



**North Bay-Mattawa Conservation Authority  
Members Meeting for October 25, 2023  
at 4:00 pm IN PERSON  
NBMCAs Natural Classroom, 15 Janey Avenue, North Bay, Ontario  
AMENDED AGENDA**

**Procedural Matters**

1. Acknowledgement of Indigenous Traditional and Treaty Lands
2. Approval of the Agenda
3. Declaration of Pecuniary Interest
4. Adoption of Previous Minutes from September 27, 2023
5. Correspondence

**Business Reports**

6. Section 28 Permits **(Report #1)**
7. Planning & Development Q3 Members Report **(Report #2)**
8. Quarterly Financials Q3 Report **(Report #3)**
9. Draft Budget 2024 **(Report #4)**
10. On-site Sewage System Program Staff Designations **(Report #5)**
11. Ski Hill Operating Reserve Use for Minor Repairs **(Report #6)**

**Other Business**

12. Committee of the Whole pertaining to legal, property, and personnel matters
13. New Business
14. Adjournment

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY  
MINUTES  
of the**

**NINTH** meeting of the North Bay-Mattawa Conservation Authority held at 4:00 p.m. on October 25, 2023 in the NBMCA's Natural Classroom, 15 Janey Avenue, North Bay Ontario.

**MEMBERS PRESENT:**

Bonfield, Township of	-	Steve Featherstone
Callander, Municipality of	-	Irene Smit
Calvin, Township of	-	Bill Moreton
East Ferris, Municipality of	-	Steve Trahan
Mattawa, Town of	-	Loren Mick
Mattawan, Municipality of	-	Michelle Lahaye
North Bay, City of	-	Peter Chirico
Papineau-Cameron, Township of	-	Shelley Belanger
Powassan, Municipality of	-	Dave Britton

**MEMBER(S) ABSENT:**

Chisholm, Township of	-	Nunzio Scarfone
North Bay, City of	-	Lana Mitchell
North Bay, City of	-	Chris Mayne

**ALSO PRESENT:**

Chitra Gowda, Chief Administrative Officer (CAO), Secretary-Treasurer  
Rebecca Morrow, Executive Assistant  
Paula Scott, Director, Planning & Development/Deputy CAO  
Helen Cunningham, Director, Corporate Services  
David Ellingwood, Director, Water Resources  
Aaron Lougheed, Assistant Manager, Finance  
Valerie Murphy, Regulations Officer  
Robin Allen, Chief Building Official, Manager, On-Site Sewage System Program  
Sasha Fredette, Area Supervisor, Inspector  
Angela Mills, Water Resources Specialist  
Seyitan Owoeye, Administrative Data Clerk  
Sue Buckle, Manager, Communications & Outreach

**1. Acknowledgement of Indigenous Traditional and Treaty Lands**

The meeting was called to order at 4:02 pm and Chair, Dave Britton read the Acknowledgement of Indigenous Traditional and Treaty Lands.

**2. Approval of the Agenda**

After discussion the following resolution was presented:

Resolution No. 115-23, Moreton-Trahan

**THAT** the Agenda be approved as amended.

**Carried Unanimously**

**3. Declaration of Pecuniary Interest**

None declared.

**4. Adoption of Previous Minutes of September 27, 2023**

After discussion the following resolution was presented:

Resolution No. 116-23, Featherstone-Lahaye

**THAT** the minutes of the meetings held on September 27, 2023 be adopted as written.

**Carried Unanimously**

**5. Correspondence**

None presented.

**6. Conservation Authorities Act Section 28 Permits**

Valeire Murphy presented the Conservation Authorities Act Section 28 Permits report. After Valeire's presentation the members thanked Valeire and the following resolution was presented:

Resolution No.117-23, Chirico-Smit

**THAT** the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permits report is received and appended to the minutes of this meeting.

**Carried Unanimously**

**7. Planning & Development Q3 Members Report**

Paula Scott and Robin Allen presented the Planning & Development Q3 Members Report.

After discussion the members thanked Paula and Robin and the following resolution was presented:

Resolution No. 118-23, Lahaye-Belanger

**THAT** the Planning and Development and On-site Sewage System (OSS) member's report, *Third Quarter Review 2023*, is received and appended to the minutes of this meeting.

**Carried Unanimously**

**8. Quarterly Financials Q3 Report**

Aaron Lougheed presented the Quarterly Financials Q3 Report. After discussion the members thanked Aaron and the following resolution was presented:

Resolution No. 119-23, Featherstone-Moreton

**THAT** the Income Statement, Balance Sheet and Budget Status Report at September 30, 2023 be approved by the members of the Board of Directors and appended to the minutes of this meeting.

**Carried Unanimously**

**9. Draft Budget 2024**

Chitra Gowda presented the Draft Budget 2024 . After questions and discussion the members thanked Chitra and the following resolution was presented:

Resolution No. 120-23, Trahan-Mick

**THAT** the members receive and accept the member's Report and that it be appended to the minutes of the meeting;

**AND THAT** staff update the draft 2024 Budget as needed based on discussions of the Board of Directors and begin the mandated one month consultation with member municipalities.

**Carried Unanimously**

**10. On-site Sewage System Program Staff Designations**

Robin Allen presented the On-site Sewage System Program Staff Designations report. After

discussion the members thanked Robin and the following resolution was presented:

Resolution No. 121-23, Smit-Mick

**THAT** previous resolutions making appointments related to Part 8 of the Ontario Building Code (OBC) in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction are hereby deemed to have expired and are replaced herewith

**AND THAT** Robin Allen (Building Code Identification Number 12075), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed with the designations of Chief Building Official and Sewage System Inspector, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction and as related to Part 8 of the Ontario Building Code (OBC), with the title of CBCO, Chief Building Official, OSS Manager;

**AND THAT** Ella Bird (Building Code Identification Number 46172), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed with the designations of Deputy Chief Building Official and Sewage System Inspector, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction and as related to Part 8 of the Ontario Building Code (OBC) , with the title of Deputy Chief Building Official, OSS Inspector;

**AND THAT** Sasha Fredette (Building Code Identification Number 36043), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed with the designations of Deputy Chief Building Official and Sewage System Inspector, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction and as related to Part 8 of the Ontario Building Code (OBC), with the title of Deputy Chief Building Official, OSS Supervisor;

**AND THAT** the Amanda Savage (Building Code Identification Number 119529), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** the Kristopher Rivard (Building Code Identification Number 109503), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** the Cody Jones (Building Code Identification Number 126448), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems,

is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** the Derek Airdrie (Building Code Identification Number 129131), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** this report be received and appended to the minutes of this meeting.

**Carried Unanimously**

**11. Ski Hill Operating Reserve Use for Minor Repairs**

David Ellingwood presented the Ski Hill Operating Reserve Use for Minor Repairs report. After discussion the members thanked David and the following resolution was presented:

Resolution No.122-23, Smit-Chirico

**THAT** the staff report 'Laurentian Ski Hill Operating Reserve Request' is received and appended to the minutes of this meeting;

**AND THAT** the Members approve NBMCA staff's request for \$678.88 from the NBMCA's Ski Hill operating reserve.

**Carried Unanimously**

**12. Closed Session of Committee of the Whole (5:29 pm)**

After discussion, the following resolutions were presented:

Resolution No.123-23, Moreton-Trahan (5:29 pm)

**THAT** the meeting move into a closed session of "Committee of the Whole".

**Carried Unanimously**

Resolution No.124-23, Moreton-Smit

**THAT** the Board of Directors direct staff to research and obtain an opinion of land value for the property adjacent to the Daveidi Club.

**Carried Unanimously**

Resolution No. 125-23, Moreton-Featherstone (6:39 pm)

**THAT** the meeting move out of a closed session of “Committee of the Whole” and back into an open meeting.

**Carried Unanimously**

**13. New Business**

None noted.

**14. Adjournment (6:40 p.m.)**

As there was no new business, the following resolution was presented:

Resolution No. 126-23, Smit-Trahan

**THAT** the meeting be adjourned and the next meeting be held at 4:00pm, Wednesday November 22, 2023 or at the call of the Chair.

**Carried Unanimously**



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Dave Britton, Chair



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Chitra Gowda, Chief Administrative Officer,  
Secretary Treasurer



**TO:** The Chairperson and Members  
of the Board of Directors,  
North Bay-Mattawa Conservation Authority

**ORIGIN:** Valerie Murphy, Regulations Officer

**DATE:** October 6, 2023

**SUBJECT:** Report on Development, Interference with Wetlands and Alterations to Shorelines  
and Watercourses Permits

**Background:**

Section 28 of the *Conservation Authorities Act*, and subsequently Ontario Regulation 97/04 empowers each Conservation Authority to establish their own regulation to prevent the loss of life and property due to flooding and erosion, and to conserve and enhance natural resources. On May 4, 2006, the North Bay-Mattawa Conservation Authority (NBMCA) received its regulation entitled the Development, Interference with Wetlands, and Alterations to Shorelines and Watercourse Regulation (Ontario Regulation 177/06). This regulation will continue to be used as the tool by which the NBMCA manages issues related to development in natural hazard areas including areas with floodplains, wetlands, and steep slopes. Within this regulation, a permit may be given by an Authority for development applications within the Authority's jurisdiction for:

28(1)(b) prohibiting, regulating or requiring permission of the authority for straightening, changing, diverting or interfering in any way with the existing channel of a river, creek, stream or watercourse, or for changing or interfering in any way with a wetland;

28(1)(c) prohibiting, regulating, or requiring the permission of the authority for development if, in the opinion of the authority, the control of flooding, erosion, dynamic beaches or pollution or the conservation of land may be affected by the development (Conservation Authorities Act, R.S.O. 1990, Chapter C.27).

On February 8, 2013, the amended Ontario Regulation 177/06 came into effect. These amendments were approved by the NBMCA Board of Directors on December 19, 2012. One of the amendments that was included, and which was approved by the NBMCA Board of Directors, included the delegation of approvals of permit applications to the following designated employees:

- Chief Administrative Officer, Secretary-Treasurer
- Director, Planning & Development



As such, this Board Report is being presented to the NBMCA Board of Directors for information purposes.

**Analysis:**

Eleven new permits have been issued by the Conservation Authority since the previously approved minutes as per the policies, procedures, and guidelines of the NBMCA under Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation. A table summarizing the details of these permits is attached to this report.

Of the newly issued permits, four were issued for the construction of dwellings, two were issued for the placement of fill and two for landscaping. One permit was issued each for the construction of a dock, construction of a fence and replacing a culvert.

**Recommendation:**

**THAT** the members receive and approve the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permits as presented.

**Recommended Resolution:**

**THAT** the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permits report is received and appended to the minutes of this meeting.

*Valerie Murphy*

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**Valerie Murphy, Regulations Officer**

**DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES**

**FOR NBMCA BOARD INFORMATION ON: October 6, 2023**

**PERMIT YEAR: 2023**

File No.	Name of Applicant	Municipality	Legal Description/ Address	Name of Regulated Feature	Nature of Work	Date Complete Application Received	Development, Interference with Wetlands and Alterations to Shorelines and Watercourses
							Permit No./Date of Issuance
<b>REF-23-16</b>	Evan MacKinnon	East Ferris	953 Southshore Road	Lake Nosbonsing	To construct a concrete pad for marine rail and boat lift system	September 5, 2023	<b>#76-23</b> September 14, 2023
<b>RCALL-23-06</b>	Ron and Kim Elliott	Callander	21 Alexandra Court	Callander Bay	To complete landscaping	September 7, 2023	<b>#77-23</b> September 14, 2023
<b>RCALL-23-07</b>	Roland Graf	Callander	27 Alexandra Court	Callander Bay	To fill, grade and construct a new single-family dwelling	September 5, 2023	<b>#78-23</b> September 14, 2023
<b>RNB-23-42</b>	Jeevan Aggarwal	North Bay	444 Lakeshore Drive	Parks Creek	To reconstruct motel destroyed by fire	September 5, 2023	<b>#79-23</b> September 14, 2023
<b>REF-23-17</b>	Scott Herring	East Ferris	398 Nosbonsing Park Road	Lake Nosbonsing	To undertake landscaping and construct dock	September 11, 2023	<b>#80-23</b> September 20, 2023

**DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES**

**FOR NBMCA BOARD INFORMATION ON: October 6, 2023**

**PERMIT YEAR: 2023**

<b>REF-23-18</b>	Ramona Herman	East Ferris	667 Nosbonsing Park Road	Lake Nosbonsing	To place fill, grade and construct dwelling and garage	September 15, 2023	<b>#81-23</b> September 20, 2023
<b>RNB-23-43</b>	Amit Maharajh	North Bay	1630 Main St West	Pinewood Parkway Creek	To construct a fence	September 18, 2023	<b>#82-23</b> September 20, 2023
<b>RNB-23-44</b>	Brad Minogue	North Bay	150 Cranberry Road	Unevaluated wetland	To place fill for driveway	September 19, 2023	<b>#83-23</b> September 20, 2023
<b>RNB-23-45</b>	City of North Bay	North Bay	218 Silver Lady Lane	Trout Lake	To replace failed drainage culvert	September 20, 2023	<b>#84-23</b> September 27, 2023
<b>RCHI-23-08</b>	Menno G. Miller	Chisholm	2278 Chiswick Line	Wasi River PSW	To place fill to construct a driveway	September 19, 2023	<b>#85-23</b> September 27, 2023
<b>REF-23-19</b>	Daryll and Tammy Simon	East Ferris	304 Nosbonsing Park Road	Lake Nosbonsing	To grade, construct dwelling and garage	September 25, 2023	<b>#86-23</b> October 4, 2023



**TO:** The Chairperson and Members  
of the Board of Directors,  
North Bay-Mattawa Conservation Authority

**ORIGIN:** Paula Scott, Director, Planning & Development/Deputy CAO  
David Ellingwood, Director, Water Resources  
Robin Allen, Manager, On-site Sewage Systems  
Valerie Murphy, Regulations Officer

**DATE:** October 25, 2023

**SUBJECT:** Planning and Development Activity, On-site Sewage System (OSS) and Section 28  
Processing Timelines, Third Quarter Review 2023

**Background:**

The following report outlines the Q3 permitting and commenting activity for the Planning and Development and On-site Sewage System programs of NBMCA for the period of June 11, 2023 - October 6, 2023. The purpose of this report is to track activity to maintain reasonable workloads in support of the health and wellness of staff and to mitigate liabilities.

In addition to permit activity, a summary of Section 28 permit processing timelines, as outlined in Conservation Ontario’s (CO) “Annual Reporting on Timelines” template is enclosed.

**Plan Review Analysis:**

Municipal Plan Review activity is the greatest during the second and third quarter of the year. This third quarter saw an increase in applications (85), well above the 5-year average of 50 for this time of year. Overall, planning activity from our member municipalities in 2023 remains similar to the activity seen in 2022.

NBMCA – Municipal Plan Review	Data								
	2019	2020	2021	2022	2023				TOTAL
					Q1	Q2	Q3	Q4	
Planning letters developed	119	115	257	166	33	43	85		
Miscellaneous Inquiries	37	40	118	78	13	16	32		

**On-site Sewage System (OSS) Analysis:**

Applications and File Reviews received in Q3 increased. Permits received increased more than double Q1 and Q2 collectively. Permit numbers increased in Q3 and are expected to approach the five-year average. Substantial completion inspections increased more than 5 times compared to Q1 and Q2 combined and will continue in anticipation of the season end. Overall, permit numbers are expected to compare to pre-pandemic totals. The addition of two contract sewage system inspectors has permitted the rise in inspections to be achievable. OSS Plan Review numbers continue to rise as more municipalities and Planning Boards seek NBMCA’s advice on the ability of new lots to accommodate development serviced by sewage systems.

NBMCA - OSS Program	Data								
	2019	2020	2021	2022	2023				
					Q1	Q2	Q3	Q4	TOTAL
Permits received	662	848	1119	910	43	224	383		
Complaints/ concerns addressed	41	19	24	12	2	30	8/6		
Legal inquiry responses	248	223	355	383	34	124	21		
Expansion/renovation files reviewed	140	146	175	158	28	81	69/59		
Inspections (firsts)	644	828	1087	880	34	223	363		
Inspections (seconds)	589	745	880	815	3	63	398		
Inspections (thirds)	627	586	819	854	24	126	346		
Inspections (Mandatory Maintenance)	105	0	202	110	0	0	95		
OSS Planning letters developed	30	32	82	80	12	24	33		

**Section 28 Analysis:**

The number of permits issued to date in 2023 (86) is slightly lower than the 5-year average (2018 to 2022) of 100 permits. Applications for work continue to come in along with requests for site inspections. The fourth quarter is generally busy (average 19 permits) and as such, the expectation is this will be an average year for permits (greater than 100 permits issued). The numbers below are from January 1, 2023 to October 5, 2023:

NBMCA – Section 28	Data								
	2019	2020	2021	2022	2023				
					Q1	Q2	Q3	Q4	TOTAL
Permits Issued	123	116	131	120	9	28	49		86
Property Inquiries					9	38	19		66
Concerns	23	29	62	19	5	7	22		34
Violation Notices	0	0	1	0	0	0	1		1

## **Section 28 Reporting on Timelines:**

Service standards for Section 28 permit applications are specified by the Ministry of Natural Resources and Forestry (MNR) in the "[Policies and Procedures for Conservation Authority Plan Review and Permitting Activities](#) (2010)". As part of a commitment to improve client service and accountability and increase speed of approvals Conservation Ontario (CO) has created the **Client Service Standards for Conservation Authority Plan and Permit Review** guideline. The guideline recommends new service standards for S.28 approvals, initially focused on high growth CAs. Each year CA's report to their members and to CO on their Section 28 permit processing timelines.

This explanation outlines how NBMCA will categorize our permits within those outlined in the Annual Reporting on Timelines Template.

NBMCA considers projects under one of four categories of projects. The categories take into account the size, scope and impacts of the proposal on natural hazards and the landscape. They are: Major, Large, Standard and Small Projects.

- **Major Projects** – Includes activities such as multiple residential units or blocks, institutional and commercial buildings, new infrastructure, major fill activity (greater than 2000m<sup>3</sup>) and channelization alterations greater than 500m.
- **Large Projects** – New single residential development, replacement infrastructure, foundation reconstructions, fill activity between 500-2000m<sup>3</sup>.
- **Standard Projects** – Additions, auxiliary buildings or structures less than 1000ft<sup>2</sup>, fill activities 100-500m<sup>3</sup>, boathouses.
- **Small Projects** - Auxiliary structures less than 20m<sup>2</sup>, fill activity less than 100m<sup>3</sup>, docks.

For consistency, NBMCA has reviewed the permit categories as outlined in section 2.2 of the Annual Reporting on Timelines Template document and determined how NBMCA categories fit with those in the reporting template.

Generally Major and Large Projects involve significant staff involvement and require more complex technical reviews and supporting reports, such as engineering reports or environmental impact studies. This would fall under the Annual Reporting on Timelines Major applications category.

NBMCA's standard project category generally covers projects with a lower level of risk, not typically within the hazard but within the allowance and impacts to the hazard are small. This would fall under the Annual Reporting on Timelines Minor applications category.

The Small Project category covers activities that are very minor in nature and would have limited impact on the hazard. This would fall under the Annual Reporting on Timelines Routine category.

The following table summarizes all Section 28 permits issued since January 1, 2023, through to October 5, 2023.

North Bay-Mattawa Conservation Authority	Number of Permits Issued Within Policy and Procedure timeline		Number of Permits Issued Outside of Policy and Procedure Timeline			Reason for Variance from Policy and Procedure (Optional)			
	Major	Minor	Major	Minor		Major	Minor		
	21	65	0	0					
	Number of Permits Issued Within CO Guideline timeline			Number of Permits Issued Outside of CO Guideline timeline			Reasons for Variance from Guidelines (Optional)		
	Major	Minor	Routine	Major	Minor	Routine	Major	Minor	Routine
	21	17	46	0	2	0			

A total of 86 permits have been issued since January 1, 2023. All but two permits have been issued within the CO Guidelines. The two permits issued outside of the CO Guidelines were due to an extended vacation. Applicants were aware of the delay and deemed the timelines acceptable.

**Recommended CO Timelines for High Growth CAs**

**Follow-up from pre-consultation meeting:**

Major permit applications: within 14 days of pre-consultation meeting.

Minor permit applications: within 7 days of the pre-consultation meeting.

This will include confirmation of whether the application is considered major or minor, if the application is complete.

**Confirmation that the application has been received and deemed complete or incomplete:**

Major permit applications: within 21 days of the application being received.

Minor permit applications: within 14 days of the application being received.

Routine permit applications: within 10 days of the application being received.

**Completed review and issuance of DIA permit:**

Major permit applications: within 28 days of receiving completed application.

Minor permit applications: within 21 days of receiving completed application.

Routine permit applications: within 14 days of receiving completed application.

In addition to the above permit numbers NBMCA is responsible for reporting on permit timelines for the Section 28 program.

**Recommendation:**

**THAT** the members receive and approve the report as presented.

**Recommended Resolution:**

**THAT** the Planning and Development and On-site Sewage System (OSS) member's report, *Third Quarter Review 2023*, is received and appended to the minutes of this meeting.

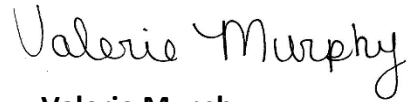


**Paula Scott,  
Director Planning & Development/Deputy CAO**

**David Ellingwood,  
Director, Water Resources**



**Robin Allen,  
Manager, On-site Sewage Systems**



**Valerie Murphy,  
Regulations Officer**





**TO:** The Chairperson and Members  
of the Board of Directors,  
North Bay-Mattawa Conservation Authority

**ORIGIN:** Aaron Lougheed, Assistant Manager, Finance

**DATE:** October 25, 2023

**SUBJECT:** Financial Statements for the period January 1, 2023 to September 30, 2023;  
Income Statement, Balance Sheet and Budget Status Report.

**ANALYSIS:**

**OPERATIONS**

**A) Programs Eligible for Provincial Transfer Payments**

The Ministry of Natural Resources and Forestry (MNRF) is expected to maintain Conservation Authorities Act Section 39 transfer payment funding in the amount of \$133,490.00 for the 2023-24 fiscal year. This transfer payment was received as of July 25, 2023. The NBMCA programs eligible for Section 39 transfer payment funding are: Administration, Watershed Planning, Flood Control, Erosion Control, Flood Forecasting, and Ice Management. The Source Water Protection program receives a separate transfer payment from the Ministry of Environment, Conservation and Parks (MECP).

The net position of all these programs is on target with the approved budget for this time of the year. Please note that the expenses for the preparations of operating Parks Creek in May 2023 have been covered in full by the City of North Bay.

Amortizations of historically accumulated assets are expensed quarterly within the Administration Account (31-00).

**B) Other Programs**

- Septics OBC - The net position of the septic system operating program under the Ontario Building Code (OBC) is in a better position this year to last because the Septic Building Permit Reserve has been brought in to help cover expenses. This leaves \$279,788 in the reserve. No staff concerns at this time.
- Section 28 Regulations Operating – The Income from fees is significantly lower this year compared to previous years at the end of the third quarter, causing net position of this program to be in a deficit position. Expenses are on target at this time, so a careful watch is still warranted for the final quarter.
- Water Quality Operations - The net position of this account is on target with the approved budget. No staff concerns at this time.

- Interpretive Centre Operating – The net position of this account is on target with the approved budget. No staff concerns at this time.
- Lands & Properties Operating – The net position of this account is in a surplus position currently. No staff concerns at this time.
- Outreach Operating – The Miskwaadesi Project Phase 1 has been completed and the report to Fednor was submitted in July 2023. There is enough fundraised monies in NBMCA's bank account to cover the construction and design costs for Phase 2, under the current scope of work. Staff note the need to address a stormwater management issue raised by project partners, and are working with the City of North Bay on solutions.

### **CAPITAL PROJECTS**

Capital expenditure invoices on the large capital projects are just starting to come in at this time. No staff concerns but a careful watch is warranted due to the large expenses for repairs to the tower deck, tower roof shingles, HVAC (2 units), boiler (1 unit) and the Laurier Woods boardwalk repair, many of which have not yet been fully invoiced.

### **STUDIES AND SPECIAL PROJECTS**

DIA Technical Services expenditure invoices on the large capital projects have started to come in. Integrated Watershed Management program expenses for Lansdowne floodplain mapping and peer review of Kaibuskong River floodplain mapping have not yet incurred any expenses as of September 30, 2023. No staff concerns at this time.

### **BALANCE SHEET**

- Financial Assets: September 2023 assets are down compared to September 2022 because of payments for large capital projects being processed in January for last year's work. Municipal levies were received in second quarter. The Laurentian Ski Hill Snowboarding Club (LSHSC) Capital Asset Reserve account is down as well compared to March 2022 because of capital expenses for priority light posts and lighting replacement work done in 2022.
- Liabilities: Liabilities are up compared to September 2022 because of more outstanding accounts payables due to payments to CSL for Chippewa Creek Oak Street Channel rehabilitation Tender #NBMCA 20-01.

### **RECOMMENDED RESOLUTIONS:**

**THAT** the Income Statement, Balance Sheet and Budget Status Report at September 30, 2023 be approved by the members of the Board of Directors and appended to the minutes of this meeting.

**Aaron Lougheed,**  
Assistant Manager, Finance

**Reviewed by**  
**Chitra Gowda,**  
Chief Administrative Officer, Secretary Treasurer

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Notes to Financial Statements**

September 30, 2023

2. Tangible Capital Assets

	Land	Buildings	Infrastructure	Vehicle	Machinery & Equipment	Equipment, Office Furniture & Computers	Total
Cost, beginning of year	\$7,172,444.00	\$3,900,099.00	\$9,472,763.00	\$275,612.00	\$88,408.00	\$637,879.00	\$21,547,205.00
Additions			9,777.00			11,586.00	21,363.00
Disposals							
Cost, end of period	<u>7,172,444.00</u>	<u>3,900,099.00</u>	<u>9,482,540.00</u>	<u>275,612.00</u>	<u>88,408.00</u>	<u>649,465.00</u>	<u>21,568,568.00</u>
Accumulated amortization, beginning of year		1,434,357.00	5,738,557.00	143,666.00	82,020.00	498,446.00	7,897,046.00
Amortization		<u>59,526.00</u>	<u>204,354.00</u>	<u>24,042.00</u>	<u>2,884.00</u>	<u>21,286.00</u>	
Accumulated amortization, end of period		<u>1,493,883.00</u>	<u>5,942,911.00</u>	<u>167,708.00</u>	<u>84,904.00</u>	<u>519,732.00</u>	<u>8,209,138.00</u>
Net carrying amount, end of period	<u>7,172,444.00</u>	<u>2,406,216.00</u>	<u>3,539,629.00</u>	<u>107,904.00</u>	<u>3,504.00</u>	<u>129,733.00</u>	<u>13,359,430.00</u>

**NOTE: These are unaudited Financial Statements**



NORTH BAY - MATTAWA  
**CONSERVATION  
 AUTHORITY**

**BALANCE SHEET at September 30, 2023**  
 Unaudited Financial Statements

***Draft***

	<b>September 30, 2023</b>		<b>August 31, 2023</b>
<b><u>FINANCIAL ASSETS</u></b>			
Cash	1,893,829		2,038,696
Accounts Receivable	116,780		49,642
HST Receivable	<u>35,976</u>		<u>35,167</u>
<b>Total Financial Assets</b>	<b>2,046,585</b>		<b>2,123,505</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	107,444		151,742
HST	0		648
Payroll Liabilities Payable	178,206		178,206
Accrued Liabilities & Miscellaneous	<u>15,000</u>		<u>15,000</u>
	300,650		345,596
<b><u>Deferred Revenue</u></b>			
Lands & Properties Capital	10,575		10,575
Central Services	3,138		3,138
Section 28 Technical	118,044		118,044
NBMCA Watershed Plan	313,491		313,491
WECI Project	140,673		140,673
Ice Management	<u>7,823</u>		<u>7,823</u>
	593,744		593,744
Bank Loan	<u>553,741</u>		<u>553,741</u>
	553,741		553,741
<b>Total Liabilities</b>	<b>1,448,135</b>		<b>1,493,081</b>
<b><u>Non-Financial Assets</u></b>			
Tangible Capital Assets	13,356,882		13,457,815
Pre-Paid Expenses	<u>22,212</u>		<u>22,212</u>
	<b>13,379,094</b>		<b>13,480,027</b>
<b>Accumulated Surplus</b>	<b><u>13,977,543</u></b>		<b><u>14,110,451</u></b>



**INCOME STATEMENT for the period of January 1 to September 30, 2023**  
**Unaudited Financial Statements**

*Draft*

Grant Eligible Core Activities	Account	September 30, 2023		
		Revenue	Expense	Net
Administration	31-00	293,717	241,346	52,370
Administration - Amortization Expense			277,161	-224,791
Watershed Planning	35-00	98,092	86,648	11,444
Flood Control	36-00	192,798	164,549	28,249
Erosion Control	37-00	60,647	52,804	7,843
Flood Forecasting	38-00	103,059	59,076	43,983
Ice Management	39-00	13,459	5,325	8,134
Source Protection Planning	83-00	243,844	132,439	111,405
<b>Subtotal</b>		<b>1,005,616</b>	<b>742,186</b>	<b>263,430</b>
<b>Conservation Authority Core Activities</b>				
Septics OBC	32-00	973,955	839,580	134,375
Section 28 Regulations	34-00	35,615	42,347	-6,732
Water Quality	42-00	9,997	5,027	4,970
Outreach	57-00	240,799	65,419	175,380
Interpretive Centre	56-00	191,069	163,535	27,535
Lands and Property Operations	70-00	169,327	117,906	51,421
<b>Subtotal</b>		<b>1,620,762</b>	<b>1,233,814</b>	<b>386,948</b>
<b>NBMCA Capital Projects</b>				
Lands and Properties Capital - CAs/Trails	86-00	542,872	130,455	412,417
Central Services	97-00	77,891	37,553	40,338
WECI 2023/2024	109-00	540,050	283,680	256,370
<b>Subtotal</b>		<b>1,160,813</b>	<b>451,688</b>	<b>709,125</b>

Grant Eligible Core Activities	Account	August 31, 2023		
		Revenue	Expense	Net
Administration	31-00	254,863	229,979	24,884
Administration - Amortization Expense			180,900	-156,016
Watershed Planning	35-00	94,092	76,949	17,143
Flood Control	36-00	192,798	154,454	38,344
Erosion Control	37-00	60,647	49,803	10,844
Flood Forecasting	38-00	103,059	52,501	50,558
Ice Management	39-00	13,459	5,325	8,134
Source Protection Planning	83-00	243,844	115,619	128,225
<b>Subtotal</b>		<b>962,762</b>	<b>684,630</b>	<b>278,132</b>
<b>Conservation Authority Core Activities</b>				
Septics OBC	32-00	848,745	743,696	105,048
Section 28 Regulations	34-00	27,480	37,715	-10,235
Water Quality	42-00	9,997	4,556	5,441
Outreach	57-00	239,287	85,330	153,957
Interpretive Centre	56-00	176,475	152,688	23,788
Lands and Property Operations	70-00	166,825	109,918	56,907
<b>Subtotal</b>		<b>1,468,809</b>	<b>1,133,904</b>	<b>334,905</b>
<b>NBMCA Capital Projects</b>				
Lands and Properties Capital - CAs/Trails	86-00	542,872	124,922	417,950
Central Services	97-00	77,891	34,842	43,049
WECI 2023/2024	109-00	500,050	201,969	298,081
<b>Subtotal</b>		<b>1,120,813</b>	<b>361,733</b>	<b>759,080</b>



NORTH BAY - MATTAWA  
CONSERVATION  
AUTHORITY

*Draft*

**INCOME STATEMENT for the period of January 1 to September 30, 2023**  
**Unaudited Financial Statements**

					September 30, 2023										August 31, 2023					
<b>NBMCA Studies/Special Projects</b>										<b>NBMCA Studies/Special Projects</b>										
DIA Technical Project	98-00	242,932	160,455	82,477						DIA Technical Project	98-00	242,932	143,801	99,131						
Integrated Watershed Management Strategy	99-00	431,488	241,400	190,088						Integrated Watershed Management Strategy	99-00	431,488	192,622	238,866						
Mortgage Principal Repayments	115-00	19,100	13,303	5,797						Mortgage Principal Repayments	115-00	19,100	11,840	7,260						
LSHSC Capital Reserve Fund	112-00	65,000	66,734	-1,734						LSHSC Capital Reserve Fund	112-00	65,000	66,734	-1,734						
LSHSC Operating Fund	114-00	60,000	60,000	0						LSHSC Operating Fund	114-00	60,000	60,000	0						
	<b>Subtotal</b>	<b>818,520</b>	<b>541,892</b>	<b>276,628</b>							<b>Subtotal</b>	<b>818,520</b>	<b>474,997</b>	<b>343,523</b>						
<b>NBMCA Total</b>					<b>4,605,710</b>	<b>2,969,579</b>	<b>1,636,132</b>						<b>NBMCA Total</b>					<b>4,370,904</b>	<b>2,655,264</b>	<b>1,715,641</b>

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**

**Profit & Loss Budget vs. Actual**

**SUMMARY**

**January through September 2023**

**DRAFT**

	<b>Budget</b>	<b>Jan -Sept 23 Actuals</b>	<b>Variance from Budget</b>	<b>% of Budget</b>	<b>Comments</b>
<b>Income</b>					
<b>3100 · Administration</b>	290,041	293,716	3,675	101.27%	
<b>3500 · Watershed Planning</b>	134,438	98,092	-36,346	72.96%	
<b>3600 · Flood Control</b>	146,720	192,798	46,078	131.41%	
<b>3700 · Erosion Control</b>	60,647	60,647	0	100.0%	
<b>3800 · Flood Forecasting</b>	103,059	103,059	0	100.0%	
<b>3900 · Ice Management</b>	13,479	13,459	-20	99.85%	
<b>8300 · Capital-Source Water Protection</b>	199,563	243,844	44,281	122.19%	
<b>3200 · Septics</b>	1,242,780	973,955	-268,825	78.37%	
<b>3400 · Section 28 Regulations</b>	62,125	35,615	-26,510	57.33%	
<b>4200 · Water Quality</b>	9,997	9,997	0	100.0%	
<b>5700 · Outreach</b>	111,404	240,799	129,395	216.15%	
<b>5600 · Interpretive Centre</b>	223,632	191,070	-32,562	85.44%	
<b>7000 · Lands &amp; Properties</b>	183,932	168,326	-15,606	91.52%	
<b>8600 · Capital-Lands &amp; Properties</b>	542,934	542,872	-62	99.99%	
<b>9700 · Capital-Central Services</b>	77,891	77,891	0	100.0%	
<b>9800 · Capital-DIA Technical Project</b>	242,932	242,932	0	100.0%	
<b>9900 · Capital-NBMCA Integrated Watershd Strategy</b>	456,988	431,488	-25,500	94.42%	
<b>109-00 · Capital-WECI Project 2018/2019</b>	500,050	540,050	40,000	108.0%	
<b>112-00 · LSHSC Capital `ASK`</b>	65,000	65,000	0	100.0%	
<b>114-00 · LSHSC OPERATING RESERVE</b>	60,000	60,000	0	100.0%	
<b>115-00 · Principal Mortgage Repayment</b>	19,100	19,100	0	100.0%	
<b>Total Income</b>	<b>4,746,712</b>	<b>4,604,710</b>	<b>-142,002</b>	<b>97.0%</b>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

SUMMARY

January through September 2023

DRAFT

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Expense</b>					
3100 · Administration	290,041	240,316	-49,725	82.86%	
3500 · Watershed Planning	134,438	86,647	-47,791	64.45%	
3600 · Flood Control	146,720	164,547	17,827	112.15%	
3700 · Erosion Control	60,647	52,899	-7,748	87.22%	
3800 · Flood Forecasting	103,059	59,075	-43,984	57.32%	
3900 · Ice Management	13,479	5,324	-8,155	39.5%	
8300 · Capital-Source Water Protection	199,563	132,307	-67,256	66.3%	
3200 · Septics	1,242,780	839,576	-403,204	67.56%	
3400 · Section 28 Regulations	62,125	42,347	-19,778	68.16%	
4200 · Water Quality	9,997	5,025	-4,972	50.27%	
5700 · Outreach	111,404	65,420	-45,984	58.72%	
5600 · Interpretive Centre	223,632	140,045	-83,587	62.62%	
7000 · Lands & Properties	183,932	117,904	-66,028	64.1%	
8600 · Capital-Lands & Properties	542,934	130,452	-412,482	24.03%	
9700 · Capital-Central Services	77,891	37,251	-40,640	47.83%	
9800 · Capital-DIA Technical Project	242,932	160,452	-82,480	66.05%	
9900 · Capital-NBMCA Integrated Watershed S	456,988	241,400	-215,588	52.82%	
109-00 · Capital-WECI Project 2015/2016	500,050	283,678	-216,372	56.73%	
112-00 · LSHSC Capital `ASK`	65,000	66,734	1,734	102.67%	
114-00 · LSHSC OPERATING RESERVE	60,000	60,000	0	100.0%	
115-00 · Principal Mortgage Repayment	19,100	13,303	-5,797	69.65%	
<b>Total Expense</b>	<b>4,746,712</b>	<b>2,944,702</b>	<b>-1,802,010</b>	<b>62.04%</b>	
<b>Net</b>		<b>1,660,008</b>			



**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Administration**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3101 · A-Transfer Pay'ts MNR	16,020	16,020	0	100.0%	Sect. 39 Transfer payment agreement received and signed as of June 13, 2023
3104 · A-General Levy	123,191	121,419	-1,772	98.56%	
3113 · A-Other Revenue	169,856	117,883	-51,973	69.4%	
3114 · A-Interest Earned	18,896	38,394	19,498	203.19%	
<b>Total Income</b>	<b>327,963</b>	<b>293,716</b>	<b>-34,247</b>	<b>89.56%</b>	
<b>Expense</b>					
3130 · A-Wages Salaried	92,448	51,516	-40,932	55.72%	variance to budget due to 1st two months being prior to COL and merit increases
3136 · A-Salaried Benefits	25,885	14,520	-11,365	56.09%	
3138 · A-Per Diem	11,540	3,265	-8,275	28.29%	
3139 · A-Members Mileage	5,500	4,921	-579	89.47%	
3140 · A-Members Expenses	2,200	1,251	-949	56.86%	
3141 · A-Staff Mileage & Expenses	3,200	1,745	-1,455	54.53%	
3142 · A-Staff Certification & Training	4,487	2,015	-2,472	44.91%	
3143 · A-Telephone	8,033	5,149	-6,018	25.08%	
3145 · A-Insurance	9,891	9,117	-774	92.18%	
3148 · A-Office Supplies	6,452	7,695	1,243	119.27%	
3149 · A-Postage	535	182	-353	34.02%	
3150 · A-Equipment Purchase	250	372	122	148.8%	
3151 · A-Equipment Rental	2,420	2,182	-238	90.17%	
3152 · A-Publications & Printing	1,500		-1,500	0.0%	
3158 · A-Audit	11,139	11,767	628	105.64%	2022 Audit Fee, Admin and Tech Fee-audit work done and audited statements presented and passed by Board by Res. No. 55-23 Still to be done is the Charitable Return
3160 · A-Materials & Supplies	3,000	1,698	-1,302	56.6%	
3161 · A-Conservation Ont Levy	28,618	28,618	0	100.0%	
3162 · A-Services	18,000	18,599	599	103.33%	
3170 · A-Rent	85,824	71,520	-14,304	83.33%	
3173 · A-Vehicle Gas	658	297	-361	45.14%	
3174 · A-Accounting Services	1,680	1,399	-281	83.27%	
3178 · A-Internal Chargeback	4,703	2,488	-2,215	52.9%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<b>327,963</b>	<b>240,316</b>	<b>-87,647</b>	<b>73.28%</b>	
<b>Net Income</b>	<b>0</b>	<b>53,400</b>	<b>53,400</b>	<b>100.0%</b>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Watershed Planning**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3501 · WP-MNR Transfer Payment	22,690	22,690	0	100.0%	Sect. 39 Transfer payment agreement received and signed as of June 13, 2023
3504 · WP-General Levy	56,748	56,748	0	100.0%	
3506 · WP-Fees	<u>55,000</u>	<u>18,654</u>	<u>-36,346</u>	<u>33.92%</u>	
<b>Total Income</b>	<u>134,438</u>	<u>98,092</u>	<u>-36,346</u>	<u>72.96%</u>	
<b>Expense</b>					
3530 · WP-Wages Salary	96,120	67,261	-28,859	69.98%	variance to budget due to 1st two months being prior to COL and merit increases
3536 · WP-Salaried Benefits	26,914	18,756	-8,158	69.69%	
3541 · WP-Staff Mileage & Expenses	1,862	9	-1,853	0.48%	
3542 · WP-Staff Certification & Train	1,500	130	-1,370	8.67%	
3560 · WP-Materials & Supplies	500	18	-482	3.6%	
3562 · WP-Services	7,000	170	-6,830	2.43%	
3578 · WP-Internal Chargeback	542	303	-239	55.9%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>134,438</u>	<u>86,647</u>	<u>-47,791</u>	<u>64.45%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>11,445</u></u>	<u><u>11,445</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Operation Maintenance of Flood Control Structures**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3601 · FC-MNR Transfer Payment	44,245	44,245	0	100.0%	Sect. 39 Transfer payment agreement received and signed as of June 13, 2023
3604 · FC-General Levy	102,475	102,475	0	100.0%	
3605 · FC-Sole Benefitting Levy		46,078	46,078	100.0%	Special Sole-benefitting levy from the City of North Bay to cover expenses for the preparation to operate Parks Creek dam
<b>Total Income</b>	<u>146,720</u>	<u>192,798</u>	<u>46,078</u>	<u>131.41%</u>	
<b>Expense</b>					
3630 · FC-Wages Salary	67,634	55,618	-12,016	82.23%	variance to budget due to 1st two months being prior to COL and merit increases
3632 · FC-Seasonal Wages	17,136	16,249	-887	94.82%	
3636 · FC-Salaried Benefits	22,480	20,059	-2,421	89.23%	
3644 · FC-Taxes	11,880	12,006	126	101.06%	
3645 · FC-Insurance	19,780	17,912	-1,868	90.56%	
3647 · FC-Repairs & Maintenance	1,000	578	-422	57.8%	
3651 · FC-Equipment Rental		3,754	3,754	100.0%	crane rental, port-a-john rental and diesel fuel for operating of Parks Creek
3660 · FC-Material & Supplies	150	402	252	268.0%	supplies for the operating of Parks Creek
3662 · FC-Services	300	35,047	34,747	11,682.33%	shipping fees to cover the cost of bringing equipment (pumps for Parks Creek) from Sudbury location to be held till required and Snow Removal - Eva Wardlaw Park for light replacement
3672 · FC-Hydro	1,100	349	-751	31.73%	
3673 · FC-Vehicle Gas	3,420	1,541	-1,879	45.06%	
3678 · FC-Internal Chargeback	1,840	1,032	-808	56.09%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>146,720</u>	<u>164,547</u>	<u>17,827</u>	<u>112.15%</u>	
<b>Net Income</b>	<u>0</u>	<u>28,251</u>	<u>28,251</u>	<u>100.0%</u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Erosion Control Maintenance**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3701 · EC-MNR Transfer payment	17,150	17,150	0	100.0%	Sect. 39 Transfer payment agreement received and signed as of June 13, 2023
3704 · EC-General Levy	43,497	43,497	0	100.0%	
<b>Total Income</b>	<u>60,647</u>	<u>60,647</u>	<u>0</u>	<u>100.0%</u>	
<b>Expense</b>					
3730 · EC-Wages Salary	19,411	15,709	-3,702	80.93%	variance to budget due to 1st two months being prior to COL and merit increases
3732 · EC-Seasonal Wages	8,568	8,124	-444	94.82%	
3736 · EC-Salaried Benefits	7,158	6,735	-423	94.09%	
3744 · EC-Taxes	6,789	6,861	72	101.06%	
3745 · EC-Insurance	14,837	13,433	-1,404	90.54%	
3760 · EC-Materials and Supplies	500	407	-93	81.4%	
3772 · EC-Hydro	900	370	-530	41.11%	
3773 · EC-Vehicle Gas	1,183	532	-651	44.97%	
3778 · EC-Internal Chargebacks	1,301	728	-573	55.96%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>60,647</u>	<u>52,899</u>	<u>-7,748</u>	<u>87.22%</u>	
<b>Net Income</b>	<u>0</u>	<u>7,748</u>	<u>7,748</u>	<u>100.0%</u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Flood Forecasting**  
 January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3801 · FF-MNR Transfer Payment	30,695	30,695	0	100.0%	Sect. 39 Transfer payment agreement received and signed as of June 13, 2023
3804 · FF-General Levy	72,364	72,364	0	100.0%	
<b>Total Income</b>	<u>103,059</u>	<u>103,059</u>	<u>0</u>	<u>100.0%</u>	
<b>Expense</b>					
3830 · FF-Wages Salary	63,296	37,229	-26,067	58.82%	variance to budget due to 1st two months being prior to COL and merit increases
3836 · FF-Benefits	17,711	10,680	-7,031	60.3%	
3841 · FF-Staff Mileage & Expenses	500	58	-442	11.6%	
3842 · FF-Staff Certification & Traini	2,000	178	-1,822	8.9%	
3843 · FF-Telephone	8,354	5,346	-3,008	63.99%	
3847 · FF-Repairs & Maintenance	300	170	-130	56.67%	
3860 · FF-Materials & Supplies	900	300	-600	33.33%	
3862 · FF-Services	4,000	2,025	-1,975	50.63%	
3873 · FF-Vehicle Gas	1,050	473	-577	45.05%	
3878 · FF-Internal Chargeback	4,948	2,616	-2,332	52.87%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>103,059</u>	<u>59,075</u>	<u>54,127</u>	<u>57.32%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>43,984</u></u>	<u><u>43,984</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Ice Management**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3901 · IM-MNR Transfer Payment	2,690	2,670	-20	99.26%	Sect. 39 Transfer payment agreement received and signed as of June 13, 2023
3904 · IM-General Levy	6,539	6,539	0	100.0%	
3913 · IM-Other Revenue	4,250	4,250	0	100.0%	
<b>Total Income</b>	<u>13,479</u>	<u>13,459</u>	<u>-20</u>	<u>99.85%</u>	
<b>Expense</b>					
3930 · IM-Wages Salary	4,330	2,771	-1,559	64.0%	annual wages and benefits pro-rated over March and April because this is the time of year that the majority of the work is done on Parks Creek
3936 · IM-Salaried Benefits	1,212	773	-439	63.78%	
3960 · IM-Materials & Supplies	600	0	-600	0.0%	partial ice removal-Parks Creek
3962 · IM-Services	7,337	1,780	-5,557	24.26%	
<b>Total Expense</b>	<u>13,479</u>	<u>5,324</u>	<u>-8,155</u>	<u>39.5%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>8,135</u></u>	<u><u>8,135</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Source Water Protection**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
8301 · C-SWP OperatTransfer Pay'ts MNR	199,563	243,844	44,281	122.2%	2nd instalment received March 8, 2023
<b>Total Income</b>	<u>199,563</u>	<u>243,844</u>	<u>44,281</u>	<u>122.2%</u>	
<b>Expense</b>					
8330 · C-SWP Operat-Wages Salary	122,173	81,167	-41,006	66.4%	
8336 · C-SWP-Salaried Benefits	34,208	0	-34,208	0.0%	
8338 · C-SWP-Per Diem	4,620	23,713	19,093	513.3%	
8339 · C-SWP-Members Mileage	1,680	1,700	20	101.2%	
8340 · C-SWP-Member Expenses	200	773	573	386.5%	
8341 · C-SWP-Staff Mileage & Expenses	1,540	0	-1,540	0.0%	
8343 · C-SWP-Telephone	2,892	2,925	33	101.1%	
8345 · SWP-Insurance	2,550	2,552	2	100.1%	
8348 · C-SWP-Office Supplies	630	127	-503	20.2%	
8349 · C-SWP-Postage	255	50	-205	19.6%	
8351 · C-SWP-Equipment Rental	503	305	-198	60.6%	
8353 · C-SWP-Advertising & Communicat	250	0	-250	0.0%	
8358 · SWP-Audit	765	808	43	105.6%	
8360 · C-SWP-Materials & Supplies	2,352	0	-2,352	0.0%	
8362 · C-SWP-Services	399	0	-399	0.0%	
8367 · C-SWP Operat-Admin Overhead	5,588	2,794	-2,794	50.0%	
8370 · C-SWP-Rent	14,886	12,308	-2,578	82.7%	
8373 · SWP-Vehicle Gas	261	227	-34	87.0%	
8378 · C-SWP-Internal Chargeback	3,811	2,858	-953	75.0%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>199,563</u>	<u>132,307</u>	<u>-67,256</u>	<u>66.3%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>111,537</u></u>	<u><u>111,537</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Septic OBC**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3203 · S-OBC-Grants from Other	9,000	9,000	0	100.0%	2023 septic system re-inspections related to the Trout Lake Management Plan
3206 · S-OBC-Fees	1,050,000	781,175	-268,825	74.4%	
3213 · S-OBC-Other Revenue	183,780	183,780	0	100.0%	
<b>Total Income</b>	<u>1,242,780</u>	<u>973,955</u>	<u>-268,825</u>	<u>78.37%</u>	
<b>Expense</b>					
3230 · S-OBC--Wages Salary	546,821	367,420	-179,401	67.19%	variance to budget due to 1st two months being prior to COL and merit increases
3231 · S-OBC-Wages Contract	231,155	144,965	-86,190	62.71%	
3236 · S-OBC-Salaried Benefits	205,980	145,480	-60,500	70.63%	
3241 · S-OBC-Staff Mileage & Expenses	3,000	3,390	390	113.0%	
3242 · S-OBC-Staff Certific & Trainin	10,000	6,934	-3,066	69.34%	
3243 · S-OBC-Telephone	16,952	10,914	-6,038	64.38%	
3245 · S-OBC-Insurance	19,782	17,926	-1,856	90.62%	
3247 · S-OBC-Repairs & Maintenance	10,000	6,480	-3,520	64.8%	
3248 · S-OBC-Office Supplies	6,752	1,940	-4,812	28.73%	
3249 · S-OBC-Postage	1,224	405	-819	33.09%	
3250 · S-OBC-Equipment Purchases	5,000	3,664	-1,336	73.28%	
3251 · S-OBC-Equipment Rental	4,493	6,935	2,442	154.35%	
3252 · S-OBC-Publications & Printing	500	439	-61	87.8%	
3254 · S-OBC-Bank Charges	3,500	1,691	-1,809	48.31%	
3256 · S-OBC-Credit Card Charges	24,000	18,655	-5,345	77.73%	
3258 · S-OBC-Audit	4,774	5,390	616	112.9%	2022 Audit Fee, Admin and Tech Fee
3259 · S-OBC-Legal Services	1,500	2,544	1,044	169.6%	
3260 · S-OBC-Materials and Supplies	9,500	1,627	-7,873	17.13%	
3262 · S-OBC-Services	23,000	14,937	-8,063	64.94%	
3264 · S-OBC-Vehicle Lease	3,800	560	-3,240	14.74%	
3270 · S-OBC-Rental Expense	62,450	50,241	-12,209	80.45%	
3273 · S-OBC-Vehicle Gas	22,050	6,797	-15,253	30.83%	
3278 · OBC- Internal Chargeback	26,547	20,242	-6,305	76.25%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>1,242,780</u>	<u>839,576</u>	<u>-403,204</u>	<u>67.56%</u>	
<b>Net Income</b>	<u><b>0</b></u>	<u><b>134,379</b></u>	<u><b>134,379</b></u>	<u><b>100.0%</b></u>	



NORTH BAY-MATTAWA CONSERVATION AUTHORITY  
Profit & Loss Budget vs. Actual  
SECTION 28  
REGULATIONS  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3406 · RF-Fees	62,125	35,615	-26,510	57.33%	permit numbers down at this time so a careful watch for final quarter warranted
<b>Total Income</b>	<u>62,125</u>	<u>35,615</u>	<u>-26,510</u>	<u>57.33%</u>	
<b>Expense</b>					
3430 · RF-Wages Salary	42,353	30,169	-12,184	71.23%	variance to budget due to 1st two months being prior to COL and merit increases
3436 · RF-Salaried Benefits	11,847	8,429	-3,418	71.15%	
3442 · RF-Staff Certificat & Training	1,000	130	-870	13.0%	
3449 · RF-Postage	101	34	-67	33.66%	
3460 · RF-Materials and Supplies	200	0	-200	0.0%	
3462 · RF-Services	800	510	-290	63.75%	
3473 · RF-Vehicle Gas	526	237	-289	45.06%	
3478 · RF- Internal Chargeback	5,298	2,838	-2,460	53.57%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>62,125</u>	<u>42,347</u>	<u>-19,778</u>	<u>68.16%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>-6,732</u></u>	<u><u>-6,732</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Water Quality Monitoring**  
 January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4204 · WQ-General Levy	4,997	4,997	0	100.0%	
4205 · WQ-Sole-benefitting Levy	5,000	5,000	0	100.0%	
<b>Total Income</b>	<u>9,997</u>	<u>9,997</u>	<u>0</u>	<u>100.0%</u>	
<b>Expense</b>					
4231 · WQ-Wages Contract	5,151	2,778	-2,373	53.93%	variance to budget due to 1st two months being prior to COL and merit increases
4236 · WQ-Benefits	1,316	795	-521	60.41%	
4260 · WQ-Materials & Supplies	1,500	410	-1,090	27.33%	
4262 · WQ-Services	580	580	0	100.0%	
4273 · WQ-Vehicle Gas	1,450	462	-988	31.86%	
<b>Total Expense</b>	<u>9,997</u>	<u>5,025</u>	<u>-4,972</u>	<u>50.27%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>4,972</u></u>	<u><u>4,972</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Outreach**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5703 · OUTREACH-Grants from Others	90,000	167,201	77,201	185.78%	
5704 · OUTREACH-General Levy	13,404	13,404	0	100.0%	
5706 · OUTREACH-Fees	1,000	0	-1,000	0.0%	Natural classroom fees included in other revenue
5707 · OUTREACH-Donations	2,000	44,807	42,807	2,240.35%	Miskwaadesi Phase 2 Donations
5713 · OUTREACH-Other Revenue	5,000	15,387	10,387	307.74%	Creative Industries contribution to Miskwaadesi Project
<b>Total Income</b>	<u>111,404</u>	<u>240,799</u>	<u>129,395</u>	<u>216.15%</u>	
<b>Expense</b>					
5730 · OUTREACH-Wages Salary	10,557	21,875	11,318	207.21%	includes Intern's wages covered by NOHFC's wage subsidy received
5736 · OUTREACH-Salaried Benefits	2,993	6,284	3,291	209.96%	includes benefits covered by NOHFC's wage subsidy received
5741 · OUTREACH-Staff Mileage & Expenses	500	489	-11	97.8%	
5753 · OUTREACH-Advertising	500	0	-500	0.0%	
5754 · OUTREACH-Awards & Scholarships	500	0	-500	0.0%	
5760 · OUTREACH-Materials & Supplies	854	1,660	806	194.38%	North Bay Home & Garden Expo Booth
5762 · OUTREACH-Services	500	50	-450	10.0%	
5766 · OUTREACH-Consulting Services	95,000	35,062	-59,938	36.91%	Miskwaadesi phase 2 project costs
<b>Total Expense</b>	<u>111,404</u>	<u>65,420</u>	<u>-45,984</u>	<u>58.72%</u>	
<b>Net Income</b>	<u><b>0</b></u>	<u><b>175,379</b></u>	<u><b>175,379</b></u>	<u><b>100.0%</b></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Interpretive Centre**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5609 · IC-Property Rental Internal	143,622	119,588	-24,034	83.27%	
5610 · IC-Property Rental External	48,785	41,819	-6,966	85.72%	Bell Mobility Tower Rent - 2023/2024
5613 · IC-Other Revenue	31,225	29,663	-1,562	95.0%	Central Services deferred revenue
<b>Total Income</b>	<u>223,632</u>	<u>191,070</u>	<u>-32,562</u>	<u>85.44%</u>	
<b>Expense</b>					
5630 · IC-Wages & Salaries	80,676	20,754	-59,922	25.73%	variance to budget due to 1st two months being prior to COL and merit increases
5636 · IC-Benefits	22,377	14,331	-8,046	64.04%	
5645 · IC-Insurance	16,815	15,225	-1,590	90.54%	
5646 · IC-Natural Gas	16,500	18,378	1,878	111.38%	Dec 2022 gas bill received late
5647 · IC-Repairs & Maintenance	2,000	1,056	-944	52.8%	
5655 · IC-Interest Expense	25,464	19,125	-6,339	75.11%	interest on building mortgage
5660 · IC-Materials & Supplies	8,300	12,187	3,887	146.83%	
5662 · IC-Services	32,000	20,802	-11,198	65.01%	service for 2 boilers for Interp Centre
5671 · IC-Water	3,500	2,772	-728	79.2%	
5672 · IC-Hydro	16,000	15,415	-585	96.34%	
<b>Total Expense</b>	<u>223,632</u>	<u>140,045</u>	<u>-83,587</u>	<u>62.62%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>51,025</u></u>	<u><u>51,025</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**L & P Operations**  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
7004 · LP-General Levy	78,532	78,532	0	100.0%	
7005 · LP-Sole-benefitting Levy	70,000	70,000	0	100.0%	NEW. CNB benefitting levy related to homelessness encampments (40k contractor+30k staff and other)
7007 · LP-Donations	1,000	1,245	245	124.5%	
7010 · LP-Property Rent Revenue Extern	21,400	14,832	-6,568	69.31%	property lease - billboard signage
7020 · LP-Shared Costs Ski Hill	13,000	3,717	-9,283	28.59%	
<b>Total Income</b>	<b>183,932</b>	<b>168,326</b>	<b>-15,606</b>	<b>91.52%</b>	
<b>Expense</b>					
7030 · LP-Wages Salary	50,129	41,684	-8,445	83.15%	
7032 · LP-Seasonal Wages	5,140	4,875	-265	94.84%	
7036 · LP-Salaried Benefits	15,104	13,663	-1,441	90.46%	
7044 · LP-Taxes	15,275	15,436	161	101.05%	
7045 · LP-Insurance	14,985	13,568	-1,417	90.54%	
7047 · LP-Repairs & Maintenance	1,500	2,775	1,275	185.0%	safety inspections for vehicles, logos for vehicles, oil changes
7050 · LP-Shared Costs with Ski Hill	8,313	8,460	147	101.77%	
7052 · LP-Publishing & Printing	2,500	0	-2,500	0.0%	
7060 · LP-Materials & Supplies	13,000	5,310	-7,690	40.85%	
7062 · LP-Services	48,000	9,658	-38,342	20.12%	
7064 · LP-Vehicle Lease	3,800	0	-3,800	0.0%	seasonal - July to September
7073 · LP-Vehicle Gas	4,560	1,565	-2,995	34.32%	
7078 · LP-TCA Internal Chargeback	1,626	910	-716	55.97%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<b>183,932</b>	<b>117,904</b>	<b>-66,028</b>	<b>64.1%</b>	
<b>Net Income</b>	<b>0</b>	<b>50,422</b>	<b>50,422</b>	<b>100.0%</b>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY  
Profit & Loss Budget vs. Actual for  
Lands and Properties Capital  
CA's Trails  
January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
8604 · L&P Capital-General Levy	131,583	131,583	0	100.0%	
8605 · L&P Capital-Special Levy	149,350	149,350	0	100.0%	
8613 · C-L&P-Other Revenue	262,001	261,939	-62	99.98%	from deferred revenue, surplus, OSS Reserve and Land Acquisition Reserve
<b>Total Income</b>	<u>542,934</u>	<u>542,872</u>	<u>-62</u>	<u>99.99%</u>	
<b>Expense</b>					
8630 · C-L&P-Wages Salary	93,212	51,797	-41,415	55.57%	
8636 · C-L&P-Salaried Benefits	26,088	14,957	-11,131	57.33%	
8640 · C-L&P-Equipment Purchase	5,000	0	-5,000	0.0%	
8641 · C-L&P-Staff mileage & Expenses	1,200	32	-1,168	2.67%	
8660 · C-L&P-Materials & Supplies	71,838	1,590	-70,248	2.21%	
8662 · C-L&P-Services	291,036	35,295	-255,741	12.13%	tower deck repair work started back up again in July and therefore invoicing should be coming in starting sometime in August
8666 · C-L&P-Consulting Services	1,000	0	-1,000	0.0%	
8667 · C-L&P-Admin Overhead	50,568	25,284	-25,284	50.0%	
8673 · C-L&P-Vehicle Gas	1,582	708	-874	44.75%	
8678 · C-L&P-Internal Chargeback	1,410	789	-621	55.96%	Chargebacks for purchased vehicles & computers
8680 · C-L&P-Other Reserve	0	0	0	0.0%	
8681 · C-L&P-Other Planned Surplus	0	0	0	0.0%	
<b>Total Expense</b>	<u>542,934</u>	<u>130,452</u>	<u>-412,482</u>	<u>24.03%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>412,420</u></u>	<u><u>412,420</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Central Services**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>9704 · CS-General Levy</b>	58,967	58,967	0	100.0%	
<b>97-13 · CS-Other Revenue</b>	18,924	18,924	0	100.0%	2022 Deferred Revenue
<b>Total Income</b>	<u>77,891</u>	<u>77,891</u>	<u>0</u>	<u>100.0%</u>	
<b>Expense</b>					
<b>9730 · CS-Wages &amp; Salaries</b>	16,904	11,207	-5,697	66.3%	
<b>9736 · CS-Salaried Benefits</b>	4,735	3,249	-1,486	68.62%	
<b>9750 · CS-Equipment Purchase</b>	500	1,992	1,492	398.4%	purchased laptop for CAO
<b>9760 · CS-Materials &amp; Supplies</b>	13,080	9,045	-4,035	69.15%	
<b>9762 · CS-Services</b>	5,000	5,631	631	112.62%	Information Systems Billing and increase of band width
<b>9766 · CS-Consulting Services</b>	25,000	0	-25,000	0.0%	Asset Management Plan
<b>9767 · CS-Admin Overhead</b>	9,000	4,500	-4,500	50.0%	
<b>9778 · CS-Internal Chargeback</b>	3,672	1,627	-2,045	44.31%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<u>77,891</u>	<u>37,251</u>	<u>-40,640</u>	<u>47.83%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>40,640</u></u>	<u><u>40,640</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**DIA Technical Services**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
9801 · DIA Tech-Transfer Payment					
9804 · DIA Tech-General Levy	180,714	180,714	0	100.0%	
9813 · DIA Tech-Other Revenue	62,218	62,218	0	100.0%	2022 deferred revenue
<b>Total Income</b>	<u>242,932</u>	<u>242,932</u>	<u>0</u>	<u>100.0%</u>	
<b>Expense</b>					
9830 · DIA Tech-Salaried Wages	73,651	59,284	-14,367	80.49%	variance to budget due to 1st two months being prior to COL and merit increases
9830 · DIA Tech-Seasonal Wages	3,430	2,341	-1,089	68.25%	
9836 · DIA Tech-Salaried Benefits	21,341	14,394	-6,947	67.45%	
9841 · DIA Tech-Staff Mileage & Expenses	1,500	24	-1,476	1.6%	
9842 · DIA Tech-Staff Certification & Training	2,500	51	-2,449	2.04%	
9850 · DIA Tech-Equipment Purchases	4,500	396	-4,104	8.8%	
9852 · DIA Tech-Publications & Printing	1,500	0	-1,500	0.0%	
9860 · DIA Tech-Materials and Supplies	2,360	0	-2,360	0.0%	
9862 · DIA Tech-Services	5,000	0	-5,000	0.0%	
9866 · DIA Tech-Consulting Services	100,000	70,387	-29,613	70.39%	AHYDTECH Geomorphic invoice for LaVase floodplain mapping to be paid in August
9867 · DIA Tech-Admin Overhead	27,150	13,575	-13,575	50.0%	
<b>Total Expense</b>	<u>242,932</u>	<u>160,452</u>	<u>-82,480</u>	<u>66.05%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>82,480</u></u>	<u><u>82,480</u></u>	<u><u>100.0%</u></u>	



**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**NBMCA Integrated Watershed Management**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
9901 · NBMCA Watershd Plan-Transfer Payment	30,000	0	-30,000	0.0%	monies not received yet from Flood Hazard Identification Program
9904 · NBMCA Watershd Plan-General Levy	42,745	42,745	0	100.0%	
9905 · NBMCA Watershd Plan-Sole-benefitting Levy	329,000	329,000	0	100.0%	
9913 · NBMCA Watershd Plan-Other Revenue	55,243	59,743	4,500	108.15%	2022 deferred revenue \$55k and monies from Ministry of Environment CA's and Parks (MOECP)\$4k for telemetry system installation services and accessories, Groundwater Monitoring Program
<b>Total Income</b>	<b>456,988</b>	<b>431,488</b>	<b>-25,500</b>	<b>94.42%</b>	
<b>Expense</b>					
9930 · NBMCA Watershd Plan-Salaried Wages	140,548	131,502	-9,046	93.56%	
9931 · NBMCA Watershd Plan-Contract Wages	64,490	1,979	-62,511	3.07%	
9932 · NBMCA Watershd Plan-Seasonal Wages	9,614	6,274	-3,340	65.26%	
9936 · NBMCA Watershd Plan-Salaried Benefits	58,848	38,745	-20,103	65.84%	
9941 · NBMCA Watershd Plan-Staff Mileage & Expenses	1,000	0	-1,000	0.0%	
9942 · NBMCA Watershd Plan-Staff Certif & Train	2,000	1,193	-807	59.65%	
9950 · NBMCA Watershd Plan-TCA Purchase	25,000	2,774	-22,226	11.1%	Lake Wasi water level monitoring equipment, Climate change station installation at Corbeil
9951 · NBMCA Watershd Plan-Equipment Rental	4,250	1,724	-2,526	40.57%	
9953 · NBMCA Watershd Plan-Advertising	5,000	609	-4,391	12.18%	
9960 · NBMCA Watershd Plan-Materials & Supply	11,856	7,639	-4,217	64.43%	
9962 · NBMCA Watershd Plan-Services	8,000	3,030	-4,970	37.88%	vehicle maintenance, annual inspections and Lab analysis
9966 · NBMCA Watershd Plan-Consulting Services	70,000	17,828	-52,172	25.47%	
9967 · NBMCA Watershd Plan-Admin Overhead	51,300	25,650	-25,650	50.0%	
9978 · NBMCA Watershd Plan-Internal Chargeback	5,082	2,453	-2,629	48.27%	Chargebacks for purchased vehicles & computers
<b>Total Expense</b>	<b>456,988</b>	<b>241,400</b>	<b>-215,588</b>	<b>52.82%</b>	
<b>Net Income</b>	<b>0.00</b>	<b>190,088.00</b>	<b>190,088.00</b>	<b>100.0%</b>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**WECI 2015/2016**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
109-01 · WECI Project 2020/2021-Transfer Pay't	0	40,000	40,000	100.0%	WECI 1st Installment
109-04 · WECI Project 2020/2021-Sole-benefitting Levy	175,100	175,100	0	100.0%	
109-13 · WECI Project 2020/2021-Other Revenue	324,950	324,950	0	100.0%	2022 deferred revenue
<b>Total Income</b>	<u>500,050</u>	<u>540,050</u>	<u>40,000</u>	<u>108.0%</u>	
<b>Expense</b>					
109-30 · WECI Project 2020/2021-Salaried Wages	23,270	6,037	-17,233	25.94%	
109-36 · WECI Project 2020/2021-Benefits	6,530	3,043	-3,487	46.6%	
109-47 · WECI Project 2020/2021-Repair & Maint	302,000	261,473	-40,527	86.58%	work done on Chippewa Creek Oak Street Channel rehabilitation to CSL Group and accruals for holdbacks. Tuffbooms and upgrade of existing street light at Parks Creek
109-66 · WECI Project 2020/2021-Consult Service	142,000	0	-142,000	0.0%	Callander - Lansdowne floodplain mapping, Peer review of Kaibuskong River floodplain mapping.
109-67 · WECI Project 2020/2021-Admin Overhea	26,250	13,125	-13,125	50.0%	
<b>Total Expense</b>	<u>500,050</u>	<u>283,678</u>	<u>-216,372</u>	<u>56.73%</u>	
<b>Net Income</b>	<u>0</u>	<u>256,372</u>	<u>256,372</u>	<u>100.0%</u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**Mortgage Principal Repayment Capital**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>115-13 · Principal Repayment - Other Revenue</b>	19,100	19,100	0	100.0%	A portion of 2022 L&P Capital deferred revenue
<b>Total Income</b>	<u>19,100</u>	<u>19,100</u>	<u>0</u>	<u>100.0%</u>	
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>115-90 · Principal Repayment - Mortgage Principal</b>	19,100	13,303	-5,797	69.65%	Principal payments on TD loan for Q1, Q2, Q3
<b>Total Other Expense</b>	<u>19,100</u>	<u>13,303</u>	<u>-5,797</u>	<u>69.65%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>5,797</u></u>	<u><u>5,797</u></u>	<u><u>100.0%</u></u>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY  
 Profit & Loss Budget vs. Actual  
 LSHSC CAPITAL ASSET  
 January through September 2023

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
112-13 · LSHSC Capital - Other Revenue	65,000	65,000	0	100.0%	
<b>Total Income</b>	<u>65,000</u>	<u>65,000</u>	<u>0</u>	<u>100.0%</u>	
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
112-50 · LSHSC Capital - TCA Purchases	65,000	66,734	1,734	102.67%	upgrades and repairs of the chair lift as per Resolution #45-23
<b>Total Other Expense</b>	<u>65,000</u>	<u>66,734</u>	<u>1,734</u>	<u>102.67%</u>	
<b>Net Income</b>	<u><u>0</u></u>	<u><u>-1,734</u></u>	<u><u>-1,734</u></u>	<u><u>100.0%</u></u>	

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY**  
**Profit & Loss Budget vs. Actual**  
**LSHSC OPERATING RESERVE FUNDS**  
**January through September 2023**

	Budget	Jan -Sept 23 Actuals	Variance from Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
114-13 · LSHSC Operating Funds Reserve	60,000	60,000	0	100.0%	
<b>Total Income</b>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>100.0%</u>	
<b>Gross Profit</b>					
<b>Expense</b>					
114-60 · LSHSC Op Reserve-Mat & Supplies	60,000	60,000	0	100.0%	
<b>Total Expense</b>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>100.0%</u>	
<b>Net Income</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	

**TO:** The Chairperson and Members  
of the Board of Directors,  
North Bay-Mattawa Conservation Authority

**REPORT # 4  
10-25-2023**

**ORIGIN:** Chitra Gowda, Chief Administrative Officer, Secretary Treasurer,  
Helen Cunningham, Director, Corporate Services,  
Aaron Lougheed, Assistant Manager, Finance

**DATE:** October 25, 2023

**SUBJECT:** Draft 2024 Budget

**Background:**

The North Bay-Mattawa Conservation Authority (NBMCA) staff prepared a draft 2024 budget in accordance with the updated Conservation Authorities Act and its regulations. The recent changes to the Conservation Authorities Act result in a categorization of programs and services into:

- **Category 1:** Mandatory programs and services (including plan input and review, Section 28 permits, drinking water source protection)
- **Category 2:** Municipal programs and services (i.e. CA provides on behalf of the municipality)
- **Category 3:** Other programs and services.

For the 2024 year, the development of the annual budget and apportionment follows the O. Reg. 402/22 (which came into force on July 1, 2023).

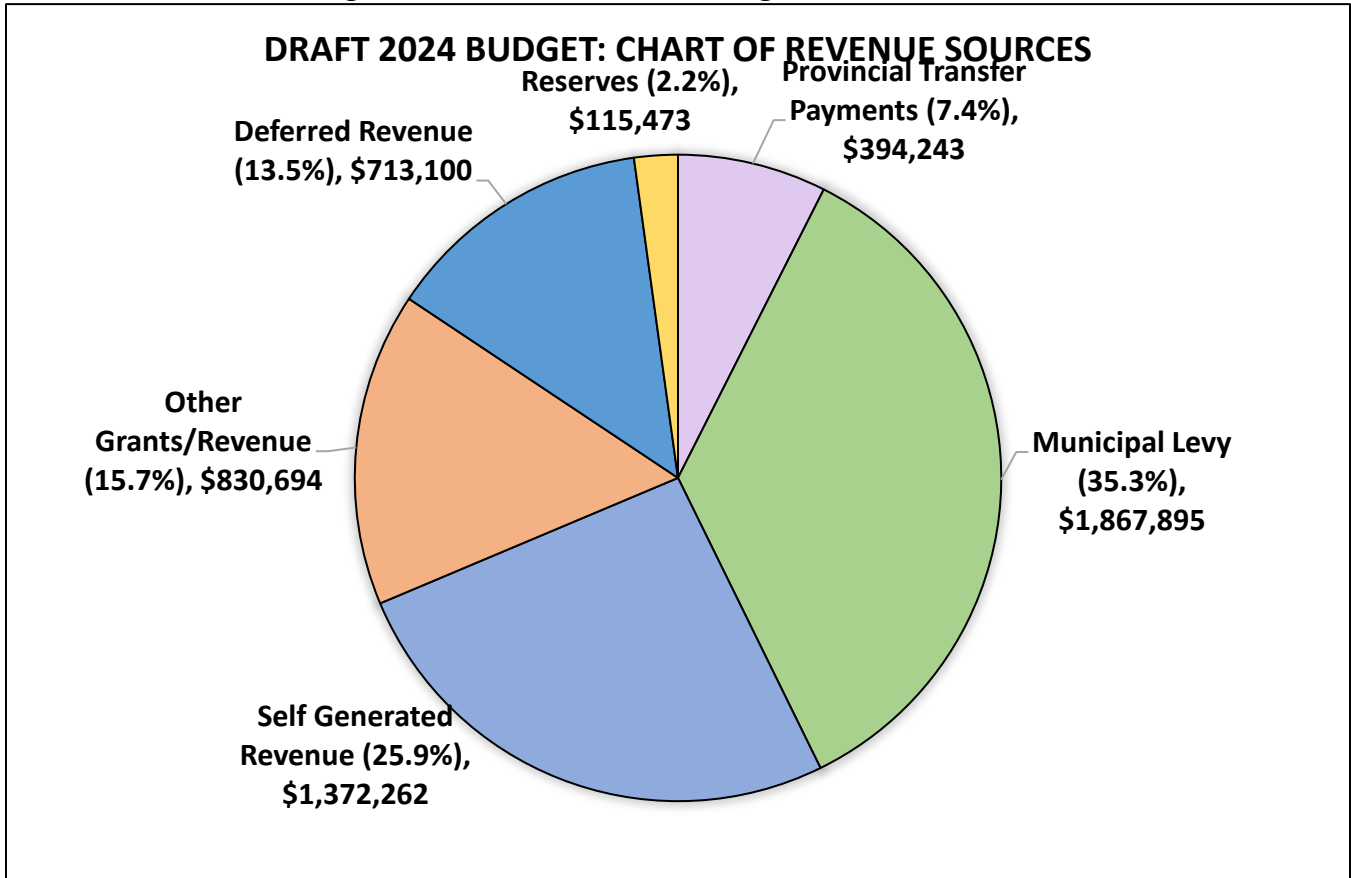
The Executive Committee of the NBMCA Board met on October 11, 2023 and discussed the draft 2024 budget. As a result, this report provides the Board with the draft 2024 budget for review prior to a one month consultation with municipalities.

**Analysis:**

The annual budget provides funding support to complete day to day operations, capital projects and special projects such that NBMCA fulfills its mandate as a community-based watershed management organization.

The Draft 2024 Budget document contains details for the NBMCA planned operations and capital activities for a total budget of \$5,293,668. Revenue sources include municipal levies, transfer payments from provincial and federal governments, grants, fees, donations, property rent, and other sources. Deferred revenue from 2023 and program reserves are used as well. See the Figure 1 below for an overview of the revenue sources, their estimated percentages and amounts. Attached is the draft 2024 budget book for review.

Figure 1: Chart of Draft 2024 Budget Revenue Sources



**Recommendation:**

It is recommended that staff update the draft 2024 Budget as needed based on discussions of the Board of Directors and begin the mandated one month consultation with member municipalities.

**Recommended Resolution:**

**THAT** the members receive and accept the member’s Report and that it be appended to the minutes of the meeting;

**AND THAT** staff update the draft 2024 Budget as needed based on discussions of the Board of Directors and begin the mandated one month consultation with member municipalities.

**Submitted By**

**Chitra Gowda, Chief Administrative Officer, Secretary Treasurer**

**Helen Cunningham, Director, Corporate Services**

**Aaron Loughheed, Assistant Manager, Finance**



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# DRAFT 2024 Budget

October 25, 2023

Prepared by

Chitra Gowda, Chief Administrative Officer, Secretary Treasurer

Helen Cunningham, Director, Corporate Services

Aaron Lougheed, Assistant Manager, Finance

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NORTH BAY - MATTAWA  
**CONSERVATION  
AUTHORITY**



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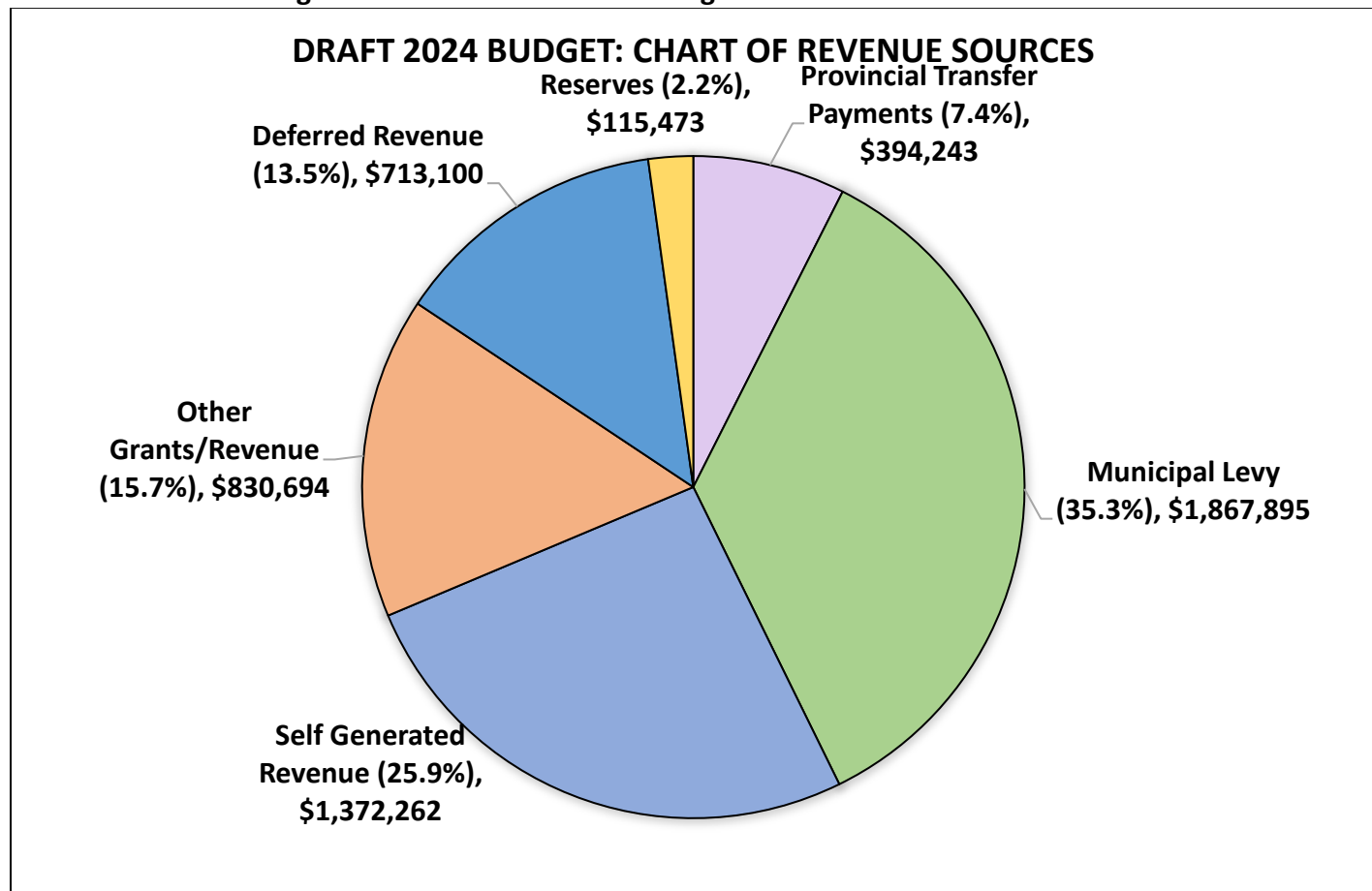
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## Executive Summary

The North Bay-Mattawa Conservation Authority (NBMCA) was formed under the Conservation Authorities Act of Ontario in 1972. As a community-based, environmental organization in Ontario, the NBMCA is a leader in watershed management, dedicated to conserving, restoring, developing and managing renewable natural resources on a watershed basis. NBMCA is governed by a 12-member Board of Directors appointed by the 10 member municipalities.

The Draft 2024 Budget document contains details for the NBMCA planned operations and capital activities for a total budget of \$5,293,668. Revenue sources include municipal levies, transfer payments from provincial and federal governments, grants, fees, donations, property rent, and other sources. Deferred revenue from 2023 and program reserves are used as well. See the Figure A below for an overview of the revenue sources, their estimated percentages and amounts.

**Figure A: Chart of Draft 2024 Budget Revenue Sources**



With a total budget of \$5,293,668, the municipal levy proposed for 2024 is \$1,867,895 as described below:

- A general levy of \$961,544 applied to all member municipalities;
- A sole-benefitting levy of \$906,366 to the City of North Bay for: Parks Creek dam operations, ice management, public parks (including Kate Pace Way) maintenance, ski hill operations, flood and erosion control projects, homeless encampments management, emerald ash borer hazard tree management, septic system inspections, etc.

To apportion the general levy (and to estimate the ski hill’s request for capital cost) to the 10 member municipalities, the Modified Current Value Assessment (MCVA) provided by the Ontario Ministry of Natural Resources and Forestry (MNRF) is used. The general levy increase is 5% on the 2023 general levy. See the table below for levy apportionment by municipality.

**Table A: Draft 2024 Budget – Municipal Levy Overview**

Municipality	MCVA Based Apportionment Percentage	General Levy (5% increase from 2023)	Sole-benefit Levy	Total Levy 2024	Ski Hill Request for Capital Costs
Bonfield	3.4307	\$32,988		\$32,988	\$2,230
Calvin	1.2345	\$11,871		\$11,871	\$802
Chisholm	1.4958	\$14,383		\$14,383	\$972
East Ferris	6.2949	\$60,528		\$60,528	\$4092
Mattawa	0.9760	\$9,385		\$9,385	\$634
Mattawan	0.0621	\$597		\$597	\$40
North Bay	79.2257	\$761,790	\$906,366	\$1,668,156	\$51,497
Papineau-Cameron	0.7999	\$7,691		\$7,691	\$520
Callander	6.4393	\$61,917		\$61,917	\$4186
Powassan	0.0411	\$395		\$395	\$27
	<b>Total</b>	<b>\$961,544</b>	<b>\$906,366</b>	<b>\$1,867,895</b>	<b>\$65,000</b>

- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-Benefit Levy:** for work undertaken by NBMCA that solely benefits a municipality.

Financial pressures anticipated in 2024 include: costs of major repairs for the main office building, increases to insurance and fuel costs, and increased costs of goods and services due to inflation. Other factors for increased expenditures since 2022 and 2023 include the implementation of the revised wage grid approved in summer 2022 based on wage rate and pay equity analysis conducted by a third-party consultant; mortgage loan interest payment increase due to interest rate renewal; new requirements of the OMERS pension plan; and other changes.

Changes made to the Conservation Authorities Act and related direction from the provincial government are considered in the Budget. A Minister’s direction is in effect to freeze fees for

planning and development related services through 2023. Note that the fee freeze does not affect the NBMCA On-site Sewage System (OSS) program carried out under the Building Code Act. Other notable changes to the Conservation Authorities Act include the CA plan review and commenting role which is now scoped to focus on natural hazards and drinking water source protection with respect to development applications and land use planning policies under prescribed Acts.

An overview of the 2024 Budget expenditures is provided below.

- Annual programming/operations and administration:
  - Corporate Services (includes governance support, human resources, finance, IT, GIS, communications)
  - Planning and Regulations
  - Water Resources Management (includes On-site Sewage Systems Program, flood forecasting and warning, flood and erosion control, watershed monitoring, Drinking Water Source Protection, etc.)
  - Conservation Areas and Lands.
- Capital improvements:
  - North Bay main office – HVAC control unit, boiler, hot water tank, exterior lighting, windows (phase 1), vinyl siding (phase 1)
  - Kinsmen Bridge repair in North Bay
  - Culvert repair/replacement at Kinsman/Kate Pace Way
  - Signage for conservation areas.
- Special projects and studies (multi-year):
  - Asset Management Plan
  - Floodplain mapping
  - Parks Creek Backflood Control Structure Capacity Upgrade Study
  - Chippewa Creek Erosion Control Project
  - Conservation Areas Inventory and Strategy Projects
  - Watershed Based Resource Management Strategy.

With changes in the Conservation Authorities Act, the budget development process has also changed. New regulations came into effect on July 1, 2023 to regulate the budget development process from 2024 onwards. As a result, the draft 2024 Budget Book for the NBMCA program areas are structured differently from the past. The program areas budgets are presented by:

- Category 1 (mandatory), Category 2 (delegated by municipalities) and Category 3 (non mandatory) programs and services.
- Operating and capital costs.

As in the past, revenue sources are identified including municipal levy amounts. The method applied to determine amounts owing from municipalities is clearly defined. Levies are split into general (apportioned to all member municipalities) and sole-benefitting (applied only to municipalities who benefit).

Overall, the draft 2024 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

## 1. Introduction

The North Bay-Mattawa Conservation Authority (NBMCA) provides leadership through coordination of watershed planning, implementation of resource management programs and promotion of conservation awareness in collaboration with others.

NBMCA is one of 36 Conservation Authorities in Ontario and was established under the Conservation Authorities Act in 1972 by member municipalities. NBMCA is a member of Conservation Ontario. NBMCA is governed by a 12-member Board of Directors, appointed by the 10 member municipalities.

The draft 2024 Budget is \$5,293,668. Additionally, the Laurentian Ski Hill requests NBMCA member municipalities for a separate annual amount of \$65,000 to help support the ski hill's capital costs.

## 2. Status of Reserves and Deferred Revenue

Below is a brief look at the NBMCA reserve accounts and deferred revenue as of September 30, 2023 and an estimate to end of year 2023 (UNAUDITED).

**Table 1: Reserve Accounts as of September 30, 2023 (UNAUDITED)**

Reserve Account	As of Sep. 30, 2023 (UNAUDITED)
NBMCA Lands Acquisition - Capital	\$29,781
NBMCA Onsite Sewage System (OSS) Program (under the Ontario Building Code Part 8) - Operating	\$279,788
Laurentian Snowboarding Club and Ski Hill - Operating	\$64,592
Laurentian Snowboarding Club and Ski Hill - Capital	\$159,344

**Table 2: Deferred Revenue Status and Estimates (UNAUDITED)**

Program	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023
Ice Management - Operating	\$7,823	\$15,823
Central Services - Capital	\$3,138	\$28,138
Lands and Properties - Capital	\$10,575	\$177,575
Water and Erosion Control Infrastructure (WECI) - Capital/Special Projects	\$140,673	\$234,973
S.28 Development, Interference, Alteration (DIA) - Special Projects	\$118,044	\$128,044
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490

The deferred revenue is for committed projects spanning multiple years; for programs funded on a different fiscal year (usually provincial or federal initiatives); and planned activities that were not completed in the year budgeted for various reasons. In order to bridge the gap

between estimated revenue and expenses for 2024, portions of the reserves and deferred revenue amounts are proposed to be used.

### 3. Status of the Mortgage Loan

The NBMCA has two offices: the head administrative office in North Bay, which is owned by NBMCA, and office space rented from a separate property owner in Parry Sound. The TD Bank mortgage loan on the North Bay administrative office building was renegotiated in late June 2022 from the previous interest rate of 2.59% to 4.65% per annum, expiring June 22, 2027.

The mortgage loan amount was \$553,809 at the start of 2023 and is estimated to decrease to \$537,423 by the end of 2023. The blended payments comprise of principal and interest amounts and will be expensed monthly to the Corporate Services operating budget as follows.

- **Principal payments in 2024:** estimated mortgage principal payment: \$18,715.
- **Interest payments in 2024:** estimated mortgage interest payment: \$24,500.

### 4. Revenue Sources

#### 4.1 General Information

Generally, NBMCA funding comes from several sources:

- **Transfer Payments** (if applications submitted are approved) from the Ministry of Natural Resources and Forestry (MNRF) and Ministry of Environment, Conservation and Parks (MECP)
  - MNRF: Provincial Section 39 Transfer Payment
  - MNRF: Water and Erosion Control Infrastructure (WECI)
  - MNRF: Flood Hazard Identification and Mapping Program (FHIMP)
  - MECP: Drinking Water Source Protection.
- **Municipal Levy**
  - General Levy: apportioned to all municipalities using the Modified Current Value Assessment (MCVA) provided by MNRF
  - Sole-Benefitting Levy: applied to a single municipality for work undertaken by NBMCA upon which the municipality is solely benefitting.
- **Self Generated Revenue**
  - Fees for the Septic System Program, Regulation Permit, Plan Review
  - Natural Classroom user fees (main office in North Bay)
  - Property Rentals
  - Interest earned
  - Donations.
- **Other Grants/Revenue** (programs/available funds vary from year to year)
  - Sponsorships
  - Administrative overhead charge to programs
  - Canada Summer Jobs funding
  - Northern Ontario Heritage Fund Corporation (NOHFC) funding
  - Other.

In previous budget years, reserves, deferred revenue, surplus amounts and were partially used to make those budgets work. As well, NBMCA has a line of credit of \$300,000 to bridge periods of tight cash flow, for example when levies or transfer payments are delayed. Staff are developing strategies to address the unsustainable reliance upon reserves and deferred revenue amounts. The strategies include increasing self-generated revenue through fees and programs that align with NBMCA’s mandate as a community-based watershed management organization.

4.2 All Revenue Sources

The draft 2024 Budget is \$5,293,668. An overview of revenue sources for 2024 is provided below. The ski hill request for capital cost support is shown separately.

**Table 3: Draft 2024 Budget Revenue Sources**

Source	Amount
Transfer Payments	\$394,243
Municipal Levy	\$1,867,895
Self Generated Revenue	\$1,372,262
Other Grants/Revenue	\$830,694
Deferred Revenue	\$713,100
Reserves	\$115,473
<b>TOTAL</b>	<b>\$5,293,668</b>
Ski Hill request of Municipalities	\$65,000 (for capital costs)

4.3 Municipal Levy Amounts

The draft 2024 Budget proposes a 5% increase in general levy compared to 2023. Helpful definitions are provided below.

- **Modified Current Value Assessment (MCVA):** data provided by MNRF annually and used to calculate (apportion) the general levy for each member municipality.
- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-benefitting Levy/Sole-benefit Levy:** applied to a municipality for work undertaken by NBMCA that solely benefits that municipality.

With a total budget of \$5,293,668, the municipal levy proposed for 2024 is \$1,867,895 as described below:

- A general levy of \$961,544 applied to all member municipalities;
- A sole-benefitting levy of \$906,366 to the City of North Bay for: Parks Creek dam operations, ice management, public parks (including Kate Pace Way) maintenance, ski hill operations, flood and erosion control projects, homeless encampments management, emerald ash borer hazard tree management, septic system inspections, etc.

**Table 4: Draft 2024 Budget – Municipal Levy Overview**

Municipality	MCVA Based Apportionment Percentage	General Levy (5% increase from 2023)	Sole-benefit Levy	Total Levy 2024	Ski Hill Request for Capital Costs
Bonfield	3.4307	\$32,988		\$32,988	\$2,230
Calvin	1.2345	\$11,871		\$11,871	\$802
Chisholm	1.4958	\$14,383		\$14,383	\$972
East Ferris	6.2949	\$60,528		\$60,528	\$4092
Mattawa	0.9760	\$9,385		\$9,385	\$634
Mattawan	0.0621	\$597		\$597	\$40
North Bay	79.2257	\$761,790	\$906,366	\$1,668,156	\$51,497
Papineau-Cameron	0.7999	\$7,691		\$7,691	\$520
Callander	6.4393	\$61,917		\$61,917	\$4186
Powassan	0.0411	\$395		\$395	\$27
	<b>Total</b>	<b>\$961,544</b>	<b>\$906,366</b>	<b>\$1,867,895</b>	<b>\$65,000</b>

- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-Benefit Levy:** for work undertaken by NBMCA that solely benefits a municipality.

#### 4.4 Self Generated Revenue - Fees

NBMCA retained Watsons Watson & Associates Economists Ltd. (Watson) to undertake a review of the fees applied by NBMCA to several program area services. The final report is expected by late 2023 and will help inform the final Budget 2024. For the purpose of preparing the draft budget 2024, current fees are applied.

Fees generated by the NBMCA On-site Sewage System (OSS) program carried out under the Ontario Building Code are a major contributor to NBMCA revenue, at close to 20% of the draft 2024 Budget. This program regulates the installation and maintenance of private on-site sewage (septic) systems within Nipissing District and Parry Sound District except for the Township of the Archipelago. A reasonable fee increase was implemented in 2023 in order to support the OSS program budget.

The Minister’s direction for a fee freeze is in effect in 2023 for the other planning and development programs and services including plan review and Section 28 permits. Staff are exploring creative ways to sustainably increase self generated revenue for other program areas. Staff also continue to apply for funding opportunities such as: FedNor, NOHFC, ECO, Hydro One, TD Bank, Project Learning Tree, Canada Summer Jobs and Enbridge funds working with our partners including the North Bay Indigenous Friendship Centre and Clean Green Beautiful.



## 5. Expenditures

### 5.1 Overview of Expenditures

An overview of the 2024 Budget expenditures is provided below.

- Annual programming/operations and administration:
  - Corporate Services/ “General Functions” including:
    - Administration of staff and operations
    - Governance (Board of Directors, related committees) support
    - Finance
    - Human Resources
    - Communications
    - Geographic Information Systems (GIS)
    - Information Technology (IT).
  - Water Resources Management including:
    - On-site Sewage Systems Program
    - Flood Forecasting and Warning
    - Flood and Erosion Control
    - Ice Management
    - Low Water Response
    - Watershed Monitoring
    - Drinking Water Source Protection
  - Conservation Areas and Lands including public parks maintenance, natural resources conservation and stewardship partnerships
  - Planning and Regulations including plan input and review, Section 28 regulations and permitting
- Capital improvements:
  - North Bay main office – HVAC control unit, boiler, hot water tank, exterior lighting, windows (phase 1), vinyl siding (phase 1)
  - Kinsmen Bridge repair in North Bay
  - Culvert repair/replacement at Kinsman/Kate Pace Way
  - Signage for conservation areas.
- Special projects and studies:
  - Asset Management Plan (multi-year)
  - Floodplain mapping (multi-year)
  - Parks Creek Backflood Control Structure Capacity Upgrade Study (multi-year)
  - Chippewa Creek Erosion Control Project (multi-year)
  - Mattawa Natural Hazard Risk Study Terms of Reference (multi-year)
  - Conservation Areas Inventory and Strategy Projects (multi-year)
  - Watershed Based Resource Management Strategy (multi-year).

Overall, the draft 2024 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

## 5.2 Increased Expenditures

Financial pressures anticipated in 2024 include:

- Expected increases to insurance (around 10%), fuel (potentially by 30%), and goods and services due to inflation.
- Costs of major, priority repairs for the main office building in North Bay (around \$170,000)
- Managing the increasing occurrences of encampments on NBMCA owned properties (around \$40,000) and emerald ash borer hazard trees (around \$30,000).

Other factors for increased expenditures and efforts include:

- Implementing the updated wage grid approved in summer 2022
- An increase in mortgage loan interest payment (by around \$500 per month) since mid 2022
- Preparing an Asset Management Plan as a building block of sound financial planning, to help estimate when assets need repairs and replacements
- Potential for use of three rental pumps at the Parks Creek Backflood Control Structure along with associated costs such as hydro, etc. (around \$110,000)
- New, legislated Conservation Authorities Act deliverables due by December 31, 2024 (to increase staff resources capacity in 2023, grant funding opportunities such as NOHFC which provided up to 90% costs are being applied to)
- New requirements of the OMERS pension plan (to be offered to all employees)
- Retaining the services of Human Resources expertise including consultants and legal.

## 5.3 Estimated Use of Reserves and Deferred Revenue

In order to bridge the gap between estimated revenue and expenses for 2024, reserves and deferred revenue amounts are being used. The table below provides an overview of the usage estimated for 2024. Note that deferred revenue is for committed projects spanning multiple years; for programs funded on a different fiscal year (usually provincial or federal initiatives); and planned activities that were not completed in the year budgeted for various reasons.

**Table 5: Estimated Use of Reserves, and Deferred Revenue in 2024**

Program (2023)	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023	Proposed use in 2024	Program (2024)
Lands Capital Acquisition - Reserve	\$29,781	\$29,781	\$0	
On-site Sewage System (OSS) Program - Reserve	\$279,788	\$279,788	\$115,474	OSS Program
Ice Management - Operating	\$7,823	\$15,823	\$277,717	Water Resources Management, Planning and Regulations
Water and Erosion Control Infrastructure (WECI) - Capital/Special Projects	\$140,673	\$234,973		
S.28 Development, Interference, Alteration (DIA) - Special Projects	\$118,044	\$128,044		
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490		
Central Services - Capital	\$3,138	\$28,138	\$435,295	Corporate Services, Lands
Lands and Properties - Capital	\$10,575	\$177,575		
		<b>Total</b>	<b>\$828,490</b>	

## 5.4 Tangible Capital Assets Purchases

In 2009 the NBMCA and other public sector organizations adopted Section 3150, Tangible Capital Assets of the Public Sector Accounting Handbook. This change resulted in the disclosure of information on major categories of tangible capital assets and amortization of these assets in the audited financial statements. The details on how this was undertaken is described in the Board approved NBMCA Tangible Capital Asset Policy (TCAP).

As a result of the TCAP, it is the practice of NBMCA to pay for and record acquisition of capital assets as follows:

- Use of a one-time cost recovery method. This is accomplished by budgeting for the acquisition of the asset in the year it is acquired. This cost recovery method is typically used when NBMCA is constructing a facility, such as a building, flood and erosion control works, or purchasing a large piece of equipment.
- Use of a cost recovery over time method. This is accomplished by budgeting for the acquisition of an asset over its defined lifetime in years. Annual budgets include expenditures in the form of “internal leases” that are equal to the depreciation rate or life span of the asset. Typically, this method is best suited for smaller capital items with shorter life spans that are replaced on a regular basis such as vehicles, computers, plotters and so on.

The 2024 budget includes both methods of capital acquisition. The cost recovery over time method is being used to replace computers, laptops and most tablets. The use of the one-time cost recovery method is part of the capital and special projects program budgets.

## 5.5 Ten-Year Capital Budget Projection

For the draft 2024 budget, the ten-year capital budget projection (2024– 2033) is provided in **Appendix A**. The ten-year capital projections in 2022 and prior years are based on pre-pandemic costs and this must be corrected to reflect the significant rise in costs, which are anticipated to continue through 2024. Without the correction, the ten-year projection will cease to be reasonable. Based on Statistics Canada information and staff’s experience with increased costs post-pandemic, a projected annual increase of at least 3% should be applied (rather than 1-2%). The projections can be revisited each year.

An assessment of capital expenditures forecast for the administrative office building was carried out in 2023, given the extraordinary expenses incurred on capital repairs and replacements in the past few years. It is anticipated that the high level of expenses will last through 2025 in order to address major capital work needed. After that timeframe, the capital expenses on the administrative building are anticipated to be significantly lower. Capital costs projections are made based on available information to support asset management planning for this building, and to inform the Board of the need of budgeting annually (for reasonable amounts) from 2025 onwards towards a capital asset management reserve.

## 6. Draft 2024 Budget Summary

As indicated earlier, with changes in the Conservation Authorities Act, the budget development process has also changed. The NBMCA program areas are structured differently from the past and are per the mandated Programs and Services Inventory which was also updated by NBMCA in 2023. Therefore, program areas budgets are presented by:

- Category 1 (mandatory), Category 2 (delegated by municipalities) and Category 3 (non mandatory) programs and services.
- Operating and capital costs.

The Table below provides a summary of the program areas.

**Table 6: NBMCA Programs and Services**

Program Area	Description
<b>Category 1 (Mandatory)</b>	
<b>A. Corporate Services</b> (“General Functions” per O. Reg. 402/22)  <b>Category 1 (Mandatory)</b>	These are operating expenses and capital costs that are not related to the provision of a specific program or service, but rather provide a corporate-wide supporting function. Includes: governance support, finance, human resources, geographical information systems (GIS), information technology (IT), communications, legal expenses, office equipment and supplies, administrative office buildings, vehicle fleet, asset management, etc. These were previously called Administration (operating), Interpretive Centre (operating), Outreach (operating), Central Services (capital) and Mortgage Principal Repayment programs in the 2023 NBMCA budget book.
<b>B. Planning and Regulations</b>  <b>Category 1 (Mandatory)</b>	These are operating expenses. The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. Includes: natural hazard input and review for member municipalities, planning boards, and unincorporated areas; Section 28 permitting process; and technical studies such as updating the regulated areas. These were previously called Section 28 (operating), Watershed Planning (operating), and S. 28 DIA Technical (special studies) programs in the 2023 NBMCA budget book.
<b>C. Water Resources Management</b>  <b>Category 1 (Mandatory)</b>	These are operating expenses and capital costs. The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. Includes: flood forecasting and warning, flood and erosion control, ice management, natural hazard infrastructure operational plan and asset management plan, low water response, watershed-based resource management strategy, and watershed monitoring (provincial partnership surface water and groundwater monitoring programs). These were previously called Flood Forecasting, Flood Control, Erosion Control, Ice Management, Water Quality (operating programs) and S. 28 DIA Technical, Integrated Watershed Management (IWM), and Water Erosion Control Infrastructure (WECI) (capital programs) in the 2023 NBMCA budget book.

Program Area	Description
<p><b>D. Conservation Areas and Lands</b></p> <p><b>Category 1 (Mandatory)</b></p>	<p>These are operating expenses and capital costs. The main goal is to protect, conserve and manage conservation areas and lands owned by NBMCA, including providing safe, passive recreation to the public. Includes: management of NBMCA owned lands including public parks and trails, Section 29 enforcement, maintenance of assets such as bridges, benches, pavilions, etc., tree planting on NBMCA lands, land inventory, conservation area strategy, policy for land acquisition and disposition, Planning Act comments as the land owner. These were previously called Lands and Properties (operating and capital programs) in the 2023 NBMCA budget book.</p>
<p><b>E. Source Protection Authority (SPA)</b></p> <p><b>Category 1 (Mandatory)</b></p>	<p>These are operating expenses. The main goal is to protect existing and future municipal drinking water sources in the North Bay-Mattawa Source Protection Authority (NBMSPA) per the Clean Water Act, 2006. Includes: governance support to a Source Protection Committee and to the NBMSPA, technical studies, policy updates/development, proposal review and comments, plan input and review, and significant threat policy implementation. This was previously called the same (OSS operating program) in the 2023 NBMCA budget book.</p>
<p><b>F. On-site Sewage System (OSS) Program</b></p> <p><b>Category 1 (Mandatory)</b></p>	<p>These are operating expenses. The main goal is to regulate existing and new septic systems to protect the environment per the Building Code Act, 1992, Part 8. Includes: permitting and compliance for on-site sewage systems (septic systems) in municipalities and unorganized townships, and mandatory maintenance inspections to over 500 properties identified under the Clean Water Act, 2006. This was previously called Source Water Protection (operating program) in the 2023 NBMCA budget book.</p>
<p><b>Category 2 (Delegated by a Municipality)</b></p>	
<p><b>G. Watershed-Municipal Programs</b></p> <p><b>Category 2 (Delegated by a Municipality)</b></p>	<p>These are operating expenses. Includes: watershed-wide monitoring that supplement the mandatory watershed monitoring (under Water Resources Management program area), and septic system reinspection program under the Trout Lake Management Plan. This was previously Integrated Watershed Management (special studies/capital program) and Water Quality (operating program) in the 2023 NBMCA budget book.</p>
<p><b>Category 3 (Non mandatory; advisable by NBMCA)</b></p>	
<p><b>H. Watershed-Support Programs</b></p> <p><b>Category 3 (Non mandatory; advisable by NBMCA)</b></p>	<p>These are operating expenses and capital costs. These are programs and services that NBMCA has determined are advisable to provide to further the purposes of the Conservation Authorities Act. Includes: benthics monitoring, watershed report card, land acquisition and disposition, land lease and agreement management, stewardship and restoration, Miskwaadesi (Painted Turtle site), septic systems related plan input and review, Mattawa River Canoe Race. This was previously Integrated Watershed Management (special studies/capital program), Water</p>

<b>Program Area</b>	<b>Description</b>
	Quality (operating), Communications and Outreach (operating), Lands and Property (operating and capital) in the 2023 NBMCA budget book.
<b>I. Ski Hill</b> <b>Category 3 (Non mandatory; advisable by NBMCA)</b>	These are operating expenses and capital costs. Supports the Laurentian Ski Hill Snowboarding Club which is operated by a separate Board and staff. NBMCA owns most of the major capital assets.

The Table below provides a summary of draft 2024 Budget.

**Table 7: Draft 2024 Budget Summary**

<b>Category</b>	<b>Program Area</b>	<b>Operating</b>	<b>Capital</b>
<b>1 (Mandatory)</b>	<b>A. Corporate Services</b>	\$1,106,499	\$174,985
	<b>B. Planning and Regulations</b>	\$342,203	\$0
	<b>C. Water Resources Management</b>	\$739,271	\$345,000
	<b>D. Conservation Areas and Lands</b>	\$610,157	\$299,456
	<b>E. Source Protection Authority (SPA)</b>	\$160,753	\$0
	<b>F. On-site Sewage System (OSS) Program</b>	\$1,333,473	\$0
<b>2 (Delegated by a Municipality)</b>	<b>G. Watershed-Municipal Programs</b>	\$23,286	\$0
<b>3 (Non mandatory; advisable by NBMCA)</b>	<b>H. Watershed-Support Programs</b>	\$64,086	\$9,500
	<b>I. Ski Hill</b>	\$85,000	\$65,000
	<b>TOTAL</b>	<b>\$5,293,668</b>	

The Table below shows the municipal levy apportionment details for operating and capital costs.

**Table 7: Municipal Levy Apportionment for Operating and Capital Costs – Draft 2024 Budget**

Municipality	Area % in CA	MCVA Based Apportionment Percentage	TOTAL LEVY 2024	OPERATING			CAPITAL			Ski Hill Request for Capital Costs
				General Levy	Sole-benefit Levy	Total Operating Levy	General Levy	Sole-benefit Levy	Total Capital Levy	
Bonfield	100	3.4307	\$32,988	\$24,943		\$24,943	\$8,044.48		\$8,044.48	\$2,230
Calvin	100	1.2345	\$11,871	\$8,975		\$8,975	\$2,894.72		\$2,894.72	\$802
Chisholm	94	1.4958	\$14,383	\$10,875		\$10,875	\$3,507.43		\$3,507.43	\$972
East Ferris	83	6.2949	\$60,528	\$45,767		\$45,767	\$14,760.60		\$14,760.60	\$4092
Mattawa	71	0.9760	\$9,385	\$7,096		\$7,096	\$2,288.57		\$2,288.57	\$634
Mattawan	19	0.0621	\$597	\$451		\$451	\$145.62		\$145.62	\$40
North Bay	100	79.2257	\$1,668,156	\$576,006	\$624,866	\$1,200,872	\$185,772.38	\$281,500	\$467,272.38	\$51,497
Papineau-Cameron	35	0.7999	\$7,691	\$5,816		\$5,816	\$1,875.65		\$1,875.65	\$520
Callander	100	6.4393	\$61,917	\$46,817		\$46,817	\$15,099.19		\$15,099.19	\$4186
Powassan	1	0.0411	\$395	\$299		\$299	\$96.37		\$96.37	\$27
		<b>Total</b>	<b>\$1,867,895</b>	<b>\$727,044</b>	<b>\$624,866</b>	<b>\$1,351,910</b>	<b>\$234,485</b>	<b>\$281,500</b>	<b>\$515,985</b>	<b>\$65,000</b>

**Terminology:**

- **Modified Current Value Assessment (MCVA):** data provided by MNRF annually and used to calculate (apportion) the general levy for each member municipality.
- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-benefitting/benefit Levy:** applied to a municipality for work undertaken by NBMCA that solely benefits that municipality.

**Notes:**

- **Operating Levy:** (a) The general operating levy is applied to all member municipalities using the Modified Current Value Assessment (MCVA) apportionment method by Ministry of Natural Resources and Forestry (MNRF). (b) The sole-benefitting operating levy applied to the City of North Bay is for Laurentian Ski Hill operating costs, encampments and emerald ash borer hazard tree management at NBMCA parks and areas, Parks Creek dam backflood control operations, septic system re-inspections, and monitoring related to the Trout Lake Management Plan, etc.
- **Capital Levy:** (a) The general capital levy applied to all member municipalities is for administrative office building capital work, works in conservation areas and on trails. (b) The sole-benefitting capital levy applied to the City of North Bay is for the Kinsmen bridge repair, Kinsmen Trail asphalt repair, signage and brochures for parks, Laurier Woods boardwalk replacement, Chippewa Creek erosion control project, floodplain mapping projects, etc.
- **Ski Hill Request for Capital Costs:** This is for major upkeep of the NBMCA-owned fixed capital assets on the Laurentian ski hill. It is not a levy to member municipalities.
- **Matching Levy:** In preparing the 2024 Budget, it is assumed that NBMCA will receive a transfer payment from MNRF for \$133,490 and a matching municipal levy of \$133,490 to support eligible activities including administration, watershed planning, flood and erosion control, flood forecasting, ice management. The non-matching levy is therefore \$1,734,405 (out of a total levy of \$1,867,895).

**Category: 1 (Mandatory)**

**Program Area: A. Corporate Services**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>	<b>Capital</b>
<b>Revenue:</b>			
01	Transfer Payment (S. 39)	\$16,020	
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$143,426	
05	Sole-benefitting Levy	\$0	
06	Fees	\$1,000	
07	Donations	\$2,000	
09	Internal Rent Rev.	\$55,462	
10	Rental Rev. External	\$50,776	
13	Other Revenue	\$6,225	\$174,985
14	Interest Earned	\$18,896	
16	Admin Overhead	\$812,694	
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	<b>Total Revenue</b>	<b>\$1,106,499</b>	<b>\$174,985</b>
<b>Expense:</b>			
30	Wages and Benefits	\$737,649	\$8,672
32	Wages and Benefits	\$0	
38	Per Diem	\$11,500	
39	Members Mileage	\$5,500	
40	Members Expense	\$2,000	
41	Staff Mileage and Expense	\$4,700	
42	Staff Certification and Training	\$8,850	
43	Telephone	\$9,270	
44	Property Taxes	\$0	
45	Insurance	\$30,465	
46	Natural Gas	\$16,500	
47	Repair & Maintenance	\$2,000	
48	Office Supplies	\$8,000	
49	Postage	\$545	
50	Equipment Purchase	\$250	
51	Equipment Rental	\$2,460	
52	Publications and Printing	\$2,000	
53	Advertising	\$4,000	
54	Bank Charges	\$0	
55	Interest Expense - Mortgage	\$24,500	
56	Credit Card Fees	\$0	
58	Audit	\$11,050	
59	Legal Services	\$30,000	
60	Materials and Supply	\$38,080	



**Category: 1 (Mandatory)****Program Area: A. Corporate Services**

61	Cons. Ontario Levy	\$26,815	
62	Services	\$81,500	\$161,700
64	Vehicle Lease		
66	Consulting Services		
67	Admin Overhead		
70	Rental Expense		
71	Water	\$3,500	
72	Hydro	\$16,000	
73	Vehicle Gas	\$685	
74	Accounting Services	\$1,680	
78	Internal Chargeback	\$8,285	\$4,613
90	Mortgage Principal Repayment	\$18,715	
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	<b>Total Expenses</b>	<b>\$1,106,499</b>	<b>\$174,985</b>
	Net	\$0	\$0

**Category: 1 (Mandatory)**

**Program Area: B. Planning and Regulations**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>
<b>Revenue:</b>		
01	Transfer Payment (S. 39)	\$22,690
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	\$0
04	General Levy	\$97,760
05	Sole-benefitting Levy	\$0
06	Fees	\$110,000
07	Donations	\$0
09	Internal Rent Rev.	\$0
10	Rental Rev. External	\$0
13	Other Revenue	\$111,753
14	Interest Earned	\$0
16	Admin Overhead	\$0
20	Ski Hill Utilities Reimbursement	\$0
TBD	Credit Card Surcharge	
	<b>Total Revenue</b>	<b>\$342,203</b>
<b>Expense:</b>		
30	Wages and Benefits	\$225,484
32	Wages and Benefits	\$0
38	Per Diem	\$0
39	Members Mileage	\$0
40	Members Expense	\$0
41	Staff Mileage and Expense	\$1,500
42	Staff Certification and Training	\$2,500
43	Telephone	\$0
44	Property Taxes	\$0
45	Insurance	\$0
46	Natural Gas	\$0
47	Repair & Maintenance	\$3,000
48	Office Supplies	\$0
49	Postage	\$105
50	Equipment Purchase	\$0
51	Equipment Rental	\$0
52	Publications and Printing	\$0
53	Advertising	\$0
54	Bank Charges	\$0
55	Interest Expense - Mortgage	\$0
56	Credit Card Fees	\$0
58	Audit	\$0
59	Legal Services	\$0
60	Materials and Supply	\$700

**Category: 1 (Mandatory)****Program Area: B. Planning and Regulations**

61	Cons. Ontario Levy	\$0
62	Services	\$3,800
64	Vehicle Lease	\$0
66	Consulting Services	\$0
67	Admin Overhead	\$98,762
70	Rental Expense	\$0
71	Water	\$0
72	Hydro	\$0
73	Vehicle Gas	\$525
74	Accounting Services	\$0
78	Internal Chargeback	\$5,828
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	\$0
TBD	Ski Hill Capital	\$0
TBD	Awards and Scholarships	\$0
TBD	Asset Management Reserve	\$0
	<b>Total Expenses</b>	<b>\$342,203</b>
	Net	\$0

**Category: 1 (Mandatory)**

**Program Area: C. Water Resources Management**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>	<b>Capital</b>
<b>Revenue:</b>			
01	Transfer Payment (S. 39)	\$94,780	
01	Transfer Payment (WECl)		\$100,000
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others	\$0	
04	General Levy	\$360,661	\$45,000
05	Sole-benefitting Levy	\$117,866	\$200,000
06	Fees	\$0	
07	Donations	\$0	
09	Internal Rent Rev.	\$0	
10	Rental Rev. External	\$0	
13	Other Revenue	\$165,964	
14	Interest Earned	\$0	
16	Admin Overhead	\$0	
20	Ski Hill Utilities Reimbursement	\$0	
TBD	Credit Card Surcharge		
	<b>Total Revenue</b>	<b>\$739,271</b>	<b>\$345,000</b>
<b>Expense:</b>			
30	Wages and Benefits	\$315,730	\$4,388
32	Wages and Benefits	\$0	
38	Per Diem	\$0	
39	Members Mileage	\$0	
40	Members Expense	\$0	
41	Staff Mileage and Expense	\$2,000	
42	Staff Certification and Training	\$3,000	
43	Telephone	\$8,354	
44	Property Taxes	\$19,025	
45	Insurance	\$36,348	
46	Natural Gas	\$0	
47	Repair & Maintenance	\$6,800	
48	Office Supplies	\$250	
49	Postage	\$0	
50	Equipment Purchase	\$0	\$10,000
51	Equipment Rental	\$0	
52	Publications and Printing	\$0	
53	Advertising	\$0	
54	Bank Charges	\$0	
55	Interest Expense - Mortgage	\$0	
56	Credit Card Fees	\$0	
58	Audit	\$0	
59	Legal Services	\$0	
60	Materials and Supply	\$2,650	

**Category: 1 (Mandatory)****Program Area: C. Water Resources Management**

61	Cons. Ontario Levy	\$0	
62	Services	\$121,800	
64	Vehicle Lease	\$0	
66	Consulting Services	\$20,000	\$325,362
67	Admin Overhead	\$186,644	
70	Rental Expense	\$0	
71	Water	\$0	
72	Hydro	\$1,900	
73	Vehicle Gas	\$6,680	
74	Accounting Services	\$0	
78	Internal Chargeback	\$8,089	\$5,250
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations	\$0	
TBD	Ski Hill Capital	\$0	
TBD	Awards and Scholarships	\$0	
TBD	Asset Management Reserve	\$0	
	<b>Total Expenses</b>	<b>\$739,271</b>	<b>\$345,000</b>
	Net	\$0	\$0

**Category: 1 (Mandatory)**

**Program Area: D. Conservation Areas and Lands**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>	<b>Capital</b>
<b>Revenue:</b>			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$111,000	\$181,485
05	Sole-benefitting Levy	\$260,000	\$80,000
06	Fees		
07	Donations	\$1,000	
09	Internal Rent Rev.		
10	Rental Rev. External	\$22,042	
13	Other Revenue	\$216,115	\$37,971
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	<b>Total Revenue</b>	<b>\$610,157</b>	<b>\$299,456</b>
<b>Expense:</b>			
30	Wages and Benefits	\$258,284	\$27,029
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		\$500
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes	\$15,886	
45	Insurance	\$15,585	
46	Natural Gas		
47	Repair & Maintenance	\$18,000	
48	Office Supplies		
49	Postage		
50	Equipment Purchase		\$5,000
51	Equipment Rental		
52	Publications and Printing		
53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply	\$8,100	\$27,800

**Category: 1 (Mandatory)****Program Area: D. Conservation Areas and Lands**

61	Cons. Ontario Levy		
62	Services	\$50,000	\$231,000
64	Vehicle Lease	\$3,000	
66	Consulting Services		
67	Admin Overhead	\$236,252	\$8,127
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas	\$5,050	
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	<b>Total Expenses</b>	<b>\$610,157</b>	<b>\$299,456</b>
	Net	\$0	\$0

**Category: 1 (Mandatory)**

**Program Area: E. Source Protection Authority**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>
<b>Revenue:</b>		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	\$160,753
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	
05	Sole-benefitting Levy	
06	Fees	
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	
	<b>Total Revenue</b>	<b>\$160,753</b>
<b>Expense:</b>		
30	Wages and Benefits	\$124,383
32	Wages and Benefits	
38	Per Diem	\$5,200
39	Members Mileage	\$2,000
40	Members Expense	\$40
41	Staff Mileage and Expense	\$650
42	Staff Certification and Training	
43	Telephone	\$2,035
44	Property Taxes	
45	Insurance	\$2,435
46	Natural Gas	
47	Repair & Maintenance	
48	Office Supplies	\$316
49	Postage	\$221
50	Equipment Purchase	
51	Equipment Rental	\$459
52	Publications and Printing	
53	Advertising	\$250
54	Bank Charges	
55	Interest Expense - Mortgage	
56	Credit Card Fees	
58	Audit	\$790
59	Legal Services	
60	Materials and Supply	\$469



**Category: 1 (Mandatory)****Program Area: E. Source Protection Authority**

61	Cons. Ontario Levy	
62	Services	\$1,490
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$4,152
70	Rental Expense	\$12,551
71	Water	
72	Hydro	
73	Vehicle Gas	\$260
74	Accounting Services	
78	Internal Chargeback	\$3,053
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	<b>Total Expenses</b>	<b>\$160,753</b>
	Net	\$0

**Category: 1 (Mandatory)**

**Program Area: F. On-site Sewage System Program**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>
<b>Revenue:</b>		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	
05	Sole-benefitting Levy	\$150,000
06	Fees	\$1,050,000
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	\$115,473
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	\$18,000
	<b>Total Revenue</b>	<b>\$1,333,473</b>
<b>Expense:</b>		
30	Wages and Benefits	\$818,325
32	Wages and Benefits	
38	Per Diem	
39	Members Mileage	
40	Members Expense	
41	Staff Mileage and Expense	\$3,500
42	Staff Certification and Training	\$12,800
43	Telephone	\$17,000
44	Property Taxes	
45	Insurance	\$19,100
46	Natural Gas	
47	Repair & Maintenance	\$12,500
48	Office Supplies	\$6,500
49	Postage	
50	Equipment Purchase	
51	Equipment Rental	
52	Publications and Printing	\$500
53	Advertising	
54	Bank Charges	\$3,500
55	Interest Expense - Mortgage	
56	Credit Card Fees	\$25,500
58	Audit	\$5,500
59	Legal Services	\$2,500
60	Materials and Supply	\$4,500

**Category: 1 (Mandatory)****Program Area: F. On-site Sewage System Program**

61	Cons. Ontario Levy	
62	Services	\$8,000
64	Vehicle Lease	\$3,000
66	Consulting Services	
67	Admin Overhead	\$270,898
70	Rental Expense	\$78,300
71	Water	
72	Hydro	
73	Vehicle Gas	\$15,000
74	Accounting Services	
78	Internal Chargeback	\$26,550
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	<b>Total Expenses</b>	<b>\$1,333,473</b>
	Net	\$0

**Category: 2 (Delegated by a Municipality)**  
**Program Area: G. Watershed-Municipal Programs**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>
<b>Revenue:</b>		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	\$11,197
05	Sole-benefitting Levy	\$12,000
06	Fees	
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	\$89
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	
	<b>Total Revenue</b>	<b>\$23,286</b>
<b>Expense:</b>		
30	Wages and Benefits	\$19,222
32	Wages and Benefits	
38	Per Diem	
39	Members Mileage	
40	Members Expense	
41	Staff Mileage and Expense	
42	Staff Certification and Training	
43	Telephone	
44	Property Taxes	
45	Insurance	
46	Natural Gas	
47	Repair & Maintenance	
48	Office Supplies	
49	Postage	
50	Equipment Purchase	
51	Equipment Rental	
52	Publications and Printing	
53	Advertising	
54	Bank Charges	
55	Interest Expense - Mortgage	
56	Credit Card Fees	
58	Audit	
59	Legal Services	
60	Materials and Supply	

**Category: 2 (Delegated by a Municipality)**

**Program Area: G. Watershed-Municipal Programs**

61	Cons. Ontario Levy	
62	Services	
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$4,063
70	Rental Expense	
71	Water	
72	Hydro	
73	Vehicle Gas	
74	Accounting Services	
78	Internal Chargeback	
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	<b>Total Expenses</b>	<b>\$23,286</b>
	Net	\$0

**Category: 3 (Non-mandatory; advisable by NBMCA)**

**Program Area: H. Watershed Support Programs**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>	<b>Capital</b>
<b>Revenue:</b>			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$3,000	\$8,000
05	Sole-benefitting Levy		\$1,500
06	Fees	\$28,886	
07	Donations	\$32,200	
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue		
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	<b>Total Revenue</b>	<b>\$64,086</b>	<b>\$9,500</b>
<b>Expense:</b>			
30	Wages and Benefits	\$19,222	\$0
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes		
45	Insurance		
46	Natural Gas		
47	Repair & Maintenance		\$1,000
48	Office Supplies		
49	Postage		
50	Equipment Purchase		
51	Equipment Rental		
52	Publications and Printing	\$4,000	
53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply	\$12,550	\$500

**Category: 3 (Non-mandatory; advisable by NBMCA)**

**Program Area: H. Watershed Support Programs**

61	Cons. Ontario Levy		
62	Services	\$21,750	\$8,000
64	Vehicle Lease	\$500	
66	Consulting Services		
67	Admin Overhead	\$4,063	
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas	\$2,000	
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	<b>Total Expenses</b>	<b>\$64,086</b>	<b>\$9,500</b>
	Net	\$0	\$0

**Category: 3 (Non-mandatory; advisable by NBMCA)**

**Program Area: I. Ski Hill**

**Draft 2024 Budget**

<b>Object Code</b>	<b>Revenue/Expense Category</b>	<b>Operating</b>	<b>Capital</b>
<b>Revenue:</b>			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy		\$65,000
05	Sole-benefitting Levy	\$85,000	
06	Fees		
07	Donations		
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue		
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	<b>Total Revenue</b>	<b>\$85,000</b>	<b>\$65,000</b>
<b>Expense:</b>			
30	Wages and Benefits		
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes		
45	Insurance		
46	Natural Gas		
47	Repair & Maintenance		
48	Office Supplies		
49	Postage		
50	Equipment Purchase		
51	Equipment Rental		
52	Publications and Printing		
53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply		



**Category: 3 (Non-mandatory; advisable by NBMCA)**

**Program Area: I. Ski Hill**

61	Cons. Ontario Levy		
62	Services		
64	Vehicle Lease		
66	Consulting Services		
67	Admin Overhead	\$0	
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas		
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations	\$85,000	
TBD	Ski Hill Capital		\$65,000
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	<b>Total Expenses</b>	<b>\$85,000</b>	<b>\$65,000</b>
	Net	\$0	\$0



**TO:** The Chairman and Members of the Board of Directors,  
North Bay-Mattawa Conservation Authority

**ORIGIN:** Robin Allen, Chief Building Official, Manager, On-site Sewage System Program  
David Ellingwood, Director, Water Resources

**DATE:** October 6, 2023

**SUBJECT:** Ontario Building Code Designations for OSS Staff

**Background:**

Sentence 3.1(2) and (3) of the Building Code Act requires that the North Bay-Mattawa Conservation Authority appoint the inspectors necessary for the enforcement of the code. All OSS (on-site sewage system) staff at NBMCA have written and successfully passed the required technical Part 8 exam and general legal exam administered by the Ministry of Municipal Affairs and Housing. As well, some staff have passed the exams to qualify as a Building Official. Table 1 below provides the qualifications of current OSS staff.

Table 1. Current Qualifications for OSS Program Staff of NBMCA

<b>North Bay Mattawa Conservation Authority BCIN 16216</b>			
<b>Name and BCIN</b>	<b>Qualification</b>	<b>Appointment per Building Code Act 3.1(2)</b>	<b>Powers &amp; Responsibility</b>
Robin Allen (12075)	CBCO, CBO, SS Inspector	Sewage System Inspector	CBO
Ella Bird (46172)	CBO, SS Inspector	Sewage System Inspector	CBO
Sasha Fredette (36043)	CBO, SS Inspector	Sewage System Inspector	CBO
Amanda Savage (119529)	SS, Inspector	Sewage System Inspector	Inspector
Kristopher Rivard (109503)	SS, Inspector	Sewage System Inspector	Inspector
Cody Jones (126448)	SS, Inspector	Sewage System Inspector	Inspector
Derek Airdrie (129131)	SS, Inspector	Sewage System Inspector	Inspector

Note: BCIN means Building Code Identification Number

### **Analysis:**

The Building Code Act under Section 3.1 gives the North Bay-Mattawa Conservation Authority the powers to appoint such inspectors as are necessary for the enforcement of the Act. NBMCA staff are proposing to modify the designation wording for OSS program staff as in Table 2 below. The modified designations will offer greater clarity and consistency with the Building Code Act and the Ontario Building Code. In addition, NBMCA staff are proposing to adjust the titles used on business cards and email signatures to clearly state their respective role in the OSS program and Building Official designation.

Table 2. Recommended Designation and Title Changes for OSS Program Staff of NBMCA

<b>North Bay Mattawa Conservation Authority BCIN 16216</b>			
<b>Name (BCIN)</b>	<b>Current Designation</b>	<b>New Designation</b>	<b>New Business Card and Email Signature Job Title</b>
Robin Allen (12075)	Manager, On-Site Sewage System Program Sewage System Inspector	Chief Building Official, Sewage System Inspector	CBCO Chief Building Official, OSS Manager
Ella Bird (46172)	Senior Inspector	Deputy Chief Building Official, Sewage System Inspector	Deputy Chief Building Official OSS Inspector
Sasha Fredette (36043)	I/CBO, Area Supervisor	Deputy Chief Building Official, Sewage System Inspector	Deputy Chief Building Official OSS Supervisor
Amanda Savage (119529)	Sewage System Inspector	Sewage System Inspector	Building Official OSS Inspector
Kristopher Rivard (109503)	Junior Inspector	Sewage System Inspector	Building Official OSS Inspector
Cody Jones (126448)	Inspector	Sewage System Inspector	Building Official OSS Inspector
Derek Airdrie (129131)	Sewage System Inspector	Sewage System Inspector	Building Official OSS Inspector

Note: BCIN means Building Code Identification Number

### **Recommendation:**

That the Board of Directors approves the resolution to appoint OSS staff with the designations as outlined in the resolution presented.

**Recommended Resolution:**

**THAT** previous resolutions making appointments related to Part 8 of the Ontario Building Code (OBC) in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction are hereby deemed to have expired and are replaced herewith

**AND THAT** Robin Allen (Building Code Identification Number 12075), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed with the designations of Chief Building Official and Sewage System Inspector, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction and as related to Part 8 of the Ontario Building Code (OBC), with the title of CBCO, Chief Building Official, OSS Manager;

**AND THAT** Ella Bird (Building Code Identification Number 46172), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed with the designations of Deputy Chief Building Official and Sewage System Inspector, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction and as related to Part 8 of the Ontario Building Code (OBC) , with the title of Deputy Chief Building Official, OSS Inspector;

**AND THAT** Sasha Fredette (Building Code Identification Number 36043), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed with the designations of Deputy Chief Building Official and Sewage System Inspector, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction and as related to Part 8 of the Ontario Building Code (OBC), with the title of Deputy Chief Building Official, OSS Supervisor;

**AND THAT** the Amanda Savage (Building Code Identification Number 119529), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** the Kristopher Rivard (Building Code Identification Number 109503), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** the Cody Jones (Building Code Identification Number 126448), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area

of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** the Derek Airdrie (Building Code Identification Number 129131), having been qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is hereby appointed, in the North Bay-Mattawa Conservation Authority (NBMCA) area of jurisdiction to the position of Sewage System Inspector as related to Part 8 of the Ontario Building Code (OBC), with the title of Building Official, OSS Inspector;

**AND THAT** this report be received and appended to the minutes of this meeting.

**Submitted By:**

**Robin Allen**

CBO, Manager, On-site Sewage System Program

**David Ellingwood**

Director, Water Resources



**TO:** The Chairperson and Members of the Board of Directors,  
North Bay-Mattawa Conservation Authority

**ORIGIN:** David Ellingwood, Director, Water Resources

**DATE:** October 18, 2023

**SUBJECT:** Laurentian Ski Hill Operating Reserve Request

**Background**

The Laurentian Ski Hill and Snowboarding Club (“Ski Hill”) operates the ski hill on property owned by the North Bay-Mattawa Conservation Authority (NBMCA) and uses certain fixed capital assets owned by the NBMCA. The NBMCA holds two reserve accounts for the Ski Hill. One is to assist with Ski Hill operational expenses and the other is to help with NBMCA-owned capital asset expenses.

**Analysis**

NBMCA staff have recently inspected the outdoor stairs that lead from the parking spaces at the edge of Ski Club Road up to the Lower Lodge entrance. Deterioration in some of the stair treads, as well as the stringers has been noted. NBMCA staff are proposing to acquire lumber and undertake the necessary repairs before the start of the ski season.

NBMCA staff are requesting Board approval to use \$678.88 from the NBMCA’s Ski Hill operating reserve to pay for repairs to the Lower Lodge exterior stairs.

The NBMCA operating reserve for the Ski Hill currently has \$64,592.00 available. The request to pay for lumber can be provided with a significant amount remaining in the reserve. See **Table 1**.

**Table 1: NBMCA’s Ski Hill Capital Reserve**

Description	Amount
Operating reserve amount available	\$64,592.00 October 17, 2023
Request from NBMCA staff to pay for lumber	(-) \$678.88 October 18, 2023
Estimated balance remaining on completion of above transaction	\$63,913.12

**Recommendation:**

Staff recommend that the NBMCA Board approve NBMCA staff's request for \$678.88 from the NBMCA's Ski Hill operating reserve for the purpose of paying invoices for the repairs to the Lower Lodge stairs.

**Recommended Resolution:**

**THAT** the staff report 'Laurentian Ski Hill Operating Reserve Request' is received and appended to the minutes of this meeting;

**AND THAT** the Members approve NBMCA staff's request for \$678.88 from the NBMCA's Ski Hill operating reserve.

**Submitted By**

**David Ellingwood, Director, Water Resources**

**Reviewed By**

**Chitra Gowda, Chief Administrative Officer, Secretary Treasurer**