wainfleet Quarry	Wainfleet			-	-	60,000	-	-	37,724	37,724
Restoration Project - Binbrook	Binbrook			85,000	-	85,000	-	-	5,882	5,882
Automated Gates - Binbrook & Ball's Falls	Binbrook/ Ball's Falls			-	-	TBD	-	-	32,198	32,198
Land Purchase - Morgan's Point	Morgan's Point			-	-	772,900	-	-	772,894	772,894
2020 - North Side Comfort Station	Long Beach			-	-	-	397,100	76,933	320,351	397,284
2020 - Water Treatment System Upgrades	Binbrook			-	-	-	155,000	37,582	12,395	49,977
2020 - Treetop Trekking Building & Amenities	Binbrook			-	-	-	203,000	73,517	122,646	196,163
2020 - Septic System - Binbrook	Binbrook			-	-	-	852,000	27,775	52,573	80,348
2020 - Field Centre Restoration	Balls Falls			-	-	-	35,000	6,754	23,277	30,031
TOTAL - Land Operations				\$ 199,870	\$ 813,216	\$ 1,013,086	\$ 1,642,100	\$ 230,426	\$ 1,842,951	\$ 2,073,377
Watershed										
Floodplain Mapping - Big Forks Creek	Niagara	Special Levy - Niagara	Niagara	150,000	-	150,000	-	-	15,086	15,086
Water Quality Equipment	Pelham	Special Levy - Niagara	Niagara	-	20,000	20,000	-	-	-	-
Stream Gauge Equipment	Various	Special Levy - ALL	All	-	10,000	10,000	-	-	-	-
Virgil Dam - Remedial Measures	Niagara	Special Levy - Niagara	Niagara	-	200,000	200,000	-	-	6,034	6,034
TOTAL - Watershed				\$ 150,000	\$ 230,000	\$ 380,000	\$ -	\$ -	\$ 21,120	\$ 21,120
GRAND TOTAL				\$ 349,870	\$ 1,465,216	\$ 1,815,086	\$ 1,884,200	\$ 230,426	\$ 1,962,725	\$ 2,193,151