

**Finance Committee
AGENDA
Hybrid Meeting
Niagara Peninsula Conservation Authority
3350 Merrittville Hwy., Thorold ON
Wednesday September 25, 2024, 9:00 a.m.**

1. APPROVAL OF AGENDA

2. DECLARATIONS OF CONFLICT OF INTEREST

3. APPROVAL OF THE MINUTES

3.1. Minutes of the NPCA Finance Committee dated July 24, 2024

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4. CORRESPONDENCE

5. PRESENTATIONS

6. DELEGATIONS

7. CONSENT ITEMS

8. DISCUSSION ITEMS

8.1. Report No. FC-10-24 RE: 2025 Draft Budgets and Municipal Levies

9. NEW BUSINESS

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10. CLOSED SESSION

11. ADJOURNMENT

**Hybrid Finance Committee
Meeting Minutes
Niagara Peninsula Conservation Authority
Wednesday July 24, 2024, 9:00 a.m.**

MEMBERS PRESENT: S. Beattie
R. Foster
B. Grant
M. Tadeson

REGRETS: J. Metcalfe
P. O'Neill

STAFF PRESENT: A. Christie, Director, Conservation Areas
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

OTHERS PRESENT: D. Cridland

CAO/Secretary–Treasurer, Chandra Sharma, called the meeting to order at 9:01 a.m.

1. APPROVAL OF AGENDA

Recommendation No. FC-10-2024

Moved by: Robert Foster

Seconded by: Brian Grant

THAT the Finance Committee July 24, 2024 Agenda **BE APPROVED.**

CARRIED

2. DECLARATIONS OF CONFLICT OF INTEREST

None.

3. APPOINTMENT OF CHAIR & VICE-CHAIR

Nomination

Moved by: Brian Grant

THAT Member Robert Foster **BE NOMINATED** for Chair of the Finance Committee for 2024.

Recommendation No. FC-11-24

Moved by: Brian Grant

Seconded by: Stewart Beattie

THAT Member Foster **BE APPOINTED** Chair of the Finance Committee for 2024.

CARRIED

Nomination

Moved by: Robert Foster

THAT Member Brian Grant **BE NOMINATED** for Vice Chair of the Finance Committee for 2024.

Recommendation No. FC-12-24

Moved by: Robert Foster

Seconded by: Stewart Beattie

THAT Member Brian Grant **BE APPOINTED** Vice Chair of the Finance Committee for 2024.

CARRIED

CAO Sharma yielded the floor to Member Foster to Chair meeting proceedings upon conclusion of appointments.

4. APPROVAL OF THE MINUTES

4.1. Minutes of the NPCA Finance Committee dated April 3, 2024

Recommendation FC-13-24

Moved by: Stewart Beattie

Seconded by: Brian Grant

THAT the minutes of the Finance Committee meeting dated April 3, 2023 **BE APPROVED**.

CARRIED

5. CORRESPONDENCE

None.

6. PRESENTATIONS

None.

7. DELEGATIONS

None.

8. CONSENT ITEMS

None.

9. DISCUSSION ITEMS

9.1. Report No. FC-08-24 RE: Financial Report – Q1 – 2024

Lise Gagnon, Director, Corporate Services provided a brief overview of the report noted above. Discussion regarding acceleration of capital projects in second and third quarter ensued.

Recommendation FC-14-24:

Moved by: Brian Grant

Seconded by: Stewart Beattie

THAT Report No. FC-08-24 RE: Financial Report – Q1 – 2024 BE RECEIVED.

CARRIED

9.2. Report No. FC-09-24 RE: Financial Report – Q2 – 2024

Lise Gagnon, Director, Corporate Services, provided the Committee an overview of the report. Discussion ensued regarding components costs captured within land securement and the movement of funds between the NPCA and the Niagara Peninsula Conservation Foundation. Capital project completion rate was recorded at 61% by June 30, 2024.

Committee Member Mark Tadeson joined the meeting at 9:15 a.m.

Recommendation FC-15-24:

Moved by: Mark Tadeson

Seconded by: Brian Grant

THAT Report No. FC-09-24 RE: Financial Report – Q2 – 2024 BE RECEIVED.

CARRIED

9.3. Report No. FC-07-24 RE: 2025 Budget Assumptions and Process

Lise Gagnon, Director, Corporate Services, provided an overview of the report noted above. Discussion regarding key assumptions and impacts of an accelerated budget process timelines ensued.

Recommendation FC-16-24:

Moved by: Mark Tadeson

Seconded by: Stewart Beattie

THAT Report No. FC-07-24 RE: 2025 Budget Assumptions and Process **BE RECEIVED**;

AND THAT the budget assumptions for the 2025 Operating and Capital Budgets as identified in the report **BE APPROVED** for use in the development of the 2025 budgets;

AND THAT 2025 draft budget **BE DEVELOPED** in conformity to the updated Conservation Authorities (CA) Act;

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 2025 budgets;

AND THAT the Preliminary 2025 Budget **BE REVIEWED** by the Finance Committee and brought to the Board of Directors at the October 18, 2024 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.

CARRIED

10. NEW BUSINESS

A discussion regarding the status of the banking services project and subsequent transition planning ensued.

11. CLOSED SESSION

None.

12. ADJOURNMENT

The meeting was adjourned at 9:28 a.m.

Report To: Finance Committee

Subject: 2025 Draft Budgets and Municipal Levies

Report No: FC-10-24

Date: September 25, 2024

Recommendation:

THAT Report No. FC-10-24 RE: 2025 Draft Budgets and Municipal Levies **BE RECEIVED**;

AND FURTHER THAT the Finance Committee is recommending that the Board of Directors **CONSIDER** and **APPROVE** the following recommendations:

THAT the 2025 Draft Budgets & Municipal Levies **BE APPROVED** at the Board of Directors meeting on October 18, 2024 for discussion with municipal staff, in accordance with Board approved Budget Assumptions;

THAT the targeted Land Securement Reserve contributions as per the Land Securement Strategy **BE PRESENTED** to municipal partners for their consideration, identified as an item in the Special Levy envelope;

THAT the list of 2025 unfunded pressures **BE PROVIDED** to partner municipalities for any future opportunities outside the 2025 budget through collaborative projects or external funding;

THAT NPCA staff **REPORT** the results of discussions with municipal staff to the 2025 Q2 Finance Committee and Board of Directors meetings;

AND FURTHER THAT a copy of the 2025 Draft Budgets and Municipal Levies **BE FORWARDED** to partner municipalities in advance of the October 18, 2024 NPCA Board of Directors meeting.

Purpose:

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

- 2025 General Levy Apportionment;
- 2025 Draft Budgets & Municipal Levies; and
- 2025 Unfunded Budget Priorities.

Background:

In the development of the recommended budget assumptions for the 2025 budget process, Staff has reviewed and considered the following:

- Funding municipalities' guidelines when available
- Cost of living adjustments (COLA) and grid step increases, including the ongoing impact of the compensation review project completed in 2023
- Inflation (Consumer price index – CPI)
- 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
- Impacts and transition of *Conservation Authorities Act* amendments

Discussion:

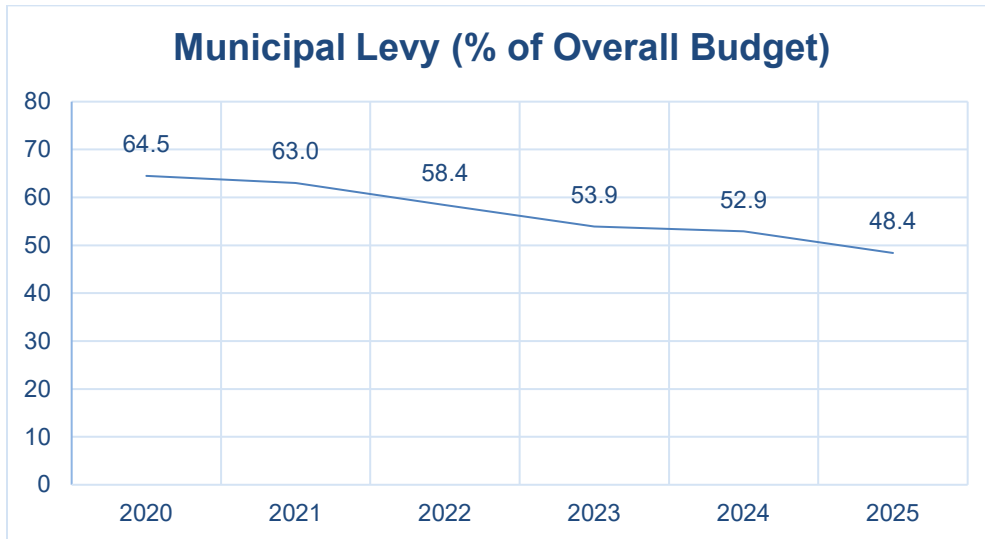
2025 Draft Operating Budgets

Full details of the 2025 Draft Operating Budget are outlined in Appendix 1 and 2. Please note that Appendix 2 represents the 2025 Operating Budgets and Municipal Levies in the CA Act Programs and Services Inventory format.

NPCA's overall 2025 operating budget of \$15.988M is supported by \$7.737M municipal levy, \$5.699M in authority-generated revenue, and \$2.552M in grant funding. Overall, the operating volume in this zero-based budget is projected to increase by 20.18% (\$2.684M).

While the operating volume has increased to address gaps and achieve required service levels, growth in 2025 is largely due to programs that are fully funded through grants and partnership funding.

Municipal contributions to the overall budget envelope continue a pattern of reduced reliance on the municipal levy:



Of the year-over-year operating increase, 63% is attributed to substantial growth in fully funded programs, which is offset by corresponding revenues. The residual balance is required to support COLA (2.25% on the salary envelope), step increases, residual impacts of the compensation review project and inflation.

2025 Capital, Special Projects and Land Securement

The 2025 Draft Capital and Special Projects budget represents past backlog and current critical priorities. NPCA’s asset management initiative has identified critical infrastructure projects that must be addressed in 2025 to meet service level needs, health and safety and state of good repair priorities. These essential capital projects in Niagara and Hamilton are reflected in the capital budget envelope. The following projects have been identified by Staff as a critical priority for 2025:

1. Hamilton:
 - a. Binbrook Conservation Area Comfort Station \$500,000
2. Niagara:
 - a. Restoration of heritage sites (Balls Falls Conservation Area) \$100,000
 - b. Centre for Conservation – roof/skylight \$400,000

Given that these projects represent a significant financial impact on the special levy, staff have approached both Hamilton and Niagara finance staff to explore an alternative funding source. Recognizing the critical nature of these 3 priorities, both municipal partners have expressed a willingness to consider sourcing funds for these projects through the capital levy reserve with replenishment over a multi-year time frame.

In 2024, NPCA successfully acquired five properties (55 hectares) into public ownership, leveraging \$2.205M of external funding. Land securement provisions in line with 2024 levels have been factored into the 2025 budget to continue to support this successful program and provide matching funding for grant opportunities.

NPCA’s 2025 budgets include a provision for land securement from each municipality as follows:

- Niagara \$269,750
- Hamilton \$159,734
- Haldimand \$ 14,299

A summary of the 2025 Draft Capital and Special Projects Budget is outlined in Appendices 1 and 2.

Summary - 2025 Draft Municipal Levy

The levy apportionment ratios are calculated from assessment data provided by MPAC and further revised based on the Conservation Authority Levies Regulation. 2025 Levy Apportionment Ratios break down as follows:

Table 1: 2025 Levy Apportionment

Municipality	2025	2024	Variance
Niagara	76.9078%	76.9641%	-0.0563%
Hamilton	21.1713%	21.1370%	0.0343%
Haldimand	1.9209%	1.8989%	0.0220%

A breakdown of municipal levies, including capital and land securement special levies, is provided in Table 2 below.

Table 2: 2025 Levy Summary, by Municipality

LEVY SUMMARY - 2025			
		2025	2024
NIAGARA			
General Levy		5,950,708	5,418,955
Special Levy - Capital		1,766,655	1,601,271
Special Levy - Land Securement		269,750	250,000
TOTAL		7,987,113	7,270,226
HAMILTON			
General Levy		1,638,120	1,488,232
Special Levy - Capital		251,751	263,309
Special Levy - Land Securement		159,734	148,039
TOTAL		2,049,605	1,899,580
HALDIMAND			
General Levy		148,629	133,699
Special Levy - Capital		19,674	14,679
Special Levy - Land Securement		14,299	13,252
TOTAL		182,602	161,630
CONSOLIDATED			
General Levy		7,737,457	7,040,886
Special Levy - Capital		2,038,080	1,879,259
Special Levy - Land Securement		443,783	411,291
TOTAL		10,219,320	9,331,436

Additional details are included in Appendices 1 and 2.

2025 Unfunded Budget Priorities

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

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

- c) Completion of NPCA 10 Year Strategic Plan has identified several gaps and priorities that NPCA must address in the coming years.
- d) *Conservation Authorities Act* update and associated regulations requires several transition priorities to be completed; this includes a significant number of investments in updating conservation areas management plans, Shoreline and coastal resilience technical updates and flood & erosion hazard mitigation projects.

An assessment of current unfunded budget priorities was prioritized by Staff. These initiatives (\$16.235M), classified in six categories, are detailed in Appendix 1.

Financial Implications:

NPCA's 2025 Budgets and Municipal Levies have been developed in accordance with the existing levy guidelines of the *Conservation Authorities Act (CAA)*. *Conservation Authorities Act* regulations specify the programs and services that CA's must provide, requirements for service level agreements with partner municipalities, levy and budgets. Please note that Appendix 2 represents the 2025 Operating Budgets and Municipal Levies in the CA Act Programs and Services Inventory format.

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

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

Related Reports and Appendices:

Appendix 1: NPCA 2025 Draft Budgets & Municipal Levies – Historical Format

Appendix 2: NPCA 2025 Draft Budgets & Municipal Levies – CA Programs and Services Format

Appendix 3: NPCA 2025 Draft Budgets & Municipal Levies – PowerPoint Presentation

Available upon request:

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

Links To Policy/Strategic Plan:

Goal 4.1: Strengthen government relations toward collective outcomes and impact

Goal 5.2: Improve internal operations and processes

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

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

Authored by:

Original Signed by:

Lise Gagnon, CPA, CGA
Director, Corporate Services

Reviewed and Submitted by:

Original Signed by:

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

Niagara Peninsula Conservation Authority

2025 DRAFT BUDGETS & MUNICIPAL LEVIES

September 2024



Appendix 1 - Report No. FA-10-24

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2025 DRAFT BUDGET SUMMARY

Operating Budget - Revenues	2025 Budget	2024 Budget	Variance
Municipal Funding	7,737,457	7,040,886	696,571
Provincial Funding	537,574	540,660	-3,086
Federal Funding	1,562,960	212,323	1,350,637
Program Revenue	4,693,831	4,077,247	616,584
Other	1,455,756	1,432,053	23,703
Total - Operating Revenues	15,987,578	13,303,169	2,684,409
Operating Budget - Expenses	2025 Budget	2024 Budget	Variance
Salaries and benefits, Employee Related	10,595,982	8,972,903	1,623,079
Governance	32,764	41,000	-8,236
Professional Fees, Contractor Services	1,581,351	1,043,691	537,660
Materials & Supplies, Vehicles & Equipment	1,082,803	701,109	381,694
Occupancy Costs	838,989	795,892	43,097
Park Maintenance	665,734	654,143	11,591
Information Management/GIS	549,111	455,112	93,999
Marketing, Advertising, Printing, Signs	60,158	91,680	-31,522
Special Events (Festival, Holiday Trail)	215,176	211,260	3,916
Flood Forecasting & Water Quality	155,950	144,400	11,550
Miscellaneous	209,560	191,979	17,581
Total - Operating Expenses	15,987,578	13,303,169	2,684,409
Capital and Special Projects	2025 Budget	2024 Budget	Variance
Facilities	2,137,166	972,853	1,164,313
Equipment	314,598	552,158	- 237,560
Infrastructure (excluding facilities)	239,323	105,173	134,150
Data and Technology Assets	212,016	517,267	- 305,251
Land Management Plans	83,062	105,173	- 22,111
Health and Safety	51,915	52,587	-672
Total - Capital & Special Projects	3,038,080	2,305,211	732,869
Land Securement	443,783	411,291	32,492
TOTAL	19,469,441	16,019,671	3,449,770

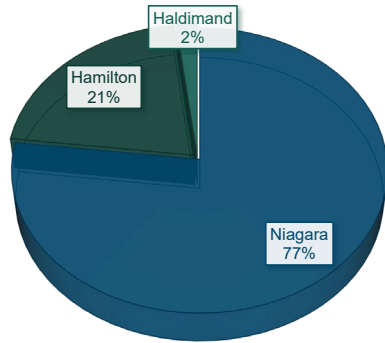
2025 MUNICIPAL LEVY SUMMARY

Levy Apportionment - 2025

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

Municipality	% in CA	Municipal Population	Municipal Population in CA	Prior Year CVA in CA	2025 Levy Apportionment	2024 Levy Apportionment	Variance
Haldimand	25%	42,461	10,488	\$1.913B	1.9209%	1.8989%	0.0220%
Hamilton	21%	450,212	94,995	\$21.082B	21.1713%	21.1370%	0.0343%
Niagara	100%	373,586	373,586	\$76.583B	76.9078%	76.9641%	-0.0563%
Total		866,259	479,069	\$99.578B	100.0000%	100.0000%	

2025 MUNICIPAL LEVY - CONSOLIDATED



LEVY SUMMARY - 2025					
	2025	2024	Variance		
			Amount	%	
NIAGARA					
General Levy	5,950,708	5,418,955	531,753	9.81%	
Special Levy - Capital	1,766,655	1,601,271	165,384	10.33%	
Special Levy - Land Securement	269,750	250,000	19,750	7.90%	
TOTAL	7,987,113	7,270,226	716,887	9.86%	
HAMILTON					
General Levy	1,638,120	1,488,232	149,888	10.07%	
Special Levy - Capital	251,751	263,309	(11,558)	-4.39%	
Special Levy - Land Securement	159,734	148,039	11,695	7.90%	
TOTAL	2,049,605	1,899,580	150,025	7.90%	
HALDIMAND					
General Levy	148,629	133,699	14,930	11.17%	
Special Levy - Capital	19,674	14,679	4,995	34.03%	
Special Levy - Land Securement	14,299	13,252	1,047	7.90%	
TOTAL	182,602	161,630	20,972	12.98%	
CONSOLIDATED					
General Levy	7,737,457	7,040,886	696,571	9.89%	
Special Levy - Capital	2,038,080	1,879,259	158,821	8.45%	
Special Levy - Land Securement	443,783	411,291	32,492	7.90%	
TOTAL	10,219,320	9,331,436	887,884	9.51%	

2025 UNFUNDED BUDGET PRIORITIES

Description	2025 Unfunded Priority	2025 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
<u>Integrated Watershed Strategies</u>					
Four Mile Creek Water Budget & Subwatershed Planning	100,000	100,000			
Invasive Species Strategy - Phase 2	20,000	15,382	4,234	384	
Climate Change Action Program Corporate Risk & Vulnerability Assessment	150,000	115,362	31,757	2,881	
Lakewood CA Restoration Plan Implementation	150,000	150,000			
Flood and Erosion Mitigation - Assessment and Design	2,000,000	1,538,156	423,426	38,418	
Non-Point Source Water Quality Best Management Practices Stewardship	200,000	153,816	42,343	3,842	
Shoreline Climate Modeling and Risk Assessment (incl Lake Erie Shoreline Haz	500,000	500,000			
Sustainable Technologies Program	260,000	199,960	55,045	4,994	
Urban Climate Stewardship for Nearshore Watershed (Land to Lake Initiative)	240,000	184,579	50,811	4,610	
Total - Integrated Watershed Strategies	3,620,000	2,957,254	607,616	55,130	-
<u>Natural Hazard Management</u>					
Upper Virgil Dam Erosion Protection	200,000	200,000			
Lower Virgil Dam Erosion Protection	200,000	200,000			
Total - Natural Hazard Management	400,000	400,000	-	-	-
<u>Conservation Authority Act Requirements</u>					
Land Management Plans	125,000	96,135	26,464	2,401	
Total - Conservation Authority Act Requirements	125,000	96,135	26,464	2,401	-
<u>Corporate Services and Asset Management</u>					
Strategic Asset Management Policy/Planning	80,000	61,526	16,937	1,537	
Sustainable Technologies and Green Infrastructure	100,000	76,908	21,171	1,921	
IT Security Audit	50,000	38,454	10,586	960	
IT Equipment Upgrades	50,000	38,454	10,586	960	
Growth FTE's - Compliance Tech, GIS Tech, Records Management	250,000	192,270	52,928	4,802	
Operationalize Digital Strategy	500,000	384,539	105,857	9,605	
Corporate Support - Process Reviews	100,000	76,908	21,171	1,921	
Facilities - furniture, upgrades, EV Stations, etc.	250,000	192,270	52,928	4,802	
Total - Corporate Services and Asset Management	1,380,000	1,061,328	292,164	26,508	-
<u>Corporate Administration</u>					
NPCA Website Technical Maintenance & Redesign	50,000	38,454	10,586	960	
Total - Corporate Administration	50,000	38,454	10,586	960	-
<u>State of Good Repair (SOGR) / Health and Safety</u>					
Asset replacement and sustainment (amortization)	1,400,000	1,076,709	296,398	26,893	
Campground Upgrades	530,000	530,000			
Barn Storage Facility	200,000	200,000			
Automated Gates	330,000	330,000			
Furniture	25,000	19,227	5,293	480	
Lime Kiln Restoration	100,000	100,000			
New Metal Stairs for Bruce Trail	200,000				200,000
Interpretive and Wayfinding Signage	500,000	384,539	105,857	9,605	
Pavilion 1 Demolition	50,000		50,000		

2025 UNFUNDED BUDGET PRIORITIES

Description	2025 Unfunded Priority	2025 Unfunded Budget Priorities - Proposed Funding Sources			
		Municipal Funding			Other
		Niagara	Hamilton	Haldimand	
Natural Playgrounds	750,000	500,000	250,000		
Main Boat Launch Upgrade	500,000		500,000		
Northside Playground	125,000	125,000			
Drainage South Side	100,000	100,000			
Rebuild Comfort station #2 South Side	400,000	400,000			
Beach Washroom Renovations	50,000	50,000			
Electrical Upgrades	1,000,000	1,000,000			
New Pavilion	125,000	125,000			
Tile Drain in Day Use	125,000	125,000			
Roadway Improvements	1,000,000	769,078	211,713	19,209	
St. Johns Valley Centre Septic System	225,000	225,000			
Fencing for All Parks	300,000	230,723	63,514	5,763	
Waste bins for All Parks	30,000	23,072	6,351	576	
Outdoor Education Natural and Cultural Heritage Campus	1,000,000	1,000,000			
Morgan's Point Washroom Renovations	300,000	300,000			
Morgan's Point Boardwalk	150,000	150,000			
EV Charging Stations	170,000	140,000	30,000		
CFC - Back Up Generator	100,000	100,000			
CFC - Front Entrance (Pond Replacement)	300,000	300,000			
CFC - Replace Windows and Repair Siding	200,000	200,000			
Campground Upgrades - AODA Accessibility	100,000	100,000			
NPCA Net Zero Headquarters Planning, Feasibility Assessment & Design	75,000	57,681	15,878	1,441	
Historical Buildings Roof Repair	200,000	200,000			
Total - State of Good Repair / Health and Safety	10,660,000	8,861,030	1,535,004	63,966	200,000
TOTAL 2025 UNFUNDED BUDGET PRIORITIES	16,235,000	13,414,200	2,471,834	148,966	200,000

2025 Unfunded Budget Priorities					
Classification	Niagara	Hamilton	Haldimand	External	TOTAL
Integrated Watershed Strategies	2,957,254	607,616	55,130	-	3,620,000
Natural Hazard Management	400,000	-	-	-	400,000
Conservation Authority Act Requirements	96,135	26,464	2,401	-	125,000
Corporate Services and Asset Management	1,061,328	292,164	26,508	-	1,380,000
Corporate Administration	38,454	10,586	960	-	50,000
State of Good Repair (SOGR) / Health and Safety	8,861,030	1,535,004	63,966	200,000	10,660,000
	13,414,200	2,471,834	148,966	200,000	16,235,000

Niagara Peninsula Conservation Authority
2025 Budgets and Municipal Levies (Budget by Programs and Services)

Appendix 2 - Report No. FC-10-24

Dept	Description	Category	Levy				Non-Levy			TOTAL BUDGET
			Niagara	Hamilton	Haldimand	Total Levy	Provincial	Federal	Self-Generated	
General Levy - Category 1 and 2										
Natural Hazard Management										
301	Flood Forecasting and Warning	1	246,229	67,782	6,150	320,161	31,000			351,161
157	Flood and Erosion Management	1	56,243	15,483	1,405	73,131	5,200			78,331
323	Water Resources	1	46,448	12,786	1,160	60,394				60,394
345	Environmental Planning and Policy	1 & 2	214,126	58,945	5,348	278,419			170,000	448,419
361	Planning and Permitting	1 & 2	223,986	61,659	5,594	291,239	38,600		601,000	930,839
371	Compliance and Enforcement	1	491,365	135,264	12,273	638,901			55,100	694,001
391	Planning Ecology	1 & 2	175,854	48,409	4,392	228,655				228,655
125	Regulatory Mapping Technical Studies	1	85,694	23,590	2,140	111,424				111,424
TOTAL			1,539,943	423,918	38,463	2,002,324	74,800	-	826,100	2,903,224
Watershed Resource Management and Climate Change										
New	Watershed-based Resource Management Strategies	1	-	-	-	-	-	-	-	-
265	Watershed Monitoring and Reporting	1	297,419	81,874	7,429	386,721				386,721
217	Special Projects (groundwater sampling)	1	12,690	3,493	317	16,500				16,500
303	Climate Change Resilience	1	73,225	20,158	1,829	95,212		29,323	5,000	129,535
TOTAL			383,334	105,525	9,574	498,433	-	29,323	5,000	532,756
Other Watershed Related Programs										
205	Drinking Source Water Protection	1					181,234			181,234
TOTAL			-	-	-	-	181,234	-	-	181,234
Conservation Authority Lands and Conservation Areas										
489	Section 29 Enforcement and Compliance	1	76,577	21,080	1,913	99,570				99,570
427	Land Care Program	1	77,076	21,218	1,925	100,219			80,000	180,219
357	Land Management Planning	1	281,073	77,374	7,020	365,467				365,467
119	Ecology	1	110,138	30,319	2,751	143,208				143,208
TOTAL			544,864	149,991	13,609	708,464	-	-	80,000	788,464
Enabling Services										
101/107/127	Corporate Services (incl HR, Corp Sup, AM)	1	669,421	184,279	16,720	870,420	37,840	252,069	845,651	2,005,980
105	Financial Services	1	265,816	73,174	6,639	345,630				345,630
109/131	Information Management and Technology	1	697,286	191,950	17,416	906,652				906,652
103/150	Governance and Corporate Administration	1	407,288	112,119	10,173	529,579	15,200			544,779
111	Communications, Marketing and Public Relations	1	400,197	110,167	9,996	520,359				520,359
801	Vehicles and Equipment	1	218,137	60,049	5,448	283,635				283,635
153/155	Asset Management	1	59,245	16,309	1,480	77,034				77,034
TOTAL			2,717,390	748,047	67,871	3,533,309	53,040	252,069	845,651	4,684,069
TOTAL GENERAL LEVY			5,185,531	1,427,481	129,517	6,742,530	309,074	281,392	1,756,751	9,089,747

Niagara Peninsula Conservation Authority
2025 Budgets and Municipal Levies (Budget by Programs and Services)

Appendix 2 - Report No. FC-10-24

Dept	Description	Category	Levy				Non-Levy			TOTAL BUDGET
			Niagara	Hamilton	Haldimand	Total Levy	Provincial	Federal	Self-Generated	
General Levy - Category 3 - Cost Apportionment MOU										
Watershed Resource Management and Climate Change										
227	Restoration	3	209,670	57,718	5,237	272,625			21,181	293,806
123	Community Engagement and Stewardship	3	211,685	58,273	5,287	275,245				275,245
343	Integrated Watershed Planning	3	343,822	94,648	8,588	447,057				447,057
TOTAL			765,176	210,639	19,112	994,927	-	-	21,181	1,016,108
TOTAL GENERAL LEVY - CATEGORY 3			765,176	210,639	19,112	994,927	-	-	21,181	1,016,108
Special Levy										
TDB	Capital and Special Projects	1	1,766,655	251,751	19,674	2,038,080			1,000,000	3,038,080
TDB	Land Securement	2	269,750	159,734	14,299	443,783				443,783
TOTAL SPECIAL LEVY			2,036,405	411,485	33,973	2,481,863	-	-	1,000,000	3,481,863
Fee for Service - Schedule A										
265	Watershed Monitoring and Reporting						-	-	191,500	191,500
TOTAL FEE FOR SERVICE - SCHEDULE A			-	-	-	-	-	-	191,500	191,500
Provincial, Federal, Authority Generated										
Other Watershed Related Programs										
241	Niagara River Remedial Action Plan	3					228,500	120,000		348,500
307	Trees for All	3					-	697,009	563,651	1,260,660
133	Natural Asset Management	3							108,000	108,000
321/335	Climate Resilient Coastal Communities Program	3						364,559		364,559
TOTAL							228,500	1,181,568	671,651	2,081,719
Conservation Authority Lands and Conservation Areas										
395/401/403/405	Active Recreation Programs	3						100,000	3,005,980	3,105,980
407/411										
413	Educational Programming	3							502,524	502,524
New	Land Management, Other Agencies	3					-			-
TOTAL							-	100,000	3,508,504	3,608,504
TOTAL PROVINCIAL, FEDERAL, AUTHORITY GENERATED							228,500	1,281,568	4,180,155	5,690,223
GRAND TOTAL			7,987,113	2,049,605	182,602	10,219,320	537,574	1,562,960	7,149,587	19,469,441

SUMMARY									
Operating	5,950,708	1,638,120	148,629	7,737,457	537,574	1,562,960	6,149,587	15,987,578	
Capital	1,766,655	251,751	19,674	2,038,080	-	-	1,000,000	3,038,080	
Land Securement	269,750	159,734	14,299	443,783	-	-	-	443,783	
TOTAL	7,987,113	2,049,605	182,602	10,219,320	537,574	1,562,960	7,149,587	19,469,441	
	7,987,113	2,049,605	182,602	10,219,320	537,574	1,562,960	7,149,587	19,469,441	
Operating (General & Special Levy)	5,950,708	1,638,120	148,629	7,737,457	537,574	1,562,960	6,149,587	15,987,578	
Capital and special levy	2,036,405	411,485	33,973	2,481,863	-	-	1,000,000	3,481,863	
	7,987,113	2,049,605	182,602	10,219,320	537,574	1,562,960	7,149,587	19,469,441	



Niagara Peninsula
CONSERVATION
nature for all



2025 DRAFT BUDGETS & MUNICIPAL LEVIES

NPCA FINANCE COMMITTEE – SEPTEMBER 25, 2024



2025 KEY HIGHLIGHTS

- 2025 zero-based operating budget - \$15.988M (\$13.303M – 2024) supported by:
 - Municipal levy: \$7.737M (\$7.040M - 2024)
 - Authority generated revenues: \$5.70M (\$5.51M - 2024)
 - Grant funding: \$2.552M (\$753K - 2024)
- Operating volume increased 20.18%, or \$2.684M (\$421K – 2024) to address gaps & achieve required service levels
- Projected growth in 2025 – 63% due to fully funded grants & partnership funding
- Reduced reliance on municipal levy continues (64.5% in 2020 – 48.4% in 2025)
- Key drivers:
 - Substantial growth in fully funded programs (offset by corresponding revenues)
 - COLA (*OPSEU collective agreement*) – 2.25% + salary grid/step increases
 - Critical infrastructure projects to meet service level needs, health and safety and state of good repair priorities
 - Residual effect of compensation review project
 - Inflation

2025 – REVENUES

Operating Budget - Revenues	2025 Budget	2024 Budget	Variance
Municipal Funding	7,737,457	7,040,886	696,571
Provincial Funding	537,574	540,660	-3,086
Federal Funding	1,562,960	212,323	1,350,637
Program Revenue	4,693,831	4,077,247	616,584
Other	1,455,756	1,432,053	23,703
Total - Operating Revenues	15,987,578	13,303,169	2,684,409



2025 – EXPENSES

Operating Budget - Expenses	2025 Budget	2024 Budget	Variance
Salaries and benefits, Employee Related	10,595,982	8,972,903	1,623,079
Governance	32,764	41,000	-8,236
Professional Fees, Contractor Services	1,581,351	1,043,691	537,660
Materials & Supplies, Vehicles & Equipment	1,082,803	701,109	381,694
Occupancy Costs	838,989	795,892	43,097
Park Maintenance	665,734	654,143	11,591
Information Management/GIS	549,111	455,112	93,999
Marketing, Advertising, Printing, Signs	60,158	91,680	-31,522
Special Events (Festival, Holiday Trail)	215,176	211,260	3,916
Flood Forecasting & Water Quality	155,950	144,400	11,550
Miscellaneous	209,560	191,979	17,581
Total - Operating Expenses	15,987,578	13,303,169	2,684,409



LEVY APPORTIONMENT

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



Municipality	2025 Levy Apportionment	2024 Levy Apportionment	Variance
Haldimand	1.9209%	1.8989%	0.0220%
Hamilton	21.1713%	21.1370%	0.0343%
Niagara	76.9078%	76.9641%	-0.0563%
Total	100.0000%	100.0000%	



2025 SPECIAL LEVY

Capital and Special Projects	2025 Budget	2024 Budget	Variance
Facilities	2,137,166	972,853	1,164,313
Equipment	314,598	552,158	- 237,560
Infrastructure (excluding facilities)	239,323	105,173	134,150
Data and Technology Assets	212,016	517,267	- 305,251
Land Management Plans	83,062	105,173	- 22,111
Health and Safety	51,915	52,587	-672
Total - Capital & Special Projects	3,038,080	2,305,211	732,869
Land Securement	443,783	411,291	32,492



2025 UNFUNDED BUDGET PRIORITIES

Classification	Niagara	Hamilton	Haldimand	External	TOTAL
Integrated Watershed Strategies	2,957,254	607,616	55,130	-	3,620,000
Natural Hazard Management	400,000	-	-	-	400,000
Conservation Authority Act Requirements	96,135	26,464	2,401	-	125,000
Corporate Services and Asset Management	1,061,328	292,164	26,508	-	1,380,000
Corporate Administration	38,454	10,586	960	-	50,000
State of Good Repair (SOGR) / Health and Safety	8,861,030	1,535,004	63,966	200,000	10,660,000
	13,414,200	2,471,834	148,966	200,000	16,235,000



LEVY SUMMARY - 2025

LEVY SUMMARY - 2025					
				Variance	
	2025	2024		Amount	%
NIAGARA					
General Levy	5,950,708	5,418,955		531,753	9.81%
Special Levy - Capital	1,766,655	1,601,271		165,384	10.33%
Special Levy - Land Securement	269,750	250,000		19,750	7.90%
TOTAL	7,987,113	7,270,226		716,887	9.86%
HAMILTON					
General Levy	1,638,120	1,488,232		149,888	10.07%
Special Levy - Capital	251,751	263,309	-	11,558	-4.39%
Special Levy - Land Securement	159,734	148,039		11,695	7.90%
TOTAL	2,049,605	1,899,580		150,025	7.90%
HALDIMAND					
General Levy	148,629	133,699		14,930	11.17%
Special Levy - Capital	19,674	14,679		4,995	34.03%
Special Levy - Land Securement	14,299	13,252		1,047	7.90%
TOTAL	182,602	161,630		20,972	12.98%
CONSOLIDATED					
General Levy	7,737,457	7,040,886		696,571	9.89%
Special Levy - Capital	2,038,080	1,879,259		158,821	8.45%
Special Levy - Land Securement	443,783	411,291		32,492	7.90%
TOTAL	10,219,320	9,331,436		887,884	9.51%





THANK YOU / QUESTIONS?