

NIAGARA PENINSULA CONSERVATION AUTHORITY

65TH ANNUAL GENERAL MEETING

April 19, 2024, 10:30 a.m.

Carolinian Hall

3350 Merrittville Hwy., Thorold, ON

AGENDA

CALL TO ORDER – ROLL CALL

The Niagara Peninsula watershed is situated within the traditional territory of the Haudenosaunee, Attiwonderonk (Neutral), and the Anishinaabeg, including the Mississaugas of the Credit—many of whom continue to live and work here today. This territory is covered by the Upper Canada Treaties (No. 3, 4, and 381) and is within the land protected by the Dish with One Spoon Wampum agreement. Today, the watershed is home to many First Nations, Métis, and Inuit peoples. Through the 2021-2031 Strategic Plan, we re-confirm our commitment to shared stewardship of natural resources and deep appreciation of Indigenous culture and history in the watershed.

1. APPROVAL OF AGENDA

2. DECLARATIONS OF CONFLICT OF INTEREST

3. CONCLUSION OF 2023 BUSINESS

Chair Foster will offer departing comments, formally declare the 2023 business year concluded, and the Chair / Vice Chair position will be deemed vacant.

Motion:

THAT the Board of Directors **CONCLUDE** the business of 2023;

AND FURTHER THAT the Chair and Vice Chair seats **BE DECLARED** vacant.

4. ROLL CALL 2024 BOARD MEMBERS

The 2024 Business portion of the meeting will be called to order by Chandra Sharma, Chief Administrative Officer of the Niagara Peninsula Conservation Authority. Roll Call is taken again to confirm attendance for the purposes of the elections.

4.1. Listing of Members Appointed for the 2023-2026 Term of the NPCA Board

5. ELECTIONS / APPOINTMENTS OF OFFICERS

The election of officers for 2024 will be conducted by CAO/Secretary – Treasurer, Chandra Sharma. Positions are required for Chair and Vice Chair of the NPCA for

2024 and must be appointed members from the Board of Directors. Due to rotation requirements set forth in legislation, eligible Members for each position are identified based on municipality.

Members representing Haldimand County and City of Hamilton Members are eligible for Chair in 2024, those representing Regional Municipality of Niagara and Hamilton Members are eligible for Vice Chair.

5.1. Appointment of Scrutineers

In the event of multiple nominees requiring a vote for the position of Chair or Vice Chair, scrutineers are appointed for oversight of the ballot tallying process.

Motion:

THAT in the event of a vote for the position of Chair and/or Vice Chair, Melanie Davis, Manager, Office of the CAO & Board and Lise Gagnon, Director, Corporate Services will act as scrutineers.

5.2. Election of Officers

5.2.1. Chair of the Authority

Motion:

THAT _____ **BE APPOINTED** as Chair of the Niagara Peninsula Conservation Authority Board of Directors for 2024.

5.2.2. Vice Chair of the Authority

Motion:

THAT _____ **BE APPOINTED** as Vice Chair of the Niagara Peninsula Conservation Authority Board of Directors for 2024.

5.2.3. Appointment to Conservation Ontario for 2024

Conservation Ontario represents the association of the 36 Conservation Authorities in Ontario. It is the practice of NPCA to request the Chair, or his/her designate, and the Chief Administrative Officer to represent NPCA on Conservation Ontario's Committees and Council.

Motion:

THAT the _____, Chair of NPCA for 2024, or Vice Chair _____ acting as his/her designate, **BE** the Authority's voting delegate to Conservation Ontario.

AND FURTHER THAT the Chief Administrative Officer **BE** the alternate delegate.

5.2.4. Appointment to Niagara Peninsula Conservation Foundation

Motion:

THAT the following Board Members **BE APPOINTED** to the Niagara Peninsula Conservation Foundation for 2024: _____, _____, and _____.

5.2.5. Appointment to Finance Committee

Motion:

THAT the following Board Members **BE APPOINTED** to the Finance Committee for 2024: _____, _____, and _____.

5.2.6. Appointment to Governance Committee

Motion:

THAT the following Board Members **BE APPOINTED** to the Governance Committee for 2024: _____, _____, and _____.

5.2.7. Signing Officers

Motion:

THAT the Authority's Chair _____, Vice Chair _____, the Chief Administrative Officer/Secretary-Treasurer Chandra Sharma, and the Director Corporate Services, Lise Gagnon, or any two of them **ARE** hereby **AUTHORIZED** to sign, make, draw, accept, endorse and deliver cheques, promissory notes, bills of exchange, orders for the payment of money and such agreements and instruments as may be necessary or useful in connection with the operation of the said account;

AND FURTHER THAT any one of the above-mentioned officers **IS** hereby **AUTHORIZED** for and in the name of the Organization to endorse and transfer to the Bank for deposit or discount with or collection by the Bank (but for the credit of the Organization only) cheques, promissory notes, bills of exchange, orders for the payment of money and other instruments, to arrange, settle, balance and certify all books and accounts with the Bank and to sign receipts for vouchers.

6. APPROVAL OF MINUTES

6.1. Minutes of the Full Authority Meeting dated March 22, 2024

6.2. Minutes of the Full Authority Meeting – Closed Session dated February 16, 2024 (distributed separately)

7. CHAIR'S UPDATE

8. CORRESPONDENCE

8.1. Correspondence from the Regional Municipality of Niagara, dated March 22, 2024, regarding Development Applications Monitoring Report – 2023 Year End

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9. PRESENTATIONS

9.1. 2023 Audited Financial Statements & Audit Findings Report

Presented by David Marks, Partner, Audit, of KPMG.

9.2. NPCA Employee Service Recognition – 2023

Verbal presentation to be provided by Misti Ferrusi, Manager, People & Performance.

10. DELEGATIONS

None.

11. CONSENT ITEMS

None.

12. DISCUSSION ITEMS

12.1. Report No. FA-16-24 RE: 2023 Audited Financial Statements & Audit Findings Report

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12.2. Report No. FA-17-24 RE: 2024 Budgets and Municipal Levies

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12.3. Report No. FA-22-24 RE: Financial Report – Q1 – 2024

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12.4. Report No. FA-21-24 RE: Completion of Land Acquisitions

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12.5. Report No. FA-19-24 RE: Lyons Creek East Sediment Management Options – RFP Contract Award

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12.6. Report No. FA-18-24 RE: Delegation of Authority – Section 29 of the *Conservation Authorities Act*

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13. COMMITTEE REPORTS

13.1. Finance Committee Minutes dated April 3, 2024

Page 110

13.1.1. Report No. FC-02-24 RE: Financial Report – Q4 – 2023

Page 117

14. MOTIONS

15. NOTICES OF MOTION

16. NEW BUSINESS

16.1. Verbal update RE: Niagara Peninsula Conservation Foundation

17. CLOSED SESSION

17.1. A proposed or Pending Acquisition or Disposition of Land by the NPCA – Confidential Report No. FA-20-24 (distributed separately)

18. ADJOURNMENT

Appointed Members to the NPCA Board of Directors 2023-2026 Term

- | | |
|---------------------|--------------------------------|
| 1. Stewart Beattie | Citizen Rep (City of Hamilton) |
| 2. Brad Clark | City of Hamilton |
| 3. Donna Cridland | Citizen Rep (Niagara Region) |
| 4. Robert Foster | Niagara Region |
| 5. Brian Grant | Niagara Region |
| 6. Diana Huson | Niagara Region |
| 7. John Metcalfe | Haldimand County |
| 8. Patrick O'Neill | Haldimand County |
| 9. Michelle Seaborn | Niagara Region |
| 10. Mark Tadeson | City of Hamilton |

Board of Directors Meeting
March 22, 2024, 9 a.m.
Ball's Falls Centre for Conservation
3292 Sixth Avenue, Jordan, ON
MINUTES

ATTENDANCE: R. Foster, Chair
S. Beattie
B. Clark
D. Cridland
B. Grant
D. Huson
J. Metcalfe, Vice- Chair
P. O'Neill
M. Seaborn
M. Tadeson

REGRETS: B. Clark
B. Grant

NPCA STAFF: C. Sharma, CAO / Secretary – Treasurer
A. Christie, Director, Conservation Areas
J. Culp, Manager, Compliance & Enforcement
D. Deluce, Sr. Manager Planning & Infrastructure
M. Ferrusi, Manager, People & Performance
L. Gagnon, Director, Corporate Services
L. Lee-Yates, Director, Planning and Development
E. Navarro, Communications & Marketing Specialist
A. Powell, Manager, Conservation Areas Programs & Services
G. Shaule, Administrative Assistant

1. APPROVAL OF AGENDA

Item 3.2 Closed Session Minutes dated February 16, 2024 to be deferred to next Full Authority Board Meeting on April 19, 2024.

Resolution No. FA-13-2024

Moved by: Stew Beattie

Seconded by John Metcalfe

THAT the agenda dated March 22, 2024 **BE APPROVED** as amended.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None.

3. APPROVAL OF MINUTES

3.1. Minutes of the Full Authority Meeting dated February 16, 2024.

Discussion regarding the revision of Item 13.1 Foundation Updates pertaining to the NPCF's Trivia Event proceeds.

Resolution No. FA-14-2024

Moved by: Diana Huson

Seconded by Michelle Seaborn

THAT The Minutes of the Full Authority Meeting dated February 16, 2024 **BE APPROVED** as amended.

CARRIED

4. CHAIR'S UPDATE

- This will be the last Full Authority Board meeting at Balls Falls. The next Full Authority Board meeting will be held at 3350 Merrittville Hwy, Thorold, ON.
- This will be the last time Robert Foster presides as Chair for Full Authority Board meetings as it is the end of his term.

5. CORRESPONDENCE

5.1. Correspondence from Niagara Region dated February 23, 2024 RE: Statutory Public Meeting for a Regional Official Plan Amendment Application – Proposed Law Quarry Expansion, Township of Wainfleet.

Resolution No. FA-15-2024

Moved by: Mark Tadeson

Seconded by Patrick O'Neill

THAT correspondence from Niagara Region dated February 23, 2024 RE: Statutory Public Meeting for a Regional Official Plan Amendment Application – Proposed Law Quarry Expansion, Township of Wainfleet **BE RECEIVED**.

CARRIED

6. PRESENTATIONS

6.1. NPCA Planning and Permitting Policies Amendments and Transition Plan to Conform to *Conservation Authorities Act* and New Ontario Regulations.

Presented by Leilani Lee-Yates, Director, Planning & Permitting and A/Director, Watershed Strategies & Climate Change.

Resolution No. FA-16-2024

Moved by: Donna Cridland

Seconded by Stew Beattie

THAT Presentation Re: NPCA Planning and Permitting Policies Amendments and Transition Plan to Conform to Conservation Authorities Act and New Ontario Regulations **BE RECEIVED**.

CARRIED

7. DELEGATIONS

None.

8. CONSENT ITEMS

8.1. Report No. FA-08-24 RE: Update on Ball's Falls Thanksgiving Festival

Director Adam Christie introduced Alicia Powell, Manager, Conservation Areas Programs & Services, to speak to this report.

8.2. Report No. FA-10-24 RE: Compliance and Enforcement 2023 Year-End Summary

8.3. Report No. FA-11-24 RE: Planning and Regulations 2023 Year-End Summary

8.4. Report No. FA-14-24 RE: Update on 2024 Hawkwatch Good Friday Open House

Resolution No. FA-17-2024

Moved by: John Metcalfe

Seconded by: Michelle Seaborn

THAT the following reports **BE RECEIVED**:

- Report No. FA-08-24 RE: Update on Ball's Falls Thanksgiving Festival;
- Report No. FA-10-24 RE: Compliance and Enforcement 2023 Year-End Summary;
- Report No. FA-11-24 RE: Planning and Regulations 2023 Year-End Summary; and
- Report No. FA-14-24 RE: Update on 2024 Hawkwatch Good Friday Open House.

CARRIED

9. DISCUSSION ITEMS

9.1. Report No. FA-15-24 RE: Single Source Procurement for Ball's Falls Thanksgiving Festival

Resolution No. FA-18-2024

Moved by: Diana Huson

Seconded by: Patrick O'Neill

THAT Report No. FA-15-24 RE: Single Source Procurement for Ball's Falls Thanksgiving Festival **BE RECEIVED**;

AND THAT a single source contract to TNR Productions Inc. in the amount of \$56,204.00 (plus non-recoverable HST) **BE APPROVED**.

CARRIED

9.2. Report No. FA-09-24 RE: New *Conservation Authorities Act* Legislative and Regulatory Requirements – NPCA Housekeeping Policy Amendments and Transition Plan

Resolution No. FA-19-2024

Moved by: Mark Tadeson

Seconded by: Donna Cridland

WHEREAS the Niagara Peninsula Conservation Authority (NPCA) Policy Document: Policies for Planning and Development in the Watersheds of the Niagara Peninsula Conservation Authority was approved by the Board of Directors on November 4, 2022, through Resolution No. FA-105-2022, with additional approval of deferred policies on November 18, 2022, through Governance Committee Recommendation No. GC-37-2022;

WHEREAS on February 16, 2024, the Ministry of Natural Resources and Forestry issued a notice on the Environmental Registry of Ontario of the government's decision to proclaim legislative and regulatory amendments under the Conservation Authorities Act that will all come into force on April 1, 2024;

NOW THEREFORE IT BE RESOLVED THAT Report No. FA-09-24 RE: New Conservation Authorities Act Legislative and Regulatory Requirements – NPCA Housekeeping Policy Amendments and Transition Plan **BE APPROVED**;

THAT staff **BE AUTHORIZED** to revise NPCA Policy Document: Policies for Planning and Development in the Watersheds of the Niagara Peninsula Conservation Authority to include housekeeping amendments described in Appendix 1 for implementation on the provincially set date of April 1, 2024;

THAT staff **BE AUTHORIZED** to implement the transition plan identified in Appendix 2 and to report to the Board periodically on these matters;

THAT a copy of the Board of Directors decision and Report FA-09-24 RE: New Conservation Authorities Act Legislative and Regulatory Requirements – NPCA Housekeeping Policy Amendments and Transition Plan be **CIRCULATED** to the Office of the Clerk for NPCA's watershed upper, single, and lower-tier municipalities for their information, and **POSTED** on the NPCA's website.

CARRIED

9.3. Report No. FA-13-24 RE: Appointment of Regulations Officers under the *Conservation Authorities Act*

Resolution No. FA-20-2024

Moved by: Stew Beattie

Seconded by: Michelle Seaborn

THAT Report No. FA-13-24 RE: Niagara Peninsula Conservation Authority (NPCA) – Re-appointment of Officers **BE RECEIVED**;

AND THAT the NPCA Regulations Officers named below, **BE RE-APPOINTED**, under Section 30.1 of the *Conservation Authorities Act* beginning April 1, 2024, for the terms of their employment with the NPCA, as Officers of the NPCA and Provincial Offences Officers;

AND THAT the NPCA Conservation Areas staff named below, **BE RE-APPOINTED**, under Section 30.1 of the *Conservation Authorities Act*, beginning April 1, 2024, for the terms of their employment with the NPCA, as Officers of the NPCA and Provincial Offences Officers.

CARRIED

9.4. Report No. FA-12-24 RE: Permit Signatory Delegation Under the *Conservation Authorities Act*

Resolution No. FA-21-2024

Moved by: John Metcalfe

Seconded by: Diana Huson

THAT Report No. FA-12-24 RE: Delegation of Authority under the *Conservation Authorities Act* **BE RECEIVED**;

AND THAT the Board **DELEGATE AUTHORITY**, under Section 28.4 of the *Conservation Authorities Act*, to the CAO/Secretary-Treasurer and Director, Planning and Development as signatories on Section 28 work permits beginning April 1, 2024, for the terms of their employment with the Niagara Peninsula Conservation Authority (NPCA);

AND THAT the Board **DELEGATE AUTHORITY**, under Section 28.4 of the *Conservation Authorities Act*, to the Senior Manager, Environmental Planning and Policy, and Manager, Planning and Permits as signatories on Section 28 “routine” and “minor work” permits that are not exempt beginning April 1, 2024, for the terms of their employment with the NPCA;

AND THAT the Board **DELEGATE AUTHORITY**, under Section 28.4 of the *Conservation Authorities Act*, to the CAO/Secretary-Treasurer and Director, Planning and Development to carry out administrative reviews of complete permit applications under Section 8 of Ontario Regulation 41/24 beginning April 1, 2024, for the terms of their employment with the NPCA.

CARRIED

10. COMMITTEE REPORTS

10.1. Governance Committee Minutes dated February 16, 2024

Resolution No. FA-22-2024

Moved by: Michelle Seaborn

Seconded by: John Metcalfe

THAT the Governance Committee Minutes dated February 16, 2024 **BE APPROVED.**

CARRIED

10.2. Public Advisory Committee Minutes dated February 27, 2024

Resolution No. FA-23-2024

Moved by: Mark Tadeson

Seconded by: Diana Huson

THAT the Public Advisory Committee Minutes dated February 27, 2024 **BE APPROVED.**

CARRIED

10.3. Source Protection Authority Committee Minutes dated October 20, 2023

Resolution No. FA-24-2024

Moved by: Patrick O'Neill

Seconded by: Donna Cridland

THAT The Source Protection Authority Committee Minutes, dated October 20, 2023 **BE APPROVED.**

CARRIED

11. MOTIONS

11.1 Appointment of Auditors

The Niagara Peninsula Conservation Authority appoints KPMG LLP as its auditors for the 2024 fiscal year.

Resolution No. FA-25-2024

Moved by: Stew Beattie

Seconded by: John Metcalfe

BE IT RESOLVED THAT the Niagara Peninsula Conservation Authority **APPOINTS** KPMG LLP as its auditors for the 2024 fiscal year.

CARRIED

12. NOTICES OF MOTION

None.

13. NEW BUSINESS

13.1 Verbal update RE: Niagara Peninsula Conservation Foundation (NPCF):

- NPCF attended a community engagement event on March 13, 2024, and delivered a PowerPoint presentation at the Jordan Lions Club.
- Networking Opportunities at Hamilton Chamber of Commerce.

- Potential for forming a partnership with Bienenstock Natural playgrounds and NPCF.
- Partial proceeds from anniversary celebrations at The Exchange Brewery on April 14, 2024, in Niagara-On-The-Lake to benefit NPCF.
- Tree Planting Initiative with Rotary Club Fonthill-Pelham on April 20, 2024.
- Earth day promotion and scrap metal drive on April 22, 2024, with HTZ FM Radio.

14. CLOSED SESSION

14.1 Personal matters about an identifiable individual(s), including NPCA employees – Chief Administrative Officer Performance Evaluation

Resolution No. FA-26-2024

Moved by: John Metcalfe

Seconded by: Stew Beattie

THAT the Board move into closed session at **9:45 a.m.**

CARRIED

Resolution No. FA-29-2024

Moved by: Michelle Seaborn

Seconded by: Patrick O'Neill

THAT the Board move into open session at **10:19 a.m.**

CARRIED

15. ADJOURNMENT

The full Authority Board Meeting adjourned at **10:20 a.m.**

Administration

Office of the Regional Clerk

1815 Sir Isaac Brock Way, PO Box 1042, Thorold, ON L2V 4T7

Telephone: 905-980-6000 Toll-free: 1-800-263-7215 Fax: 905-687-4977

www.niagararegion.ca

March 22, 2024

CL 4-2024, March 21, 2024
PEDC 3-2024, March 6, 2024
PDS 6-2024, March 6, 2024

DISTRIBUTION LIST

SENT ELECTRONICALLY

Development Applications Monitoring Report- 2023 Year End
PDS 6-2024

Regional Council, at its meeting held on March 21, 2024, passed the following recommendation of its Planning and Economic Development Committee:

That Report PDS 6-2024, dated March 6, 2024, respecting Development Applications Monitoring Report- 2023 Year End, **BE RECEIVED** and **BE CIRCULATED** to Local Area Municipalities, Niagara Peninsula Conservation Authority, Niagara Home Builders Association, Niagara Industrial Association, Local Chambers of Commerce, and School Boards.

A copy of PDS 6-2024 is enclosed for your reference.

Yours truly,



Ann-Marie Norio
Regional Clerk

js

CLK-C 2024-024

cc: K. Young, Senior Development Planner
M. Sergi, Commissioner, Growth, Strategy and Economic Development
N. Oakes, Executive Assistant to the Commissioner, Growth, Strategy and Economic Development

Distribution List:

Local Area Municipalities
Niagara Peninsula Conservation Authority
Niagara Home Builders Association
Niagara Industrial Association
Local Chambers of Commerce
School Boards

Subject: Development Applications Monitoring Report – 2023 Year End

Report to: Planning and Economic Development Committee

Report date: Wednesday, March 6, 2024

Recommendations

1. That Report PDS 6-2024 **BE RECEIVED** for information; and
2. That a copy of Report PDS 6-2024 **BE CIRCULATED** to Local Area Municipalities, Niagara Peninsula Conservation Authority, Niagara Home Builders Association, Niagara Industrial Association, local Chambers of Commerce, and School Boards.

Key Facts

- The purpose of this report is to inform Regional Council of the 2023 volume of development application activity reviewed by Niagara Region.
- Growth Strategy and Economic Development staff reviewed 794 development applications in 2023 (a slight decrease from 2022 application volumes of 829).
- Growth Strategy and Economic Development staff provided comments for 654 pre-consultation meetings in 2023 (a decrease from 863 pre-consultation meetings in 2022).

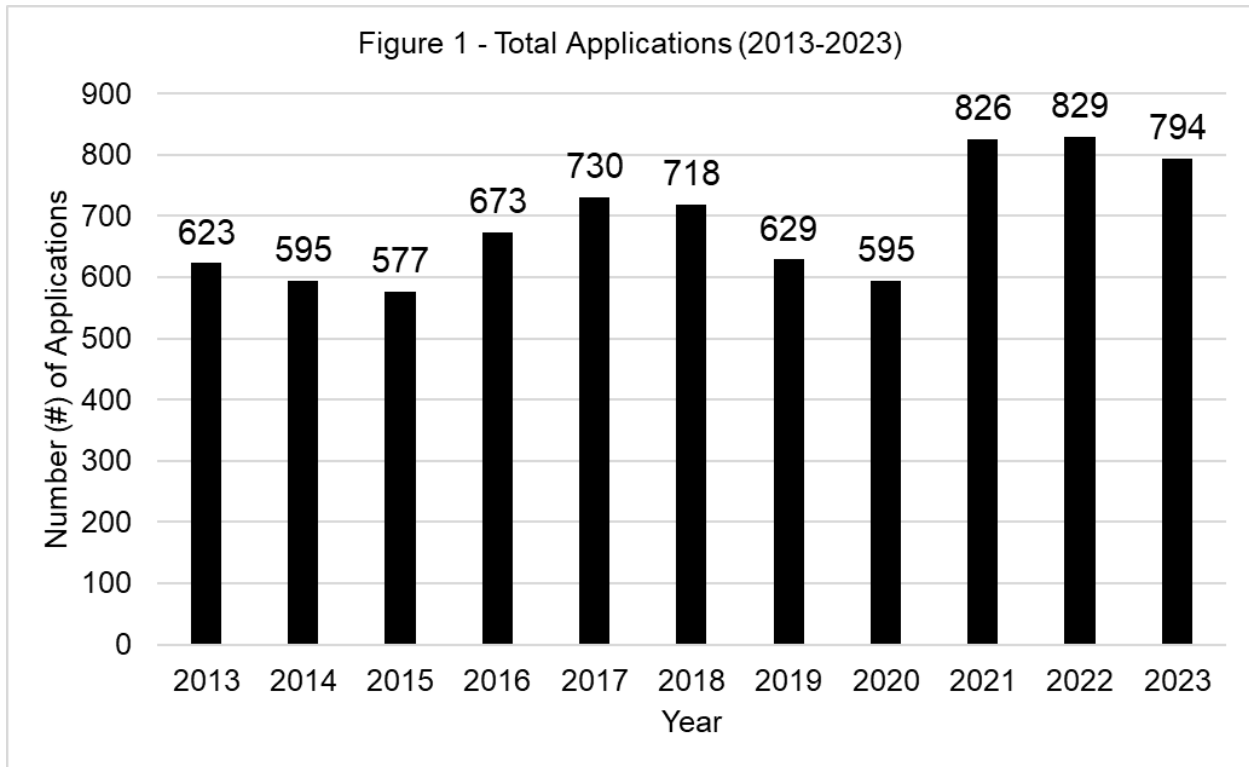
Financial Considerations

There are no direct financial implications associated with this report.

Analysis

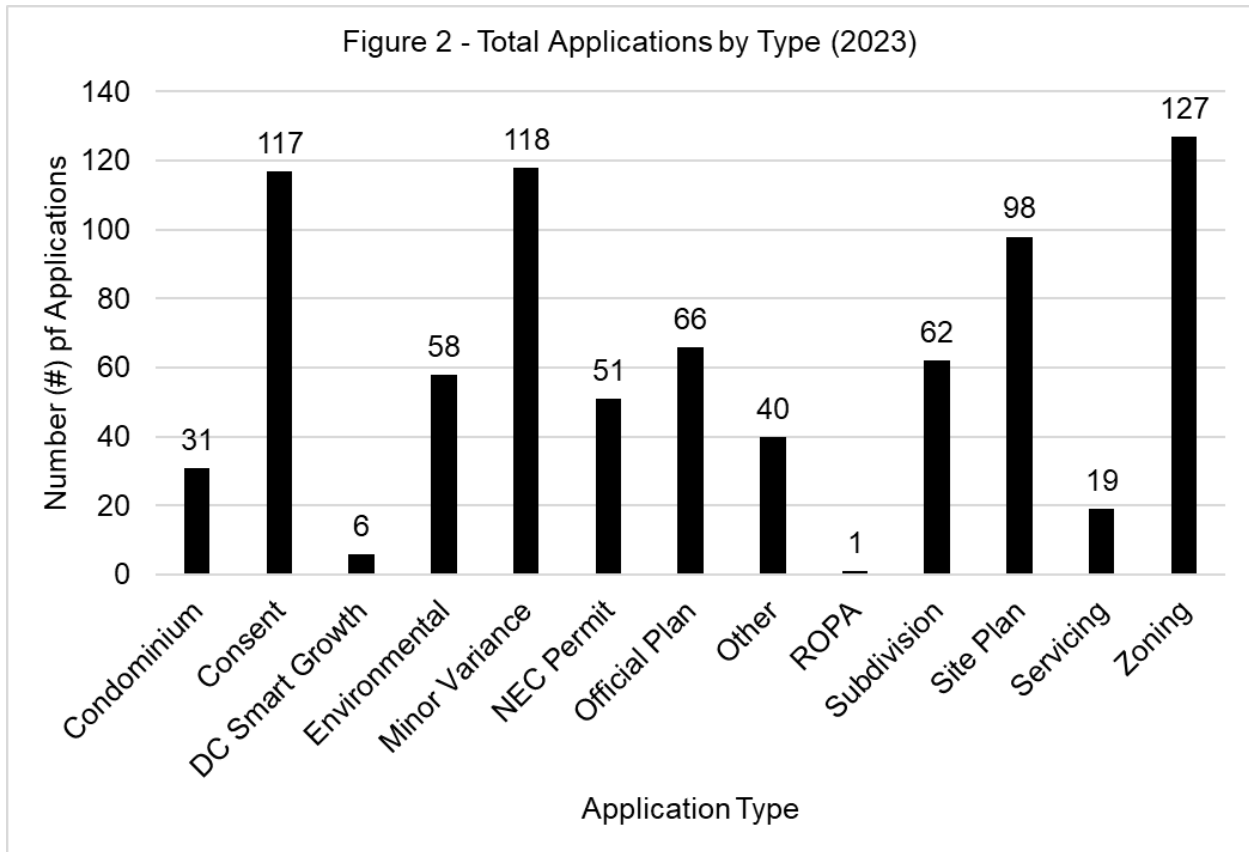
Development Applications

Growth Strategy and Economic Development (GSED) staff reviewed 794 development applications in 2023, which is approximately a 4% decrease to volumes in 2022 (829). Figure 1 illustrates the number of applications considered by GSED staff from 2013 to 2023. The two highest application volumes were experienced in 2021 and 2022.



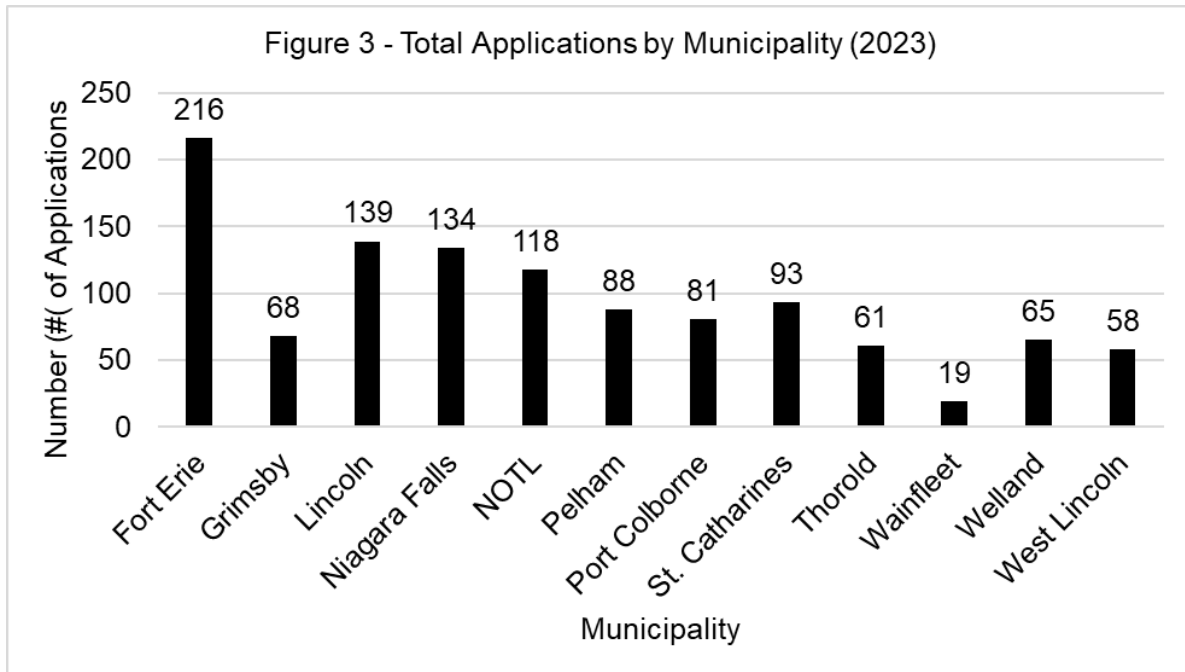
Development applications were circulated to the Region based on Provincial legislation requirements, including the Niagara Escarpment Commission legislation, and the existing 2019 Memorandum of Understanding (MOU) between the Region and the Local Area Municipalities for planning in Niagara. GSED staff can waive its review of certain types of minor development applications when it has been determined that the application has no Provincial or Regional interest. This represents an effort to increase efficiency in the planning review function in Niagara under the MOU.

Figure 2 provides a breakdown of development applications, by type, reviewed by GSED staff in 2023. Some complex development proposals often require multiple planning approvals. As an example, subdivision and condominium applications may also require amendments to the local Official Plan and/or Zoning By-law to facilitate the development. The categories with the most applications reviewed by GSED staff in 2023 were Zoning By-law Amendments (127), Minor Variances (118), followed closely by Consents (117), and Site Plans (98).



The distribution of applications circulated to the Region, by municipality, during 2023 is shown in Figure 3. Municipalities with the highest volume of applications were Fort Erie (216), Lincoln (139), Niagara Falls (134), and Niagara-on-the-Lake (118). Most municipalities, except for Fort Erie, Welland, and West Lincoln, experienced a decrease in applications considered between 2022 and 2023. The decline in application volumes is attributed to the effect of increased interest rates, which impacts the overall cost of development and has limited the ability of some landowners to proceed with an application.

Regional staff was also involved in reviewing several complex development applications in 2023, as highlighted in Appendix 1 of this report. This includes quarry applications in Port Colborne, Niagara Falls, and Wainfleet; the South Niagara Falls Hospital; and, several large subdivision files. This often requires a more extensive review process and can be influenced by a broad range of issues (i.e., environmental impacts, traffic impacts, urban design considerations, etc.). For several of these applications, Regional staff also assisted with urban design review, at the request of local municipal staff, as well as preparing design alternatives and contributing to discussions with developers.



Pre-consultation Meetings

GSED staff attend regular pre-consultation meetings bi-weekly with each local municipality and applicants on potential development proposals. These meetings are to determine complete application submission requirements and assist in the processing of applications. The virtual meeting format began in April 2020 as a result of the pandemic and has continued for most municipalities throughout 2023. Three local municipalities have implemented a hybrid model where attendees can choose to attend the meeting in-person or virtually. The use of hybrid and virtual pre-consultation meetings has been well received by development proponents and their consultants as it provides efficiency and time savings, such as the ability to attend “back-to-back” pre-consultation meetings in different municipalities without the need to travel.

Figure 4 illustrates the number of pre-consultation meetings attended by GSED staff from 2013 to 2023. In 2023, Regional staff attended 654 pre-consultation meetings, which is a 24% decrease from the 2022 total (863). The number of pre-consultation meetings is generally an indicator of anticipated future development application volumes; however, decisions by developers to proceed with a submission of an application is dependant on several variables, including interest rates.

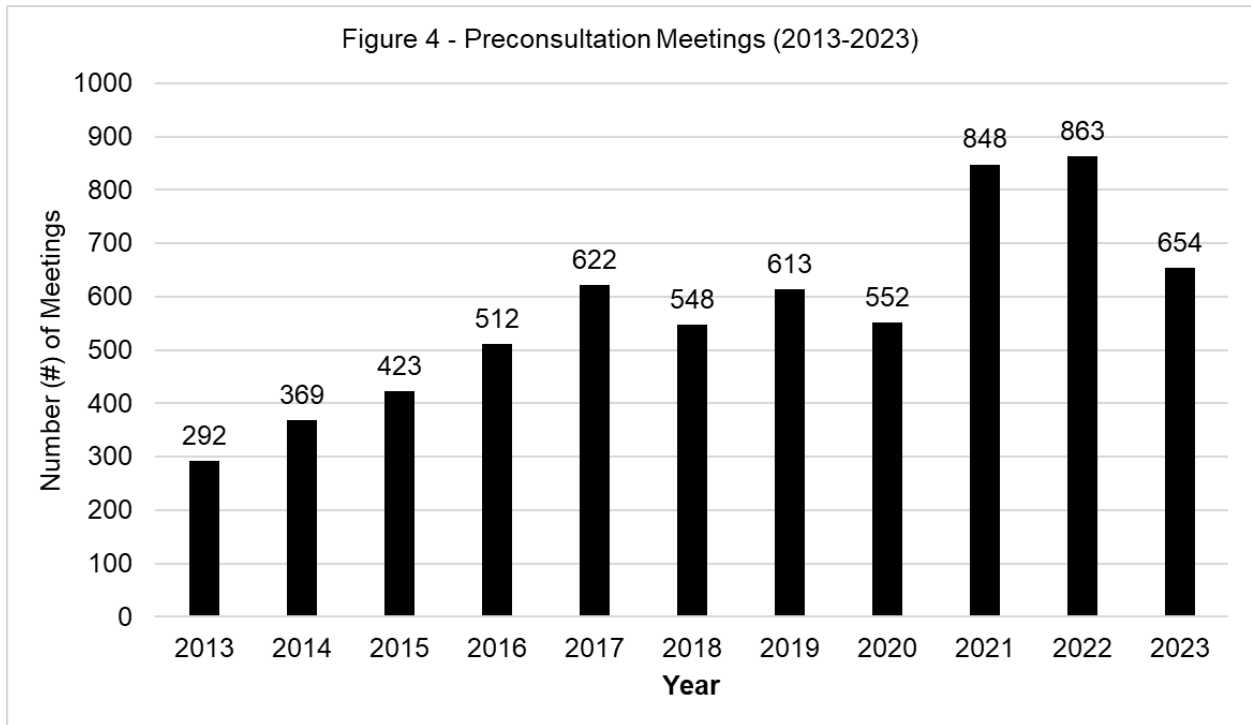
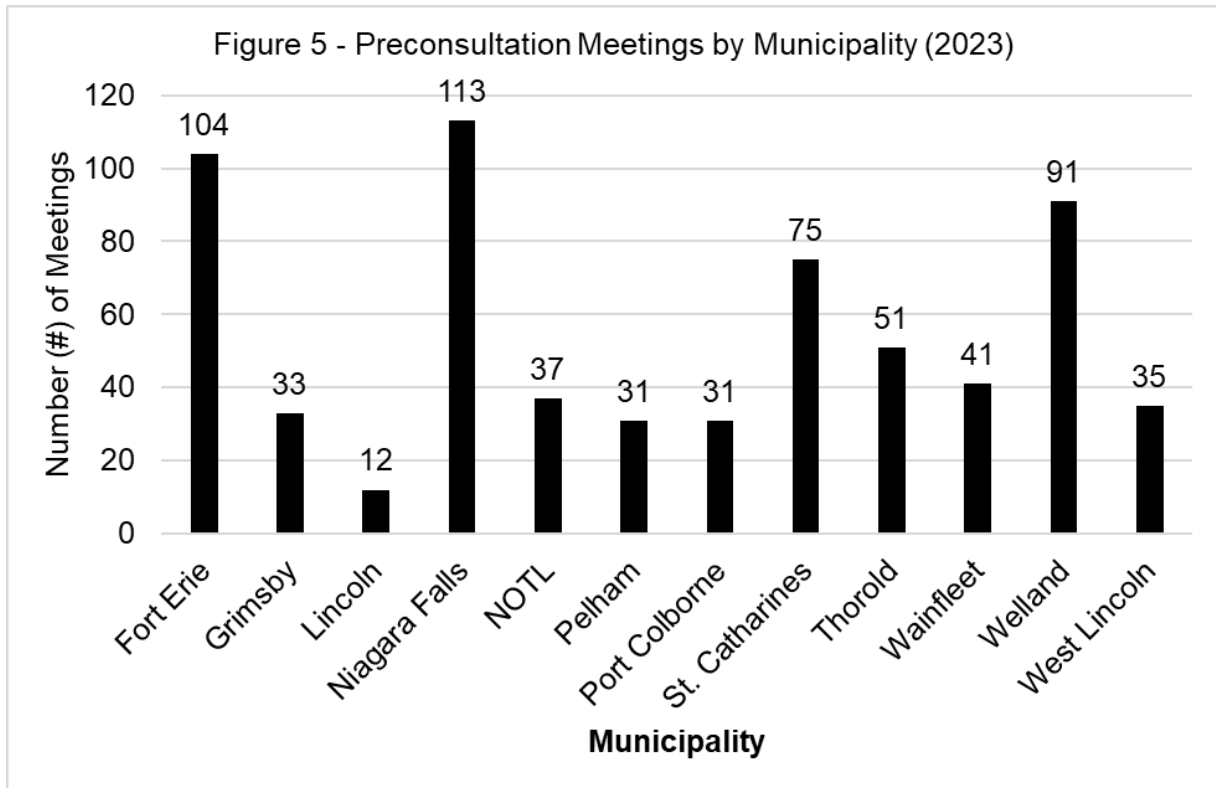
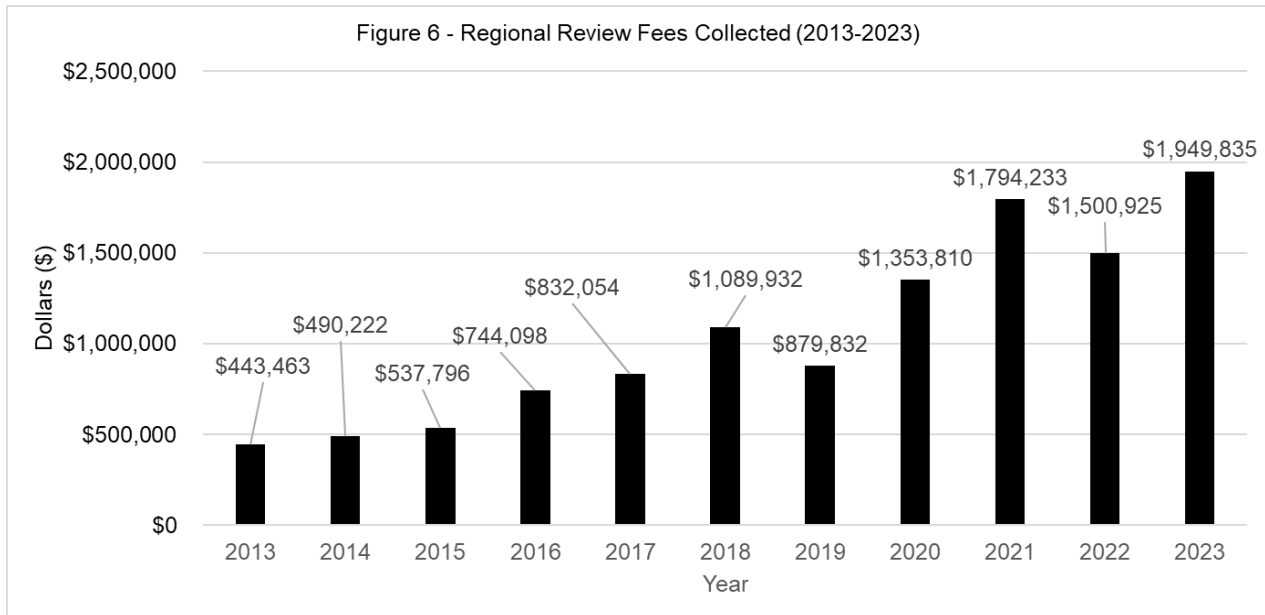


Figure 5 illustrates the number of pre-consultation meetings by municipality in 2023 that were attended by Regional staff. The municipalities with the highest levels of pre-consultation activity were Niagara Falls (113), Fort Erie (104), Welland (91), St. Catharines (75), and Thorold (51).



Regional Review Fees

Regional review fees are intended to offset Regional costs for the development review service on a cost recovery basis. Figure 6 summarizes the fees collected between 2013 and 2023 for the Regional review of development applications. The 2023 total of \$1,949,835 represents a 23% increase from 2022.



While the development and pre-consultation volumes have decreased from 2022, the increase in fees can be attributed to an increase in development applications with higher fees (Official Plan Amendments, Zoning By-law Amendments, Draft Plan of Condominiums and Subdivisions) received in 2023 compared to the previous year. Furthermore, in March 2023, the Region’s new pre-consultation review fee started, which was approved by Council in the 2023 fees and charges by-law. This review fee is collected for all pre-consultation meetings (excludes Minor Variance and Consent applications).

2024 Outlook

Throughout 2023, Provincial legislative changes continued and will factor into the uncertainty of development activity in 2024.

Bill 109 More Homes for Everyone Act, 2022 mandates the refund of application fees for certain planning applications (Zoning By-law Amendments, Draft Plan of Subdivision, and Site Plans) if decisions are not made within prescribed timelines. This provision took effect July 1, 2023, and Regional staff have been working closely with local area municipalities to ensure planning processes are adjusted to meet legislative timelines so development proceeds at an efficient pace.

On November 28, 2022, *Bill 23, More Homes, Built Faster Act, 2022* was given Royal Assent, however, not all changes came into force immediately. Provisions which identify Niagara Region as an upper-tier municipality without planning responsibilities are not yet in effect. These changes only come into force by proclamation of the

Lieutenant Governor and the timing is currently unknown. Until proclamation occurs, and any prescribed transition period is known, GSED staff maintains current operating review of development application in alignment with our existing MOU and legislative requirements of the Planning Act. Staff and local area municipalities continue to work towards planning review process improvements, transition discussions, and discussing opportunities for planning service agreements post proclamation.

In Q1 of 2024, the Region will be launching an update to CityView, which will replace the existing development tracking system. CityView is currently utilized within the Niagara Region Public Works Department, several of the local area municipalities, and the Niagara Peninsula Conservation Authority. This update will include CityView's Permitting Licensing and Land (for tracking and management of development applications), CityView Portal (public facing module for application intake and real-time status tracking), BlueBeam Review software (for review and markup of digital drawing submissions), and an online payment processing module. Overall, CityView is expected to improve the development approval process through increased efficiency, effectiveness, and predictability. The new tracking system will also improve the Regions ability to track and monitor our existing housing supply.

Alternatives Reviewed

No alternatives have been reviewed as this report summarizes pre-consultation and development level activity for 2023 for information purposes.

Relationship to Council Strategic Priorities

This report provides information on development application activity that contributes to strong economic prosperity through the communities within the region. This relates to Council's Strategic Priority of Effective Region and Green and Resilient Region through ensuring high quality, efficient, and coordinated core services.

Other Pertinent Reports

- PDS 24-2021: Development Applications Monitoring Report – 2020 Year End
- PDS 4-2022: Development Applications Monitoring Report – 2021 Year End
- PDS 9-2023: Development Applications Monitoring Report – 2022 Year End

Prepared by:

Katie Young, MCIP, RPP
Senior Development Planner
Growth Strategy and Economic
Development

Recommended by:

Michelle Sergi, MCIP, RPP
Commissioner
Growth Strategy and Economic
Development

Submitted by:

Ron Tripp, P.Eng.
Chief Administrative Officer

This report was prepared in consultation with Pat Busnello, MCIP, RPP, Manager, Development Planning and reviewed by Diana Morreale, MCIP, RPP, Director of Growth Management and Planning.

Appendices

Appendix 1 Current Major Development Applications

Appendix 1: Current Major Development Applications

Growth Strategy and Economic Development Staff participated in the review of several major development applications in 2023. A summary for some of the major development applications reviewed are provided in the table below.

Municipality	Application	Developer	Details	Status
Fort Erie	<p>Crescent Acres (0-10747 Kraft Road)</p> <p>Type: Zoning By-law Amendment and Draft Plan of Subdivision</p>	Crescent Acres Ltd.	Applications to facilitate the development of 220 residential units consisting of 67 single-detached dwellings, 8 semi-detached dwellings, 145 townhouse dwellings, a development block for a watercourse, road, and stormwater management facility.	<ul style="list-style-type: none"> Regional staff provided comments on January 27, 2023. Town Council approved the application on May 29, 2023, with the Notice of passing circulated June 8, 2023
Fort Erie	<p>1211, 1225, and 1237 Pettit Road</p> <p>Type: Local Official Plan Amendment, Zoning By-law Amendment and Draft Plan of Subdivision</p>	Marina (Petit Road) Development Inc.	Applications to facilitate five single-detached dwellings, eight semi-detached dwelling units, 17 blocks for 87 townhouse units, and a stormwater management pond.	<ul style="list-style-type: none"> Applications circulated August 22, 2023, and re-circulated September 20, 2023. 1st submission Regional comments provided September 28, 2023, with 2nd submission Regional comments provided January 4, 2024.

Municipality	Application	Developer	Details	Status
<p>Grimsby</p>	<p>9 Windward Drive Type: Local Official Plan Amendment and Zoning By-law Amendment</p>	<p>2723492 Ontario Limited</p>	<p>Application to facilitate the development of a 10-storey mixed-use building with a total of 121 residential units and 1,926m² of employment floor space.</p>	<ul style="list-style-type: none"> • Applications circulated on January 18, 2023. • Regional comments provided February 13, 2023. • Public Meeting held February 27, 2023.
<p>Grimsby</p>	<p>165 Lake Street Type: Zoning By-law Amendment and Draft Plan of Subdivision</p>	<p>Mary Ann McRae, Malcolm and Barbara McRae</p>	<p>Application to facilitate the development of 31 residential dwellings consisting of 24 semi-detached dwelling units and seven single-detached dwellings, and an amenity clubhouse.</p>	<ul style="list-style-type: none"> • Applications circulated on November 9, 2023. • Regional comments provided on November 28, 2023. • Public meeting held on December 11, 2023
<p>Lincoln</p>	<p>Prudhommes Landing Type: Draft Plan of Subdivision, Site Plan</p>	<p>Prudhommes General Partner Inc.</p>	<p>Applications to facilitate the development of approximately 2,090 residential units in a range of low, medium and high density, as well as mixed-use, housing forms, and employment, commercial, natural environment, park and open space uses.</p>	<ul style="list-style-type: none"> • Development was subject to previous Official Plan and Zoning By-law Amendment applications, which have been approved. • Regional comments on the Site Plan for

Municipality	Application	Developer	Details	Status
				<p>Phase 1 (commercial block) were provided on September 29, 2022, December 12, 2022, April 12, 2023 and August 21, 2023.</p>
<p>Niagara Falls</p>	<p>Grand Niagara Subdivision (8218, 8228, 8547 Grassy Brook Road)</p> <p>Type: Official Plan Amendment, Zoning By-law Amendment, Draft Plan of Subdivision</p>	<p>Empire (Grand Niagara) Project GP Inc.</p>	<p>Application to facilitate the development of approximately 3,558 – 5,387 residential units, 2 school blocks, mixed-use commercial areas, hospital employment blocks, a potential hospice and/or acute care site, and a park and trail system.</p>	<ul style="list-style-type: none"> • The Application was circulated on March 27, 2023. • Regional staff provided comments on May 2, 2023. • City Council approved the application on May 30, 2023.
<p>Niagara Falls</p>	<p>Portage Road Towers (Part of Lot 175, Portage Road)</p> <p>Type: Official Plan Amendment, Zoning By-law Amendment</p>	<p>Rudanco Inc.</p>	<p>Application to facilitate the development of two residential towers: one 29-storey building and one 38-storey building atop a two-three storey connecting podium, 830 residential units, and parking above and below grade.</p>	<ul style="list-style-type: none"> • The Application was circulated on October 5, 2022. 1st submission Regional comments were provided on December 7, 2022 and 2nd submission comments were provided on January 22, 2024.

Municipality	Application	Developer	Details	Status
<p>Niagara Falls</p>	<p>South Niagara Hospital (9889 Montrose Road)</p> <p>Type: Site Plan</p>	<p>Niagara Health</p>	<p>Application to facilitate the development of a 12-storey, 122,832 m² hospital.</p>	<ul style="list-style-type: none"> • The Application was circulated on April 26, 2023. • Regional staff provided comments most recently on July 5, 2023. • The City circulated a registered site plan agreement on October 16, 2023.
<p>Niagara Falls</p>	<p>Proposed Uppers Quarry</p> <p>Type: Regional Official Plan Amendment, Local Official Plan Amendment, Zoning By-law Amendment</p> <p>Aggregate Resource Act (ARA) Licence</p>	<p>Walker Aggregates Inc.</p>	<p>Application to develop a new quarry with associated processing and recycling of aggregate material, including asphalt and concrete, and a concrete or asphalt mixing plant on the lands.</p> <p>Joint Agency Review Team (JART) has been established with City and NPCA staff to coordinate the review of the applications and share resources. Aggregate advisor and peer reviewers retained by the Region on behalf of JART.</p>	<ul style="list-style-type: none"> • Review of application is ongoing. • ARA Public Information Centre (hosted by applicant) March 1, 2023 • Statutory Public Meeting for Regional Official Plan Amendment on October 11, 2023
<p>Niagara-on-the-Lake</p>	<p>Queenston Quarry Redevelopment</p>	<p>Queenston Quarry</p>	<p>Applications to facilitate the development of 829 residential units (consisting of street townhomes, a manor house, and</p>	<ul style="list-style-type: none"> • Regional comments regarding the NEC Development Permit application were

Municipality	Application	Developer	Details	Status
	<p>(5523 Niagara Townline Road)</p> <p>Type: Niagara Escarpment Commission (NEC) Development Permit</p>	<p>Reclamation Company</p>	<p>condominium units), and a hotel, on a portion of a former quarry site located within the urban area boundary. Future Local Official Plan Amendment, Draft Plan of Subdivision and/or Plan of Condominium applications will also be required to permit the proposed development.</p>	<p>provided on October 23, 2023.</p>
<p>Niagara-on-the-Lake</p>	<p>253 Taylor Road (White Oaks)</p> <p>Type: Local Official Plan Amendment, Zoning By-law Amendment</p>	<p>White Oaks Tennis World Inc.</p>	<p>Applications to facilitate the development of four high-rise residential and mixed-use towers on the southern portion of the property, adjacent to Glendale Avenue. Approximately 810 residential units and an additional 1,515 square metres of ground floor commercial/retail space are proposed as part of the development.</p>	<ul style="list-style-type: none"> Regional comments on 1st submission were provided on September 27, 2023.
<p>Niagara-on-the-Lake</p>	<p>Lands north of York Road, east of Airport Road</p> <p>Type: Local Official Plan Amendment,</p>	<p>Bob Mavridis</p>	<p>Applications to facilitate the development of one mixed-use building (10-storey residential section, 8-storey hotel section) containing 216 residential units, 154 hotel rooms and 1,400 square metres of ground floor</p>	<ul style="list-style-type: none"> Regional comments on 1st submission were provided on October 26, 2023.

Municipality	Application	Developer	Details	Status
	Zoning By-law Amendment		commercial space; two 3-storey hotel buildings containing 11 hotel suites, and a 1-storey drive-thru establishment.	
Pelham	105 Welland Road Type: Zoning By-law Amendment, Site Plan	The Board of Concordia Lutheran Church	Application for the construction of a 6-storey apartment building containing 48 units.	<ul style="list-style-type: none"> • The Zoning By-law Amendment was approved on June 5, 2023 • Regional comments were provided on the 1st submission of the Site Plan application on November 27, 2023 and the 2nd submission on December 29, 2023
Port Colborne	563 Killaly Street West Type: Zoning By-law Amendment and Draft Plan of Subdivision	SG Real Estate Opportunities III LP	Application to facilitate the development of 286 residential dwelling units, consisting of 108 block townhouses, 30 street townhouses, 10 semi-detached dwellings, and 138 stacked townhouse units.	<ul style="list-style-type: none"> • Regional staff received circulation of the application on September 7, 2023. • A public meeting was held by the City on October 3, 2023. • Regional staff provided comments on October 6, 2023.
Port Colborne	Westwood Estates Phase 3 (south of	City of Port Colborne	Application to facilitate the development of 315 dwelling units	<ul style="list-style-type: none"> • Regional staff circulated the

Municipality	Application	Developer	Details	Status
	<p>Stanley Street, east of Cement Road, Part Lot 33, Concession 1)</p> <p>Type: Local Official Plan Amendment, Zoning By-law Amendment, Draft Plan of Subdivision</p>		<p>and 195 lot/blocks, consisting of 167 single-detached dwellings, 52 street townhouse dwellings, and 96 apartment units.</p>	<p>application on March 15, 2023.</p> <ul style="list-style-type: none"> • A public meeting was held by the City on April 4, 2023. • Regional comments provided April 11, 2023.
<p>Port Colborne</p>	<p>Port Colborne Quarries – Proposed Pit 3 Expansion</p> <p>Type: Regional Official Plan Amendment (ROPA), Local Official Plan Amendment (OPA), Zoning By-law Amendment (ZBA)</p> <p>Aggregate Resource Act (ARA) Licence</p>	<p>Port Colborne Quarries Inc.</p>	<p>Application to permit an eastward expansion of the existing Port Colborne Quarry operation located south of Second Concession Road, and west of Miller Road.</p> <p>Joint Agency Review Team (JART) has been established with City and NPCA staff to coordinate the review of the applications and share resources. Aggregate advisor and peer reviewers retained by the Region on behalf of JART.</p>	<ul style="list-style-type: none"> • Statuary Public Meeting held by the City of Port Colborne for Local OPA and ZBA March 7, 2023 • Statuary Public Meeting held by Niagara Region for ROPA on March 8, 2023 • City Staff Recommendation Report on November 14, 2023. LOPA adopted and ZBA approved. • Regional Staff Recommendation on ROPA and LOPA to PEDC on January

Municipality	Application	Developer	Details	Status
				<p>10, 2024 and approved by Council on January 25, 2024.</p> <ul style="list-style-type: none"> ZBA has been appealed to OLT.
<p>St. Catharines</p>	<p>142 Queenston Street</p> <p>Type: Local Official Plan Amendment, Zoning By-law Amendment, Draft Plan of Subdivision</p>	<p>2807823 Ontario Inc.</p>	<p>Application for the construction of four 11- to 16-storey mixed-use buildings and 40 townhouse units.</p>	<ul style="list-style-type: none"> Regional comments were provided on February 22, 2023 A public meeting was held on April 6, 2023.
<p>St. Catharines</p>	<p>1956 Third Street Louth</p> <p>Type: Zoning By-law Amendment and Site Plan</p>	<p>Extendicare Canada Inc.</p>	<p>Application to facilitate the development of a 4-storey, 256 bed long-term care home facility with associated parking.</p>	<ul style="list-style-type: none"> Regional comments on Zoning By-law Amendment provided February 9, 2023. City Council approved the Zoning By-law Amendment on March 6, 2023. Regional comments on Site Plan provided most recently June 19, 2023
<p>Thorold</p>	<p>1511 Kottmeier Road</p>	<p>2524964 Ontario Inc.</p>	<p>Applications to facilitate the development of detached, street</p>	<ul style="list-style-type: none"> Applications provided on August 21, 2023.

Municipality	Application	Developer	Details	Status
	Type: Zoning By-law Amendment and Draft Plan of Subdivision		townhouses, and rear lane townhouses a minimum of 60 units to a maximum of 100 units depending on final lotting layout.	<ul style="list-style-type: none"> Regional comments provided on September 11, 2023. Public Meeting held September 12, 2023
Thorold	Barron Heights Subdivision (North of Barron Road and Gainer Street) Type: Zoning By-law Amendment and Draft Plan of Subdivision	Cola Holdings	Applications to facilitate the development 86 residential units, including 12 single-detached dwellings, 10 semi-detached dwelling units and 64 street townhouse dwellings.	<ul style="list-style-type: none"> Applications circulated on December 11, 2023 Regional comments provided on January 17, 2024. Public meeting held February 6, 2024.
Wainfleet	Law Quarry Expansion Type: Regional Official Plan Amendment, Local Official Plan Amendment, Zoning By-law Amendment Aggregate Resource Act (ARA) Licence	Waterford Sand & Gravel Ltd.	Application for the expansion of the existing law Crush Stone Quarry located north of Highway 3 between Graybiel Road and Biederman Road in the Town of Wainfleet. Joint Agency Review Team (JART) has been established with Township and NPCA staff to coordinate the review of the applications and share resources. Aggregate advisor and peer reviewers retained by the Region on behalf of JART	<ul style="list-style-type: none"> Review of the application is ongoing. Statutory Public Meeting for the Regional Official Plan Amendment held February 7, 2024

Municipality	Application	Developer	Details	Status
Welland	<p>Warbler Place - 206 Lancaster Drive (formerly 800 Niagara Street)</p> <p>Type: Consent, Local Official Plan Amendment, Zoning By-law Amendment, Draft Plan of Condominium, Site Plan</p>	Idrakoth Ltd.	Applications to facilitate the redevelopment of the north-east portion of the Seaway mall with 1,300 units, which includes a mix of apartment buildings (mid- to high-rise), townhouses, and accessory dwelling units with a height range of 2 - 30 storeys.	<ul style="list-style-type: none"> • Official Plan Amendment and Zoning By-law Amendment applications passed by City of Welland Council on October 19, 2021. • City of Welland Council approved the Draft Plan of Condominium on September 20, 2022 with conditions.
Welland	<p>1030 Niagara Street</p> <p>Type: Site Plan and Draft Plan of Condominium</p>	Ambria GP Limited	Applications to facilitate the development of 244 residential condominium townhouse units with 14 townhouse blocks ranging in height from 3 – 3 ½ storeys.	<ul style="list-style-type: none"> • Regional comments on the Site Plan application provided to the City on August 22, 2022. • 2nd Site Plan submission comments provided to the City on January 27, 2023. • Draft Plan of Condominium application forthcoming.

Report To: Board of Directors

Subject: 2023 Audited Financial Statements and Audit Findings Report

Report No: FA-16-24

Date: April 19, 2024

Recommendation:

THAT Report No. FA-16-24 RE: 2023 Audited Financial Statements **BE RECEIVED**;

AND THAT the 2023 Audited Financial Statements and the 2023 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE APPROVED**.

Background:

On April 3, 2024, the Finance Committee endorsed the 2023 Audited Financial Statements and the 2023 Audit Findings Report for Board Approval (Recommendation No. FC-04-2024).

Purpose:

The purpose of this report is to seek the Board of Director's approval of the 2023 Audited Financial Statements and the 2023 Audit Findings Report.

Financial Implications:

There are no financial implications associated with this report.

Related Reports and Appendices:

Appendix 1: Draft 2023 Audited Financial Statements

Appendix 2: Draft 2023 Audit Findings Report

Authored by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Chandra Sharma, MCIP, RPP
CAO / Secretary – Treasurer

Financial Statements of

**NIAGARA PENINSULA
CONSERVATION AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2023

Draft



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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, 2023
- 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, 2023, 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 auditors' 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 auditors' 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 auditors' 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.

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada
April 19, 2024

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Financial Position



As at December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash and cash equivalents	\$ 3,348,225	\$ 1,536,665
Investments	4,636,276	4,552,509
Accounts receivable	744,574	606,745
	8,729,075	6,695,919
Liabilities		
Accounts payable and accrued liabilities	936,062	825,398
Employee future benefits (note 2)	186,300	103,300
Deferred revenue (note 3)	2,423,667	2,350,242
	3,546,029	3,278,940
Net financial assets	5,183,046	3,416,979
Non-financial assets		
Prepaid expenses	210,152	199,490
Tangible capital assets (note 4)	27,941,777	26,917,698
	28,151,929	27,117,188
Accumulated surplus (note 5)	\$ 33,334,975	\$ 30,534,167

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, 2023, with comparative information for 2022

	Budget (note 8)	2023 Actual	2022 Actual
Revenues:			
Government transfers			
Province of Ontario – Ministry of Natural Resources and Forestry (“MNRF”)	\$ 90,000	\$ 90,083	\$ 90,083
Province of Ontario - Other	448,760	533,471	429,973
Government of Canada	268,000	942,096	389,311
Municipal levies:			
General	6,947,104	6,947,104	6,337,748
Special	2,018,159	2,087,776	1,859,958
Authority generated:			
User fees, sales and admissions	3,344,201	3,046,338	3,063,049
Administration fees	740,000	785,211	495,932
Interest	82,000	219,922	106,082
Other	962,418	1,297,545	788,605
OPG - Welland river watershed	–	72,357	81,861
	14,900,642	16,021,903	13,642,602
Expenses:			
CAO and Administration	1,494,664	1,206,266	1,219,784
Watershed	4,900,980	4,374,494	3,655,997
Corporate Services	3,311,312	3,210,335	2,896,486
Conservation Areas	4,511,808	4,430,000	4,566,928
	14,218,764	13,221,095	12,339,195
Annual surplus	681,878	2,800,808	1,303,407
Accumulated surplus, beginning of year	30,534,167	30,534,167	29,230,760
Accumulated surplus, end of year	\$31,216,045	\$33,334,975	\$30,534,167

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Change in Net Financial Assets



Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus	\$ 2,800,808	\$ 1,303,407
Acquisition of tangible capital assets	(2,419,674)	(3,915,221)
Amortization of tangible capital assets	1,336,281	1,210,394
Proceeds on disposal of tangible capital assets	85,693	43,368
Gain on disposal of tangible capital assets	(26,379)	(43,368)
Increase in prepaid expenses	(10,662)	(150,359)
	1,766,067	(1,551,779)
Net financial assets, beginning of year	3,416,979	4,968,758
Net financial assets, end of year	\$ 5,183,046	\$ 3,416,979

See accompanying notes to financial statements

NIAGARA PENINSULA CONSERVATION AUTHORITY

Statement of Changes in Cash Flows



Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 2,800,808	\$ 1,303,407
Item not involving cash:		
Amortization of tangible capital assets	1,336,281	1,210,394
Gain on disposal of tangible capital assets, net	(26,379)	(43,368)
Employee future benefits	83,000	7,800
Accrued interest on investments	8,216	44,299
Change in non-cash operating working capital:		
Accounts receivable	(137,829)	800,470
Prepaid expenses	(10,662)	(150,359)
Accounts payable and accrued liabilities	110,664	(399,217)
Deferred revenue	73,425	444,125
Net change in cash and cash equivalents from operations	4,237,524	3,217,551
Capital activities:		
Purchases of tangible capital assets	(2,419,674)	(3,915,221)
Proceeds from disposal of tangible capital assets	85,693	43,368
Net change in cash and cash equivalents from capital activities	(2,333,981)	(3,871,853)
Investing activities:		
Proceeds from sale of investments	4,544,293	4,465,369
Purchases of investments	(4,636,276)	(4,552,509)
Net change in cash and cash equivalents from investing activities	(91,983)	(87,140)
Net change in cash and cash equivalents	1,811,560	(741,442)
Cash and cash equivalents, beginning of year	1,536,665	2,278,107
Cash and cash equivalents, end of year	\$ 3,348,225	\$ 1,536,665

See accompanying notes to financial statements

Year ended December 31, 2023

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.

Year ended December 31, 2023

1. Significant accounting policies (continued):

(f) 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.

(g) 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.

Year ended December 31, 2023

1. Significant accounting policies (continued):

(g) Revenue recognition (continued):

iii) Authority generated

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

(h) 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.

(i) Asset retirement obligation:

A liability is recognized where there is a legal obligation to incur costs associated with the retirement of a tangible capital asset. Such costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. A liability for an asset retirement obligation is recognized when all the following criteria are met:

- there is a legal obligation to incur retirement costs;
- a transaction or event gives rise to a liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

Initial measurement of the liability is based on management's best estimate of the amount required to retire a tangible capital asset as at the date of the Statement of Financial Position. Changes in the subsequent measurement of the liability are recorded as a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use.

(j) 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.

Year ended December 31, 2023

1. Significant accounting policies (continued):

(k) Adoption of new accounting standards:

The Authority adopted the following accounting standard beginning January 1, 2023. Public Accounting Standard PS 3280 – Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in certain facilities owned by the Authority. The adoption of the standard did not have an impact on the financial statements. Additionally, the PS 1201 – Financial Statement Presentation, PS 2061 – Foreign Currency Translation, PS 3041 Portfolio Investments and PS – Financial Instruments were adopted and did not have an impact on the financial statements.

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, 2023 was estimated by management to be \$186,300 (2022 - \$103,300). Information about the Authority's benefit plan is as follows:

	2023	2022
Accrued benefit obligation:		
Balance, beginning of year	\$ 103,300	\$ 95,500
Current benefit cost	89,700	14,083
Benefits paid	(6,700)	(6,283)
Accrued benefit obligation, end of year	\$ 186,300	\$ 103,300

3. Deferred revenue:

Deferred revenues consist of the following:

	Balance at December 31, 2022	Externally restricted inflows	Revenue earned	Balance at December 31, 2023
User fees	\$ 345,818	\$ 260,398	\$ (233,230)	\$ 372,986
District School Board of Niagara	750,000	250,000	–	1,000,000
Government grants	477,989	105,165	(236,551)	346,603
Welland river watershed- Ontario Power Generation ("OPG")	776,435	–	(72,357)	704,078
Total	\$ 2,350,242	\$ 615,563	\$ (542,138)	\$ 2,423,667

Year ended December 31, 2023

4. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Transfers/ Disposals	Balance at December 31, 2023
Land	\$10,831,810	\$ –	\$ –	\$10,831,810
Land improvements	7,295,022	786,788	(6,000)	8,075,810
Buildings	7,002,900	181,972	(78,429)	7,106,443
Dams	5,273,518	–	–	5,273,518
Gauge stations	403,351	–	–	403,351
Equipment	4,272,614	805,304	(133,487)	4,944,431
Vehicles	68,957	–	(20,200)	48,757
Office equipment	1,100,666	121,170	–	1,221,836
Work-in-progress	1,186,311	2,419,674	(1,895,234)	1,710,751
Total	\$37,435,149	\$ 4,314,908	\$ (2,133,350)	\$39,616,707

Accumulated Amortization	Balance at December 31, 2022	Additions	Transfers/ Disposals	Balance at December 31, 2023
Land	\$ –	\$ –	\$ –	\$ –
Land improvements	2,994,721	396,307	(754)	3,390,274
Buildings	2,883,552	232,407	(38,349)	3,077,610
Dams	1,993,799	73,891	–	2,067,690
Gauge stations	283,190	19,009	–	302,199
Equipment	1,567,591	468,103	(146,254)	1,889,440
Vehicles	68,957	–	(20,200)	48,757
Office equipment	725,641	146,564	26,755	898,960
Total	\$10,517,451	\$ 1,336,281	\$ (178,802)	\$11,674,930

Year ended December 31, 2023

4. Tangible capital assets (continued):

	Net Book Value December 31, 2022	Net Book Value December 31, 2023
Land	\$10,831,810	\$10,831,810
Land improvements	4,300,301	4,685,536
Buildings	4,119,348	4,028,833
Dams	3,279,719	3,205,828
Gauge stations	120,161	101,152
Equipment	2,705,023	3,054,991
Vehicles	-	-
Office equipment	375,025	322,876
Work-in-progress	1,186,311	1,710,751
Total	\$26,917,698	\$27,941,777

Work-in-process, having a value of \$1,710,751 (2022 - \$1,186,311) has not been amortized. Amortization of these assets will commence when the asset is brought 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 (2022 - \$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 \$26,379 (2022 - \$43,368).

5. Accumulated surplus:

Accumulated surplus consists of the following:

	2023	2022
Invested in tangible capital assets	\$ 27,941,777	\$ 26,917,698
Reserves set aside by the Board of the Authority for specific purpose	5,579,498	3,719,769
Unfunded employee future benefits liability	(186,300)	(103,300)
	\$ 33,334,975	\$ 30,534,167

Year ended December 31, 2023

5. Accumulated surplus (continued):

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

	2023	2022
General capital	\$ 1,257,909	\$ 606,012
Operating reserve	1,552,830	1,158,096
Flood protection	261,141	255,390
Levy differential	33,367	32,632
Land acquisitions	2,159,360	1,365,361
Restoration	314,891	302,278
	\$ 5,579,498	\$ 3,719,769

6. Credit facility:

The Authority's credit facility includes an overdraft lending account of \$765,000 bearing interest at prime less 2%. As at December 31, 2023, \$nil (2022 - \$nil) was drawn on this facility. As at December 31, 2023, \$11,667 (2022 - \$11,667) 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 83 (2022 - 68) 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 \$4.2 billion (2022 - \$6.7 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 2023 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 2023 current and past service was \$554,138 (2022 - \$506,023) and were matched by employee contributions.

Year ended December 31, 2023

8. Budget data:

The budget data presented in these financial statements is based upon the 2023 operating budget approved by the Board of the Authority on November 18, 2022, and capital budget approved November 18, 2022. Amortization was not incorporated in the development of the budget and, as such, was 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	\$ 12,882,483
Capital	
Approved budget	2,018,159
Total revenues	\$ 14,900,642
Expenses:	
Operating	
Approved budget	\$ 12,882,483
Capital	
Approved budget	2,018,159
Add:	
Amortization	1,336,281
Less:	
Tangible capital assets included in operating expense	(2,018,159)
Total expenses	14,218,764
Annual surplus	\$ 681,878

9. Asset retirement obligation

Throughout the year the Authority reviews all assets recorded on the tangible capital asset listing to determine if there are any legal obligations to incur costs in the future associated with the retirement of an asset. Examples of such costs are the remediation of asbestos, lead and mold, the closure of dams or monitoring wells. Currently, there are no known assets that fall within the scope of this obligation, and as a result, no liability has been recognized.

The Authority's ongoing efforts to assess asset retirement obligations may result in future liabilities, any changes will be accrued in the year in which they are assessed as likely and reasonably estimable.

Year ended December 31, 2023

10. 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.

11. Related party transactions:

During the year, the Authority incurred \$20,255 (2022 - \$27,482) 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.

12. 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 \$396,971 in future revenues based on anticipated services to be performed.

13. Contractual obligations and commitments:

- i) 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 budget.
- ii) The Authority has entered into a long-term lease for office space, which expires February 28th, 2031, with a three-year option to renew. The total lease commitment is \$2,358,096, annual minimum lease payments are as follows: 2024 - \$188,950; 2025 - \$226,740; 2026 - \$226,740; 2027 - \$233,038; 2028 - \$234,298, thereafter.

Year ended December 31, 2023

14. 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 are 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 Services

The corporate services 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.

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 from investments has been allocated among the various segments.

NIAGARA PENINSULA CONSERVATION AUTHORITY



Notes to Financial Statements (continued)

Year ended December 31, 2023

14. Segmented information (continued):

	2023				2023 Total
	Corporate Administration	Watershed	Corporate Services	Conservation Areas	
Revenues:					
MNRF transfers	\$ 15,200	\$ 38,683	\$ 36,200	\$ -	\$ 90,083
Government transfers	14,289	536,125	167,026	758,127	1,475,567
Municipal levies	1,361,703	3,091,833	2,766,935	1,814,409	9,034,880
User fees, sales and administration	-	-	-	3,046,338	3,046,338
Administration fees	-	785,211	-	-	785,211
Interest	-	-	219,922	-	219,922
Other	10,755	599,019	44,744	577,110	1,231,628
Gain on disposal	-	-	26,379	-	26,379
Gain on insurance proceeds	-	-	39,538	-	39,538
OPG-Welland River Watershed	-	72,357	-	-	72,357
Total revenues	\$1,401,947	\$5,123,228	\$3,300,744	\$6,195,984	\$16,021,903
Expenses:					
Salaries and benefits	919,908	3,472,935	1,156,562	2,551,420	8,100,825
Materials and supplies	42,121	326,773	480,698	960,925	1,810,517
Contracted services	-	245,553	27,620	-	273,173
Professional fees	87,088	270,275	90,107	-	447,470
Rent and financial expenses	-	-	616,398	-	616,398
Marketing and promotion	56,565	14,747	565,119	-	636,431
Amortization	100,584	44,211	273,831	917,655	1,336,281
Total expenses	1,206,266	4,374,494	3,210,335	4,430,000	13,221,095
Annual surplus	\$ 195,681	\$ 748,734	\$ 90,409	\$1,765,984	\$ 2,800,808
2022					
	Corporate Administration	Watershed	Corporate Services	Conservation Areas	2022 Total
Revenues:					
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
Total revenues	\$1,301,604	\$4,372,221	\$3,196,927	\$4,771,850	\$13,642,602
Expenses:					
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
Total expenses	1,219,784	3,655,997	2,896,486	4,566,928	12,339,195
Annual surplus	\$ 81,820	\$ 716,224	\$ 300,441	\$ 204,922	\$ 1,303,407



Niagara Peninsula Conservation Authority

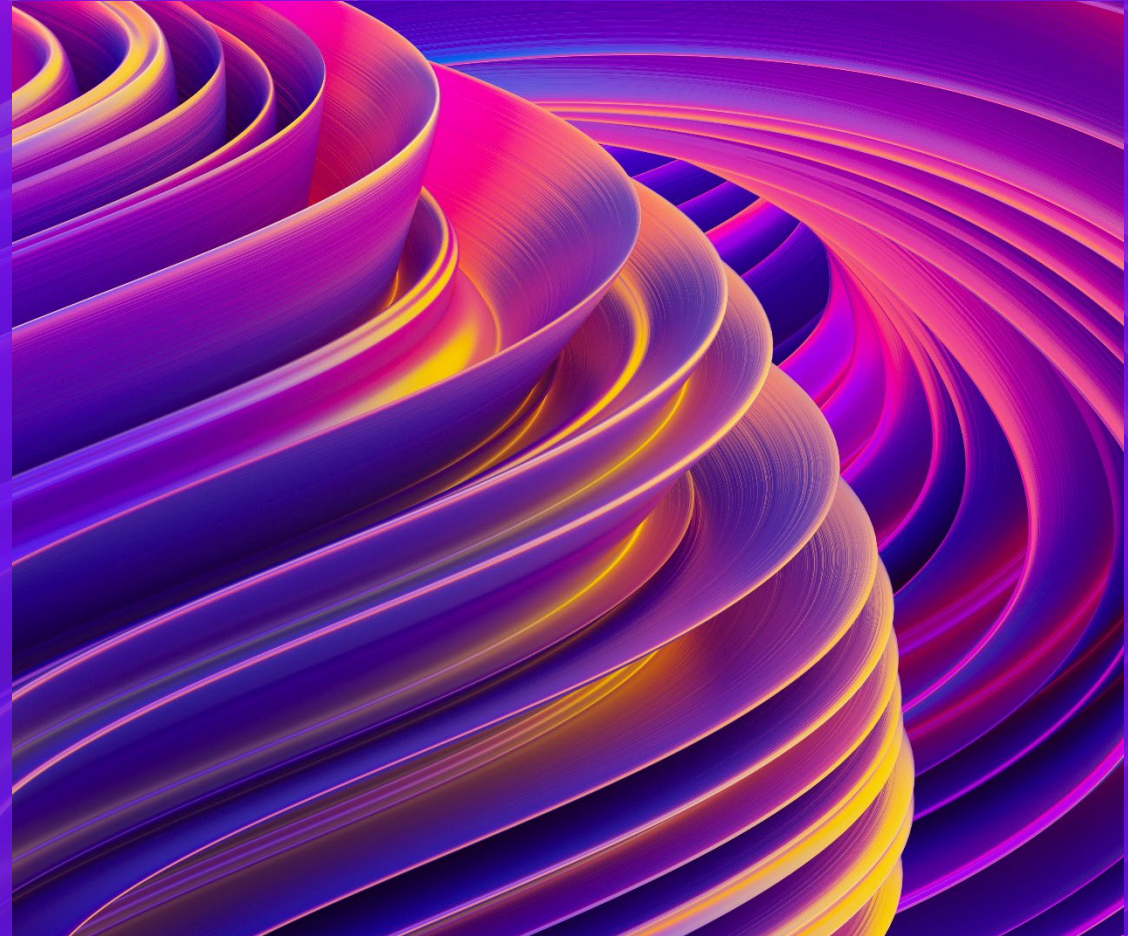
Audit Findings Report
for the year ended December 31, 2023

KPMG LLP

Licensed Public Accountants

Prepared as of March 25, 2024 for presentation to the Audit
Committee on April 4, 2024

kpmg.ca/audit



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Key contacts in connection with this engagement



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Table of contents

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Highlights	6	Status	7	Materiality	9	Risks and Results
16	Misstatements	17	Control deficiencies	19	Policies and practices	21	Specific topics
22	Independence	23	Appendices				

The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights

No matters to report

Routine matters to discuss – see link for details

Status

We have completed the audit of the financial statements for Niagara Peninsula Conservation Authority with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Risks and results

Materiality \$335,000

- Risk of management override of controls
- Presumed risk of fraudulent revenue recognition
- Other risks of material misstatement
- Going concern matters

Policies and practices & Specific topics

- Significant unusual transactions
- Accounting policies and practices
- Other financial reporting matters
- Specific topics

Uncorrected misstatements

Uncorrected misstatements

Corrected misstatements

Corrected misstatements

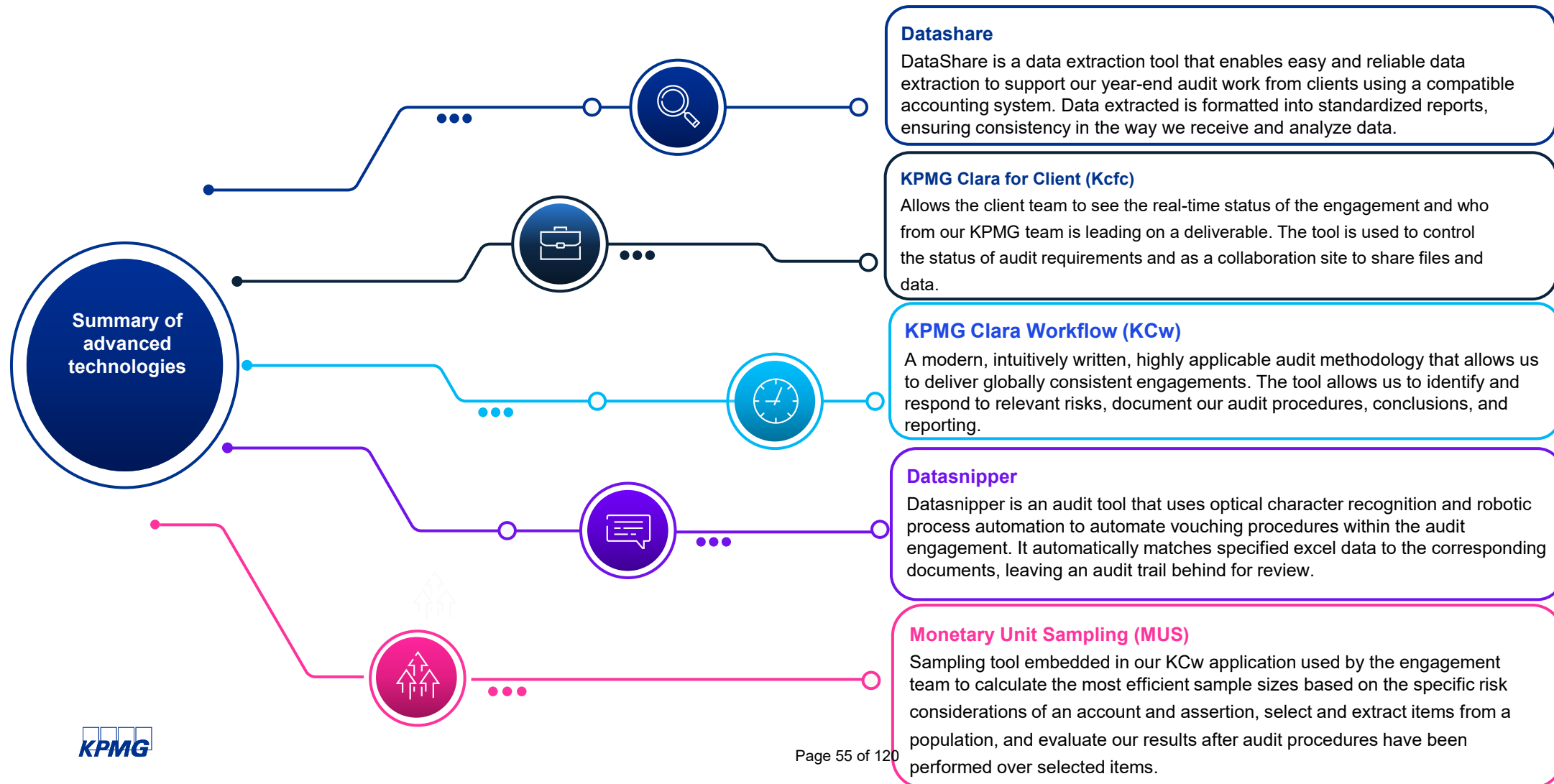
Control deficiencies

Significant deficiencies



Technology highlights

We plan to utilize technology to enhance the quality and effectiveness of the audit.





Status

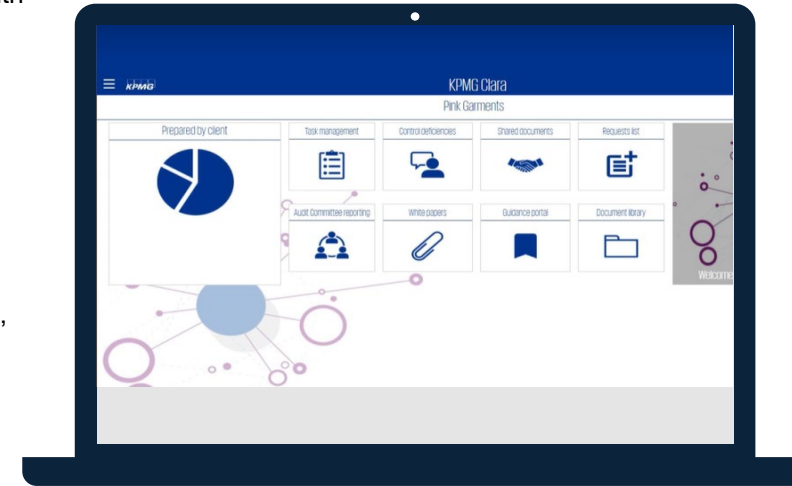
As of March 25, 2024, the date of preparation of Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing certain audit testing procedures, including follow up inquiries and documentation requests;
- Final quality control procedures and review;
- Completing our discussions with the Audit Committee;
- Inquiries regarding subsequent events;
- Obtaining evidence of the Board of Director's approval of the financial statements; and
- Receipt of the signed management representation letter.

We will update the Audit Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in the draft financial statements.

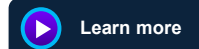
KPMG Clara for Clients (KCfc)



Real-time collaboration and transparency

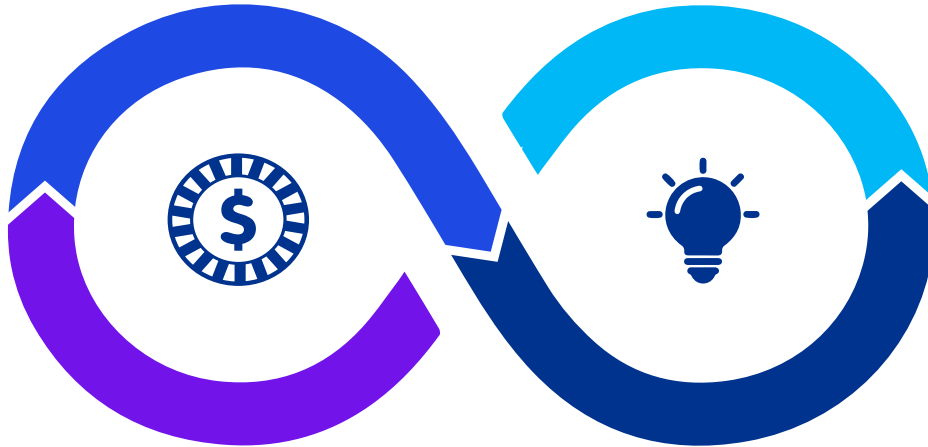
We leveraged **KCfc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCfc to coordinate requests from management.





Materiality



We **determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

Plan and perform the audit

We **determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

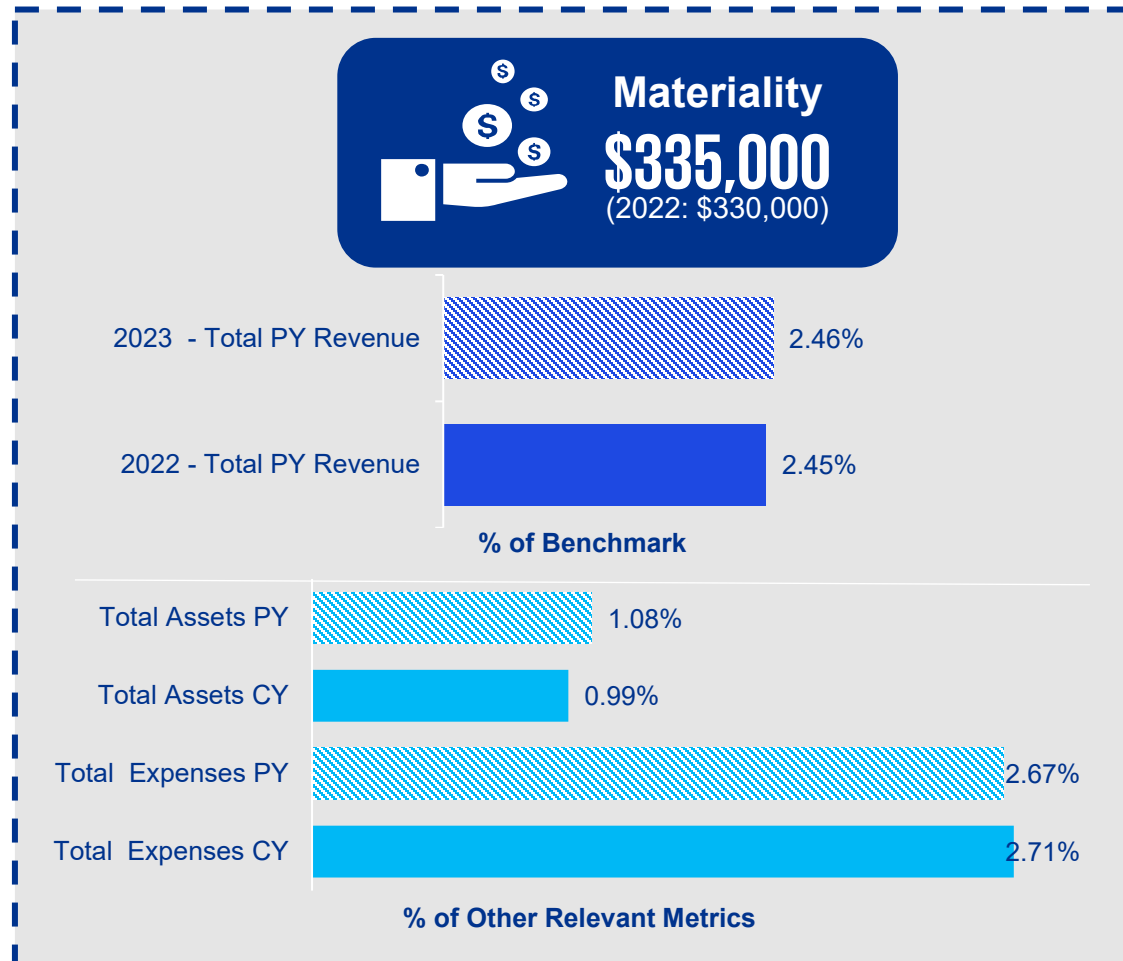
Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Materiality



Total PY Revenue

\$13,642,602

(2022: \$13,454,875)

Total PY Assets

\$33,813,107

(2022: \$30,586,790)

Total PY Expenses

\$12,339,195

(2022: \$12,380,794)




Significant risks and results

We highlight our significant findings in respect of **significant risk**.



Management Override of Controls

RISK OF

FRAUD

Significant risk

Estimate?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

No

Our response

- Our procedures included:
 - We tested the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries.
 - In responding to risks of fraud and management override of controls, we set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings. We focused on journal entries recorded and posted as part of the year-end closing process.
 - We evaluated significant estimates for management bias in the calculation of the estimate.
 - No issues were noted in the performance of the above procedures.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.

Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)



Other risks of material misstatement and results



Asset retirement obligations, new accounting standard adoption

Other area of focus

Asset retirement obligations - Risk of error over completeness, existence and accuracy of the asset retirement obligations

Estimate?

Yes

Our response

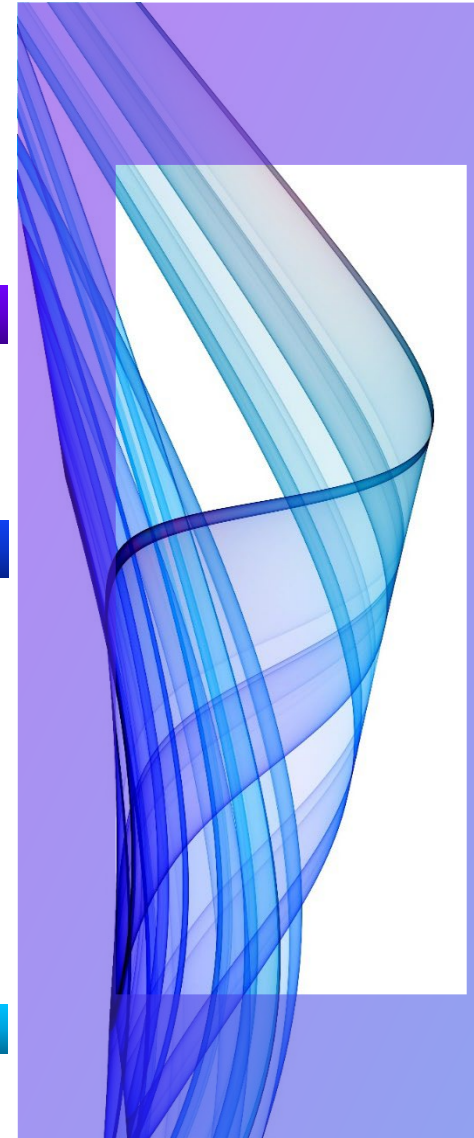
KPMG gained an understanding of the Organization's process for identifying Asset Retirement Obligations (ARO). This includes required estimates, any changes to estimates, how management made the ARO estimate, and the underlying data (methodology; controls; use of experts; assumptions)

KPMG focused on key audit risks:

- KPMG has assessed whether ARO's are required to be reported on the financial statements.
- We agree with management's assessment that there are no ARO and that management's assessment was sufficient to identify ARO if they exist.
- There was no adjustment to the financial statements for the implementation of this standard.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.





Other risks of material misstatement and results



Financial instruments and financial statement presentation, new accounting and presentation standard

Other area of focus

Financial instruments and financial statement presentation - Risk of error over completeness, existence, accuracy and presentation of financial instruments.

Estimate?

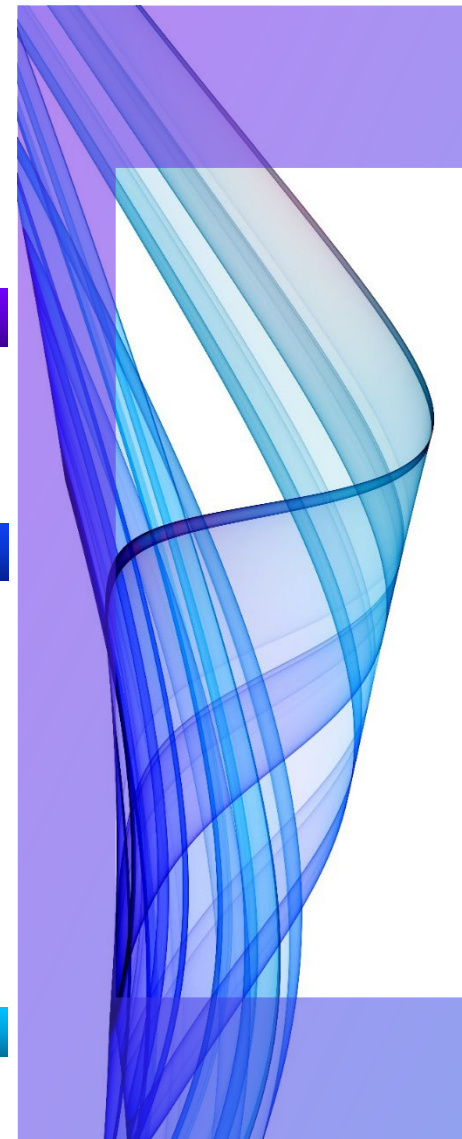
No

Our response

- KPMG gained an understanding of the Organization's process for identifying financial instruments.
- KPMG obtained and reviewed management's policy for financial instruments; equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, are recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Organization has not elected to carry any such financial instruments at fair value.
- No issues noted.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.





Other risks of material misstatement and results



Grant revenues and deferred contributions

Other area of focus

Grant revenue and deferred contributions - Risk of error over completeness, existence and accuracy of grant revenue including related deferrals.

Estimate?

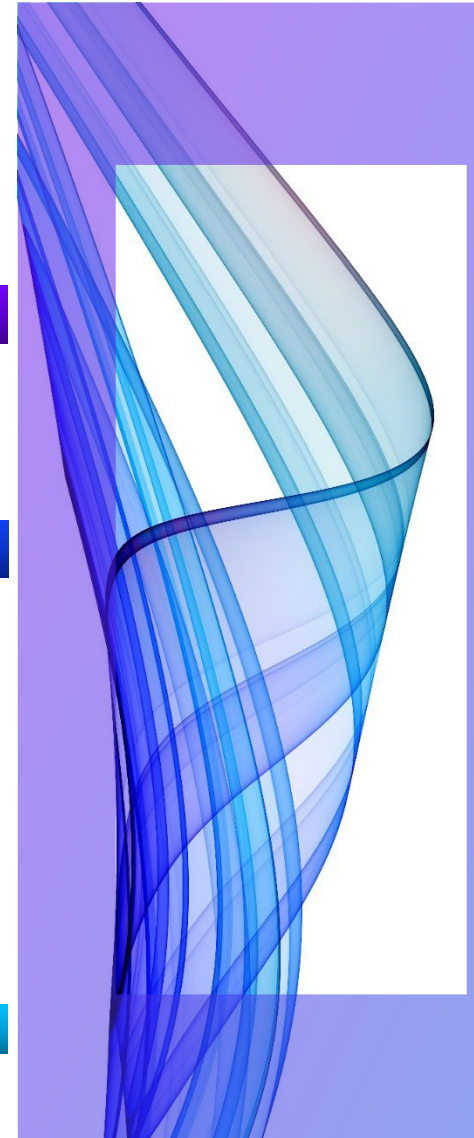
No

Our response

- Substantive approach using third party grant funding agreements and testing of related expenditures to ensure completeness and accuracy of revenue recorded and revenues to be deferred
- Substantive approach over municipal levies in accordance with the approved budgets including review of approval of levy differential repayment.
- No significant findings to report as a result of these procedures.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.





Other risks of material misstatement and results



Authority generated fees and other revenue

Other area of focus

Authority generated fees and other revenues - Risk of error over completeness, existence and accuracy of revenues

Estimate?

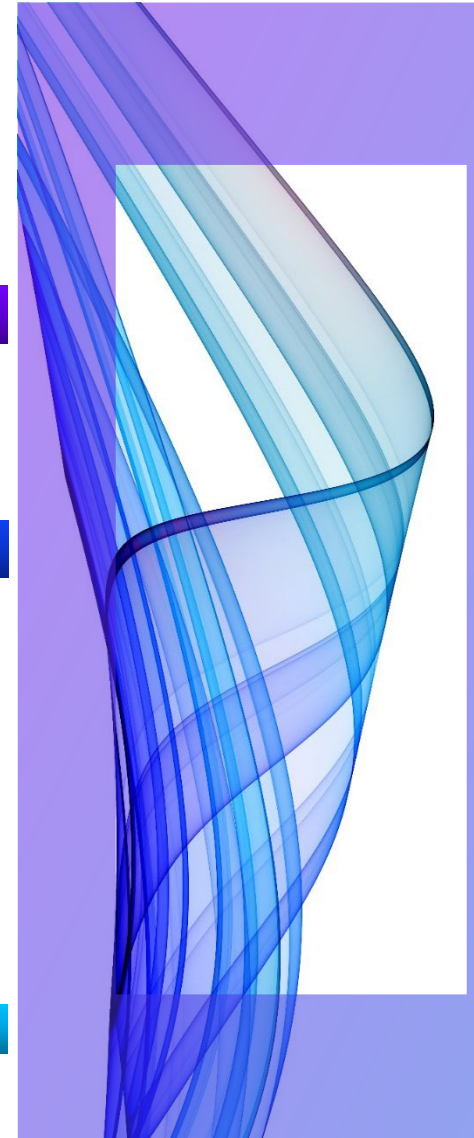
No

Our response

- We performed statistical sampling over authority generated revenues.
- Revenues across various revenue streams were agreed to supporting documentation and bank deposits.
- No issues noted.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.





Other risks of material misstatement and results



Tangible Capital Assets

Other area of focus

Estimate?

Tangible capital assets – Risk of completeness, accuracy and presentation/disclosure of tangible capital assets.

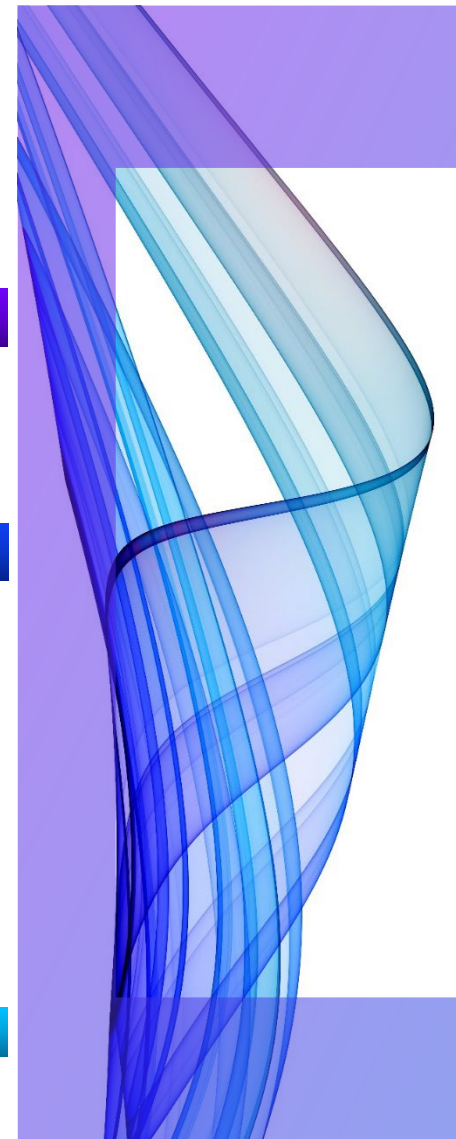
No

Our response

- We performed statistical sampling to select tangible capital asset additions in the year.
- We recalculated depreciation for the period
- We assessed the financial statement presentation and disclosure of tangible capital assets.
- No significant findings to report as a result of these procedures

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.





Other risks of material misstatement and results



Operating expenditures, including payroll

Other area of focus

Estimate?

Operating expenditures, including payroll - Risk of error over completeness, existence and accuracy of operating expenditures.

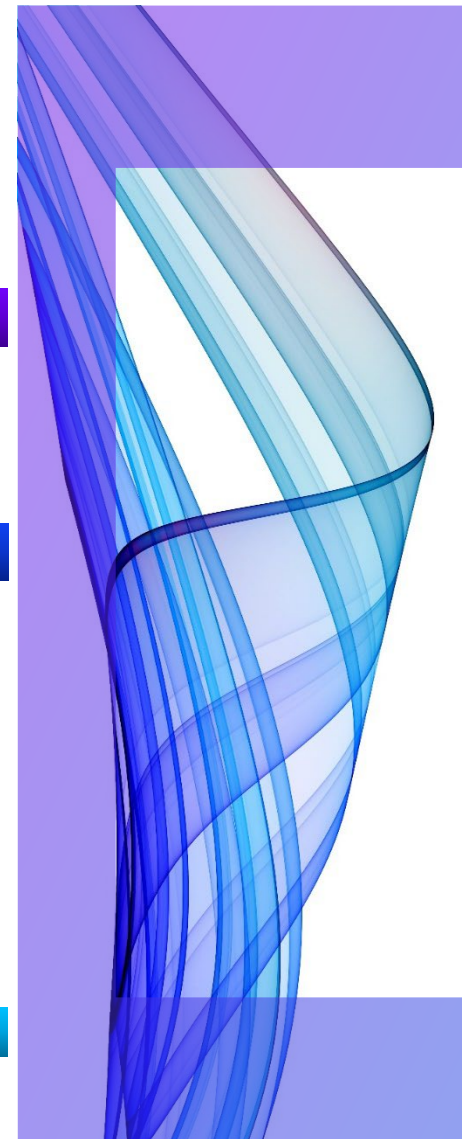
No

Our response

- We performed statistical sampling over operating expenditures and agreed the items selected to source documentation.
- We performed a search for unrecorded liabilities to assess the completeness and accuracy of year-end accruals.
- We performed statistical sampling over accruals and tested calculations, supporting documentation and subsequent payments of significant accruals.
- Substantive approach to testing payroll expenditures including testing of employee headcount, new hires, and terminations.
- Recalculation of payroll accrual.
- Employee future benefits estimate, assumptions and data were evaluated, a increase occurred in the year due to retirement of an individual and the addition of additional employees with 10 years of service.
- No issues noted.

Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.





Uncorrected and corrected misstatements

Audit misstatements include presentation and disclosure misstatements, including omissions.



Uncorrected audit misstatements

We did not identify misstatements that remain uncorrected.

Corrected Misstatements

We did not identify any corrected misstatements.

Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

No significant control deficiencies were identified during the audit.



Control deficiencies – Significant deficiencies

Significant deficiencies in internal control over financial reporting

Description	Status	Potential effects
No Significant Control Deficiencies Identified		

Other Observations in internal control over financial reporting

Description	Status	Potential effects
Timely removal of employees subsequent to Termination	KPMG has identified an instance where an employee was not removed from payroll processing in a timely manner subsequent to termination. No financial reporting impact was noted as part of this finding. This has been identified to management. There is a mitigating control in place regarding the approval of timesheets.	This could result in individuals being paid subsequent to termination, if timesheets are approved.



Accounting policies and practices

Initial selection



The following new accounting policies and practices were selected and applied during the period.

- PSAS 3280 Asset Retirement Obligations
- PS 1201 Financial Statement Presentation
- PS 3450 Financial Instruments
- PS 3401 Portfolio Investments
- PS 2601 Foreign Currency Translation

Revised



There were no changes to accounting policies and practices during the year, other than the above new accounting standards.

Significant qualitative aspects



No significant qualitative aspects of accounting policies and practices



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



No matters to report.



Concerns regarding application of new accounting pronouncements



Next year the Organization will have to adopt PS 3400 Revenue, Public Sector (PS) guideline 8 – Purchased intangibles, and PS 3160 Public private partnerships.

Management will be assessing the impact of the above new accounting standards for 2024. Management and KPMG do not believe the impact of the new standards to be significant. See [Appendix: Accounting Standards](#) for proposed future accounting standards



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.



Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud	No matters to report
Other information in documents containing the audited financial statements	No matters to report
Significant difficulties encountered during the audit	No matters to report
Difficult or contentious matters for which the auditor consulted	No matters to report
Management's consultation with other accountants	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Significant issues in connection with our appointment or retention	No matters to report
Other matters that are relevant matters of governance interest	No matters to report



Independence



The services are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level. Further details on the services and the assessment of the potential effects on our independence are included on the slides that follow.

We are not aware of any relationships or other matters between our firm and the Authority that, in our professional judgement, may reasonably be thought to bear on our independence.

Audit services	Fee before HST	Fee structure
Audit of financial statements of Niagara Peninsula Conservation Authority for the year ending December 31, 2023	\$35,200	Fixed
Adoption of new accounting standards for the year ending December 31, 2023 will be based on additional hours incurred	To be determined	

Appendices



Required communications



Management representation letter



Audit quality



Proposed accounting standards



New auditing standards



Audit and assurance insights



ESG



Appendix: Other required communications



Engagement terms

A copy of the engagement letter is included in [Appendix: Engagement Letter](#)



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



Appendix: Management representation letter



Appendix: Audit quality - How do we deliver audit quality?

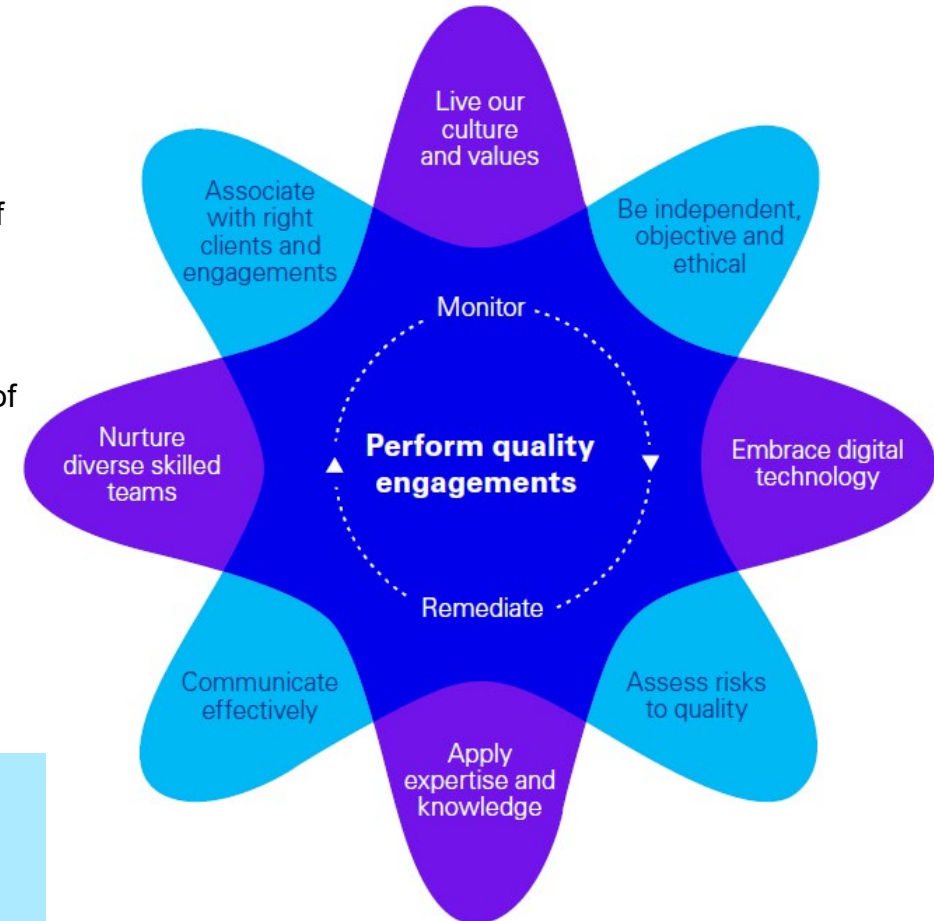
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix : Changes in accounting standards (continued)

Standard	Summary and implications
Revenue	<ul style="list-style-type: none"> The new standard PS 3400 <i>Revenue</i> is effective for fiscal years beginning on or after April 1, 2023. The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.
Purchased Intangibles	<ul style="list-style-type: none"> The new Public Sector Guideline 8 <i>Purchased intangibles</i> is effective for fiscal years beginning on or after April 1, 2023 with earlier adoption permitted. The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles. Narrow scope amendments were made to PS 1000 <i>Financial statement concepts</i> to remove the prohibition to recognize purchased intangibles and to PS 1201 <i>Financial statement presentation</i> to remove the requirement to disclose purchased intangibles not recognized. The guideline can be applied retroactively or prospectively.
Public Private Partnerships	<ul style="list-style-type: none"> The new standard PS 3160 <i>Public private partnerships</i> is effective for fiscal years beginning on or after April 1, 2023. The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends. The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project. The standard can be applied retroactively or prospectively.



Appendix : Changes in accounting standards (continued)

Standard	Summary and implications
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.
Financial Statement Presentation	<ul style="list-style-type: none"> The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted. The proposed section includes the following: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position. The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.



Appendix: Newly effective auditing standards

For more information on newly effective and upcoming changes to auditing standards – see Current Developments



Effective for periods beginning on or after December 15, 2022

ISA/CAS 220

.....
(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

.....
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

.....
Engagement quality reviews



Appendix: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

[KPMG Audit & Assurance Insights](#)

Curated research and insights for audit committees and boards.

[Board Leadership Centre](#)

Leading insights to help board members maximize boardroom opportunities

[Current Developments](#)

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

[Audit Committee Guide – Canadian Edition](#)

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

[Accelerate 2023](#)

The key issues driving the audit committee agenda in 2023.

[Momentum](#)

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

[KPMG Climate Change Financial Reporting Resource Centre](#)

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

[Government and public sector - KPMG Canada](#)

KPMG in Canada's Government & Public Sector practice aims to deliver meaningful results through a deep understanding of the issues, an intimate appreciation of how the public sector works, and global and local insight into the cultural, social and political environments.



Insights and Resources



Public sector and not-for-profit organizations across Canada are facing a plethora of challenges: financial uncertainty, advanced technological risk, environmental, social, and governance objectives, all which demand innovative approaches to policy, strategies, and operating models.

To help you understand and navigate these challenges, we have compiled insights and resources in one spot for you. This page was built for you, to ensure you have the right information in a timely way to enable your organization's success.

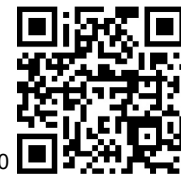
Organized into five content tracks, each section is dedicated to a specific area of relevance to the public sector and not-for-profit organizations. This resource site has guides, reports, on-demand webinars and articles. You will find content on topics such as ESG, legal considerations, accounting updates, risk considerations and financial sustainability.

The resources on this site go beyond the traditional areas of tax and accounting and will be of interest and importance to Board Members and Executive Directors, as well as CFOs, Directors of Finance, and accounting professionals.

We encourage you to visit the site to learn more about these topics; simply [scan/click the QR code to access](#).

Our local team of trusted advisors in the Waterloo Wellington Region bring a creative and innovative approach to problem solving that reflects a keen understanding of the public sector and not-for-profit organizations.

We can help you understand relevant sector insights to help achieve sustainable results.



- The ESG Imperative** (Video)
- ESG Guide for Audit Committees** (Guide)
- Turn ESG ambition into action** (Guide)
- Risk landscape** (Video)
- Fraudcast: A charity for me** (Video)
- Insider Threat Program** (Guide)
- Accounting update** (Video)
- On the 2023 Audit Committee Agenda** (Report)
- TaxNewsFlash** (Report)
- Financial sustainability** (Video)
- The future of higher education in a disruptive world** (Report)
- The future of local government** (Report)
- Legal update** (Video)
- New Grant Fund Rules for Canadian Charities** (Webinar)
- New rules for ONCA** (Webinar)





Appendix: ESG - Global regulatory reporting standards

EU

US

ISSB

CAN

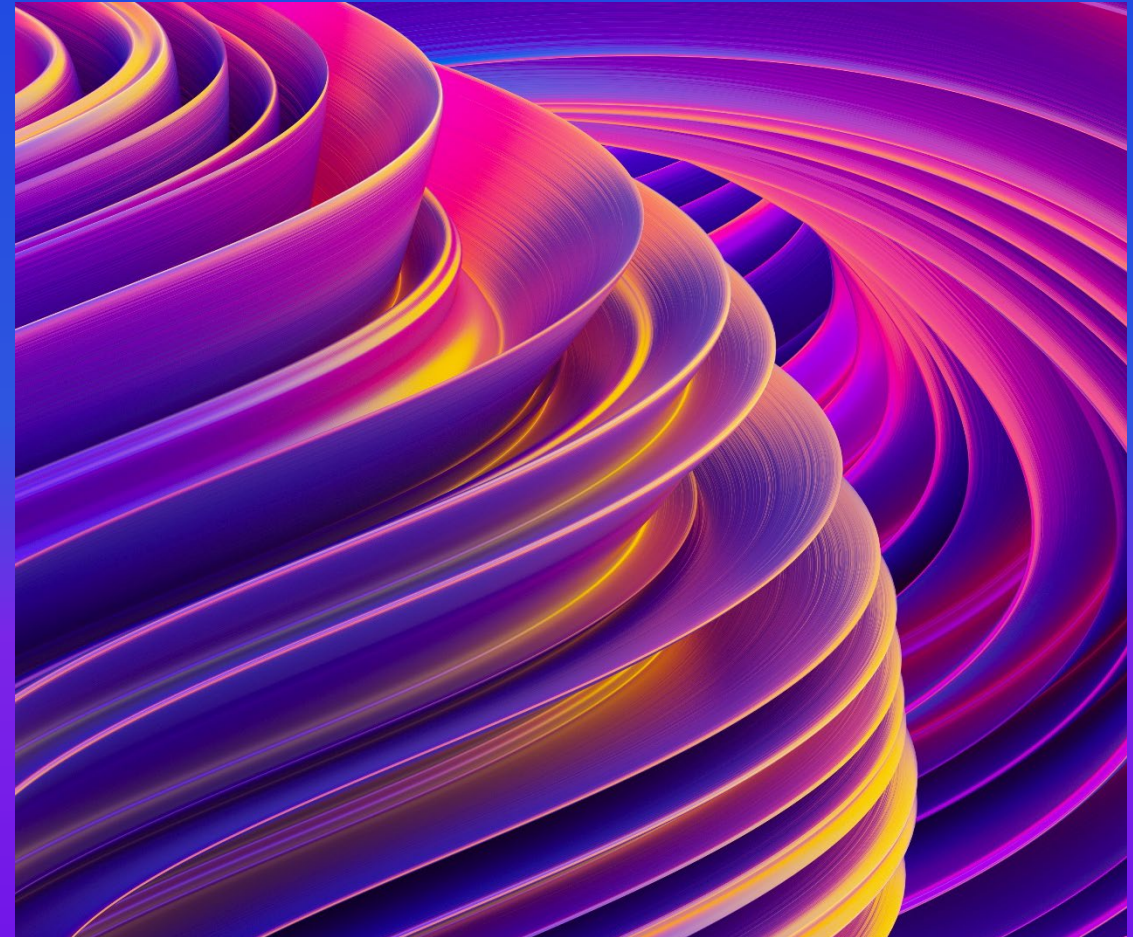
Recent Activity¹⁻⁶

- The European Financial Reporting Advisory Group (EFRAG) was mandated to develop European Sustainability Reporting Standards (ESRSs) setting out the detailed disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD)
- On July 31, 2023, the European Commission published the final text of its first set of twelve ESRSs as delegated acts
- The ESRSs will become effective as early as 2024 reporting periods for some companies
- **There are potentially considerable ESG reporting implications for Canadian entities** – as most EU-listed companies and large subsidiaries of Canadian companies with significant operations in the EU are in scope. Non-EU parent entities with substantial activity in the EU may also be in scope, with separate standards to be developed for these entities, with an effective date of 2028 reporting periods
- SEC's climate rule proposal published in March 2022 would require investor-focused climate disclosures
- The SEC's latest regulatory agenda, published in December 2023, included three items of note:
 - **the climate rule, scheduled to be finalized in April 2024;**
 - a proposal for human capital management disclosures, scheduled for April 2024; and
 - a proposal for corporate board diversity, scheduled for October 2024
- On October 7, 2023, the **California** Governor signed **two climate disclosure laws** that will shape climate disclosure practices beyond the state's borders. The laws will apply to US businesses (**including US subsidiaries of non-US companies**) that meet specified revenue thresholds and do business in California
- Under the climate disclosure laws, certain businesses will be required to disclose **scope 1, 2 and 3 GHG emissions**, with **limited assurance requirements** from 2026 (on FY25 data)
- In June 2023, the International Sustainability Standards Board (ISSB) issued its first two IFRS Sustainability Disclosure Standards – IFRS S1 (general requirements standard) and IFRS S2 (climate standard)
- The standards are effective for annual periods beginning on or after January 1, 2024 – subject to local jurisdiction adoption
- Companies will be required to report material sustainability-related financial disclosures for the same period and at the same time as their annual financial statements, subject to temporary transition relief options
- **The Canadian Sustainability Standards Board (CSSB)** has been established with the mandate to develop and support the adoption of the ISSB standards in Canada. The **CSSB expects to release draft requirements in March 2024** for public consultation
 1. Refer to our [US Quarterly Outlook](#) publication for regulatory updates on the proposed SEC climate rules
 2. Refer to our [ESRS resource centre](#) for resources on implementing the ESRSs
 3. Refer to our [ISSB resource centre](#) for resources on implementing the IFRS Sustainability Disclosure Standards
 4. Refer to our [guide](#) which compares the sustainability proposals issued by the ISSB, SEC and EFRAG
 5. Refer to our [publication](#) on California's introduction of climate disclosures and assurance requirements
 6. Refer to our [publication](#) on the impact of EU ESG reporting on non-EU companies
- The CSA proposal published in October 2021 would require investor-focused climate disclosures
- Subsequent to the release of the IFRS Sustainability Disclosure Standards, the **CSA announced** that they intend to conduct further consultations to adopt disclosure standards based on the IFRS Sustainability Disclosure Standards, with **modifications considered necessary and appropriate in the Canadian context**
- Bill S-211, **Canada's new Act on fighting against forced labor and child labour** will take effect on January 1, 2024. Canadian and foreign businesses impacted by the Act will be required to file a report on their efforts to prevent and reduce the risk of forced labour and child labour in their supply chain, by May 31st of each year



<https://kpmg.com/ca/en/home.html>

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Report To: Board of Directors

Subject: 2024 Operating and Capital Budgets and Municipal Levies

Report No: FA-17-24

Date: April 19, 2024

Recommendation:

THAT Report No. FA-17-24 RE: 2024 Operating and Capital Budgets – FINAL **BE APPROVED**;

AND THAT in accordance with the Board approved Reserves Policy, the amount of \$1,848,946 **BE ALLOCATED** from Reserves (Capital and Operating) to fund ongoing initiatives carried over from 2023 as per details provided in this report;

AND FURTHER THAT the 2024 Unfunded Budget Priorities list attached as Appendix 1 **BE ADOPTED** and staff **BE AUTHORIZED** to update the list and address critical pressures as funding becomes available through external funding sources and/or within the approved budget.

Purpose:

The purpose of this report is to seek the Board of Directors' approval of the Final 2024 Operating and Capital Budgets. Additionally, Staff is requesting the Board of Directors' approval of reserve allocations for 2024, in accordance with the Reserve Policy approved by the Board of Directors in December 2020. Further, staff requests authorization to address pressures as outlined in the 2024 Unfunded Budget Priorities list as funding becomes available.

Background:

On April 3, 2024, Report No. FC-06-24 – Financial Report – Q4 - 2023 was presented to the Finance Committee, and Recommendation No. FC-07-2024 was passed to receive Report No. FC-02-24.

Along with annual allocation and use of funds within each reserve category, this report also provided an overview of unspent operating funds to be carried forward to complete critical multi-year initiatives. Accounting standards dictate that these funds must first be

allocated to the General Operating Reserve at fiscal year-end, prior to reallocation to operations in 2024 to fund ongoing initiatives.

On October 20, 2023, the NPCA Board of Directors passed the following resolution, in part, respecting the 2024 Draft Budgets and Municipal Levies:

Resolution No. FA-104-2023

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.

THAT the 2024 Draft Budgets **BE APPROVED** at the Board of Directors meeting on October 20th, 2023, in accordance with Board-approved Budget Assumptions.

THAT the 2024 Draft Municipal Levies **BE APPROVED** at the Board of Directors meeting on October 20th, 2023, for discussion with municipal staff.

THAT NPCA staff **REPORT** the results of discussions with municipal staff to the 2024 Q2 Finance Committee and Board of Directors meetings.

On December 17, 2020, the NPCA Board of Directors passed Resolution No. FA-181-2020 approving the NPCA Reserves Policy.

The responsibility of the NPCA's Board of Directors to manage financial results of the Authority is legislated by Section 37 of the *Conservation Authorities Act*:

"All money that is paid to an authority for specified purposes under this Act may be spent by the Authority as it considers proper. 2017, c. 23, Sched. 4, s. 32"

Discussion:

Further to the Board's directive, staff met and/or communicated with each municipal partner relative to NPCA's draft 2024 operating and capital budgets.

Staff delivered a presentation on the 2024 budgets to Niagara Region's Budget Review Committee of the Whole on November 23, 2023 and attended the City of Hamilton's General Issues Committee on January 22, 2024. Haldimand did not require the NPCA to deliver a Council presentation; 2024 budgets for the NPCA are included as a line item in Haldimand County's overall budgets and were adopted on March 3, 2023.

In all cases, 2024 operating and capital budgets were presented to Council as approved by the NPCA's Board of Directors on October 20, 2023, with no changes.

Budget Approval Status

Niagara Region

NPCA 2024 Budgets and Municipal Levies were approved by Niagara Region Council on December 14, 2023.

City of Hamilton

NPCA 2024 Budgets and Municipal Levies were approved by City of Hamilton Council on February 15, 2024.

Haldimand County

NPCA 2024 Budgets and Municipal Levies were approved by Haldimand County on February 29, 2024.

Levy letters have been issued and distributed to each partner municipality.

Reserve Allocations – 2024

The Reserve Policy provides guidance for the allocation and use of funds within each of the reserve categories. To that end, staff is recommending the following reserve allocations for the 2024 fiscal year.

1. General Operating Reserve - \$591,037

Unlike capital projects classified as work-in-progress and carried forward into the following fiscal year, unspent operating funds to be carried forward must first be allocated to the General Operating Reserve at fiscal year-end to maintain compliance with accounting protocols.

Multiple vacancies across the Authority resulted in notable reduced expenses in salaries and employee-related expenses. Such vacancies further impacted the variance by reducing the expenses related to professional fees, marketing, and special events as staff managed priorities with reduced capacity. Additionally, staff were able to realize operational savings by successfully leveraging fully funded programs and activities to offset fixed operating costs.

As per Board direction related to the approval of NPCA's Comprehensive Compensation Review dated November 17, 2023, staff are recommending an allocation to the established General Operating Reserve in the amount of \$591,037 to support the financial requirements of the compensation review project. It is anticipated that the implementation of the Board approved Comprehensive Compensation Review will support the NPCA's efforts in retaining valuable professionals to advance strategic goals in a fiscally prudent manner.

2. General Capital Reserve - \$1,257,909

This balance represents Board approved multi-year capital projects that will be completed in 2024 and beyond. These initiatives regularly span several fiscal periods and consist of projects that are Board approved and are funded by municipal special levy, external funding sources (i.e. OPG), grant funding (matched or otherwise) or a combination thereof. All are governed by municipal MOU's, grant, and contribution funding agreements with a diversity of terms and conditions for eligibility of the funding dollars.

Related Reports and Appendices:

Appendix 1: 2024 – Unfunded Budget Priorities

Reserves Policy – Available upon request

Authored by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Chandra Sharma, MCIP, RPP
CAO/Secretary-Treasurer

NPCA 2024 Unfunded Budget Priorities

Unfunded Priority Description	2024 Budget	Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
Integrated Watershed Strategies					
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	-	-	-
Total - Integrated Watershed Strategies	3,160,000	3,010,267	137,391	12,343	-
Natural Hazard Management					
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	-	-	-
Total - Natural Hazard Management	975,000	975,000	-	-	-
Conservation Authority Act Transition					
Watershed Based Resource Management Strategy	25,000	19,241	5,284	475	-
Land Management Plan Updates	125,000	96,205	26,421	2,374	-
Total - Conservation Authority Act Transition	150,000	115,446	31,706	2,848	-
Corporate Services and Asset Management					
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	-
Total - Corporate Services and Asset Management	1,030,000	792,730	217,711	19,559	-
Corporate Administration					
NPCA Website Technical Maintenance & Redesign	50,000	38,482	10,569	949	-
Total - Corporate Administration	50,000	38,482	10,569	949	-
State of Good Repair (SOGR) / Health and Safety					
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	-	-	-

Unfunded Priority Description	2024 Budget	Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
State of Good Repair (SOGR) / Health and Safety (cont'd)					
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	-	-	-
Total - State of Good Repair / Health and Safety	7,975,000	6,659,469	1,168,913	46,618	100,000
TOTAL 2024 UNFUNDED BUDGET PRIORITIES	13,340,000	11,591,394	1,566,289	82,317	100,000

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
TOTAL	11,591,394	1,566,289	82,317	100,000	13,340,000

Report To: Board of Directors

Subject: Financial Report – Q1 – 2024

Report No: FA-22-24

Date: April 19, 2024

Recommendation:

THAT Report No. FA-22-24 RE: Financial Report – Q1 – 2024 **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Board with a 2024 first quarter summary of operating and capital expenditures. This report also provides a comparison of actual results to the year-to-date 2024 budget as approved by the Board.

Discussion:

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

Financial Implications:

There are no financial implications in receipt of this report.

Related Reports and Appendices:

Appendix 1: 2024 Operating Statement – Q1

Appendix 2: Capital Projects 2024 – Q1

Prepared by:

Submitted by:

Original Signed by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

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

Niagara Peninsula Conservation Authority
2024 CONSOLIDATED OPERATING STATEMENT - Q1 - January 1 to March 31, 2024

Source of Funds	2024 - Q1 Actuals	2024 - Q1 Budget	Actual to Budget Variance		Comments
			Amount	%	
Municipal Funding	1,760,224	1,760,232	- 8	0.0%	Variance not material
Provincial Funding	86,915	129,914	- 42,999	-33.1%	Timing on recognition of DWSP and RAP funding
Federal Funding	-	79,000	- 79,000	-100.0%	Timing re RAP funding
Park Operations	99,256	102,357	- 3,101	-3.0%	Variance not material
Permits and Regulatory Fees	178,742	233,548	- 54,806	-23.5%	Challenges related to planning fee freeze
Other Revenue	77,661	128,926	- 51,265	-39.8%	Timing: Restoration, Natural Assets
Total Revenues/Source of Funds	2,202,798	2,433,977	- 231,179	-9.50%	
Use of Funds					
Salaries and Benefits	1,670,304	1,714,559	- 44,255	-2.6%	Delays in filling vacant positions.
Other Employee Related Expenses	30,610	90,641	- 60,031	-66.2%	Hybrid work, timing re training and uniforms
Governance	-	2,750	- 2,750	-100.0%	Variance not material
Professional Fees & Contractor Services	80,774	247,487	- 166,713	-67.4%	Fully funded initiatives - delays in exp recognition
Occupancy Costs	154,414	192,721	- 38,307	-19.9%	Calendarization, will self-correct by year end
IT, GIS and Licence Fees	132,278	112,340	19,938	17.7%	Timing on licence fee billings
Vehicles and Equipment	75,189	93,145	- 17,956	-19.3%	Lower gas prices; supply chain delays equip purchase
Park Maintenance	59,655	96,000	- 36,345	-37.9%	Will self-correct by year end
Other Operating Expenses	60,933	40,873	20,060	49.1%	ACAO levy installment early
Materials and Supplies	34,091	64,874	- 30,783	-47.5%	Minor timing variances in many individual line items
Marketing and Promotion, Special Events	20,376	29,883	- 9,507	-31.8%	Delays due to Manager vacancy - will self-correct
Total Expenses/Use of Funds	2,318,624	2,685,273	- 366,649	-13.7%	
Net Surplus/(Deficit) as at March 31, 2024	- 115,826	- 251,296	135,470	-53.9%	

Niagara Peninsula Conservation Authority - 2024 CAPITAL AND SPECIAL PROJECTS

Appendix 2 - Report No. FA-22-24

Project Name	Location	Funding		Budget Carried Forward	YTD Spend at 31-DEC-2023	YTD Spend at 31-MAR-2024	Total Project Spend at 31-MAR-2024
		2024	Total Project				
Corporate Administration							
2023 Human Resources Information System	Various	-	-	27,013	2,013	-	2,013
TOTAL - Coporate Administration		\$ -	\$ -	\$ 27,013	\$ 2,013	\$ -	\$ 2,013
Corporate Services							
Annual PC replacements and Acquisition	Various	89,398	89,398	-	-	443	443
Information Technology Infrastructure Maintenance	Various	31,552	31,552	-	-	4,085	4,085
Leasehold Improvements	Various	157,760	157,760	-	-	17,740	17,740
2021 Records Management - phased	Various	-	-	40,000	20,488	-	20,488
TOTAL - Coporate Services		\$ 278,710	\$ 278,710	\$ 40,000	\$ 20,488	\$ 22,268	\$ 42,756
Conservation Area Services							
Ball's Falls - Centre for Conservation Upgrades	Niagara	105,173	105,173	-	-	566	566
Ball's Falls - Wedding Upgrades	Niagara	78,880	78,880	-	-	21,085	21,085
Binbrook - New Washroom Building (Phase 2)	Hamilton	315,520	315,520	-	-	-	-
Long Beach - Workshop (Phase 2)	Niagara	315,520	315,520	-	-	-	-
Rockway/Cave Springs - Interpretive & Wayfinding Signage	Niagara	105,173	105,173	-	-	-	-
Rockway/St. John's/ Long Beach/ Chippawa - Automated Gates	Niagara	210,346	210,346	-	-	611	611
St. John's Education Centre - Structural Restoration - Phase 2	Niagara	105,173	105,173	-	-	-	-
Equipment Sustainment	Various	184,053	184,053	-	-	3,590	3,590
Hazard Tree Removal and Reforestation	Various	52,587	52,587	-	-	-	-
2023 BF Historical Building Restoration (Lime kiln, Fairchild roof)	Niagara	-	-	81,038	32,104	3,053	35,157
2023 Binbrook - New Washroom Building (Phase 1)	Binbrook	-	-	64,831	23,967	7,617	31,584
2023 Long Beach - Workshop (Phase 1)	Central Workshop	-	-	135,064	32,921	-	32,921
2022 Rockway - Parking Area Enhancement	Rockway	-	-	324,381	608,955	39,335	648,290
2022 St. John's CA - Parking Enhancement	St. John's	-	-	-	328,433	-	328,433
2022 Woodend Parking Enhancements	Various	-	-	-	51,403	-	51,403
2020 CFC Gallery Upgrades	Balls Falls	-	-	65,000	20,983	130	21,113
Total - Conservation Area Services		\$ 1,472,425	\$ 1,472,425	\$ 670,314	\$ 1,098,766	\$ 75,987	\$ 1,174,753
Watershed							
Sustainment - Stream Gauge Equipment	Various	26,293	26,293	-	-	5,947	5,947
Land Management Plans	Niagara	105,173	105,173	-	-	19,516	19,516
Shoreline Hazard Mapping - Lake Ontario - Phase 1	Niagara	159,678	159,678	-	-	-	-
Karst Void Mapping	Various	31,552	31,552	-	-	-	-
Welland River Water Quality Non-Point Source Model - Phase 2	Various	94,655	94,655	-	-	-	-
Integrated Water Resources Spatial Drainage Framework - Phase 2	Various	78,880	78,880	-	-	-	-
Sustainment - Water Quality Monitoring Equipment	Various	26,293	26,293	-	-	-	-
Invasive Species	Niagara	31,552	31,552	-	-	-	-
2023 Binbrook Dam - Geotechnical Analysis		-	-	60,000	22,023	22,875	44,898
2023 Floodplain Mapping - Oswego Creek	Haldimand	-	-	56,804	55,950	14,142	70,092
2022 Large Scale Surface Water Inventory Mapping Update	Various	-	-	106,311	6,311	-	6,311
2023 Welland River Water Quality Non Point Source Model - Phase 1	Various	-	-	64,831	10,869	-	10,869
2023 Integrated Water Resources Spatial Drainage Framework	Various	-	-	81,038	-	-	-
2023 Integrated Watershed Monitoring Program Startup	Various	-	-	27,013	-	-	-
2023 Upper Welland River Tributaries Floodplain Mapping	Niagara	-	-	108,050	8,051	-	8,051
2023 Watershed & Sub Watershed Data Analysis/Monitoring	Niagara	-	-	81,038	-	-	-
2022 Floodplain Mapping - Coyle and Drapers Creek	Welland/Pelham	-	-	120,944	179,512	3,651	183,163
2022 Shoreline Mapping Update - Lake Erie		-	-	157,753	7,753	-	7,753
Total - Watershed		\$ 554,076	\$ 554,076	\$ 863,782	\$ 290,469	\$ 66,131	\$ 356,600
GRAND TOTAL		\$ 2,305,211	\$ 2,305,211	\$ 1,601,109	\$ 1,411,736	\$ 164,386	\$ 1,576,122

Report To: Board of Directors

Subject: Completed Acquisitions in Niagara Region and Haldimand County

Report No: FA-21-24

Date: April 19, 2024

Recommendation:

THAT Report No. FA-21-24 RE: Completed Acquisitions in Niagara Region and Haldimand County **BE RECEIVED**;

AND FURTHER THAT Report No. FA-21-24 **BE CIRCULATED** to the City of Niagara Falls, Haldimand County, Regional Municipality of Niagara, Town of Grimsby, and Town of Lincoln.

Purpose:

The purpose of this report is to update the Board of Directors on the completed acquisitions of four parcels of land:

- Fralick Property, 333 Smithville Road, Canfield, Haldimand County;
- Klassen Property, 31 Quarry Road, Town of Grimsby, Niagara Region;
- OPG Property, 0 Rexinger Road, City of Niagara Falls, Niagara Region; and,
- Goertzen Property, 3063 9th Street, Town of Lincoln, Niagara Region.

It is recommended that NPCA's Upper-tier, Single-tier and local area municipalities, within which each property is located, be informed of the acquisitions.

Background:

The Niagara Peninsula Conservation Authority (NPCA) Board of Directors approved the Land Securement Strategy (LSS) in December 2022 via Resolution No. FA-128-2022. Approval of the LSS was a significant achievement for NPCA and supports Goal 1.4 of NPCA's 2021-2031 Strategic Plan – Managing NPCA lands to increase biodiversity, habitat connectivity, and natural cover. The NPCA has adopted a target to acquire a minimum of 180 hectares by 2031.

In 2023, the Board directed staff through Resolution No. FA-59-2023 and Resolution No. FA-95-2023 to pursue and negotiate the acquisition of several parcels throughout the watershed based on an estimated value for each property and an overall upset limit for all priority parcels.

Discussion:

The Land Securement Strategy has provided tactical guidance for the NPCA to move forward with land acquisitions that enhance the watershed's conservation efforts. Four potential acquisitions were successfully negotiated in early 2024, with final transfers taking place in late March 2024. Further details on property locations can be found in Appendix 1. These four properties will bring an additional 37 hectares into NPCA's ownership, equating to 21% of the target of acquiring 180 hectares by 2031.

Fralick Property, Haldimand County

The Fralick parcel located near Ruigrok Conservation Area in Haldimand County, is approximately 19 hectares of Provincially Significant Wetland (PSW), woodland, a Life Science Area of Natural and Scientific Interest (ANSI) and is generally located in one of the largest natural areas in the NPCA watershed.

Klassen Property, Town of Grimsby

The Klassen property is located on the west side of Quarry Road, adjacent to Beamer Memorial Conservation Area in the Town of Grimsby. The addition of just more than six hectares of land to the Conservation Area protects significant escarpment features while providing options to address access concerns for residents and visitors with minimal environmental impact. Planning considerations for the parcel will be incorporated into the management plan for Beamer Memorial Conservation Area.

OPG Property, City of Niagara Falls

The OPG parcel is a roughly eight-hectare parcel located on the south side of the Welland River north of Rexinger Road in the City of Niagara Falls. Environmental significance of the property includes a PSW, Regionally Significant shoreline and woodlands, and several Species at Risk (SAR).

Goertzen Property, Town of Lincoln

Located on the east side of 9th Street in the Town of Lincoln, acquisition of the Goertzen parcel will add just under four hectares of land to Rockway Conservation Area. The property includes significant escarpment features and slopes as well as Life Science and Earth Science ANSIs. This acquisition will also assist with property access and management on the west side of the 15 Mile Creek valley within the Conservation Area. Opportunities to

enhance trail experiences within an already spectacular trail system will eventually increase user experience.

Next Steps

The newly acquired properties will remain closed to the public until management plans are completed for each property. The development of individual management plans ensures each conservation area is utilized appropriately while prioritizing environmental protection, accessibility, and user experience. The Conservation Area Strategy as mandated under the *Conservation Authorities Act* is scheduled to be brought forward for the Board's consideration by the end of 2024 and will assist the NPCA with establishing the schedule for developing management plans for all our conservation areas.

Each of the landowners will have opportunities to work with NPCA and Niagara Peninsula Conservation Foundation (NPCF) staff to share their story and connection to the watershed. Where possible, these stories will be one part of support materials used by staff and Board members from NPCA and NPCF to secure additional acquisition opportunities and solicit private donations in support of NPCA's Land Securement Strategy and the NPCF Nature For All campaign.

Financial Implications:

Funding to support these acquisitions was leveraged from several funding sources, including land acquisition support from Niagara Region, Haldimand County, OPG acquisition support, and the Ministry of Environment and Climate Change Canada (MOECCC).

With support from Conservation Ontario, the MOECCC is providing acquisition funding through the Canada Nature Fund (CNF). The CNF is a funding program implemented to help achieve several Federal targets for habitat enhancement and protection. This includes Canada's 30x30 targets to protect 30% of lands and waters by 2030. These four parcels will further enhance NPCA's existing contribution of over 1600 hectares to the 30x30 initiative.

Links to Strategic Plan:

Securement of the Fralick, Klassen, OPG, and Goertzen parcels supports the NPCA strategic plan that led to the development and implementation of a LSS to achieve Goal 1.4: *"Manage lands to increase biodiversity, habitat connectivity, and natural cover"*.

Implementing the LSS through securement of properties also directly supports achieving Goal 3.1 *"Create equitable access to greenspace for the health and well-being of people"* as well as several other NPCA strategic goals and performance measures related to natural hazard protection, ecosystem improvements, and building relationships with partners,

stakeholders, and Indigenous peoples. Since the approval of the LSS, NPCA has acquired 55 hectares of land, representing 30% of our overall 10-year target.

Related Reports and Appendices:

- Appendix 1: Fralick Property Map
- Appendix 2: Klassen Property Map
- Appendix 3: Goertzen Property Map
- Appendix 4: OPG Property Map

Authored by:

Original Signed by:

Eric Baldin
Manager, Land Planning

Reviewed by:

Original Signed by:

Leilani Lee-Yates, MCIP, RPP
Director, Planning and Development
Interim Director, Watershed Strategies and Climate Change

Submitted by:

Original Signed by:

Chandra Sharma MCIP RPP
Chief Administrative Officer/Secretary-Treasurer



Text

Haldmand

43 Acres
NPCA Purchase

2 Acres
Land Owner
Retained

Smithville Rd

Smithville Rd

Maxar, Microsoft, https://gis.npca.ca/portal/apps/sites/admin/assets/templates/sites/defaultSite/resources/Open_Government_Licence_v2.pdf, Esri Community Maps Contributors, Province of Ontario, Haldimand County, Niagara Region, Esri Canada, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, NRCan, Parks Canada

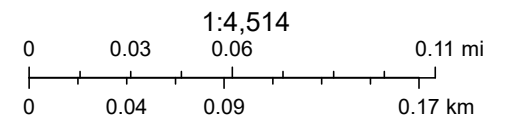
- Land Owner Retained
- NPCA Acquisition - Fralick Property
- NPCA Hyro Full extent
- 2K HydroPoly



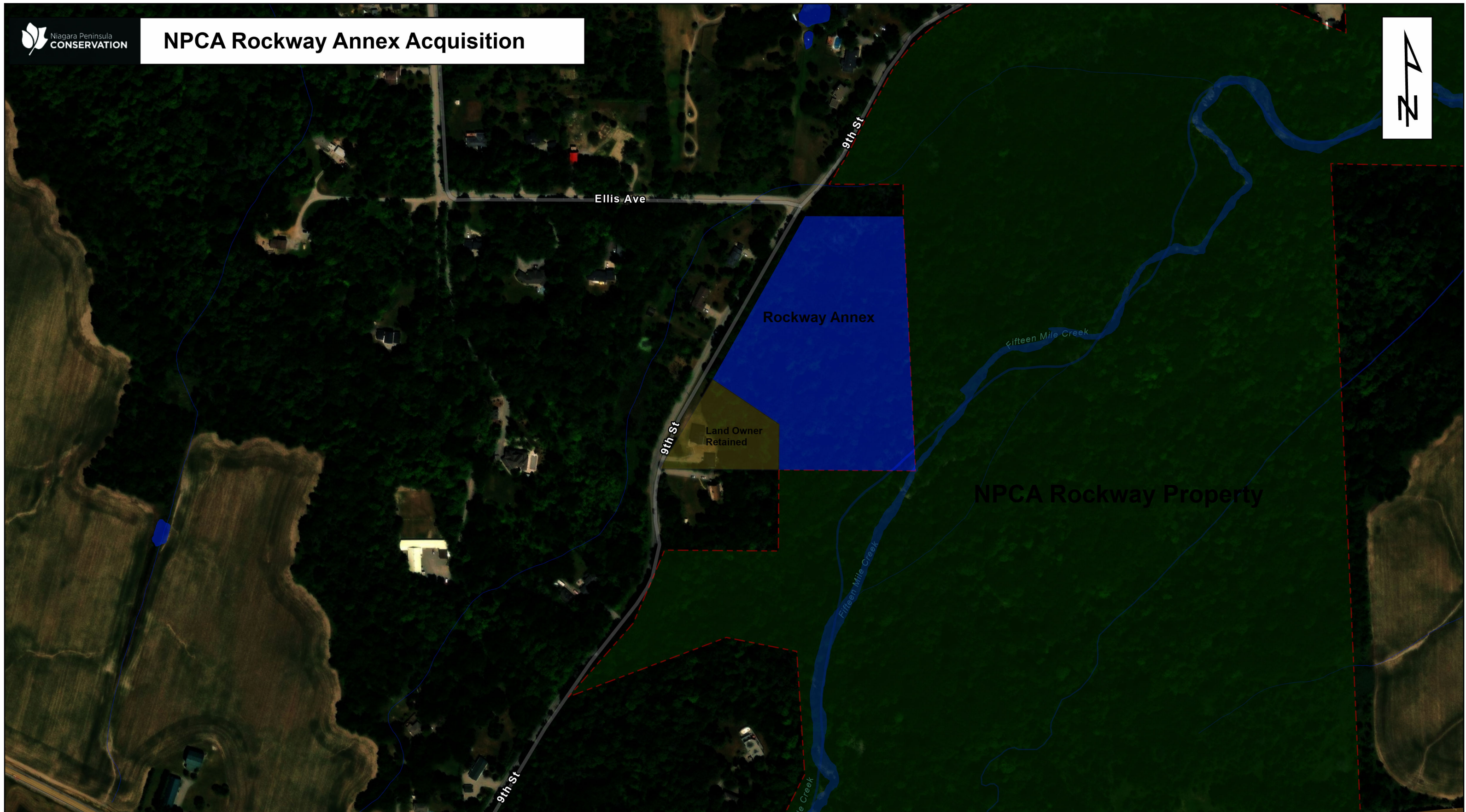
Klassen Property Securement



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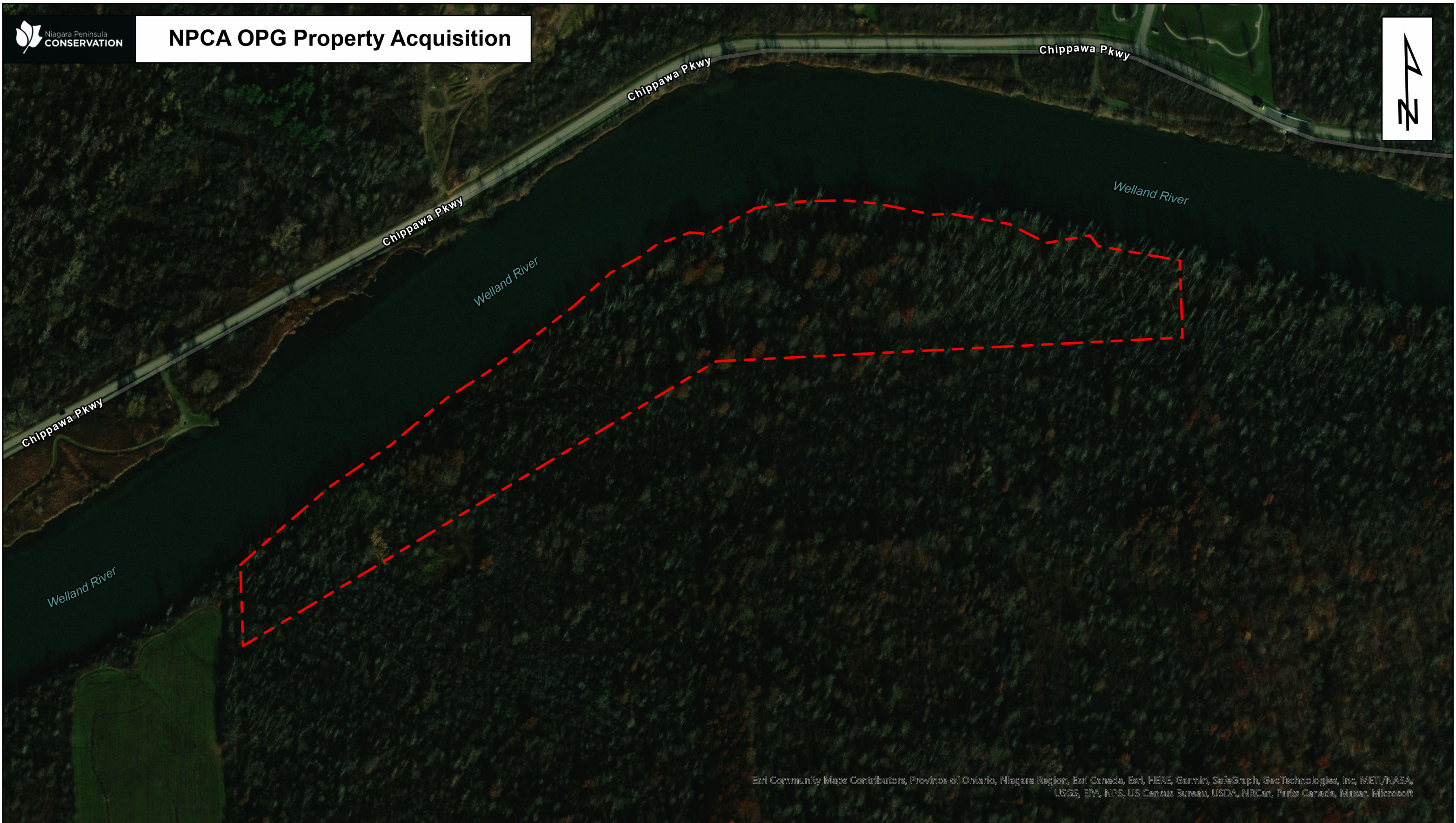


Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri



- Land Owner Retained
- Rockway Annex
- NPCA Properties





Esri Community Maps Contributors, Province of Ontario, Niagara Region, Esri Canada, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, NRCAN, Parks Canada, Maxar, Microsoft

 NPCA Purchase - OPG Property



Report To: Board of Directors

Subject: Contract Award – Lyons Creek East Sediment Management Options Project

Report No: FA-19-24

Date: April 19, 2024

Recommendation:

THAT Report No. FA-19-24 RE: Contract Award – Lyons Creek East Sediment Management Options Project **BE RECEIVED**;

AND THAT a contract award to Geosyntec Consultants Inc. in the amount of \$251,898 (plus non-recoverable HST) **BE APPROVED**;

AND THAT a contingency of 10% or \$25,190 **BE ALLOCATED** to address any unanticipated costs during the project implementation process;

AND FURTHER THAT staff **BE AUTHORIZED** to execute all necessary documents to award the contract.

Purpose:

The purpose of this report is to award a contract to Geosyntec Consultants Inc. for consulting services to implement the Lyons Creek Sediment Management Options project, in accordance with Niagara Peninsula Conservation Authority's (NPCA) Procurement Policy.

Background:

Together with many local partners, the NPCA continues to make progress on improving water quality and ecosystem health of the Niagara River through the Niagara River Remedial Action Plan (RAP) program. There are currently four (4) remaining impairments related to fish consumption, habitat, fish and wildlife populations, and sediment quality. In May 2023, the NPCA Board of Directors received a staff presentation and report with a progress update that includes more information about these remaining challenges (Report No. FA-20-23).

A portion of Lyons Creek, located east of the Welland Canal in Welland, Ont., contains historic sources of polychlorinated biphenyls (PCBs). It is the last contaminated sediment site requiring cleanup as part of the Canadian Niagara River RAP. Collaborative

monitoring between federal and provincial partners with support from NPCA has been ongoing for over 15 years as part of the natural recovery approach. Recent monitoring data shows that natural recovery is not progressing as predicted in some areas of the creek and a more active remediation approach is needed.

Discussion:

In January 2024, the NPCA issued a competitive request for proposals (2024-RFP-025) for consulting services to determine the preferred remedial solution(s) for the PCB-contaminated sediment in a portion of Lyons Creek East. The RFP process closed on March 1, 2024 with four (4) compliant bids received and evaluated. Staff are recommending the contract be awarded to the highest ranked proponent: Geosyntec Consultants Inc.

Over the next 18 months, the NPCA in collaboration with Environment and Climate Change Canada and the Ontario Ministry of Environment, Conservation and Parks, will undertake this project to determine contaminated sediment remediation options for the Lyons Creek East site while continuing to engage with the local community to support decision-making for the site. Appendix 1 shows the study area for the Lyons Creek East Sediment Management Options project.

Financial Implications:

Total contract award to Geosyntec Consultants Inc. is \$251,898 plus non-recoverable HST. Staff recommend a 10% contingency provision in the amount of \$25,190 be included in the total project budget for a maximum upset limit of \$281,521.

The project budget breaks down is as follows:

Contract award to Geosyntec Consultants Inc.	\$251,898
Non-recoverable HST	\$4,433
10% contingency	<u>\$25,190</u>
TOTAL	\$281,521

This project is fully funded with financial support from Environment and Climate Change Canada (Great Lakes Protection Initiative) and the Ontario Ministry of Environment, Conservation and Parks, as part of their commitment to the Niagara River Remedial Action Plan program. Total funding available for the Lyons Creek Sediment Management Options project is \$282,000.

Links to Policy/Strategic Plan:

Restoring habitat, water resources, and forest cover is identified as a priority as part of the NPCA’s 10-year strategic plan (Goal 1.3). Additionally, the project advances the Niagara River RAP’s water quality and ecosystem health goals, and strengthens

relationships with government, academic, and community partners to advance mutual goals (Goals 4.1 and 4.2).

Related Reports & Appendices:

Appendix 1: Map of Lyons Creek East sediment management areas

Report No. FA-20-23 RE: Progress Update for the Niagara River Remedial Action Plan Program (2019-2023)

Authored by:

Original Signed by:

Natalie Green, M.Sc., PMP
Manager, Climate Change & Special Programs

Reviewed by:

Original Signed By:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Director, Planning and Development
Interim Director, Watershed Strategies and Climate Change

Reviewed by:

Original Signed by:

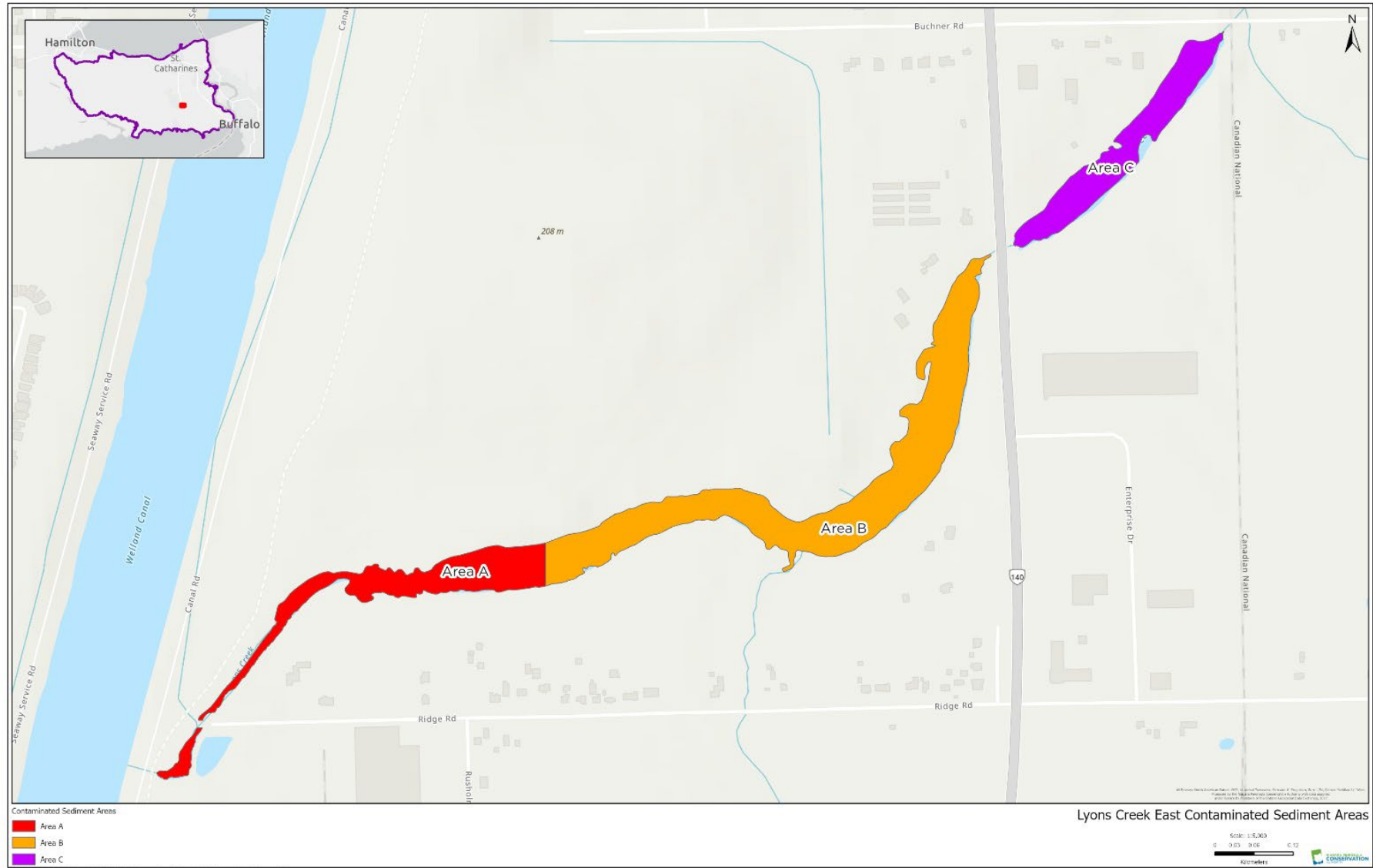
Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

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

Appendix 1: FA-19-24 Map of Lyons Creek East Contaminated Sediment Management Areas



Report To: Board of Directors

Subject: Delegation of Authority – Section 29 of the *Conservation Authorities Act*

Report No: FA-18-24

Date: April 19, 2024

Recommendation:

THAT Report No. FA-18-24 RE: Delegation of Authority – Section 29 of the *Conservation Authorities Act* **BE RECEIVED;**

AND THAT the Board **DELEGATE AUTHORITY**, under Section 28.4 of the *Conservation Authorities Act*, to the CAO/Secretary-Treasurer, Director, Conservation Areas, Director, Planning and Development, Manager, Land Planning and Manager, Conservation Area Programs and Services as signatories on Section 29 permits beginning April 20, 2024, for the terms of their employment with the Niagara Peninsula Conservation Authority (NPCA).

Purpose:

To obtain Board approval to delegate permit signatory authority for Section 29 permits to Chandra Sharma, CAO/Secretary-Treasurer; Adam Christie, Director, Conservation Areas, Leilani Lee-Yates, Interim Director, Watershed Strategies and Climate Change; Eric Baldin, Manager Land Planning and Alicia Powell, Manager, Conservation Areas Programs and Services pursuant to Section 28.4 of the *Conservation Authorities Act* and Regulation (O. Reg. 688/21), in force as of April 1, 2024.

Background:

On April 1, 2024, subsection 29 (1) of the *Conservation Authorities Act* “Regulation by authority re: lands owned by it”, was amended to change the subsection name to “Regulations: public use of authorities property” and authorized the Minister of Natural Resources and Forestry to make regulations with respect to land and other property owned by authorities, including regulations prescribing permits,

designating privileges in connection with use of the lands, or any part thereof and prescribing fees for permits.

Further, on April 1, 2024, Ontario Regulation (O. Reg.) 688/21: Rules of Conduct in Conservation Areas came into effect and replaced the individual conservation authority regulations.

O. Reg. 688/21 outlines prohibited activities and activities requiring a permit on lands owned by conservation authorities. The enforcement provisions for activities on conservation authority owned lands remain unchanged. Section 5 of the Regulation identifies the following activities in conservation areas that require a permit:

- (a) kill, trap, pursue or disturb a wild bird, reptile or animal;
- (b) possess or ignite fireworks;
- (c) camp;
- (d) make an excavation;
- (e) possess, shoot, discharge or use a spring gun, air gun, firearm, slingshot or any archery equipment;
- (f) erect, paint or affix a sign or notice;
- (g) sell or offer for sale an article, thing or service;
- (h) engage in fund raising;
- (i) advertise or carry on a business or enterprise;
- (j) conduct a public performance of any kind, or bring equipment for public entertainment into the conservation area;
- (k) conduct a public meeting or do anything that is likely to cause persons to congregate; or
- (l) remain in the conservation area after the posted times.

O. Reg. 688/21 allows for the issuance of a permit by the Secretary-Treasurer of the authority, or another person appointed by the authority. Section 28.4 Delegation of Power under the *Conservation Authorities Act* allows a conservation authority to delegate any of its powers related to the issuance or cancellation of permits under the Act or its regulations to any other person or body, subject to any limitations or requirements that may be prescribed by regulation.

As a standard best practice, many conservation authorities have delegated powers to their staff related to the granting of permits for the use of their lands.

Discussion:

The NPCA allows for a variety of forms of access and use of its 41 Conservation Areas. This includes passive recreation such as walking, hiking, and birdwatching, as well as more active forms of recreation such as paddling, swimming, and cross-country skiing. In addition, the NPCA offers various forms of programs and services at its four primary conservation areas such as natural and cultural heritage tours

and hikes, special events, facilities rentals, and educational programs. These different types of access are permitted through a variety of methods including signage, and communication channels such as the NPCA's website that outline park hours and what recreation activities are permitted. The NPCA also uses a reservation system to permit more active recreation such as camping, weddings and special events.

The NPCA requires the issuance of permits for the following uses:

1. Hunting Permits – allows access to hunt at identified conservation areas. Hunting permits allow the NPCA to provide regulations, gather data through harvest reports, and promote safety by controlling the number of permits.
2. Research Permits – to grant authorization for activities and access that are otherwise prohibited (e.g. temporary structures or instruments; off-trail or after-hours environmental investigations). Permitted research activities are authorized for the purpose of improving collective knowledge and understanding of the NPCA's natural and cultural heritage.
3. Film and photography permits –enables the organized execution of filming and photography on conservation area properties. These permits support regulations aimed at safeguarding public safety, preserving environmentally sensitive areas, and preventing disturbances to regular recreational activities within the conservation area.
4. Business Permits – NPCA provides business permits to a variety of 3rd party recreation providers to improve the visitor experience at certain conservation areas.
5. Access Permits – necessary when public organizations or private landowners require temporary use of NPCA lands to install a variety of infrastructure for essential services (e.g. water/wastewater, septic, hydro, etc.). These Section 29 permits accompany any Section 28 permit requirements to ensure the regulatory and land ownership responsibilities of NPCA are protected.

The NPCA has an internal research permit procedure that once a permit is requested an NPCA employee that specializes in the requested field reviews the requests and offers recommendations to approve or deny the permit and where applicable, any conditions that should be imposed. Once the permit has been reviewed by NPCA staff specializing in that area, the permit is forwarded to an NPCA staff with signatory approval for signature.

Financial Implications:

There are no financial implications associated with this report.

Links to Policy/Strategic Plan

Goal 1.1 – Support evidence-based decision making for climate resilient watersheds and shorelines.

Goal 1.4 – Manage NPCA lands to increase biodiversity, habitat connectivity, and natural cover.

Goal 2.1 – Maintain a high standard of client services, tools and procedures for planning review and permits.

Related Reports and Appendices:

Report No. FA-09-24 RE: *New Conservation Authorities Act* Legislative and Regulatory Requirements – NPCA Housekeeping Policy Amendments and Transition Plan

Authored by:

Original signed by:

Adam Christie
Director, Conservation Areas

Reviewed by:

Original signed by:

Leilani Lee-Yates, MCIP, RPP
Director, Planning and Development
Interim Director, Watershed Strategies and Climate Change

Submitted by:

Original signed by:

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

**Hybrid Finance Committee
Meeting Minutes
Niagara Peninsula Conservation Authority
Wednesday April 3, 2024, 9:00 a.m.**

MEMBERS PRESENT: S. Beattie
 D. Cridland, Chair
 R. Foster
 B. Grant
 D. Huson

REGRETS: J. Metcalfe
 M. Tadeson

STAFF PRESENT: A. Christie, Director, Conservation Areas
 C. Coverdale, Financial Analyst
 M. Davis, Manager, Office of the CAO & Board
 L. Gagnon, Director, Corporate Services
 E. Gervais, Manager, Corporate Support Services
 C. Sharma, Chief Administrative Officer/Secretary –
 Treasurer
 G. Shaule, Administrative Assistant

OTHERS PRESENT: D. Marks, Partner, Audit, KPMG
 D. Glasbergen, Audit Manager, KPMG

Donna Cridland, Finance Committee Chair, called the meeting to order at 9:00 a.m.

1. APPROVAL OF AGENDA

Recommendation FC-01-2024:

Moved by: Stewart Beattie

Seconded by: Brian Grant

THAT the Finance Committee April 3, 2024 Agenda be amended by moving Item 8.3. for discussion following Item 5.1.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None.

3. APPROVAL OF THE MINUTES

3.1. Minutes of the NPCA Finance Committee dated September 27, 2023

Recommendation FC-02-24:

Moved by: Stewart Beattie

Seconded by: Diana Huson

THAT the minutes of the Finance Committee meeting dated September 27, 2023 **BE APPROVED.**

CARRIED

4. CORRESPONDENCE

None.

5. PRESENTATIONS

5.1. Presentation by KPMG RE: Audited Financial Statements and Audit Findings Report for 2023 Fiscal Year

David Marks and Daniel Glasbergen from KPMG provided an overview of the NPCA's Audited Financial Statements and Audit Findings Report for the 2023 fiscal year.

Recommendation FC-03-24:

Moved by: Stewart Beattie

Seconded by: Brian Grant

THAT the presentation RE: Audited Financial Statements and Audit Findings Report for the 2023 be accepted.

CARRIED

8.2 Report No. FC-03-24 RE: 2023 Audited Financial Statements and Audit Findings Report

Lise Gagnon, Director, Corporate Services, and Cathy Coverdale, Financial Analyst provided a brief overview and answered questions regarding the breakdown of revenue streams. Discussion regarding future benefits and associated factors that result in increases to this figure.

Recommendation FC-04-24:

Moved by: Robert Foster

Seconded by: Stewart Beattie

THAT Report No. FC-03-24 RE: 2023 Audited Financial Statements **BE RECEIVED;**

AND THAT the 2023 Audited Financial Statements and the 2023 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE RECOMMENDED** to the Board of Directors for approval.

CARRIED

6. DELEGATIONS

None.

7. CONSENT ITEMS

7.1. Report No. FC-04-24 RE: Banking and Investments – 2023 Activity

7.2. Report No. FC-05-24 Procurement – 2023 Activity

Recommendation FC-05-24:

Moved by: Brian Grant

Seconded by: Stewart Beattie

THAT the Reports noted as Items 7.1 and 7.2 be received and accepted for information.

CARRIED

8. DISCUSSION ITEMS

8.1. Report No. FC-01-24 RE: Finance Committee Workplan

Lise Gagnon, Director, Corporate Services provided a brief overview of the proposed workplan for the Committee. Discussion regarding desire for a debrief on the administrative office move ensued, expressing that this would be suited for presentation to the Governance Committee or the Full Authority Board.

Recommendation FC-06-24:

Moved by: Stewart Beattie

Seconded by: Diana Huson

THAT Report No. FC-01-24 RE: Finance Committee – 2024 Work Plan **BE RECEIVED;**

AND THAT the Finance Committee - 2024 Work Plan attached as Appendix 1 **BE APPROVED.**

CARRIED

8.3. Report No. FC-02-24 RE: Financial Report – Q4 – 2023

Lise Gagnon, Director, Corporate Services, provided the Committee an overview of the report. Discussion ensued regarding HR shortages, recruitment and retention challenges resulting in a decline in salary, benefits, and professional fees costs.

Chandra Sharma, CAO/Secretary – Treasurer, noted that capital projects in 2023 have a completion rate of 94%, discussion ensued.

Recommendation FC-07-24:

Moved by: Stewart Beattie

Seconded by: Robert Foster

THAT Report No. FC-02-24 RE: Financial Report – Q4 – 2023 **BE RECEIVED.**

CARRIED

8.4. Report No. FC-06-24 RE: 2024 Operating and Capital Budgets and Municipal Levies

Lise Gagnon, Director, Corporate Services, provided an overview of the report noted above. Discussion ensued regarding the operating impact of the compensation strategy, capital funding and the unfunded priorities list. Discussion ensued regarding a semi-annual status update on capital projects to allow for prioritization and redirection where appropriate.

Recommendation FC-08-24:

Moved by: Diana Huson

Seconded by: Stewart Beattie

THAT Report No. FC-06-24 RE: 2024 Operating and Capital Budgets – FINAL **BE APPROVED;**

AND THAT in accordance with the Board approved Reserves Policy, the amount of \$1,848,946 **BE ALLOCATED** from Reserves (Capital and Operating) to fund ongoing initiatives carried over from 2023 as per details provided in this report;

AND FURTHER THAT the 2024 Unfunded Budget Priorities list attached as Appendix 1 **BE ADOPTED** and staff **BE AUTHORIZED** to update the list and address critical pressures as funding becomes available through external funding sources and/or within the approved budget.

CARRIED

9. NEW BUSINESS

9.1. Ball's Falls Festival Fees – Discussion

Adam Christie, Director, Conservation Areas, provided an overview of the discussion item and financial implications of the elevated festival events. The Committee was presented a recommendation based on the subject noted above.

Recommendation FC-09-24:

Moved by: Diana Huson

Seconded by: Robert Foster

WHEREAS the 50th anniversary of Ball's Falls Thanksgiving Festival is being hosted from October 11th to the 14th with an elevated program offering resulting in increased costs;

THEREFORE IT IS RESOLVED THAT staff be authorized to adjust the event ticket costs to increase 50 cents in 2024, and up to \$1/year in future years to adjust for inflation;

AND THAT revenue from this adjusted ticket costs in 2024 and future years be directed to the Niagara Peninsula Conservation Foundation (NPCA) as a restricted fund to be allocated towards financing NPCA conservation areas infrastructure assets State-of-Good Repair gap, and to reduce reliance on municipal levy;

AND FURTHER THAT staff prepare positive messaging to raise public awareness of this measure through various communication mediums and promotion through the NPCF.

Amendment 1, Recommendation FC-09-24:

Moved by: Stewart Beattie

Seconded by: Robert Foster

That the second paragraph of Recommendation FC-09-24 be amended to read:

"THEREFORE BE IT RESOLVED THAT staff be authorized to adjust the event ticket costs to increase 50 cents in 2024;"

CARRIED

Amendment 2, Recommendation FC-09-24:

Moved by: Diana Huson

Seconded by: Robert Foster

That the second paragraph of Recommendation FC-09-24 be amended to read:

"THEREFORE BE IT RESOLVED THAT staff be authorized to adjust the event ticket costs to increase \$1.00 in 2024;"

CARRIED

Amendment 3, Recommendation FC-09-24:

Moved by: Diana Huson

Seconded by: Brian Grant

That the second paragraph of Recommendation FC-09-24 be amended to read:

“THEREFORE BE IT RESOLVED THAT staff be authorized to adjust the general admission event ticket costs to increase \$1.00 in 2024 to a total of \$10.50;”

CARRIED

Recommendation FC-09-24:

Moved by: Diana Huson

Seconded by: Robert Foster

WHEREAS the 50th anniversary of Ball’s Falls Thanksgiving Festival is being hosted from October 11th to the 14th with an elevated program offering resulting in increased costs;

THEREFORE IT IS RESOLVED THAT staff be authorized to adjust the general admission event ticket costs to increase \$1.00 in 2024 to a total of \$10.50;

AND THAT revenue from this adjusted ticket costs in 2024 and future years be directed to the Niagara Peninsula Conservation Foundation (NPCA) as a restricted fund to be allocated towards financing NPCA conservation areas infrastructure assets State-of-Good Repair gap, and to reduce reliance on municipal levy;

AND FURTHER THAT staff prepare positive messaging to raise public awareness of this measure through various communication mediums and promotion through the NPCF.

CARRIED

9.2. Member Foster acknowledged a significant report regarding Heritage Designation of Ball’s Falls that is being deliberated in May and expressed appreciation for NPCA staff’s efforts on the file.

9.3. Discussion regarding fixed tap machines for donation receipt at Ball’s Falls ensued. Staff informed the Committee that a prior assessment of the up-front costs and administrative fees deemed the endeavor not financially viable at the time of review.



10. CLOSED SESSION

None.

11. ADJOURNMENT

The meeting was adjourned at 10:51am.

Report To: Finance Committee

Subject: Financial Report – Q4 – 2023

Report No: FC-02-24

Date: April 3, 2024

Recommendation:

THAT Report No. FA-02-24 RE: Financial Report – Q4 – 2023 **BE RECEIVED.**

Purpose:

The purpose of this report is to provide the Finance Committee with a final 2023 year-end summary of operating and capital expenditures. This report also provides a comparison of actual results to the 2023 budget as approved by the Board. Additionally, this report provides information on the 2024 annual allocations with respect to the Operating and Capital Reserves.

Discussion:

The Reserve Policy provides guidance for the allocation as well as source and use of funds within each reserve category. Staff is seeking Finance Committee endorsement of the following reserve allocations for the 2024 fiscal year with respect to the General Operating and General Capital Reserves, to be presented to the Board for final approval on April 19, 2024.

General Operating Reserve

Appendix 1 provides a final summary and variance analysis of operating performance for the 2023 fiscal year and returns a positive operating net position of \$596,259. This net position is distributed as follows:

- | | |
|------------------------------|------------|
| a) General Operating Reserve | \$ 591,037 |
| b) Restoration Reserve | \$ 5,222 |

Total General Operating Reserve balance as at December 31, 2023: \$1,867,721

Please note that further to confidential report FA-50-23 related to the Compensation Review project, the 2023 net operating position will be utilized to meet the financial requirements of this initiative, in keeping with Board directive during in-camera session.

General Capital Reserve

Total General Capital Reserve balance as at December 31, 2023: \$1,257,909

This balance has been allocated to ongoing multi-year initiatives, further details on 2023 capital projects are provided in Appendix 2.

Financial Implications:

This report confirms the general financial oversight and compliance with Public Sector Accounting Board Standards. All recommendations and details contained in this report have been integrated in the Conservation Authorities Act Inventory of Programs and Services and the audited financial statements as appropriate.

Related Reports and Appendices:

Appendix 1: 2023 Operating Statement – Q4

Appendix 2: Capital Projects 2023 – Q4

Prepared by:

Submitted by:

Original Signed by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

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

Niagara Peninsula Conservation Authority
2023 CONSOLIDATED OPERATING STATEMENT - Q4 - January 1 to December 31, 2023

Source of Funds	2023 Actuals	2023 Budget	Actual to Budget Variance		Comments
			Amount	%	
Municipal Funding	6,947,104	6,947,104	-	0.0%	No variance to report
Provincial Funding	478,819	538,760	- 59,941	-11.1%	Timing variances related to fully funded activity; offset entirely by lower expenses
Federal Funding	239,089	268,000	- 28,911	-10.8%	Timing variances related to fully funded activity; offset entirely by lower expenses
Park Operations	3,046,339	3,344,201	- 297,862	-8.9%	Day Use (weather + parking gates), special events not undertaken (Holiday Trail)
Permits and Regulatory Fees	785,211	740,000	45,211	6.1%	Higher Planning and Permit volume - Watershed Planning & Development
Other Revenue	984,515	1,044,418	- 59,903	-5.7%	Reduced land owner contributions (Restoration)
Total Revenues/Source of Funds	12,481,077	12,882,483	- 401,406	-3.12%	
Use of Funds					
Salaries and Benefits	7,876,232	8,333,406	- 457,174	-5.5%	Recruitment & retention challenges, delays in filling vacant positions
Other Employee Related Expenses	224,593	307,795	- 83,202	-27.0%	Reduced staff mileage/expenses efficiencies
Governance	20,255	41,000	- 20,745	-50.6%	Reduced mileage and expenses - hybrid meetings - lower per diems
Professional Fees & Contractor Services	720,643	1,051,184	- 330,541	-31.4%	Grant Funding disb - timing (\$173K), land planning - timing on special projects
Occupancy Costs	616,399	630,522	- 14,123	-2.2%	Variance is not material
IT, GIS and Licence Fees	565,120	473,487	91,633	19.4%	IT managed serv agrmnt, improved internet + new programs (licence fees)
Vehicles and Equipment	413,582	346,300	67,282	19.4%	Inflation - gas/oil (\$20K), fleet R&M (\$22K), lease for heavy duty trucks (\$20K)
Park Maintenance	624,047	626,300	- 2,253	-0.4%	Variance is not material
Other Operating Expenses	277,515	312,050	- 34,535	-11.1%	Awards/events - \$12.5K, Restoration Comms - \$10K
Materials and Supplies	292,015	337,439	- 45,424	-13.5%	Strat planning follow up deferred, fully funded programs - timing
Marketing and Promotion, Special Events	254,417	423,000	- 168,583	-39.9%	Underspending - mktg & promo - special events not undertaken (Holiday Trail)
Total Expenses/Use of Funds	11,884,818	12,882,483	- 997,665	-7.7%	
Net Surplus as at December 31, 2023	596,259	-	596,259		

Niagara Peninsula Conservation Authority - 2023 CAPITAL AND SPECIAL PROJECTS

Project Name	Location	Funding		Budget Carried Forward	YTD Spend at 31-DEC-2022	YTD Spend at 31-DEC-2023	Total Project Spend at 31-DEC-2023
		2023	Total Project				
Corporate Administration							
Human Resources Information System	Various	27,013	27,013	-	-	2,013	2,013
Automated External Defibrillators (8 units)	Various	27,013	27,013	-	-	-	-
TOTAL - Corporate Administration		\$ 54,026	\$ 54,026	\$ -	\$ -	\$ 2,013	\$ 2,013
Corporate Services							
Annual PC replacements and Acquisition	Various	81,039	81,039	-	-	30,910	30,910
Information Technology Infrastructure Maintenance	Various	43,220	43,220	-	-	47,001	47,001
2022 Capital Planning Software	Various	-	-	22,857	39,596	3,663	43,259
2022 Large Scale Surface Water Inventory Mapping Update	Various	-	-	106,311	6,311	-	6,311
2021 Restoration Site Design - Lakewood	Niagara	-	-	52,584	24,150	28,014	52,164
2021 Records Management - phased	Various	-	-	40,000	3,739	16,749	20,488
TOTAL - Corporate Services		\$ 124,259	\$ 124,259	\$ 221,752	\$ 73,796	\$ 126,337	\$ 200,133
Conservation Area Services							
Balls Falls - Heritage Building Restoration	Balls Falls	81,038	81,038	-	145,966	926	146,892
Balls Falls - Centre for Conservation Upgrades	Balls Falls	108,051	108,051	-	-	35,080	35,080
Binbrook - New Washroom Building (Phase 1)	Binbrook	64,831	64,831	-	-	23,967	23,967
Chippawa Creek - Natural Playground	Chippawa Creek	108,051	108,051	-	-	-	-
Long Beach - Workshop (Phase 1)	Central Workshop	135,064	135,064	-	-	32,921	32,921
St. John's Education Centre Student Structural Rest.	St. John's	135,064	135,064	-	-	135,685	135,685
Stevensville - Fishing Pier	Stevensville	64,831	64,831	-	-	65,137	65,137
Equipment Sustainment	Various	243,115	243,115	-	-	274,683	274,683
Hazard Tree Removal and Reforestation	Various	108,051	108,051	-	-	64,215	64,215
2022 Rockway - Parking Area Enhancement	Rockway	324,381	324,381	-	13,843	595,112	608,955
2022 Balls Falls - Pedestrian Path (Accessibility)	Balls Falls	-	-	26,292	8,924	30,528	39,452
2022 St. John's CA - Parking Enhancement	St. John's	-	-	-	163,732	164,701	328,433
2022 Trail Enhancement (various)	Various	-	-	-	15,810	14,238	30,048
2022 Woodend Parking Enhancements	Various	-	-	-	5,923	-	5,923
2021/2022 Cave Springs - Exterior Infrastructure	Cave Springs	-	-	131,461	346,723	12,144	358,867
2020 CFC Gallery Upgrades	Balls Falls	-	-	65,000	15,601	5,382	20,983
Total - Conservation Area Services		\$ 1,372,477	\$ 1,372,477	\$ 222,753	\$ 716,522	\$ 1,454,719	\$ 2,171,241
Watershed							
Floodplain Mapping - Oswego Creek	Haldimand	56,804	56,804	-	-	55,950	55,950
Welland River Water Quality Non Point Source Model		64,831	64,831	-	-	10,869	10,869
Integrated Water Resources Spatial Drainage Framework	Various	81,038	81,038	-	-	-	-
Integrated Watershed Monitoring Program Startup	Various	27,013	27,013	-	-	-	-
Upper Welland River Tributaries Floodplain Mapping	Niagara	108,050	108,050	-	-	8,051	8,051
Watershed & Sub Watershed Data Analysis/Monitoring	Niagara	81,038	81,038	-	-	-	-
Sustainment - Stream Gauge Equipment	Various	21,610	21,610	-	-	5,530	5,530
Sustainment - Water Quality Monitoring Equipment	Various	27,013	27,013	-	-	24,501	24,501
2022 Floodplain Mapping - Coyle and Drapers Creek	Welland/Pelham	-	-	120,944	5,944	179,512	185,456
2022 Dam Safety Review (Binbrook and Welland River)		-	-	132,889	7,889	76,287	84,176
2022 Shoreline Mapping Update - Lake Erie		-	-	157,753	7,753	-	7,753
2021 Floodplain Mapping - Big Forks Creek		-	-	157,753	96,788	27,502	124,290
2020 Flood Plain Mapping - Beaver Creek		-	-	157,753	95,519	15,246	110,765
Total - Watershed		\$ 467,397	\$ 467,397	\$ 727,092	\$ 213,893	\$ 403,448	\$ 617,341
GRAND TOTAL		\$ 2,018,159	\$ 2,018,159	\$ 1,171,597	\$ 1,004,211	\$ 1,986,517	\$ 2,990,728