

**FINANCE COMMITTEE MEETING  
ON-LINE TELECONFERENCE**

**Thursday, October 29, 2020  
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 Audit and Budget Committee meeting dated July 30, 2020

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**4. CORRESPONDENCE**

**5. DELEGATIONS / PRESENTATIONS**

**6. CONSENT ITEMS**

- a) Report No. A&BC-12-20 RE: Financial Report – Q3 – 2020 (For Receipt)

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**7. DISCUSSION ITEMS**

- a) Report No. A&BC-11-20 RE: 2021 Draft Operating and Capital Budgets (For Approval)

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**8. NEW BUSINESS**

**9. ADJOURNMENT**

**AUDIT AND BUDGET (FINANCE) COMMITTEE  
ON-LINE TELECONFERENCE  
MEETING MINUTES  
Thursday, July 30, 2020  
9:30 a.m.**

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**MEMBERS PRESENT:** K. Kawall, Chair  
S. Beattie  
R. Foster  
B. Johnson  
J. Metcalfe  
M. Woodhouse

**ABSENT:** B. Steele

**STAFF PRESENT:** C. Sharma, Chief Administrative Officer/Secretary–Treasurer  
G. Bivol, Executive Co-ordinator to the C.A.O/Board  
A. Christie, Director, Operations and Strategic Initiatives  
L. Gagnon, Director, Corporate Services  
S. Miller, Senior Manager, Water Resources

**OTHERS:** E. Smith, Board Member

Chair Kawall called the meeting to order at 9:31 a.m..

## 1. APPROVAL OF AGENDA

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Recommendation No. A&BC-21-2020

Moved by Member Woodhouse

Seconded by Member Metcalfe

**THAT** the Audit and Budget Committee Meeting agenda dated Thursday, July 30, 2020  
**BE APPROVED** as presented.

**CARRIED**

## 2. DECLARATIONS OF CONFLICT OF INTEREST

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None declared.

## 3. APPROVAL OF THE MINUTES

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a) Minutes of the NPCA Audit and Budget Committee meeting dated April 29, 2020

Recommendation No. A&BC-22-2020

Moved by Member Foster

Seconded by Member Woodhouse

**THAT** the minutes of the Audit and Budget Committee meeting dated April 29, 2020 **BE APPROVED.**

**CARRIED**

#### 4. CORRESPONDENCE

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None.

#### 5. DELEGATIONS / PRESENTATIONS

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None.

#### 6. CONSENT ITEMS

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- a) Report No. A&BC-07-20 RE: Financial Report – Q2 – 2020

Recommendation No. A&BC-23-2020

Moved by Member Metcalfe

Seconded by Member Woodhouse

**THAT** Report A&BC-07-20 RE: Financial Report – Q2 - 2020 **BE RECEIVED** for information.

**CARRIED**

- b) Report No. A&BC-08-20 RE: COVID-19 – Financial Impact & Scenario Analysis

Recommendation No. A&BC-24-2020

Moved by Member Foster

Seconded by Member Beattie

**THAT** Report No. A&BC-08-20 RE: Covid-19 – Financial Impact and Scenario Analysis **BE RECEIVED.**

**CARRIED**

#### 7. DISCUSSION ITEMS

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- a) Report No. A&BC-09-20 RE: Binbrook Capital Project 2020 - Updated Budget Estimates and Debt Financing

Recommendation No. A&BC-25-2020

Moved by Member Beattie

Seconded by Member Woodhouse

1. **THAT** Report No. A&BC-09-20 RE: Binbrook Capital Projects 2020 – Updated Budget Estimates and Debt Financing **BE RECEIVED.**

2. **AND FURTHER THAT** the Board **AUTHORIZES** staff to continue to explore financing options with the City of Hamilton, based on refined budget estimates.

**CARRIED**

b) Report No. A&BC-10-20 RE: 2021 Budget Assumptions - As tabled

Recommendation No. A&BC-26-2020

Moved by Member Foster

Seconded by Member Woodhouse

1. **THAT** Report No. A&BC-10-20 regarding the recommended budget assumptions for the 2021 Operating and Capital Budgets **BE APPROVED** for use in the development of the 2021 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 2021 Budgets.
3. **AND FURTHER THAT** Staff **BE DIRECTED** to submit the Preliminary 2021 Budget to the funding municipalities in accordance with their guidelines and schedules.

**CARRIED**

## 8. NEW BUSINESS

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None.

## 9. ADJOURNMENT

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Recommendation No. A&BC-27-2020

Moved by Member Woodhouse

Seconded by Member Beattie

**THAT** the Audit and Budget Committee meeting of July 30, 2020 be hereby adjourned at 11:26 a.m..

**CARRIED**

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K. Kawall  
Committee Chair

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C. Sharma  
C.A.O. / Secretary - Treasurer

**Report To: Audit & Budget (Finance) Committee**

**Subject: Financial Report – Q3 - 2020**

**Report No: A&BC-12-20**

**Date: October 29, 2020**

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**Recommendation:**

**THAT** Report A&BC-12-20 RE: Financial Report – Q3 - 2020 **BE RECEIVED** for information.

**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 – 2020 Operating Statement – Q3

Appendix 2 – Capital Projects 2020 – 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 - CONSOLIDATED  
2020 OPERATING STATEMENT - Q3 - 2020**

Appendix 1 - Report No. A&BC-12-20	Year to Date				Annual Budget	Comments
	Actual	Budget	Var AB	Var AB %		
<b>SOURCE OF FUNDS</b>						
Municipal Funding	\$ 5,439,320	\$ 4,516,028	\$ 923,292	20.44%	\$ 6,121,000	Timing - Q4 municipal levy received in Q3
Provincial Funding	267,835	259,888	7,947	3.06%	349,185	Variance not material
Federal Funding	25,000	72,470	-47,470	-65.50%	100,000	Timing - Fed cash flow
Park Operations	1,226,936	1,659,051	-432,115	-26.05%	2,016,850	Covid-19 pandemic
Permits and Regulatory Fees	308,770	290,331	18,439	6.35%	387,108	Variance not material
Other Revenue	766,312	416,571	349,741	83.96%	520,227	Canada Emergency Wage Subsidy (CEWS)
<b>TOTAL REVENUES / SOURCE OF FUNDS</b>	<b>\$ 8,034,173</b>	<b>\$ 7,214,339</b>	<b>\$ 819,834</b>	<b>11.36%</b>	<b>\$ 9,494,370</b>	
<b>USE OF FUNDS</b>						
Salaries and Benefits	\$ 4,064,767	\$ 4,551,384	\$ 486,617	10.69%	\$ 6,141,278	Gapping of both vacant and growth positions; pandemic avoided costs
Other Employee Related Expenses	111,141	177,540	66,399	37.40%	235,892	Staff training (covid impact)
Board and Volunteer	17,934	59,651	41,717	69.94%	71,200	Board expenses (covid impact / virtual meetings)
Professional Fees	198,051	472,477	274,426	58.08%	661,500	Legal fees (H/R), timing on legals, consulting & lab analysis
Occupancy Costs	388,339	411,604	23,265	5.65%	548,803	Timing - calendarization of utilities and other variable costs
Vehicles and Equipment	154,152	166,887	12,735	7.63%	246,020	Variance not material
Park Maintenance	287,819	401,090	113,271	28.24%	468,000	Reduced maintenance expenses due to covid park closures
Contractor Services	137,640	145,499	7,859	5.40%	194,000	Pandemic related delays
Debt Servicing	3	3,771	3,768	99.92%	5,030	Variance not material
Cost and Expenses	193,054	316,664	123,610	39.04%	473,025	Reduced expenses due to impact of covid (cancellations/closures)
Materials and Supplies	46,165	148,740	102,575	68.96%	196,622	Trees, plant material, supplies - covid delays (Restoration)
Marketing and Promotion	112,666	189,753	77,087	40.62%	253,000	Reduced marketing and promo due to pandemic
<b>TOTAL EXPENSES / USES OF FUNDS</b>	<b>\$ 5,711,731</b>	<b>\$ 7,045,060</b>	<b>\$ 1,333,329</b>	<b>18.93%</b>	<b>\$ 9,494,370</b>	

Niagara Peninsula Conservation Authority - 2020 CAPITAL PROJECTS

Appendix 2 - Report No. A&BC-12-20

Project Name	Division	Location/Site	Classification	Priority Ranking	Municipality	Budget \$ Carried Forward	Board Approved Budget 2020	YTD Spend at 31-DEC-2019	YTD Spend at 30-SEPT-2020	Total Project Spend at 30-SEPT-2020
<b>CAO/Board &amp; Admin</b>										
Multi-Media Equipment	CAO/Board & Admin	HQ - Welland	Operational Efficiency	4	ALL		\$ 10,000		\$ 7,573	\$ 7,573
Signage - Pollinator Gardens	CAO/Board & Admin	Various	Strategic Initiative	3			\$ 25,000		NA	NA
<b>Total - CAO/Board &amp; Admin</b>						\$ -	\$ 35,000	\$ -	\$ 7,573	\$ 7,573
<b>Corporate Services</b>										
Asset Management Capital Planning Program	Corporate Services	HQ - Welland	Operational Efficiency	5	ALL		\$ 30,000		\$ 15,233	\$ 15,233
Data Centre Cyclical Server Refresh	Corporate Services	HQ - Welland	Asset Integrity – Proactive Replacement	4	ALL		\$ 23,000		\$ 19,945	\$ 19,945
Annual PC Replacements	Corporate Services	Various	Asset Integrity – Proactive Replacement	4	ALL		\$ 45,000		\$ 61,981	\$ 61,981
Office Network Backup and Archive	Corporate Services	HQ - Welland	Operational Efficiency	4	ALL		\$ 6,500		\$ 4,352	\$ 4,352
Phone System	Corporate Services	HQ - Welland	Asset Integrity – Imminent Breakdown	5	ALL		\$ 50,000		\$ 18,550	\$ 18,550
Orthoimagery Acquisition - SWOOP	Corporate Services	HQ - Welland	Operational Efficiency	4	ALL		\$ 10,000		\$ -	\$ -
Natural Areas ELC Mapping Update	Corporate Services	HQ - Welland	Operational Efficiency	4	ALL		\$ 200,000		NA	NA
Balls Falls Internet Improvement & Infrastructure	Corporate Services	Balls Falls	Strategic Initiative	3	Niagara		\$ 40,000		\$ -	\$ -
Board Microphones	Corporate Services	Balls Falls	Operational Efficiency	3	ALL		\$ 50,000		NA	NA
<b>Total - Corporate Services</b>						\$ -	\$ 454,500	\$ -	\$ 120,061	\$ 120,061
<b>Watershed</b>										
OPG - Welland River Watershed (WS-2018-16)	Watershed					\$ -	\$ -	\$ 195,432	\$ 42,490	\$ 237,922
Shriner's Creek Modifications	Watershed	Niagara Falls	Operational Efficiency	3	Niagara		\$ 80,000		\$ -	\$ -
Flood Plain Mapping - Beaver Creek	Watershed	West Lincoln	Code Compliance and Legislation	4	Niagara		\$ 150,000		\$ -	\$ -
Flood Plain Mapping - Grimsby/Lincoln	Watershed	Grimsby & Lincoln	Code Compliance and Legislation	4	Niagara		\$ 20,000	\$ 111,117	\$ 14,551	\$ 96,566
Flood Plain Mapping - St. Catharines	Watershed	St. Catharines	Code Compliance and Legislation	4	Niagara		\$ 25,000	\$ 63,921	\$ 8,981	\$ 72,902
Water Quality Equipment	Watershed	Pelham	Asset Integrity – Proactive Replacement	3	Niagara		\$ 35,000		NA	NA
Virgil Dam Safety Study	Watershed	Niagara-on-the-Lake	Code Compliance and Legislation	4	Niagara		\$ 60,000		\$ 36,634	\$ 36,634
Stream Gauge Equipment	Watershed	Various	Operational Efficiency	3	ALL		\$ 20,000		NA	NA
Karst Hazard Mapping	Watershed	Various	Code Compliance and Legislation	4	ALL		\$ 50,000		NA	NA
<b>Total - Watershed</b>						\$ -	\$ 440,000	\$ 370,470	\$ 73,554	\$ 444,024
<b>Land Operations</b>										
Treetop Trekking (BB-2019-21)	Land Operations	Binbrook				\$ 87,854	\$ 150,000	\$ 80,601		\$ 80,601
Treetop Trekking Building & Amenities	Land Operations	Binbrook						\$ -	\$ 30,748	\$ 30,748
Binbrook - Septic System	Land Operations	Binbrook	Critical	5	Hamilton		\$ 1,500,000	\$ -	\$ 20,681	\$ 20,681
Water Treatment System Upgrades	Land Operations	Binbrook	Strategic Initiative	4	Hamilton		\$ 150,000		\$ -	\$ -
Tyneside Trail Upgrades - Binbrook	Land Operations	Binbrook	Strategic Initiative	3	Hamilton		\$ 10,000		\$ 1,582	\$ 1,582
Septic System Replacement Ball's Falls (BF-2017-09)	Land Operations	Balls Falls				\$ 57,323	\$ -	\$ 21,177	\$ 25,270	\$ 46,447
Field Centre Restoration - Balls Falls	Land Operations	Balls Falls	Critical	5	Niagara		\$ 35,000		\$ -	\$ -
Historical Building Restoration - Balls Falls	Land Operations	Balls Falls	Strategic Initiative	4	Niagara		\$ 100,000	\$ -	\$ 101,664	\$ 101,664
Road Upgrade & Drainage - LB North Side	Land Operations	Long Beach				\$ 51,926	\$ 232,000	\$ 23,074	\$ 213,806	\$ 236,880
North Side Comfort Station - Long Beach	Land Operations	Long Beach	Strategic Initiative	4	Niagara	\$ 246,438	\$ 110,000	\$ 3,562	\$ 13,255	\$ 16,817
New Park Signage (CW-2019-37)	Land Operations	Various				\$ 28,625	\$ -	\$ 21,375	\$ 1,500	\$ 22,875
Equipment Sustainment - Land Operations	Land Operations	Various	Asset Integrity – Proactive Replacement	4	ALL		\$ 228,280		\$ 96,448	\$ 96,448
Cistern - Gainsborough	Land Operations	Gainsborough	Operational Efficiency	4	Niagara		\$ 40,000	\$ -	\$ -	\$ -
Workshop Upgrades - Gainsborough	Land Operations	Gainsborough	Asset Integrity – Proactive Replacement	4	Niagara		\$ 100,000	\$ -	\$ 81,750	\$ 81,750
Centre for Conservation - Gallery Upgrades	Land Operations	Balls Falls	Strategic Initiative	3	Niagara	\$ 80,000	\$ 80,000	\$ -	\$ 5,965	\$ 5,965
Septic Design & Scope - Chippawa Creek	Land Operations	Chippawa Creek	Code Compliance and Legislation	3	Niagara		\$ 10,000		NA	NA
Barn - Wedding Updates	Land Operations	Balls Falls	Strategic Initiative	4	Niagara		\$ 90,000		NA	NA
Electrical and Water (Ridge) - Long Beach	Land Operations	Long Beach	Strategic Initiative	4	Niagara		\$ 88,000		NA	NA
<b>Total - Land Operations</b>						\$ 552,166	\$ 2,923,280	\$ 149,789	\$ 580,739	\$ 730,528
<b>GRAND TOTAL</b>						\$ 552,166	\$ 3,852,780	\$ 520,259	\$ 781,927	\$ 1,302,186

These projects have been deferred.

**Report To: Audit and Budget (Finance) Committee**

**Subject: 2021 Draft Operating and Capital Budgets**

**Report No: A&BC-11-20**

**Date: October 29, 2020**

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**Recommendation:**

- 1. THAT Report No. A&BC-11-20 RE: 2021 Draft Operating and Capital Budgets BE RECEIVED for Committee input.**

**Purpose:**

The purpose of this Report is to provide the Audit and Budget (Finance) committee with:

- 2021 Budget Assumptions

Levy Apportionment – 2021

- 2021 Budget Planning – Niagara Region
- 2021 Draft Operating Budget
- 2021 Draft Capital Budget

**Background:**

In July 2020, the Committee considered the Budget Assumptions for 2020 which included a 1.75% COLA adjustment (as negotiated through the Collective Agreement approved by the Board of Directors), and a 2% provision for inflation. The Budget Assumptions are included as Appendix 1.

NPCA has received 2021 budget guidance from Niagara Region, which includes a provision for a 2% increase over 2020.

At the time this report was drafted, Staff had not received 2021 Budget Guidelines from with the City of Hamilton, or Haldimand County.

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

The 2021 General Levy Apportionment as per guidance provided by MNRF breaks down as follows, with comparable statistics for 2020:

<b>2021 Levy Apportionment</b>			
	<b>2021</b>	<b>2020</b>	<b>Variance</b>
Niagara	76.9811%	77.2459%	-0.2648%
Hamilton	21.1565%	20.9048%	0.2517%
Haldimand	1.8624%	1.8493%	0.0131%
Total	100.0000%	100.0000%	0.0000%

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**Discussion:**

Draft 2021 Operating Budget

	TOTAL		Variance	
	2020 Budget	2021 Budget	Amount	%
<b>Revenues</b>				
Municipal Funding				
General levy	6,092,656	<b>6,213,479</b>	120,823	1.98%
Special levy - Niagara	5,030	-	5,030	-100.00%
Special levy - Hamilton	23,315	-	23,315	-100.00%
Provincial Funding				
MNR transfer payments	90,000	<b>90,000</b>	-	0.00%
Provincial Grants - MOE	99,500	<b>115,229</b>	15,729	15.81%
Provincial Grants - Other	159,685	<b>178,365</b>	18,680	11.70%
Federal Grants	100,000	<b>70,000</b>	30,000	-30.00%
Interest Income	90,000	<b>119,000</b>	29,000	32.22%
Park Operations	2,016,850	<b>2,183,045</b>	166,195	8.24%
Permits and Regulatory Fees	387,108	<b>498,000</b>	110,892	28.65%
Miscellaneous	430,226	<b>398,000</b>	32,226	-7.49%
<b>TOTAL REVENUES</b>	<b>9,494,370</b>	<b>9,865,118</b>	<b>370,748</b>	<b>3.90%</b>
<b>Expenses</b>				
Salaries and Benefits	6,141,276	<b>6,625,056</b>	483,779	7.88%
Other Employee Related Expenses	235,892	<b>236,649</b>	757	0.32%
Board and Volunteer	81,200	<b>63,600</b>	17,600	-21.67%
Professional Fees	651,500	<b>562,343</b>	89,157	-13.68%
Contractor Services	194,000	<b>197,500</b>	3,500	1.80%
Vehicles and Equipment	246,020	<b>275,240</b>	29,220	11.88%
Materials and Supplies	196,622	<b>218,190</b>	21,567	10.97%
Marketing and Promotion	253,000	<b>282,500</b>	29,500	11.66%
Occupancy Costs	548,803	<b>543,250</b>	5,553	-1.01%
Debt Servicing	5,030	-	5,030	-100.00%
Park Maintenance	468,000	<b>514,890</b>	46,890	10.02%
Other Operating Expenses	473,025	<b>345,900</b>	127,125	-26.87%
<b>TOTAL EXPENSES</b>	<b>9,494,370</b>	<b>9,865,118</b>	<b>370,748</b>	<b>3.90%</b>

Overall, revenues and expenses in this zero-based budget are projected to increase by \$390,748, (3.9%), due in large part to anticipated increases in Authority generated funds in Park Operations and Permits/Regulatory Fees. It should be noted that the increase to the Municipal General Levy is in line with municipal budget guidelines communicated to date – 1.98%, or \$120,823.

## Special Levy – Land Acquisition - Hamilton

Since 2016, the City of Hamilton has contributed \$100,000 annually to a Land Acquisition Reserve. The current reserve balance as at December 31, 2019 is \$994,152.

In 2020, in anticipation of the adoption of a formal land acquisition strategy for the NPCA, it was decided that a contribution to the Land Acquisition Reserve from the City of Hamilton would be deferred. NPCA's Land Acquisition Strategy is currently in progress and scheduled to be completed in the Spring of 2021.

The NPCA is requesting a Special Levy from the City of Hamilton in 2021 for a Land Acquisition Reserve contribution in the amount of \$100,000.

### Draft 2021 Capital Budgets

2021 Capital Budget targets, in accordance with Budget Assumptions:

<b>2021 Capital - Target</b>		
2020 Special Levy - Niagara		1,103,236
2020 Special Levy - Hamilton		203,552
2020 Special Levy - Haldimand		12,904
Sub Total		1,319,692
2% CPI per budget assumptions		26,394
<b>2021 Capital Target</b>		<b>1,346,086</b>

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Niagara Peninsula Conservation Authority - 2021 DRAFT CAPITAL BUDGET								
Project Name	Detailed Funding Source					External	Municipal	Total Project
	Niagara	Hamilton	Haldimand	External	Total			
<b>Corporate Services</b>								
Annual PC replacements	34,641	9,520	838		45,000		45,000	45,000
Data Centre Network Upgrades	28,483	7,828	689		37,000		37,000	37,000
Digital Terrain Model Update	115,472	31,735	2,794		150,000		150,000	150,000
Natural Areas ELC Mapping Update	45,000	90,000	15,000		150,000		150,000	150,000
Records Management - phased	30,792	8,463	745		40,000		40,000	40,000
<b>TOTAL - Corporate Services</b>	<b>\$ 254,389</b>	<b>\$ 147,546</b>	<b>\$ 20,066</b>	<b>\$ -</b>	<b>\$ 422,000</b>	<b>\$ -</b>	<b>\$ 422,000</b>	<b>\$ 422,000</b>
<b>Land Operations</b>								
Deferred Projects - BF Septic System:					-	-	-	-
- Flood Plain Mapping - Beaver Creek				150,000	150,000	150,000	-	150,000
- CFC Gallery Upgrades	15,130			49,870	65,000	49,870	15,130	65,000
- Equipment Sustainment	42,021	11,548	1,017		54,586	-	54,586	54,586
- Balls Falls Internet Upgrade	40,000				40,000	-	40,000	40,000
- Asset Management Program	23,094	6,347	559		30,000	-	30,000	30,000
Field Centre Restoration - Phase 2	47,500				47,500	-	47,500	47,500
Roadway Improv - Phase 1 - Chippawa	100,000				100,000	-	100,000	100,000
St John's - Heritage Building Restoration	130,000				130,000	-	130,000	130,000
Mowers (Chippawa and Binbrook)	26,943	7,405	652		35,000	-	35,000	35,000
RTV (CW)	15,396	4,231	372		20,000	-	20,000	20,000
Skid Steer (Central Workshop)	20,015	5,501	484		26,000	-	26,000	26,000
Mini Excavator	53,887	14,810	1,304		70,000	-	70,000	70,000
Cave Springs Parking Lot	105,000				105,000	-	105,000	105,000
Rollon/rolloff - dual axle 7600 Int'l Truck	140,000				140,000	-	140,000	140,000
<b>TOTAL - Land Operations</b>	<b>\$ 758,987</b>	<b>\$ 49,842</b>	<b>\$ 4,388</b>	<b>\$ 199,870</b>	<b>\$ 1,013,086</b>	<b>\$ 199,870</b>	<b>\$ 813,216</b>	<b>\$ 1,013,086</b>
<b>Watershed</b>								
Floodplain Mapping - Big Forks Creek					150,000	150,000		150,000
Water Quality Equipment	20,000				20,000		20,000	20,000
Stream Gauge Equipment	7,698	2,116	186		10,000		10,000	10,000
Virgil Dam - Remedial Measures	200,000				200,000		200,000	200,000
<b>TOTAL - Watershed</b>	<b>\$ 227,698</b>	<b>\$ 2,116</b>	<b>\$ 186</b>	<b>\$ -</b>	<b>\$ 380,000</b>	<b>\$ 150,000</b>	<b>\$ 230,000</b>	<b>\$ 380,000</b>
<b>GRAND TOTAL</b>	<b>\$ 1,241,073</b>	<b>\$ 199,503</b>	<b>\$ 24,640</b>	<b>\$ 199,870</b>	<b>\$ 1,815,086</b>	<b>\$ 349,870</b>	<b>\$ 1,465,216</b>	<b>\$ 1,815,086</b>

Please see Appendix 2 for details on the 2021 Draft Capital Budget.

Overall, critical capital requirements supported by municipal Special Levy proposed for the 2021 fiscal year exceed the capital target:

Target	\$ 1,346,086
Proposed	1,465,216
Shortfall	\$ 119,130

In an effort to ensure critical infrastructure and health/safety projects for 2021 can be undertaken, Staff will be seeking external funding and/or grant opportunities, ensuring we explore all available alternatives. Staff are also investigating access to OPG Funding under the terms of the existing MOU. Additionally, Niagara Region may consider a provision for incremental COVID-19 related expenses. To that end, these expenses have been

presented as a separate line item. Budgets will be adjusted accordingly in the next few months subsequent to discussions with our municipal partners.

## **Unfunded Budget Pressures**

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 organization is currently in the process of undertaking a significant amount of work to address the 2018 Auditor General Recommendations requiring substantial staff resources and incremental costs.
- b) The COVID 19 Pandemic has exerted a great deal of pressure on NPCA Greenspace and Parks. NPCA needs to make significant investments in infrastructure upgrades and staffing resources to be able to safely serve our communities.
- c) The organization has also identified critical health and safety gaps that needed to be addressed in 2021 by reallocation of existing staff.
- d) In 2021, Niagara Region will officially transfer the administration of the Tree and Forest Conservation By-Law leaving a Gap of approx. \$108,985 that needs to be addressed within NPCA's 2021 budget.
- e) Staff anticipate significant planning and growth pressures in the coming years in the NPCA jurisdiction requiring NPCA to invest in proactive science and information to support decision making.
- f) NPCA's assets and infrastructure have a significant state-of good repair backlog and gaps that needs to be addressed.

A preliminary assessment of current unfunded pressures were prioritized by staff . These initiatives (\$7.4M), classified in 3 categories outlined below are listed in Appendix 2.

### **Restoration and Shoreline Resiliency:**

The watershed entrusted to the Niagara Peninsula Conservation Authority (NPCA) is environmentally degraded as evident from its fragmented natural areas and poor surface water quality. Previous studies by the NPCA have estimated that the watershed achieves only fifty-six percent (56%) cumulatively towards the minimum thresholds for several ecological objectives that science recommends for an environmentally viable landscape. Ambient monitoring also indicates most of the watershed's surface waters suffer from poor to marginal water quality. Climate change is causing significant and far-reaching impacts on both local watercourses and the Great Lakes whose shorelines are complex ecological and social-political environments. Demonstrating leadership towards ensuring resilient natural environment systems and shorelines through the maintenance and enhancement of natural features with an emphasis on nature based solutions under an adaptive management approach entirely aligns with NPCA's local natural resources management mandate.

### **Planning and Growth Pressures**

A prime mandate of the NPCA is to keep people and property safe from the impacts of natural hazards. To this end, the NPCA administers Ontario Regulation 155/06 *'Development, Interference with Wetlands and Alterations to Shorelines and Watercourses'*, made under Section 28 of the Conservation Authorities Act. Works proposed to be undertaken in an area regulated by the NPCA

require that a permit be obtained prior to undertaking construction. In addition, the NPCA has been delegated the responsibility by the Ministry of Natural Resources and Forestry to represent the provincial interest with respect to natural hazards under Section 3.1 of the Provincial Policy Statement (2020). This responsibility includes the NPCA commenting on municipal documents such as Official Plans, Zoning Bylaws and Planning Act applications. A key component to administering these pieces of legislation is understanding where these natural hazards are located in order to assist the NPCA in directing development away from hazard-prone lands.

### **State of Good Repair**

The NPCA completed an operational asset review in Q2 2020. The review included updating the condition of every NPCA-owned asset. The result of the project concluded that the majority of NPCA assets were in fair to poor condition. The asset review led to the creation of a multi-year capital plan to upgrade and sustain all NPCA assets at an appropriate standard. When analyzing the conditions of the assets it was deemed that several Conservation Areas needed to be addressed.

The NPCA's Conservation Areas saw a substantial increase in visitation in 2020, which exposed several assets that were in poor condition. Day use attendance revenue at NPCA active parks, including Ball's Falls, Binbrook, Chippawa Creek and Long Beach, increased significantly in 2020 despite capacity limitations due to COVID-19. NPCA staff also noted a substantial increase in visitors at NPCA's popular passive parks. The increase in park visitation exposed some NPCA asset weaknesses which include conservation area signage: entrance, visitor information and educational signs.

Green Infrastructure is an additional area that NPCA staff would like to address in improving the condition of its current assets. Repairs and replacements to bicycle parking, solar recharge stations and shade structures are projects to enhance the current condition of conservation areas. The NPCA is responsible for 41 conservation areas covering 7300 acres of property. We are fortunate to have many incredible properties that offer a variety of uses for people to enjoy, including passive recreational uses. NPCA's hiking trails need enhancements to bring existing trails back to a good condition. Projects such as widening trails, repairs to trailside seating, boardwalks, accessibility trail repair and landscaping will bring the trails to an appropriate standard.

Infrastructure assets at the NPCA's active conservation areas are concerning. These assets include septic systems, roadways, comfort stations, pavilions, workshops, among other assets. Most roadways are in poor condition and are in much need of repair. With an increase in visitors and more people and vehicles in the conservation areas, speed bumps have become an important method to control the flow and speed of traffic for health and safety reasons.

The equipment asset classification currently has several assets in exceedingly poor condition. Best practice for frequently-used equipment such as mowers, utility vehicles and tractors is to assign an asset life cycle of 4 to 5 years. The majority of high-use equipment utilized by NPCA staff is over 10 years old. Ageing, deteriorating equipment has led to an increase in equipment maintenance costs as well as a decrease in operational efficiency.

/continued

## Summary

Summary - 2021	2020	2021	Variance	%
<b>Niagara</b>				
- General Levy	4,706,327	4,684,681		
- Special Levy - Capital	1,103,236	1,241,073		
Sub Total	5,809,563	5,925,754	116,191	2.00%
- Covid-19 Pandemic	-	84,267		
<b>Total</b>	<b>5,809,563</b>	<b>6,010,021</b>	<b>200,458</b>	<b>3.45%</b>
<b>Hamilton</b>				
- General Levy	1,273,658	1,307,251		
- Special Benefitting Levy	23,315	-		
- Special Levy - Capital <sup>1</sup>	180,237	199,503		
Sub Total	1,477,210	1,506,754	29,544	2.00%
- Covid-19 Pandemic		23,159		
- Land Acquisition Reserve	-	100,000		
<b>Total</b>	<b>1,477,210</b>	<b>1,629,913</b>	<b>152,703</b>	<b>10.34%</b>
<b>Haldimand</b>				
- General Levy	112,671	112,077		
- Special Levy - Capital	12,904	24,640		
Sub Total	125,575	136,717	11,142	8.87%
- Covid-19 Pandemic	-	2,039		
<b>Total</b>	<b>125,575</b>	<b>138,755</b>	<b>13,180</b>	<b>10.50%</b>
<b>Consolidated</b>				
- General Levy	6,092,656	6,104,009		
- Special Levy - Operating	1,139,455	-		
- Special Levy - Capital	180,237	1,465,216		
Sub Total	7,412,348	7,569,225	156,877	2.12%
- Covid-19 Pandemic	-	109,464		
- Land Acquisition Reserve	-	100,000		
<b>Total</b>	<b>7,412,348</b>	<b>7,778,689</b>	<b>366,341</b>	<b>4.94%</b>

<sup>1</sup> Excludes debt funding for capital projects in the amount of \$1.210M

## **Financial Implications:**

*The Conservation Authorities Act (CAA)* Act defines operating expenses under Section 1 of the Act and further explains operating funding under Section 27.

The revised Act, as proclaimed through Bill 108 refers to mandatory versus non-mandatory programs (Section 21.1.1). These will not be considered as part of the 2021 budget process as the regulations defining these programs have not yet been developed.

The CAA also enables the Authority to establish Fees as outlined in Section 21.2.1 of the Act which is included in the 2021 budget.

*The Conservation Authorities Act (CAA)* Act enables capital projects and the funding thereof through Sections 24, 25 and 26.

Unfunded pressures are currently not included in the 2021 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. These unfunded priorities will be continuously prioritized and incorporated into future budgets as appropriate.

## **Related Reports and Appendices:**

Appendix 1: 2021 Budget Assumptions

Appendix 2: NPCA 2021 Draft Capital Budgets

## **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

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**Report To: Board of Directors**

**Appendix 1 – Report No. A&BC-11-20**

**Subject: 2021 Budget Assumptions**

**Report No: FA-47-20**

**Date: September 17, 2020**

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**RECOMMENDATION:**

**THAT** Report No. FA-47-20 regarding the recommended budget assumptions for the 2021 Operating and Capital Budgets be approved for use in the development of the 2021 budget;

**THAT** a list of current known unfunded priorities be prepared for the Board’s consideration in conjunction with 2021 Budgets;

**AND FURTHER THAT** Staff be directed to submit the Preliminary 2021 Budget to the funding municipalities in accordance with their guidelines and schedules.

**PURPOSE OF THIS REPORT:**

The purpose of Report No. FA-47-20 is to seek the Board of Director’s approval on:

- a) 2021 operating and capital budget assumptions and associated timelines for the 2021 budget development process;
- b) List of NPCA unfunded capital pressures, based on an analysis of capital funding for 2019, 2020 and 2021,

**BACKGROUND:**

In the development of the recommended budget assumptions for the 2021 budget process, Staff have 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 for 2021.
- Operating and capital unfunded pressures
- Operational impact of the Covid-19 pandemic – 2020 and beyond
- Budget guidelines from municipal partners
- Budget process and structure from other conservation authorities

- General economic outlook and political climate
- Implications of Bill 108 and provincial funding
- 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
- New programs and growth initiatives

**DISCUSSION:**

**Regular Levy**

Annually, NPCA develops a regular levy of operating expenditures including salaries and benefits, Board per diems and travel expenses, rent and other fixed costs, program expenses and other expenditures required to support operations. The regular levy is apportioned to each partner municipality within the watershed based on MPAC assessed value data received annually from the Ministry of Natural Resources and Forestry.

**Special Levy**

- Operating: special levy (operating) supports an operating activity that benefits one or more municipalities but not the entire watershed – for example, long term debt payments for a specific municipality
- Capital: special levy (capital) supports capital expenditures and is apportioned to each municipality in accordance with the location and related benefit of the capital project. Capital projects that benefit the entire watershed (i.e. asset management program) are apportioned in keeping with the regular levy splits.

Further to review and consideration of the items outlined in the background section of this report, staff are recommending the following, as summarized in Table 1:

1. Regular Levy - operating expenditures – 1.75% COLA increase, in accordance with the legal provisions in the final year of the current Collective Agreement (2020 – 1.50%)
2. Special Levy - Capital Program – 2.0% budget increase

<b>Table 1 - NPCA 2021 Levy Targets</b>				
	<b>Actual</b>	<b>Increase</b>		<b>Proposed</b>
<i>(in thousands)</i>	<b>2020</b>	<b>%</b>	<b>\$</b>	<b>2021</b>
Regular Levy	6,093	1.75%	107	<b>\$ 6,199</b>
Special Levy	1,320	2.00%	26	<b>1,346</b>
<b>TOTAL</b>	<b>\$ 7,412</b>		<b>\$ 133</b>	<b>\$ 7,545</b>

It should be noted that the impact of Bill 108 – *More Homes, More Choice Act, 2019*, is still unknown and may present budget pressures in 2021.

COVID Pandemic Related Costs

Incremental expenses projected in 2021 as a result of the Covid-19 pandemic will be presented as a separate line item, in keeping with municipal guidelines.

Unfunded Pressures

An extensive review of unfunded operating and capital pressures will be undertaken with the 2021 budget process and included below the line in budget presentations. This critical exercise is intended to identify to stakeholders the required investments in NPCA for long term sustainability of the organization, and support asset management state of good repair protocols.

Table 2 below outlines NPCA’s budgeted capital expenditures for 2019 and 2020, by department and funding source. This analysis is intended to demonstrate the impact of 2019 and 2020 funding reductions on NPCA’s ability to maintain our asset base in a state of good repair and support critical, strategic operational objectives. The analytics will be updated and refined on a regular basis and will include strategies identified in the strategic plan and pressures identified through the 2021 budget process.

<b>Table 2 - Summary - Capital Budget</b>							
	Budget	Funding Source					
		Niagara	Hamilton	Haldimand	Reserves	Deferred	Total
<b>2019</b>							
CAO / Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate Services	89.0	-	-	-	89.0	-	89.0
Land Operations	1,462.8	-	-	-	1,195.6	267.2	1,462.8
Watershed	48.5	-	-	-	48.5	-	48.5
<b>Total - 2019</b>	<b>\$ 1,600.3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,333.1</b>	<b>\$ 267.2</b>	<b>\$ 1,600.3</b>
<b>2020</b>							
CAO / Board	\$ 35.0	\$ -	\$ 7.3	\$ 0.6	\$ 4.0	\$ 23.0	\$ 35
Corporate Services	454.5	131.2	86.7	7.7	-	229.0	454.5
Land Operations	2,923.3	485.7	1,857.7	4.2	-	575.6	2,923.3
Watershed	440.0	265.0	4.2	0.4	-	170.4	440.0
<b>Total - 2020</b>	<b>\$ 3,852.8</b>	<b>\$ 881.9</b>	<b>\$ 1,955.9</b>	<b>\$ 12.9</b>	<b>\$ 4.0</b>	<b>\$ 998.1</b>	<b>\$ 3,852.8</b>
<i>(in thousands)</i>							
<b>TOTAL</b>	<b>\$ 5,453.1</b>	<b>\$ 881.9</b>	<b>\$ 1,955.9</b>	<b>\$ 12.9</b>	<b>\$ 1,337.2</b>	<b>\$ 1,265.3</b>	<b>\$ 5,453.1</b>

In keeping with the revised capital budgeting process implemented in 2019, a business case and needs assessment will be developed to support each identified unfunded priority. Further, each unfunded/deferred priority will be evaluated using the priority ranking and classification established in 2019 to ensure alignment with NPCA and partner municipalities’ priorities and objectives.

Please see attached Appendix 1 for 2021 Operating and Capital Budget Schedule.

On July 30, 2020 Report No. A&BC-10-20 – 2021 Budget Assumptions was presented to the Audit and Budget (Finance) Committee, and the following resolution was passed:

**Recommendation No. A&BC-26-2020**

Moved by Member Foster and seconded by Member Woodhouse

**THAT** Report A&BC-10-20 RE: 2021 Budget Assumptions **BE RECEIVED**.

**THAT** the recommended budget assumptions for the 2021 Operating and Capital Budgets **BE APPROVED** for use in the development of the 2021 Budget, subject to approval by the Board of Directors.

**RELEVANCE TO AUTHORITY POLICY:**

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*.

**RELATED REPORTS AND APPENDICES:**

Appendix 1 – 2021 Operating and Capital Budget Schedule

**Prepared by:**

**Submitted by:**

Original Signed by

Original Signed by

\_\_\_\_\_  
Lise Gagnon, CPA, CGA  
Director, Corporate Services

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

**Niagara Peninsula Conservation Authority - 2021 DRAFT CAPITAL BUDGET**

Appendix 2 - Report No. A&BC-11-20				Detailed Funding Source							
Project Name	Location	Funding Source	Munic.	Niagara	Hamilton	Haldimand	External	Total	External	2021	Total Project
<b>Corporate Services</b>											
Annual PC replacements	Various	Special Levy - ALL	All	34,641	9,520	838		45,000		45,000	45,000
Data Centre Network Upgrades	HQ - Welland	Special Levy - ALL	All	28,483	7,828	689		37,000		37,000	37,000
Digital Terrain Model Update	Various	Special Levy - ALL	All	115,472	31,735	2,794		150,000		150,000	150,000
Natural Areas ELC Mapping Update	Various	Other	All	45,000	90,000	15,000		150,000		150,000	150,000
Records Management - phased	HQ - Welland	Special Levy - ALL	All	30,792	8,463	745		40,000		40,000	40,000
<b>TOTAL - Corporate Services</b>				<b>\$ 254,389</b>	<b>\$ 147,546</b>	<b>\$ 20,066</b>	<b>\$ -</b>	<b>\$ 422,000</b>	<b>\$ -</b>	<b>\$ 422,000</b>	<b>\$ 422,000</b>
<b>Land Operations</b>											
Deferred Projects - BF Septic System:								-			-
- Flood Plain Mapping - Beaver Creek	Beaver Creek	Other	Niagara				150,000	150,000	150,000	-	150,000
- CFC Gallery Upgrades	Balls Falls	Other	Niagara	15,130			49,870	65,000	49,870	15,130	65,000
- Equipment Sustainment	Various	Other	All	42,021	11,548	1,017		54,586		54,586	54,586
- Balls Falls Internet Upgrade	Balls Falls	Other	Niagara	40,000				40,000		40,000	40,000
- Asset Management Program	Various	Other	All	23,094	6,347	559		30,000		30,000	30,000
Field Centre Restoration - Phase 2	Balls Falls	Special Levy - Niagara	Niagara	47,500				47,500		47,500	47,500
Roadway Improv - Phase 1 - Chippawa	Chippawa Creek	Special Levy - Niagara	Niagara	100,000				100,000		100,000	100,000
St John's - Heritage Building Restoration	Central Workshop	Special Levy - Niagara	Niagara	130,000				130,000		130,000	130,000
Mowers (Chippawa and Binbrook)	Central Workshop	Special Levy - ALL	All	26,943	7,405	652		35,000		35,000	35,000
RTV (CW)	Vaiious - Niagara	Special Levy - Niagara	Niagara	15,396	4,231	372		20,000		20,000	20,000
Skid Steer (Central Workshop)	Central Workshop	Special Levy - ALL	All	20,015	5,501	484		26,000		26,000	26,000
Mini Excavator	Central Workshop	Special Levy - ALL	All	53,887	14,810	1,304		70,000		70,000	70,000
Cave Springs Parking Lot	Central Workshop	Special Levy - Niagara	Niagara	105,000				105,000		105,000	105,000
Rollon/rolloff - dual axle 7600 Int'l Truck		Special Levy - ALL	All	140,000				140,000		140,000	140,000
<b>TOTAL - Land Operations</b>				<b>\$ 758,987</b>	<b>\$ 49,842</b>	<b>\$ 4,388</b>	<b>\$ 199,870</b>	<b>\$ 1,013,086</b>	<b>\$ 199,870</b>	<b>\$ 813,216</b>	<b>\$ 1,013,086</b>
<b>Watershed</b>											
Floodplain Mapping - Big Forks Creek	Niagara	Special Levy - Niagara	Niagara				150,000	150,000	150,000		150,000
Water Quality Equipment	Pelham	Special Levy - Niagara	Niagara	20,000				20,000		20,000	20,000
Stream Gauge Equipment	Various	Special Levy - ALL	All	7,698	2,116	186		10,000		10,000	10,000
Virgil Dam - Remedial Measures	Niagara	Special Levy - Niagara	Niagara	200,000				200,000		200,000	200,000
<b>TOTAL - Watershed</b>				<b>\$ 227,698</b>	<b>\$ 2,116</b>	<b>\$ 186</b>	<b>\$ 150,000</b>	<b>\$ 380,000</b>	<b>\$ 150,000</b>	<b>\$ 230,000</b>	<b>\$ 380,000</b>
<b>GRAND TOTAL</b>				<b>\$ 1,241,073</b>	<b>\$ 199,503</b>	<b>\$ 24,640</b>	<b>\$ 349,870</b>	<b>\$ 1,815,086</b>	<b>\$ 349,870</b>	<b>\$ 1,465,216</b>	<b>\$ 1,815,086</b>

2021 Levy Apportionment			
	2021	2020	Variance
Niagara	76.9811%	77.2459%	-0.2648%
Hamilton	21.1565%	20.9048%	0.2517%
Haldimand	1.8624%	1.8493%	0.0131%
Total	100.0000%	100.0000%	0.0000%

2021 Capital - Target	
2020 Special Levy - Niagara	1,103,236
2020 Special Levy - Hamilton	203,552
2020 Special Levy - Haldimand	12,904
Sub Total	1,319,692
2% CPI per budget assumptions	26,394
<b>2021 Capital Target</b>	<b>1,346,086</b>



**Niagara Peninsula Conservation Authority - 2021 DRAFT CAPITAL BUDGET**

<b>UNFUNDED BUDGET PRESSURES:</b>	<b>Location</b>	<b>Funding Source</b>	<b>Munic.</b>	<b>Status</b>	<b>Niagara</b>	<b>Hamilton</b>	<b>Haldimand</b>	<b>External</b>	<b>TOTAL</b>
<b>Restoration and Shoreline Resiliency</b>									
Watershed Plan Data Update	Various	Special Levy - ALL	All	Unfunded	76,981	21,157	1,862		100,000
Watershed Restoration	Various	Special Levy - ALL	All	Unfunded	115,472	31,735	2,794		150,000
Water Quality Non-Point Source Modelling	Various	Special Levy - ALL	All	Unfunded	61,585	16,925	1,490		80,000
Restoration based site design - Lakewood	Niagara	Special Levy - Niagara	Niagara	Unfunded	50,000				50,000
Fish Habitat Mapping Update	Various	Special Levy - ALL	All	Unfunded	76,981	21,157	1,862		100,000
<b>Sub Total - Restoration and Shoreline Resiliency</b>					<b>381,019</b>	<b>90,973</b>	<b>8,008</b>	<b>-</b>	<b>480,000</b>
<b>Planning and Growth Pressures</b>									
Lake Erie Shoreline - Phase 1	Niagara	Special Levy - Niagara	Niagara	Unfunded	220,000				220,000
Lake Ontario Shoreline - Phase 1	Niagara	Special Levy - Niagara	Niagara	Unfunded	220,000				220,000
Karst Hazard Mapping	Various	Special Levy - ALL	All	Unfunded	65,434	17,983	1,583		85,000
City View Reconfiguration	Various	Special Levy - ALL	All	Unfunded	115,472	31,735	2,794		150,000
<b>Sub Total - Planning and Growth Pressures</b>					<b>620,906</b>	<b>49,718</b>	<b>4,377</b>	<b>-</b>	<b>675,000</b>
<b>State of Good Repair/Health and Safety</b>									
Internet Upgrade	Central Workshop	Special Levy - ALL	All	Unfunded	38,491	10,578	931		50,000
Data Centre Server Upgrade	Welland	Special Levy - ALL	All	Unfunded	20,015	5,501	484		26,000
Electrical & Water - Ridge - Long Beach	Long Beach	Special Levy - Niagara	Niagara	Unfunded	130,000				130,000
Speed Bumps - All Parks (Phase 1)	Central Workshop	Special Levy - ALL	All	Unfunded	50,000	50,000			100,000
Equipment Implements	Various	Special Levy - Niagara	Niagara	Unfunded	30,792	8,463	745		40,000
Barn Storage Facility	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	50,000				50,000
Tractor	Central Workshop	Special Levy - ALL	All	Unfunded	38,491	10,578	931		50,000
Argo (Bog & Wainfleet Wetlands)	Central Workshop	Special Levy - ALL	All	Unfunded	15,396	4,231	372		20,000
Wainfleet Wetlands (Phase 1)	Central Workshop	Special Levy - Niagara	Niagara	Unfunded	153,962	42,313	3,725		200,000
Passive Parks Gates	Central Workshop	Special Levy - Niagara	Niagara	Unfunded	330,000				330,000
Ball Home Interior Scoping and Restoration	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	7,500				7,500
Centre for Conservation Upgrades (gift Shop)	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	50,000				50,000
Additional Roadway from 7th Ave into Park	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	10,000				10,000
Ball's Falls Gate System	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	100,000				100,000
Equipment - POS Machines (all parks)	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	7,500				7,500
Parking Lot Lighting CFC	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	40,000				40,000
Office Furniture	Various	Special Levy - ALL	All	Unfunded	19,245	5,289	466		25,000
Lime Restoration	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	40,000				40,000
New Metal Stairs for Bruce Trail	Balls Falls	Special Levy - Niagara	Niagara	Unfunded	100,000				100,000
Equipment: BBQ	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		10,000			10,000
Info Signs / Kiosk	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		30,000			30,000
Pavilion 1 Scoping, Design and Permits	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		10,000			10,000
Pavilion 1 Demolition and Construction	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		275,000			275,000
Playground Upgrade	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		300,000			300,000
Additional Pavilions	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		250,000			250,000
New Gate System	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		150,000			150,000
New Washroom Facility	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		300,000			300,000
Road and Parking Upgrade	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		500,000			500,000
Main Boat Launch Upgrade	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		100,000			100,000
Expanded Office Space	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		50,000			50,000
Charcoal Disposal Units	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		15,000			15,000
Pavilion 2 Parking lot	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		35,000			35,000
Garbage disposal area - next to scout loop	Binbrook	Special Levy - Hamilton	Hamilton	Unfunded		10,000			10,000
Northside Playground	Long Beach	Special Levy - Niagara	Niagara	Unfunded	125,000				125,000
Boat Launch Replacement	Long Beach	Special Levy - Niagara	Niagara	Unfunded	50,000				50,000
Drainage South Side	Long Beach	Special Levy - Niagara	Niagara	Unfunded	100,000				100,000
North and South Parking Areas	Long Beach	Special Levy - Niagara	Niagara	Unfunded	40,000				40,000
Seating and Shade Structure	Long Beach	Special Levy - Niagara	Niagara	Unfunded	75,000				75,000
Rebuild Comfort station #2 Soth Side	Long Beach	Special Levy - Niagara	Niagara	Unfunded	5,000				5,000

**Niagara Peninsula Conservation Authority - 2021 DRAFT CAPITAL BUDGET**

Beach Washroom Renovations	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	15,000				15,000
Replace Old Comfort Station Tanks/Improv	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	25,000				25,000
Workshop Upgrades	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	25,000				25,000
Electrical Upgrades	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	1,000,000				1,000,000
New Firewood Hut	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	25,000				25,000
New Pavilion	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	125,000				125,000
New Playground Equipment	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	150,000				150,000
Tile Drain in Day Use	Chippawa Creek	Special Levy - Niagara	Niagara	Unfunded	125,000				125,000
Morgan's Point Comfort Station Renovation	Central Workshop	Special Levy - ALL	All	Unfunded	19,245	5,289	466		25,000
Morgan's Point Pavilion	Central Workshop	Special Levy - ALL	All	Unfunded	96,226	26,446	2,328		125,000
All Passive Park Bathroom Renovations	Central Workshop	Special Levy - ALL	All	Unfunded	19,245	5,289	466		25,000
St. Johns Valley Centre Septic System	Central Workshop	Special Levy - ALL	All	Unfunded	173,207	47,602	4,190		225,000
Fencing for All Parks	Central Workshop	Special Levy - ALL	All	Unfunded	130,868	35,966	3,166		170,000
Low Ropes Course	Cons Area Serv	Special Levy - ALL	All	Unfunded	15,396	4,231	372		20,000
Work Vehicles	Equipment	Special Levy - ALL	All	Unfunded	115,472	31,735	2,794		150,000
New AED Units (H&S)	Equipment	Special Levy - ALL	All	Unfunded	23,094	6,347	559		30,000
Trailers (All Parks)	Equipment	Special Levy - ALL	All	Unfunded	46,189	12,694	1,117		60,000
Plow and Salter (Chipp)	Equipment	Special Levy - ALL	All	Unfunded	5,774	1,587	140		7,500
Roll off Tri-Axle Truck	Equipment	Special Levy - ALL	All	Unfunded	92,377	25,388	2,235		120,000
<b>Sub Total - State of Good Repair</b>					<b>3,853,486</b>	<b>2,374,527</b>	<b>25,487</b>	<b>-</b>	<b>6,253,500</b>
<b>TOTAL - UNFUNDED BUDGET PRESSURES</b>					<b>4,855,411</b>	<b>2,515,217</b>	<b>37,872</b>	<b>-</b>	<b>7,408,500</b>