

Hybrid Finance Committee Agenda
Niagara Peninsula Conservation Authority
Wednesday July 16, 2025, 10:00 a.m.
3350 Merrittville Hwy., Thorold ON

1. APPROVAL OF AGENDA

2. DECLARATIONS OF CONFLICT OF INTEREST

3. PREVIOUS MEETING MINUTES

3.1. Minutes of the NPCA Finance Committee dated April 16, 2025

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4. CORRESPONDENCE

5. PRESENTATIONS

6. DELEGATIONS

7. CONSENT ITEMS

8. DISCUSSION ITEMS

8.1. Report No. FC-10-25 RE: 2026 Budget Assumptions and Process

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8.2. Report No. FC-11-25 RE: Financial Report – June 2025

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9. NEW BUSINESS

10. CLOSED SESSION

11. ADJOURNMENT

**Finance Committee
MINUTES
Hybrid Meeting
Niagara Peninsula Conservation Authority
3350 Merrittville Hwy., Thorold ON
Wednesday, April 16, 2025, 9:00 a.m.**

ATTENDANCE: S. Beattie
D. Cridland
R. Foster, Chair
J. Metcalfe

REGRETS: M. Seaborn

STAFF PRESENT: L. Lee-Yate, CAO & Secretary-Treasurer
L. Gagnon, Director, Corporate Services
A. Christie, Director, Conservation Areas
M. Davis, Manager, Office of the CAO & Board
E. Gervais, Manager, Corporate Support Services
N. Green, Director, Watershed Strategies & Climate Change
C. Coverdale, Manager, Financial Services

OTHERS PRESENT: D. Marks, Partner, Audit, KPMG
A. Crowe, Manager, Audit, KPMG

Chair Foster called the meeting to order at 9:00 a.m.

1. APPROVAL OF AGENDA

Recommendation No. FC-01-2025
Moved by: Donna Cridland
Seconded by: Stew Beattie

THAT the agenda for the NPCA Finance Committee dated April 16, 2025 **BE AMENDED** to address Item 9.4. immediately following Item 6.1.

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None.

3. APPOINTMENT OF CHAIR & VICE CHAIR

Member Foster yielded the floor to Manager, Office of the CAO & Board, Melanie Davis, to proceed with appointments of Chair and Vice Chair of the Committee for 2025.

Nomination

Moved by: Donna Cridland

THAT Member Robert Foster **BE NOMINATED** for Chair of the Finance Committee for 2025.

Recommendation No. FC-02-2025

Moved by: John Metcalfe

Seconded by: Stew Beattie

THAT Member Robert Foster **BE APPOINTED** Chair of the Finance Committee for 2025.

CARRIED

Nomination

Moved by: Robert Foster

THAT Member Donna Cridland **BE NOMINATED** for Vice Chair of the Finance Committee for 2025.

Recommendation No. FC-03-2025

Moved by: John Metcalfe

Seconded by: Robert Foster

THAT Member Donna Cridland **BE APPOINTED** Vice Chair of the Finance Committee for 2025.

CARRIED

4. PREVIOUS MEETING MINUTES

4.1. Minutes of the NPCA Finance Committee dated September 25, 2024

Recommendation No. FC-04-2025

Moved by: John Metcalfe

Seconded by: Donna Cridland

THAT the Finance Committee minutes dated September 25, 2024 **BE RECEIVED FOR INFORMATION.**

CARRIED

5. CORRESPONDENCE

None.

6. PRESENTATIONS

6.1. Presentation by KPMG RE: Audited Financial Statements and Audit Findings Report for the 2024 Fiscal Year

David Marks, Partner, Audit, KPMG and Aydan Crowe, Manager, Audit, KPMG, presented the Audited Financial Statements and Audit Findings Report for the 2024 fiscal year. Discussion regarding benchmarking for materiality and the process of accounting grant revenues ensued.

Recommendation No. FC-05-2025

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT the Presentation by KPMG RE: Audited Financial Statements and Audit Findings Report for the 2024 Fiscal Year **BE RECEIVED**.

CARRIED

9.4. Report No. FC-03-25 RE: 2024 Audited Financial Statements and Audit Findings Report

Recommendation No. FC-06-2025

Moved by: John Metcalfe

Seconded by: Stew Beattie

THAT Report No. FC-03-25 RE: 2024 Audited Financial Statements and Audit Findings Report **BE RECEIVED**;

AND THAT the 2024 Audited Financial Statements and the 2024 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE RECOMMENDED** to the Board of Directors for approval.

Amendment, Recommendation No. FC-06-2025

Moved by: Robert Foster

Seconded by: Donna Cridland

That a third paragraph of Recommendation No. FC-09-2025 be added to read:

“AND FURTHER THAT Finance Committee acknowledges the work of staff in maintaining the NPCA financial records for the year and commends them on a job well done in producing stellar audit and financial reports.”

CARRIED

Recommendation No. FC-06-2025

Moved by: John Metcalfe

Seconded by: Stew Beattie

THAT Report No. FC-03-25 RE: 2024 Audited Financial Statements and Audit Findings Report **BE RECEIVED**;

AND THAT the 2024 Audited Financial Statements and the 2024 Audit Findings Report attached hereto as Appendices 1 and 2 respectively **BE RECOMMENDED** to the Board of Directors for approval.

AND FURTHER THAT Finance Committee acknowledges the work of staff in maintaining the NPCA financial records for the year and commends them on a job well done in producing stellar audit and financial reports.

CARRIED

7. DELEGATIONS

None.

8. CONSENT ITEMS

Recommendation No. FC-07-2025

Moved by: Stew Beattie

Seconded by: Donna Cridland

THAT the following items **BE RECEIVED**:

- 8.1. Report No. FC-04-25 RE: Banking and Investments – 2024 Activity; and**
- 8.2. Report No. FC-05-25 RE: Procurement – 2024 Activity.**

CARRIED

9. DISCUSSION ITEMS

9.1. Report No. FC-01-25 RE: Finance Committee Workplan

Lise Gagnon, Director, Corporate Services, provided an overview of the report noted. Discussion ensued regarding capacity requirements with increased grant funding and contract management, and potential timeline adjustments due to changing budget timelines at Niagara Region.

Recommendation No. FC-08-2025

Moved by: John Metcalfe

Seconded by: Donna Cridland

THAT Report No. FC-01-25 RE: Finance Committee Workplan **BE RECEIVED**;

AND THAT the Finance Committee – 2025 Work Plan as attached as Appendix 1 **BE APPROVED**.

CARRIED

9.2. Report No. FC-08-25 RE: Procurement Policy – Amendment

Eric Gervais, Manager, Corporate Support Services, provided an overview of the report noted. Discussion ensued regarding aligning thresholds in the procurement activity report and capital approvals.

Recommendation No. FC-09-2025

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT Report No. FC-08-25 RE: Procurement Policy – Amendment **BE RECEIVED**;

AND THAT the revised Procurement Policy, as appended, **BE ENDORSED**;

AND FURTHER THAT the revised Procurement Policy be brought forward **FOR FULL AUTHORITY APPROVAL** at the next scheduled meeting.

CARRIED

9.3. Report No. FC-09-25 RE: Delegation of Authority Policy – Amendment

Lise Gagnon, Director, Corporate Services, provided an overview of the report noted.

Recommendation No. FC-10-2025

Moved by: Donna Cridland

Seconded by: Stew Beattie

THAT Report No. FC-08-25 RE: Procurement Policy – Amendment **BE RECEIVED**;

AND THAT the revised Procurement Policy, as appended, **BE ENDORSED**;

AND FURTHER THAT the revised Procurement Policy be brought forward **FOR FULL AUTHORITY APPROVAL** at the next scheduled meeting.

CARRIED

9.5. Report No. FC-02-25 RE: Financial Report – Q4 – 2024

Lise Gagnon, Director, Corporate Services, provided an overview of the report noted. Discussion ensued regarding 97.24% capital project completion rate and Conservation Areas operating revenue.

Recommendation No. FC-11-2025

Moved by: Donna Cridland

Seconded by: John Metcalfe

THAT Report No. FC-02-25 RE: Financial Report – Q4 – 2024 **BE RECEIVED**.

CARRIED

9.6. Report No. FC-06-25 RE: 2025 Operating and Capital Budgets and Municipal Levies

Lise Gagnon, Director, Corporate Services, provided an overview of the report noted.

Recommendation No. FC-12-2025

Moved by: John Metcalfe

Seconded by: Stew Beattie

THAT Report No. FC-06-25 RE: 2025 Operating and Capital Budgets and Municipal Levies **BE RECEIVED**;

AND THAT in accordance with the Board approved Reserves Policy, the amount of \$2,233,007 **BE ALLOCATED** from Reserves (Capital, Operating, and Land Securement) to fund ongoing initiatives carried over from 2024 as per details provided in this report;

AND FURTHER THAT the 2025 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

10. NEW BUSINESS

- Member Cridland inquired about any direction required to shift procurements to focus on Canadian purchasing amidst tariffs and trade uncertainty. Manager Gervais noted that the Government of Ontario has implemented a Procurement Restriction Policy through BPS Procurement Directives. NPCA is not mandated to follow such directives but has consistently aligned with them as best practice.
- Discussion ensued regarding parking fees at Rockway Conservation Area.
- Discussion ensued about electrical upgrades underway at NPCA campgrounds.

11. CLOSED SESSION

None.

12. ADJOURNMENT

The Finance Committee meeting was adjourned at 10:36 a.m.

Report To: Finance Committee

Subject: 2026 Budget Assumptions and Process

Report No: FC-10-25

Date: July 16, 2025

Recommendation:

THAT Report No. FC-10-25 RE: 2026 Budget Assumptions and Process **BE RECEIVED**;

AND THAT the budget assumptions for the 2026 Operating and Capital Budgets as identified in the report **BE APPROVED** for use in the development of the 2026 budgets;

AND THAT staff **BE DIRECTED** to continue discussions relative to known funding gaps and service level agreements with municipal partners;

AND THAT a list of current known unfunded priorities **BE PREPARED** for the Board's consideration in conjunction with 2026 budgets;

AND THAT the Preliminary 2026 Budget **BE REVIEWED** by the Finance Committee and brought to the Board of Directors at the October 24, 2025 meeting for review and approval;

AND FURTHER THAT the funding municipalities **BE ADVISED** thirty days in advance of the Levy vote in accordance with the Conservation Authorities (CA) Act and Ontario Regulation 402/22.

Purpose:

The purpose of Report No. FC-10-25 is to recommend endorsement of the 2026 Budget Assumptions and Process to the Board of Directors for approval.

Background:

Ontario Regulation 402/22 requires an authority to prepare the budget for a calendar year in accordance with the budgetary process set forward in the Regulation.

O. Reg 687/21 defines three categories of CA programs and services:

Category 1: Mandatory programs and services - these programs will be funded through a municipal levy.

Category 2: Municipal programs and services provided at the municipality's request. These programs can be funded through government and other agency grants and/or municipal funding under a memorandum of understanding (MOU) or agreement with the municipality.

Category 3: Other programs and services that an Authority (Board) determines are advisable. These programs can be funded through self-generated revenue, user fees, government and other agency grants, donations, etc. Any use of municipal funding will require an agreement and would be subject to cost apportioning.

O. Reg 402/22 – Budget and Apportionment retains the three current methods of apportioning expenses/costs, as described further in Table 1.

Table 1: Methods of Apportionment and Authorized Use

| Apportionment Method | When Used |
|---|---|
| Modified current value assessment (MCVA) method using MPAC data | <i>Operating expenses and capital costs where <u>all</u> participating municipalities benefit (and benefit is not disproportionate)</i> |
| Benefit-based apportionment method: Determined based on the benefit obtained by each participating municipality(ies) | <i>Operating expenses and capital costs where <u>one or some</u> participating municipalities benefit</i> <i>Operating and capital costs where <u>all</u> participating municipalities benefit <u>and</u> where <u>benefit is disproportionate</u></i> |
| By agreement between CA and participating municipality(ies) (where CA has entered into an agreement with municipality(ies) with respect to apportionment) | <i>Operating expenses where <u>one or some</u> participating municipality(ies) municipalities benefit</i> <i>Capital costs where all or some benefit</i> |

Levy Apportionment by Type of Costs

As per the Legislation, CA's are able to apportion costs for all category 1 (mandatory) programs and services and can only apportion costs for category 2 and 3 programs and services with agreements in place with the municipality(ies). General operating expenses or capital costs (formerly referred to as 'corporate administrative costs') can be levied without agreement. As part of the budget process, and in keeping with current practice, CA's are required to consider the use of self-generated revenue as per Board approved Fee Policy.

The fees that conservation authorities charge, in accordance with the Minister's Fee Classes Policy, are considered 'user fees.' 'User fees' are fees paid to an authority by a person or organization for a service that they specifically benefit from. This includes use of a public resource (e.g., park access or facility rental) or the privilege to do something (e.g., receive an approval through a permit or other permission to undertake a regulated activity).

Enabling authorities to charge a fee for programs and services where the User-Pay Principle is considered appropriate increases opportunities for an authority to generate revenue. This may reduce an authority's reliance on the municipal levy to finance the programs and services it provides.

Methods of apportionment based on the category of programs and services are further detailed below in Table 2.

Table 2: Category of Services and Methods of Apportionment

| Types of Costs | Description |
|--|--|
| Category 1 – all mandatory programs and services | <ul style="list-style-type: none"> • <i>Operating expenses</i> for programs and services that <u>benefit all</u> participating municipalities (i.e. general levy) would be apportioned using the MCVA or benefit-based methods. • <i>Capital costs</i> that <u>benefit all</u> would use the MCVA, benefit-based or agreement methods. • <i>Capital costs and operating expenses</i> for programs and services that <u>benefit only one or some</u> municipalities (e.g. ice management, certain infrastructure operation/ maintenance costs) may be apportioned by benefit-based or agreement methods. |
| Category 2 - all municipal programs and services | <ul style="list-style-type: none"> • <i>Capital costs and operating expenses</i> would be apportioned directly and entirely to the participating municipality that has entered into the MOU or other agreement under s. 21.1.1 of CAA with the CA for the CA to provide the program and service on the municipality's behalf. |
| Category 3 - other programs and services | <ul style="list-style-type: none"> • <i>Capital costs and operating expenses</i> would be apportioned in accordance with cost apportioning agreement. If agreement is silent, then MCVA or benefit-based methods. |

Currently, all Category 3 programs and services governed by the executed MOU are apportioned to each municipality using the MCVA method.

Discussion:

In the development of the recommended budget assumptions for the 2026 budget process, Staff will consider the following:

- Funding municipalities guidelines when available

- Cost of living adjustments (COLA) and grid step increases
- Inflation (Consumer price index – CPI)
- Impacts from tariffs.
- Multi-year contractual obligations
- Operating, capital, and program pressures
- Board approved Fee Policy and full cost accounting.
- Focus on internal efficiencies
- General economic outlook
- Impacts on service delivery
- Asset management and state-of-good repair
- User-Pay Principle

Please see attached Appendix 1 – 2026 Budget Schedule which provides details and milestones on the process and related timelines for the 2026 budget cycle.

Strategic Plan:

As per current practice, the proposed 2026 budget will be aligned with NPCA's *2021-2031 Strategic Plan*. Through six overarching priorities and twenty-one specific, measurable goals, the plan builds on the principles of conservation leadership, customer service, collaboration, and accountability to nature. Each of the strategic priorities has specific, measurable, attainable, realistic, and timely goals to ensure the NPCA is delivering on its mandate and desired outcomes as well as comprehensive metrics to measure the success of our organization's activities and to support the achievement of our key performance indicators (KPIs).

As a requirement of the *Conservation Authorities Act* regulations and as identified in the *2021-2031 Strategic Plan*, the Board of Directors approved the Watershed-Based Resource Management Strategy in December 2024, which assists the NPCA with evolving or enhancing the delivery of its programs and services. The Strategy identifies potential risks that could impact the effective delivery of mandatory Category 1 programs and services, and outlines actions to mitigate these risks. The Strategy will assist staff with the ongoing prioritization of operating and capital costs to support the effective delivery of mandatory Category 1 programs and services.

Unfunded Pressures:

In keeping with previous budget cycles, an extensive review of unfunded operating and capital pressures is currently underway for the 2026 budget process and included below the line in budget presentations. This critical exercise is intended to identify the required investments in the NPCA for long-term sustainability of the organization, and support asset management state of good repair protocols.

The Corporate Services division is currently in the process of developing a formal strategic asset management plan which includes the following components:

- Asset Inventory (complete)

- Asset Condition Assessment (complete)
- Levels of Service
- Lifecycle Management Strategy
- Risk Management Strategy
- Financial Strategy

This process also includes an evaluation of the data gaps in the current asset inventory and condition assessment. In Q4, Staff are planning to present the results of this gap analysis including a workplan and timeline to complete the full asset management plan.

Relevance to Authority Policy:

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

Related Reports and Appendices:

Appendix 1 – 2026 Budget Schedule

Fee Policy – Available Upon Request

Links To Policy/Strategic Plan:

Goal 6.1 – Ensure responsible, sustainable, and sound fiscal practices

Goal 3.1 – Create equitable access to greenspace for the health and well-being of people.

Prepared by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/ Secretary-Treasurer

2026 Operating & Capital Budget Schedule

| | |
|--------------------------|--|
| Pending | 2026 Budget Planning Guidelines - Hamilton and Haldimand |
| May 22, 2025 | Niagara Region - BRCOTW 2026 Budget Strategy and Guidelines |
| July 16, 2025 | 2026 budget assumptions approved by the Finance Committee |
| June, July, August 2025 | Consultation with funding municipalities on 2026 budgets and MOU's |
| June 16, 2025 | FMW 2026 Operating Budget module available |
| June 16 to July 25, 2025 | Budget data input by budget owners, consultation / meetings with internal stakeholders |
| June 20, 2025 | Distribution of 2026 capital planning process and instructions, Capital Plan FMW module available |
| July 25, 2025 | 2026 Operating and Capital Budgets due to Finance |
| July 28 to Aug. 29, 2025 | 2026 - Operating and Capital Budget analytics (Finance) |
| Late August 2025 | Meet with Niagara Region, Hamilton and Haldimand |
| Sept. 24, 2025 | 30 day notice to Municipal Funding partners - NPCA Board approval of 2026 budgets (October 24, 2025) |
| Sept. 10, 2025 | 2026 Draft Operating and Capital Budgets due to Finance Committee report(s) agenda deadline |
| September 17, 2025 | 2026 Draft Operating and Capital Budgets presented to Finance Committee |
| Sept./Oct. 2025 | Consultation with partner municipalities on 2026 Draft Operating and Capital Budgets |
| Pending | Niagara Region - Deadline for approved operating budgets and budget detail documents |
| Pending | Niagara Region budget workshop |
| October 13, 2025 | 2026 Draft Operating and Capital Budgets due to Authority Board report(s) agenda deadline, including 2026 Budget Book |
| October 24, 2025 | Draft 2025 Operating and Capital Budgets to the Authority Board for approval to begin negotiations with municipal partners; weighted levy vote |
| November 27, 2025 | 2026 Draft Operating and Capital Budgets presentation to Niagara Region Budget Review Committee of the Whole |
| January 2026 | 2026 Draft Operating and Capital Budgets - presentation to City of Hamilton General Issues Committee & Haldimand County (if required) |
| March/April 2026 | 2026 Final Operating and Capital Budgets approved by Authority Board |
| March/April 2026 | Release levy letters to partner municipalities |

Report To: Finance Committee

Subject: Financial Report – June 2025

Report No: FC-11-25

Date: July 16, 2025

Recommendation:

THAT Report FC-11-25 RE: Financial Report – June 2025 BE **RECEIVED** for information.

Purpose:

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

Discussion:

The report confirms the general financial oversight and compliance with Public Sector Accounting Board Standards, as shown in Appendix 1 (2025 Operating Statement – June 2025) and Appendix 2 (2025 Capital and Special Projects – June 2025).

Financial Implications:

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

Related Reports and Appendices:

Appendix 1: 2025 Operating Statement – June 2025

Appendix 2: 2025 Capital and Special Projects – June 2025

Prepared by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Niagara Peninsula Conservation Authority
2025 CONSOLIDATED OPERATING STATEMENT - JANUARY 1 TO JUNE 30, 2025

| Appendix 1 - Report No. FC-11-25 | Year to date | | | | Annual Budget | Comments |
|--|---------------------|----------------------|---------------------|---------------|----------------------|--|
| | Actual | Budget | \$ Variance | % Variance | | |
| Source of Funds | | | | | | |
| Municipal Funding | 3,922,920 | 3,922,932 | -12 | (0.0%) | 7,845,836 | Variance not material |
| Provincial Funding | 224,730 | 391,425 | -166,695 | (42.6%) | 537,574 | Grant funding revenue inconsistent with budget timing (RAP) |
| Federal Funding | 253,670 | 861,544 | -607,874 | (70.6%) | 1,562,960 | Grant funding revenue inconsistent with budget timing (2BT & CRCCP) |
| Program Revenue | 1,483,959 | 1,373,013 | 110,946 | 8.1% | 4,334,604 | Revenues overperforming relative to budget (CAS - 8.9%, P&P - 6.1%) |
| Other | 341,052 | 216,725 | 124,327 | 57.4% | 1,814,983 | Unbudgeted WSIB rebate and interest income |
| Total Revenues/Source of Funds | \$ 6,226,331 | \$ 6,765,639 | -\$ 539,308 | (8.0%) | \$ 16,095,957 | |
| Use of Funds | | | | | | |
| Salaries and Benefits, Employee Related | 4,878,785 | 5,240,365 | 361,580 | 6.9% | 10,595,982 | Gapping vacant positions and delay in hiring grant funded positions * |
| Governance | 6,243 | 16,380 | 10,137 | 61.9% | 32,764 | Timing on recognition of Board expenses |
| Professional Fees, Contractor Services | 423,651 | 861,048 | 437,397 | 50.8% | 1,581,351 | Delays in fully funded activity (CRCCP, RAP and 2BT) * |
| Materials & Supplies, Vehicles & Equipment | 356,027 | 617,446 | 261,419 | 42.3% | 1,082,803 | Delays in 2BT activity (\$192K); small variances in multiple line items |
| Occupancy Costs | 537,287 | 470,572 | -66,715 | (14.2%) | 947,368 | Offsetting revenues: prop tax rebate, rent donation, event space rental |
| Park Maintenance | 259,486 | 319,703 | 60,217 | 18.8% | 665,734 | Calendarization of park main disbursements - will self-correct by year end |
| Information Management/GIS | 322,606 | 256,427 | -66,179 | (25.8%) | 549,111 | Licence fees - timing of budget Vs actual |
| Marketing, Advertising, Printing, Signs | 22,485 | 23,125 | 640 | 2.8% | 60,158 | Variance not material |
| Special Events (Festival, Holiday Trail) | 28,919 | 28,844 | -75 | (0.3%) | 215,176 | Variance not material |
| Flood Forecasting & Water Quality | 37,045 | 48,206 | 11,161 | 23.2% | 155,950 | Variance not material; will self-correct by year end |
| Miscellaneous | 96,413 | 129,826 | 33,413 | 25.7% | 209,560 | Timing of Conservation Ontario annual levy payment |
| Total Expenses/Use of Funds | \$ 6,968,947 | \$ 8,011,942 | \$ 1,042,995 | 13.0% | \$ 16,095,957 | |
| Net Surplus/Deficit as at June 30, 2025 | -\$ 742,616 | -\$ 1,246,303 | \$ 503,687 | 40.4% | - | |

* Timing of fully funded program activities will not result in grant funding clawback. Funding is secure with roll over provisions through to 2028.

Niagara Peninsula Conservation Authority - 2025 CAPITAL AND SPECIAL PROJECTS

Appendix 2 - Report No.FC-11-25

| Project Name | Location | Budget Carried Forward | Funding 2025 | Total Project Budget | YTD Spend at 31-DEC-2024 | YTD Spend 01-JAN-2025 to 30-JUN-2025 | Project Spend YTD |
|--|-------------|------------------------|---------------------|----------------------|--------------------------|--------------------------------------|---------------------|
| Corporate Administration | | | | | | | |
| Human Resources Information System | Various | 27,013 | - | 27,013 | 2,013 | - | 2,013 |
| TOTAL - Corporate Administration | | \$ 27,013 | \$ - | \$ 27,013 | \$ 2,013 | \$ - | \$ 2,013 |
| Corporate Services | | | | | | | |
| Annual PC replacements and Acquisition | Various | - | 82,696 | 82,696 | - | 64,310 | 64,310 |
| Information Technology Infrastructure Maintenance | Various | - | 47,097 | 47,097 | - | 2,232 | 2,232 |
| IT Considerations | Various | - | 18,376 | 18,376 | - | 6,798 | 6,798 |
| Leasehold Improvements - financing of leasehold improvements | Various | - | 150,000 | 150,000 | - | - | - |
| Sustainment - Stream Gauge Equipment | Niagara | - | 29,176 | 29,176 | - | 9,417 | 9,417 |
| TOTAL - Corporate Services | | \$ - | \$ 327,345 | \$ 327,345 | \$ - | \$ 82,757 | \$ 82,757 |
| Conservation Area Services | | | | | | | |
| Binbrook - New Washroom Building (Phase 1) | Binbrook | 380,351 | 520,992 | 901,343 | 18,793 | 64,086 | 82,879 |
| Long Beach - Workshop (Phase 2) | Long Beach | 450,584 | 559,545 | 1,010,129 | 55,262 | 54,439 | 109,701 |
| Interpretive and Wayfinding Signage - Rockway/Cave Springs | Various | 27,173 | - | 27,173 | 77,513 | 12,622 | 90,135 |
| Equipment Sustainment | Various | - | 208,397 | 208,397 | - | 282,718 | 282,718 |
| Centre for Conservation Roof and Skylight | Balls Falls | - | 416,793 | 416,793 | - | 12,672 | 12,672 |
| Picnic Tables | Various | - | 78,150 | 78,150 | - | 79,041 | 79,041 |
| Historical Restoration (Roofing replacement various) | Various | - | 104,198 | 104,198 | - | 155,567 | 155,567 |
| St. John's Education Retaining Wall | Various | - | 83,359 | 83,359 | - | 1,808 | 1,808 |
| Parks Feasibility and Design Study | Various | - | 52,099 | 52,099 | - | 1,128 | 1,128 |
| Utility Repairs and Replacements | Various | - | 208,397 | 208,397 | - | 184,814 | 184,814 |
| St. John's Centre Bridge | Various | - | 78,150 | 78,150 | - | 1,694 | 1,694 |
| Rockway Conservation Area Bridge | Rockway | - | 31,260 | 31,260 | - | 678 | 678 |
| Binbrook Boat Launch | Binbrook | - | 47,410 | 47,410 | - | 1,028 | 1,028 |
| Hazard Tree Removal and Reforestation | Various | - | 52,100 | 52,100 | - | 9,114 | 9,114 |
| Total - Conservation Area Services | | \$ 858,108 | \$ 2,440,850 | \$ 3,298,958 | \$ 151,568 | \$ 861,409 | \$ 1,012,977 |
| Watershed | | | | | | | |
| Shoreline Hazard Mapping Update - Lake Ontario | | 317,431 | 52,099 | 369,530 | 20,362 | 1,199 | 21,561 |
| Karst Void Mapping | Various | 31,552 | - | 31,552 | 6,655 | - | 6,655 |
| Welland River Water Quality Non Point Source Model | Various | 159,486 | - | 159,486 | 54,656 | 54,831 | 109,487 |
| Spatial Water Resources Data Framework | Various | 112,349 | - | 112,349 | 81,164 | 22,973 | 104,137 |
| Sustainment - Water Quality Monitoring Equipment | Various | - | 26,050 | 26,050 | - | 566 | 566 |
| Invasive Species | | 31,552 | - | 31,552 | 1,552 | - | 1,552 |
| Land Management Plans | Various | 105,173 | 83,358 | 188,531 | 20,484 | 6,979 | 27,463 |
| Land Securement - All | Various | - | - | - | - | 3,100,000 | 3,100,000 |
| Total - Watershed | | \$ 757,543 | \$ 161,507 | \$ 919,050 | \$ 184,873 | \$ 3,186,548 | \$ 3,371,421 |
| GRAND TOTAL | | \$ 1,642,664 | \$ 2,929,702 | \$ 4,572,366 | \$ 338,454 | \$ 4,130,714 | \$ 4,469,168 |