



**North Bay-Mattawa Conservation Authority
Members Meeting for Wednesday, May 24, 2023
at 4:00 pm IN PERSON
NBMCA's Natural Classroom, 15 Janey Avenue, North Bay, Ontario
AGENDA**

Procedural Matters

1. Acknowledgement of Indigenous Traditional and Treaty Lands
2. Welcome & Introductions
3. Approval of the Agenda

Delegations

4. Adoption of Previous Minutes from April 26, 2023
5. Correspondence

Business Reports

6. 50th Anniversary Report and Environmental Awards (**Report #1**)
7. Section 28 Permits Report (**Report #2**)
8. Quarterly Financial Statements (**Report #3**)
9. NBMCA Programs and Services Inventory Update (**Report #4**)
10. Award of Contract for the Laurier Woods Boardwalk Project (**Report #5**)

Other Business

11. Closed Session of Committee of the Whole pertaining to litigation, property, and personnel matters
12. New Business
13. Adjournment

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

FIFTH meeting of the North Bay-Mattawa Conservation Authority held at 4:30 p.m. on May 24, 2023 in the NBMCA's Marc Charron Boardroom, 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
Chisholm, Township of	-	Nunzio Scarfone
Mattawa, Town of	-	Loren Mick
Mattawan, Municipality of	-	Michelle Lahaye
North Bay, City of	-	Peter Chirico
North Bay, City of	-	Lana Mitchell
Papineau-Cameron, Township of	-	Shelley Belanger
Powassan, Municipality of	-	Dave Britton

MEMBER(S) ABSENT:

North Bay, City of	-	Chris Mayne
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ALSO PRESENT:

Aaron Lougheed, Assistant Manager, Finance
Adam Whyte, Acting Manager, Lands & Stewardship
Brittney Fortin, Communication Outreach Liaison, NBMCA and CGB
Chitra Gowda, Chief Administrative Officer (CAO), Secretary-Treasurer
David Ellingwood, Project Manager, Water Resources
Helen Cunningham, Manager, Finance & Human Resources
Paula Scott, Director Planning & Development/Deputy CAO
Rebecca Morrow, Executive Assistant
Troy Storms, Manager, Lands & Stewardship
Valerie Murphy, Regulations Officer
Theresa Haist, Friends of Laurier Woods
Isaac Chrest, Friends of Laurier Woods
Bill Hagboard, Friends of Laurier Woods
Lori Beckerton, Friends of Laurier Woods
Fred Pinto, Friends of Laurier Woods
Jim Hasler, Friends of Laurier Woods
Harriet Madigan, Clean Green Beautiful North Bay
Dan Walters, Nipissing University
April James, Nipissing University

Caitlynn Davie, Enviro Trends Chatters (Green Circle Salon)
Elizabeth Evans, The Cooperators.

1. Acknowledgement of Indigenous Traditional and Treaty Lands

Rebecca Morrow read a statement acknowledging Indigenous and Treaty Lands.

2. Welcome & Introductions

The Chair welcomed everyone to the meeting, and the guests introduced themselves.

3. Declaration of Pecuniary Interest

None declared.

4. Approval of the Agenda

After discussion the following resolution was presented:

Resolution No. 64-23, Smit-Featherstone

THAT the agenda be approved as presented.

Carried Unanimously

5. Adoption of Previous Minutes of April 26, 2023

After discussion the following resolution was presented:

Resolution No. 65-23, Belanger-Lahaye

THAT the minutes of the meetings held on April 26, 2023 be adopted as written.

Carried Unanimously

6. Correspondence

None.

7. 50th Anniversary & Environmental Awards

The Chair welcomed the 50th Anniversary & Environmental Awards recipients to the meeting and thanked them for their contribution to the environment and our community. After the welcome, Michelle Lahaye read a brief description of each recipients accomplishments. The recipients were then presented with an award and pictures were then taken and the following resolution was presented:

Resolution No. 66-23, Mick-Mitchell

THAT the Board receive and accept the 50th Anniversary Report and attach it to the minutes of this meeting;

AND THAT the Board award the 50th Anniversary Environmental Awards to Hariett Madigan (Clean Green Beautiful), Caitlynn Davie (for Enviro Trends Chatters Hair Salon), Dr. April James and Dr. Dan Walters (Nipissing University), and Fred Pinto (for Friends of Laurier Woods) with thanks for their contributions to the watershed.

Carried Unanimously

8. Section 28 Permits Report

Valerie Murphy presented the report to the members. After discussion, the members thanked Valerie and the following resolution was presented:

Resolution No. 67-23, Moreton-Trahan

THAT the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permits report is received and approved by the members of the Board of Directors;

AND THAT the Report on Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permits be appended to the minutes of the meeting.

Carried Unanimously

9. Quarterly Financial Statements

Helen Cunningham presented the Quarterly Financial Statements. After discussion, the members thanked Helen for her presentation and the following resolution was presented:

Resolution No. 68-23, Featherstone-Belanger

THAT the Income Statement, Balance Sheet and Budget Status Report at March 31, 2023 be approved by the members of the Board of Directors and appended to the minutes of this meeting.

Carried Unanimously

10. NBMCA Programs and Services Inventory Update

Chitra Gowda presented an NBMCA Programs and Services Inventory Update. After discussion, the members thanked Chitra for her presentation and staff for the work in developing the NBMCA Programs and Services Inventory update, and the following resolution was presented:

Resolution No. 69-23, Scarfone-Smit

THAT the Board of Directors direct staff to estimate costs for the updated NBMCA Programs and Services Inventory and prepare draft MOU/agreements following current legislation.

AND THAT the staff report 'NBMCA Programs and Services Inventory Update' is received and appended to the minutes of this meeting.

Carried Unanimously

11. Award of Contract for the Laurier Woods Boardwalk Project

Adam Whyte presented his report on the Award of the Contract for the Laurier Woods Boardwalk Project. After discussion, the members thanked Adam for his presentation and the following resolutions were presented:

Resolution No. 70-23, Lahaye-Chirico

THAT the Board direct NBMCA staff to award the tender to BalPro Construction for the replacement of the boardwalks shown as #1 and #2 in the map above, dependent upon the Friends of Laurier Woods Board of Directors decision at their meeting on May 31, 2023, to award the tender to BalPro Construction;

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

Carried Unanimously

12. Closed Session of Committee of the Whole

After discussion, the following resolutions were presented:

Resolution No.71-23, Belanger-Scarfone

THAT the meeting move into a closed session of “Committee of the Whole” to discuss litigation, property and personnel matters (5:05pm).

Carried Unanimously

Resolution No. 72-23, Moreton-Chirico

THAT the meeting move out of a closed session of “Committee of the Whole” and back into an open meeting. (6:29pm)

Carried Unanimously

Resolution No. 73-23, Mitchell-Chirico

THAT the Board agrees to move forward with the discussions had in-camera.

Carried Unanimously

13. New Business

None noted.

14. Adjournment (6:36 p.m.)

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

Resolution No. 74-23, Moreton-Trahan (6:36 pm)

THAT the meeting be adjourned.

Carried Unanimously



Dave Britton, Chair



Chitra Gowda, Chief Administrative Officer,
Secretary Treasurer



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

ORIGIN: Sue Buckle, Manager Communications & Outreach
Paula Loranger, Community Relations Coordinator

DATE: May 24, 2023

SUBJECT: 50th Anniversary Report and Environmental Awards

Background:

June 21, 2022 marked the 50th anniversary of the establishment of the North Bay-Mattawa Conservation Authority by the Ontario Lieutenant Governor by Order-in-Council. NBMCA was established at the recommendation of the Minister of Natural Resources and the request of local municipalities.

In August 2021, the Board approved the establishment of the 50th Anniversary Committee, appointing by resolution Members Michelle Lahaye, Shelley Belanger and Jane Lagassie to the Committee which also included the Manager, Communications & Outreach, Community Relations Coordinator as well as the former and subsequent CAO.

The Board and Committee agreed that NBMCA's 50 years of accomplishments in watershed management were worthy of celebration, acknowledging that the work has been done in collaboration with others including municipalities, organizations, community groups and individual leaders. NBMCA's 50th Anniversary efforts are highlighted on our website:

<http://www.nbmca.ca/community-outreach-events/>

Analysis:

50th Anniversary Launch – April 22, 2022



With respect to COVID-19 restrictions, the Board kicked off the 50th Anniversary with a media event, unveiling the new, updated logo for NBMCA and a 50th Anniversary logo for use on branding during the anniversary year. Local media joined Board members, staff and invited guests on April 22 to announce the 50th Anniversary activities. Community Relations Coordinator Paula Loranger emceed with presentations scheduled by Board Chair Dave Britton, North Bay Mayor Al McDonald and 50th Anniversary Committee Members Shelley Belanger, Jane Lagassie, and Michelle Lahaye.

The event was successful in spotlighting NBMCA and was well attended by media, special guests, key stakeholders and staff.

Shout out to Watershed Heroes & 50th Anniversary Environmental Awards

<http://www.nbmca.ca/community-outreach-events/shout-out-to-our-watershed-heroes/>

Over the past 50 years, NBMCA has learned that protecting and conserving our watershed relies on collaboration and cooperation with individuals, organizations, and communities.

And we know that there are many individuals, organizations and businesses who are quietly doing things to protect our watersheds without fanfare or recognition and NBMCA recognized 19 such heroes in 2022.

The 50th Anniversary Committee has reviewed the list of watershed heroes and makes the following recommendation to the Board for the 50th Anniversary Environmental Awards (see table below):

Category	Awardee
Individual	Hariett Madigan
Business	Enviro Trends (Chatters) Hair Salon
Educators	Dr. April James and Dr. Dan Walters, Nipissing University
Organization	Friends of Laurier Woods

Municipal Proclamations & Support

Each member municipality graciously issued a proclamation, declaring May 2022 as NBMCA 50th Anniversary Appreciation Month.

<http://www.nbmca.ca/community-outreach-events/municipal-proclamations/>

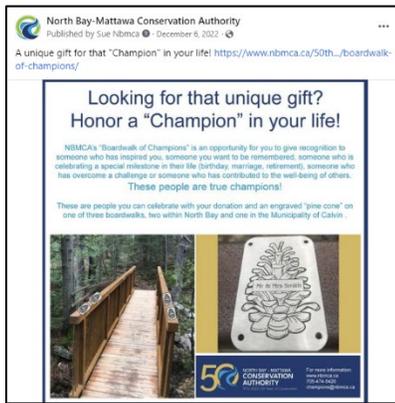
In addition to the public display of support for NBMCA, the municipalities of Mattawan, Powassan, Papineau-Cameron, North Bay and Chisholm provided \$1,300 to 50th Anniversary events, including an extra \$500 from the City of North Bay in honour of former CAO Brian Tayler on the occasion of his retirement. An additional \$250 donation was received from an individual.

In partnership with the Municipality of East Ferris, a new sign was created and unveiled at the Corbeil Conservation Area, honouring the community members who championed the development of the Corbeil Conservation Area.

Boardwalk of Champions

<http://www.nbmca.ca/community-outreach-events/boardwalk-of-champions/>

NBMCA's "Boardwalk of Champions" is an opportunity for you to give recognition to someone who has inspired you, someone you want to be remembered, someone who is celebrating a special milestone in their life (birthday, marriage, retirement), someone who has overcome a challenge or someone who has contributed to the well-being of others. Pinecones could be purchased for \$100 with a choice of Eau Claire Gorge Conservation Area, Kinsmen Trail Main St Bridge (North Bay), and the new Chippewa Creek bridge to be installed at Oak St.



Promotion took place primarily through social media with an ad campaign. A series of still and animated social media postings were created and posted on social media surrounding key events: Mother’s Day, Father’s Day, Graduation, Thanksgiving and General promotion.

The goal was to sell 1,000, and only 19 were sold. Two were provided by NBMCA recognizing Friends of Laurier Woods and Friends of La Vase. The total revenue generated was \$1900. Not for profit organizations reported struggling across the board in 2022 for donations post-covid. CanadaHelps.org reported a decline in giving, with donations from families with incomes of \$150K or more declining 2 times faster than lower income families. Approximately 11% of Canadians currently rely on charities to meet their basic needs.

Pinecones can still be purchased. This would enable us to continue to promote the Pinecone program as we do the Conservation Area Memorial Picnic Table and Bench program. They could be wrapped into one donation program for NBMCA. An unveiling event will be scheduled in the spring at Eau Claire Gorge. Upon completion of the Chippewa Creek Erosion Project could also include acknowledgement of the Pine Cones and provide additional promotion and publicity.

Academic Bursaries / Awards

NBMCA presented academic bursaries and awards in honour of the 50th Anniversary for Nipissing University, Canadore College and the four high schools which offer environmental high skills majors programs.



50th Anniversary Tree Planting

Thanks to Board Member Michelle Lahaye, 100 red pine seedlings were donated by a Mattawa area supplier for special events, including the Municipality of Powassan’s Summer Program for kids. NBMCAs Community Relations Coordinator Paula Loranger and Community Outreach Intern Brittney Fortin lead an environmental education program for the youth, helping them better understand watershed health and protection. Board Chair Dave Britton and CAO Chitra Gowda were on hand for the event along with Powassan Mayor Peter Mclsaac and Fire Chief Bill Cox.

NBMCA Lands Program supplied a sugar maple in honour of Powassan's signature Maple Syrup Festival. Lands Supervisor Adam Whyte gave guidance to the youth about planting the seedlings at home.

Watershed Wonders Photo Contest

<http://www.nbmca.ca/community-outreach-events/watershed-wonders-photo-contest/>

In celebration of the natural beauties of the watershed, NBMCA hosted a Watershed Wonders Photo Contest. Winners were selected in six categories: landscape, people & nature, sustainable structure, wildlife, plus an open youth category.

NBMCA will feature the winning photographs in an exhibition at 15 Janey Ave in the spring following completion of the Tower Repairs. Winners were acknowledged at the March 2023 Board Meeting including Kevin Lalonde, Kaye Edmonds, Megan Johnson, Ken Sitter, Natalie Seidler, and an honourable mention to Chris Chartrand. Special thanks to Michael de Morée for assisting with judging.

A Photographing Nature workshop was held by Communications Intern Brittney Fortin which included a field hike at the Laurentian Escarpment Conservation Area trails.

Miskwaadesi

NBMCA's mission aspires to provide leadership through the coordination of our programs and services and the promotion of conservation awareness in cooperation with others. The Chippewa Creek EcoPath is a community initiative to restore and enhance the natural and heritage values of the creek through education and stewardship. In 2012, as part of the EcoPath's original design, a gathering place which would honour Indigenous traditions, heritage and respect for water, was envisioned.

The vision of "Miskwaadesi" came to life during NBMCA's 50th Anniversary. In the spirit of reconciliation in action, NBMCA worked in collaboration with the North Bay Indigenous Friendship Centre, funders and many community partners to realize this project whose focal point is a granite petroform. Phase 1 is nearly completed with a \$202,000 grant from FedNor as well as the donation of supplies and pro-bono services by a number of local businesses and professionals. For Phase 2, an amount of \$45,000 has been raised of the \$94,000 budget.



Most significant of this project is its relationship building with the Indigenous community, with whom NBMCA has a shared commitment towards watershed management. Site construction, contractors employing Indigenous staff on the project, ceremonial blessings, respect for Mother Nature on the site have all been woven into the process of construction. The collaborative spirit that has been fostered between all those involved in the construction of Miskwaadesi has been acknowledged by all involved.

It has extended to further to the community through several presentations including the recent Northern Policy Institute Conference.

Social Media

NBMCA posted to 50th Anniversary focused posts Facebook, Twitter and Instagram throughout the year historical facts, events, promotion of Heroes and Boardwalk of Champions. In excess of 12,000 impressions throughout the year with 3,618 impressions for the 50th Anniversary Launch, 1,700 impressions for the unveiling of the Corbeil Conservation Area sign in partnership with the Municipality of East Ferris, honouring community leaders who played a role in the development of the Conservation Area.

New Branding

NBMCA-branded T-shirts, wick shirts, jackets, hoodies, hats, and polo shirts were made available to staff and board members, with a \$45 allowance to staff and Board. Banners were created one of which currently hangs in the Natural Classroom for prominence and used at special events. Water bottles bearing the new brand were given to paddlers for the Mattawa River Canoe Race, as well as staff and board members. They were also provided as give-a-ways to special guests.

Recommendation:

THAT the Board receive and accept the 50th Anniversary Report and attach it to the minutes of this meeting; and further that the Board award the 50th Anniversary Environmental Awards to Hariett Madigan, Enviro Trends (Chatters) Hair Salon, April James, Dan Walters, and Friends of Laurier Woods.

Recommended Resolution:

THAT the Board receive and accept the 50th Anniversary Report and attach it to the minutes of this meeting;

AND THAT the Board award the 50th Anniversary Environmental Awards to Hariett Madigan, Enviro Trends Hair Salon (Chatters), April James, Dan Walters, and Friends of Laurier Woods with thanks for their contributions to the watershed.

Submitted By:

Sue Buckle, Manager Communications & Outreach

Paula Loranger, Community Relations Coordinator



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

ORIGIN: Valerie Murphy, Regulations Officer

DATE: May 10, 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:

Ten 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 landscaping activities, two for additions to existing dwellings, and one permit was issued for each of the following activities: construction of a fence, expansion of a boat launch, replacing a bridge and the construction of an accessory structure.

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 approved by the members of the Board of Directors;

AND THAT the Report on Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permits be appended to the minutes of the meeting.

Valerie Murphy

Valerie Murphy, Regulations Officer

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: May 10, 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
RPA-23-01	1507793 Ontario Ltd.	Papineau-Cameron	51 Old Highway 17	Unevaluated wetland	To install a new chain link fence	April 4, 2023	#16-23 April 12, 2023
REF-23-02	Municipality of East Ferris	East Ferris	Lot 14 Con 3 South Shore Road municipal boat launch	Lake Nosbonsing	To expand existing boat launch and parking area	April 5, 2023	#17-23 April 12, 2023
RCHI-23-02	Township of Chisholm	Chisholm	Road right-of-way Pioneer Road	Wasi River	To replace existing bridge crossing Wasi River on Pioneer Road	April 3, 2023	#18-23 April 12, 2023
RNB-23-11	William Cooke	North Bay	985 Premier Road	Lake Nipissing	To construct 3 season sunroom on existing dwelling	April 6, 2023	#19-23 April 12, 2023
RNB-23-12	Maurice Switzer	North Bay	22 Howard Ave	Lake Nipissing	Landscaping and drainage repairs	April 17, 2023	#20-23 April 26, 2023

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: May 10, 2023

PERMIT YEAR: 2023

RCHI-23-03	Matthew and Kendra DeHaan	Chisholm	2589 Chiswick Line	Unnamed watercourse	To construct new lumber storage facility	April 21, 2023	#21-23 April 26, 2023
RNB-23-13	Anri van Soelen	North Bay	1001 Northshore Road	Trout Lake and slope	To extend and renovate existing deck	April 25, 2023	#22-23 April 26, 2023
RNB-23-14	Marlee and Randy Franz	North Bay	1275 Northshore Road	Trout Lake and slope	Landscaping	April 26, 2023	#23-23 May 3, 2023
RCALL-23-01	Steve and Cassidy Meecham	Callander	460 Pinecreek Road	Lake Nipissing	Landscaping	May 8, 2023	#24-23 May 10, 2023
RNB-23-16	Julie Beaudry	North Bay	56 Marshall Park Drive	Parks Creek	Site grading and landscaping	May 3, 2023	#25-23 May 10, 2023



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

ORIGIN: Helen Cunningham, Manager, Finance and Human Resources

DATE: May 24, 2023

SUBJECT: Financial Statements for the period January 1, 2023 to March 31, 2023; Income Statement, Balance Sheet and Budget Status Report.

Analysis:

OPERATIONS

A) Programs Eligible for 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 has not been received as of March 31, 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 these all these programs is on target with the approved budget for this time of the year.

Amortizations of historically accumulated assets are expensed quarterly within the Administration Account (31-00). This quarter saw \$91,722.89 of expense that is not part of the annual budget because these expenses were funded prior to 2009, when we began to implement Public Sector Accounting Board (PSAB) and identified our Tangible Capital Assets (TCAs).

B) Other NBMCA Programs

- Septics OBC - The net position of the septic system operating program (under the Ontario Building Code) is in a better position this year to last because \$123,646 of the Septic Building Permit Reserve has been brought in to help cover expenses. This leaves \$312,788 in the reserve. Fees are up approximately 1% compared to last year at the end of March. No staff concerns at this time.
- Section 28 Regulations Operating – The Income from fees is low this year compared to previous years for the first quarter, causing net position of this program to be in a deficit position. The deficit is also due to the time of the year. No staff concerns at this time, but a careful watch is warranted.

- Water Quality Operations - The net position of this account is on target with the approved budget. No staff concerns at this time.
- Outreach Operating –The net position of this account is on target with the approved budget. A careful watch is warranted on the Miskwaadesi Project Phase 2 as there will need to be funding in place before any expenditures are authorized.
- 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.

CAPITAL PROJECTS

The March 2023 actual expenditure invoices on the large capital projects have not yet started 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.

STUDIES AND SPECIAL PROJECTS

DIA Technical Services actual expenditure invoices on the large capital projects have not yet started to come in at this time. 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 March 31, 2023. No staff concerns at this time.

BALANCE SHEET

- Financial Assets: March 2023 assets are down compared to March 2022 with bank being in an overdraft position because of payment 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 down compared to March 2022 because of fewer outstanding accounts payables from December 2022 as of March 31, 2023.

Recommendation:

It is recommended that the Board of Directors approve these statements.

RECOMMENDED RESOLUTIONS:

THAT the Income Statement, Balance Sheet and Budget Status Report at March 31, 2023 be approved by the members of the Board of Directors and appended to the minutes of this meeting.

Helen Cunningham, Manager, Finance and Human Resources

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
SUMMARY
January through March 2023

DRAFT

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Income					
3100 · Administration	290,041.00	171,320.73	-118,720.27	59.07%	
3500 · Watershed Planning	134,438.00	61,071.00	-73,367.00	45.43%	
3600 · Flood Control	146,720.00	102,475.00	-44,245.00	69.84%	
3700 · Erosion Control	60,647.00	43,497.00	-17,150.00	71.72%	
3800 · Flood Forecasting	103,059.00	72,364.00	-30,695.00	70.22%	
3900 · Ice Management	13,479.00	10,789.00	-2,690.00	80.04%	
8300 · Capital-Source Water Protection	199,563.00	142,678.90	-56,884.10	71.5%	
3200 · Septics	1,242,780.00	284,974.60	-957,805.40	22.93%	
3400 · Section 28 Regulations	62,125.00	3,500.00	-58,625.00	5.63%	
4200 · Water Quality	9,997.00	9,997.00	0.00	100.0%	
5700 · Outreach	111,404.00	179,578.30	68,174.30	161.2%	
5600 · Interpretive Centre	223,632.00	90,811.43	-132,820.57	40.61%	
7000 · Lands & Properties	183,932.00	154,086.67	-29,845.33	83.77%	
8600 · Capital-Lands & Properties	542,934.00	542,872.00	-62.00	99.99%	
9700 · Capital-Central Services	77,891.00	77,891.00	0.00	100.0%	
9800 · Capital-DIA Technical Project	242,932.00	242,932.00	0.00	100.0%	
9900 · Capital-NBMCA Integrated Watershd Strategy	456,988.00	431,488.00	-25,500.00	94.42%	
109-00 · Capital-WECI Project 2018/2019	500,050.00	500,050.00	0.00	100.0%	
112-00 · LSHSC Capital `ASK'	65,000.00	65,000.00	0.00	100.0%	
114-00 · LSHSC OPERATING RESERVE	60,000.00	60,000.00	0.00	100.0%	
115-00 · Principal Mortgage Repayment	19,100.00	19,100.00	0.00	100.0%	
Total Income	4,746,712.00	3,266,476.63	-1,480,235.37	68.8%	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

SUMMARY

January through March 2023

DRAFT

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Expense					
3100 · Administration	290,041.00	76,161.49	-213,879.51	26.26%	
3500 · Watershed Planning	134,438.00	27,082.36	-107,355.64	20.15%	
3600 · Flood Control	146,720.00	17,387.77	-129,332.23	11.85%	
3700 · Erosion Control	60,647.00	6,458.25	-54,188.75	10.65%	
3800 · Flood Forecasting	103,059.00	18,861.83	-84,197.17	18.3%	
3900 · Ice Management	13,479.00	3,569.32	-9,909.68	26.48%	
8300 · Capital-Source Water Protection	199,563.00	39,606.59	-159,956.41	19.85%	
3200 · Septics	1,242,778.00	236,904.44	-1,005,873.56	19.06%	
3400 · Section 28 Regulations	62,125.00	13,543.47	-48,581.53	21.8%	
4200 · Water Quality	9,997.00	1,675.19	-8,321.81	16.76%	
5700 · Outreach	111,404.00	49,047.46	-62,356.54	44.03%	
5600 · Interpretive Centre	223,632.00	67,546.64	-156,085.36	30.2%	
7000 · Lands & Properties	183,932.00	33,221.13	-150,710.87	18.06%	
8600 · Capital-Lands & Properties	542,934.00	44,536.93	-498,397.07	8.2%	
9700 · Capital-Central Services	77,891.00	18,968.63	-58,922.37	24.35%	
9800 · Capital-DIA Technical Project	242,932.00	24,440.98	-218,491.02	10.06%	
9900 · Capital-NBMCA Integrated Watershed	456,988.00	70,676.67	-386,311.33	15.47%	
109-00 · Capital-WECl Project 2015/2016	500,050.00	155,145.53	-344,904.47	31.03%	
112-00 · LSHSC Capital `ASK'	65,000.00	47,793.70	-17,206.30	73.53%	
114-00 · LSHSC OPERATING RESERVE	60,000.00	0.00	-60,000.00	0.0%	
115-00 · Principal Mortgage Repayment	19,100.00	4,475.48	-14,624.52	23.43%	
Total Expense	4,746,710.00	957,103.86	-3,789,606.14	20.16%	
Net		2,309,372.77			

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3101 · A-Transfer Pay'ts MNR	16,020.00	0.00	-16,020.00	0.0%	Sect. 39 Transfer payment agreement not received as of May 9, 2023
3104 · A-General Levy	123,191.00	123,192.00	1.00	100.0%	
3113 · A-Other Revenue	169,856.00	42,413.99	-127,442.01	24.97%	Administrative Overhead for 1st quarter
3114 · A-Interest Earned	18,896.00	5,714.74	-13,181.26	30.24%	
Total Income	327,963.00	171,320.73	-156,642.27	52.24%	
Expense					
3130 · A-Wages Salaried	92,448.00	13,035.47	-79,412.53	14.1%	variance to budget due to 1st two months being prior to COL and merit increases
3136 · A-Salaried Benefits	25,885.00	4,172.56	-21,712.44	16.12%	
3138 · A-Per Diem	11,540.00	1,460.00	-10,080.00	12.65%	
3139 · A-Members Mileage	5,500.00	1,899.54	-3,600.46	34.54%	
3140 · A-Members Expenses	2,200.00	617.96	-1,582.04	28.09%	
3141 · A-Staff Mileage & Expenses	3,200.00	0.00	-3,200.00	0.0%	
3142 · A-Staff Certification & Training	4,487.00	1,160.12	-3,326.88	25.86%	
3143 · A-Telephone	8,033.00	1,341.27	-6,872.88	14.44%	
3145 · A-Insurance	9,891.00	0.00	-9,891.00	0.0%	not due till April
3148 · A-Office Supplies	6,452.00	2,371.24	-4,080.76	36.75%	
3149 · A-Postage	535.00	4.31	-530.69	0.81%	
3150 · A-Equipment Purchase	250.00	0.00	-250.00	0.0%	
3151 · A-Equipment Rental	2,420.00	628.17	-1,791.83	25.96%	
3152 · A-Publications & Printing	1,500.00	0.00	-1,500.00	0.0%	
3158 · A-Audit	11,139.00	9,628.00	-1,511.00	86.44%	2022 Audit 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 (tax return) due end of June to CRA.
3160 · A-Materials & Supplies	3,000.00	242.96	-2,757.04	8.1%	
3161 · A-Conservation Ont Levy	28,618.00	14,309.00	-14,309.00	50.0%	
3162 · A-Services	18,000.00	2,511.83	-15,488.17	13.96%	
3170 · A-Rent	85,824.00	21,543.30	-64,280.70	25.1%	
3173 · A-Vehicle Gas	658.00	42.13	-615.87	6.4%	
3174 · A-Accounting Services	1,680.00	381.60	-1,298.40	22.71%	
3178 · A-Internal Chargeback	4,703.00	812.03	-3,890.97	17.27%	Chargebacks for purchased vehicles & computers
Total Expense	327,963.00	76,161.49	-251,801.51	23.22%	
Net Income	0.00	95,159.24	95,159.24	100.0%	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3501 · WP-MNR Transfer Payment	22,690.00	0.00	-22,690.00	0.0%	Sect. 39 Transfer payment agreement not received as of May 9, 2023
3504 · WP-General Levy	56,748.00	56,748.00	0.00	100.0%	
3506 · WP-Fees	55,000.00	4,323.00	-50,677.00	7.86%	
Total Income	<u>134,438.00</u>	<u>61,071.00</u>	<u>-73,367.00</u>	<u>45.43%</u>	
Expense					
3530 · WP-Wages Salary	96,120.00	20,606.52	-75,513.48	21.44%	variance to budget due to 1st two months being prior to COL and merit increases
3536 · WP-Salaried Benefits	26,914.00	6,050.72	-20,863.28	0.03%	
3541 · WP-Staff Mileage & Expenses	1,862.00	8.91	-1,853.09	0.48%	
3542 · WP-Staff Certification & Train	1,500.00	130.00	-1,370.00	8.67%	
3560 · WP-Materials & Supplies	500.00	17.76	-482.24	3.55%	
3562 · WP-Services	7,000.00	167.29	-6,832.71	2.39%	
3578 · WP-Internal Chargeback	542.00	101.16	-440.84	18.66%	Chargebacks for purchased vehicles & computers
Total Expense	<u>134,438.00</u>	<u>27,082.36</u>	<u>-107,355.64</u>	<u>20.15%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>33,988.64</u></u>	<u><u>33,988.64</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 March 2023

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3601 · FC-MNR Transfer Payment	44,245.00	0.00	-44,245.00	0.0%	Sect. 39 Transfer payment agreement not received as of May 9, 2023
3604 · FC-General Levy	102,475.00	102,475.00	0.00	100.0%	
Total Income	146,720.00	102,475.00	-44,245.00	69.84%	
Expense					
3630 · FC-Wages Salary	67,634.00	6,623.10	-61,010.90	9.79%	variance to budget due to 1st two months being prior to COL and merit increases
3632 · FC-Seasonal Wages	17,136.00	0.00	-17,136.00	0.0%	seasonal wages to start in May
3636 · FC-Salaried Benefits	22,480.00	1,944.75	-20,535.25	8.65%	
3644 · FC-Taxes	11,880.00	5,515.06	-6,364.94	46.42%	
3645 · FC-Insurance	19,780.00	0.00	-19,780.00	0.0%	not due till April
3647 · FC-Repairs & Maintenance	1,000.00	568.79	-431.21	56.88%	
3660 · FC-Material & Supplies	150.00	97.69	-52.31	65.13%	
3662 · FC-Services	300.00	1,984.32	1,684.32	661.44%	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	1,100.00	90.51	-1,009.49	8.23%	
3673 · FC-Vehicle Gas	3,420.00	219.58	-3,200.42	6.42%	field season to start April-May
3678 · FC-Internal Chargeback	1,840.00	343.97	-1,496.03	18.69%	Chargebacks for purchased vehicles & computers
Total Expense	146,720.00	17,387.77	-129,332.23	11.85%	
Net Income	0.00	85,087.23	85,087.23	100.0%	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3701 · EC-MNR Transfer payment	17,150.00	0.00	-17,150.00	0.0%	Sect. 39 Transfer payment agreement not received as of May 9, 2023
3704 · EC-General Levy	43,497.00	43,497.00	0.00	100.0%	
Total Income	60,647.00	43,497.00	-17,150.00	71.72%	
Expense					
3730 · EC-Wages Salary	19,411.00	1,966.50	-17,444.50	10.13%	variance to budget due to 1st two months being prior to COL and merit increases
3732 · EC-Seasonal Wages	8,568.00	0.00	-8,568.00	0.0%	seasonal wages to start in May
3736 · EC-Salaried Benefits	7,158.00	577.43	-6,580.57	8.07%	
3744 · EC-Taxes	6,789.00	3,151.47	-3,637.53	46.42%	
3745 · EC-Insurance	14,837.00	0.00	-14,837.00	0.0%	not due till April
3760 · EC-Materials and Supplies	500.00	401.50	-98.50	80.3%	
3772 · EC-Hydro	900.00	42.53	-857.47	4.73%	
3773 · EC-Vehicle Gas	1,183.00	76.02	-1,106.98	6.43%	field season to start April-May
3778 · EC-Internal Chargebacks	1,301.00	242.80	-1,058.20	18.66%	Chargebacks for purchased vehicles & computers
Total Expense	60,647.00	6,458.25	-54,188.75	10.65%	
Net Income	0.00	37,038.75	37,038.75	100.0%	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3801 · FF-MNR Transfer Payment	30,695.00	0.00	-30,695.00	0.0%	Sect. 39 Transfer payment agreement not received as of May 9, 2023
3804 · FF-General Levy	72,364.00	72,364.00	0.00	100.0%	
Total Income	<u>103,059.00</u>	<u>72,364.00</u>	<u>-30,695.00</u>	<u>70.22%</u>	
Expense					
3830 · FF-Wages Salary	63,296.00	11,643.54	-51,652.46	18.4%	variance to budget due to 1st two months being prior to COL and merit increases
3836 · FF-Benefits	17,711.00	3,418.90	-14,292.10	19.3%	
3841 · FF-Staff Mileage & Expenses	500.00	0.00	-500.00	0.0%	
3842 · FF-Staff Certification & Training	2,000.00	0.00	-2,000.00	0.0%	
3843 · FF-Telephone	8,354.00	1,363.19	-6,990.81	16.32%	
3847 · FF-Repairs & Maintenance	300.00	167.29	-132.71	55.76%	
3860 · FF-Materials & Supplies	900.00	300.00	-600.00	33.33%	
3862 · FF-Services	4,000.00	1,047.50	-2,952.50	26.19%	
3873 · FF-Vehicle Gas	1,050.00	67.57	-982.43	6.44%	field season to start April-May
3878 · FF-Internal Chargeback	4,948.00	853.84	-4,094.16	17.26%	Chargebacks for purchased vehicles & computers
Total Expense	<u>103,059.00</u>	<u>18,861.83</u>	<u>13,913.83</u>	<u>18.3%</u>	
Net Income	<u>0.00</u>	<u>53,502.17</u>	<u>53,502.17</u>	<u>100.0%</u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3901 · IM-MNR Transfer Payment	2,690.00	0.00	-2,690.00	0.0%	Sect. 39 Transfer payment agreement not received as of May 9, 2023
3904 · IM-General Levy	6,539.00	6,539.00	0.00	100.0%	
3913 · IM-Other Revenue	4,250.00	4,250.00	0.00	100.0%	
Total Income	<u>13,479.00</u>	<u>10,789.00</u>	<u>-2,690.00</u>	<u>80.04%</u>	
Expense					
3930 · IM-Wages Salary	4,330.00	1,385.58	-2,944.42	32.0%	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	1,212.00	402.94	-809.06	33.25%	
3960 · IM-Materials & Supplies	600.00	0.00	-600.00	0.0%	Ice removal close to Lake on Parks Creek
3962 · IM-Services	7,337.00	1,780.80	-5,556.20	24.27%	
Total Expense	<u>13,479.00</u>	<u>3,569.32</u>	<u>-9,909.68</u>	<u>26.48%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>7,219.68</u></u>	<u><u>7,219.68</u></u>	<u><u>100.0%</u></u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
8301 · C-SWP OperatTransfer Pay'ts MOE	199,563.00	142,678.90	-56,884.10	71.5%	2nd instalment received March 8, 2023
Total Income	<u>199,563.00</u>	<u>142,678.90</u>	<u>-56,884.10</u>	<u>71.5%</u>	
Expense					
8330 · C-SWP Operat-Wages Salary	122,173.00	24,558.52	-97,614.48	20.1%	
8336 · C-SWP-Salaried Benefits	34,208.00	7,715.15	-26,492.85	22.6%	
8338 · C-SWP-Per Diem	4,620.00	0.00	-4,620.00	0.0%	
8339 · C-SWP-Members Mileage	1,680.00	0.00	-1,680.00	0.0%	
8340 · C-SWP-Member Expenses	200.00	0.00	-200.00	0.0%	
8341 · C-SWP-Staff Mileage & Expenses	1,540.00	130.00	-1,410.00	8.4%	
8343 · C-SWP-Telephone	2,892.00	423.10	-2,468.90	14.6%	
8345 · SWP-Insurance	2,550.00	0.00	-2,550.00	0.0%	
8348 · C-SWP-Office Supplies	630.00	92.44	-537.56	14.7%	
8349 · C-SWP-Postage	255.00	1.41	-253.59	0.6%	
8351 · C-SWP-Equipment Rental	503.00	84.21	-418.79	16.7%	
8353 · C-SWP-Advertising & Communicat	250.00	0.00	-250.00	0.0%	
8358 · SWP-Audit	765.00	661.46	-103.54	86.5%	2022 Audit Fee
8360 · C-SWP-Materials & Supplies	2,352.00	0.00	-2,352.00	0.0%	
8362 · C-SWP-Services	399.00	0.00	-399.00	0.0%	
8367 · C-SWP Operat-Admin Overhead	5,588.00	1,397.00	-4,191.00	25.0%	
8370 · C-SWP-Rent	14,886.00	3,590.55	-11,295.45	24.1%	
8373 · SWP-Vehicle Gas	261.00	0.00	-261.00	0.0%	
8378 · C-SWP-Internal Chargeback	3,811.00	952.75	-2,858.25	25.0%	Chargebacks for purchased vehicles & computers
Total Expense	<u>199,563.00</u>	<u>39,606.59</u>	<u>-159,956.41</u>	<u>19.8%</u>	
Net Income	<u>0.00</u>	<u>103,072.31</u>	<u>103,072.31</u>	<u>100.0%</u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3203 · S-OBC-Grants from Other	9,000.00	9,000.00	0.00	100.0%	2023 septic system re-inspections related to the Trout Lake Management Plan
3206 · S-OBC-Fees	1,050,000.00	92,195.00	-957,805.00	8.78%	
3213 · S-OBC-Other Revenue	183,780.00	183,779.60	-0.40	100.0%	2022 deferred revenue
Total Income	<u>1,242,780.00</u>	<u>284,974.60</u>	<u>-957,805.40</u>	<u>22.93%</u>	
Expense					
3230 · S-OBC--Wages Salary	546,820.00	112,663.98	-434,156.02	20.6%	variance to budget due to 1st two months being prior to COL and merit increases
3231 · S-OBC-Wages Contract	231,154.00	31,934.00	-199,220.00	13.82%	
3236 · S-OBC-Salaried Benefits	205,980.00	43,682.26	-162,297.74	21.21%	
3241 · S-OBC-Staff Mileage & Expenses	3,000.00	1,539.93	-1,460.07	51.33%	
3242 · S-OBC-Staff Certific & Trainin	10,000.00	3,893.09	-6,106.91	38.93%	
3243 · S-OBC-Telephone	16,952.00	2,237.47	-14,714.53	13.2%	
3245 · S-OBC-Insurance	19,782.00	14.42	-19,767.58	0.07%	not due till April
3247 · S-OBC-Repairs & Maintenance	10,000.00	3,423.14	-6,576.86	34.23%	
3248 · S-OBC-Office Supplies	6,752.00	1,348.26	-5,403.74	19.97%	
3249 · S-OBC-Postage	1,224.00	9.95	-1,214.05	0.81%	
3250 · S-OBC-Equipment Purchases	5,000.00	141.45	-4,858.55	2.83%	
3251 · S-OBC-Equipment Rental	4,493.00	1,572.58	-2,920.42	35.0%	
3252 · S-OBC-Publications & Printing	500.00	0.00	-500.00	0.0%	
3254 · S-OBC-Bank Charges	3,500.00	660.00	-2,840.00	18.86%	
3256 · S-OBC-Credit Card Charges	24,000.00	2,217.30	-21,782.70	9.24%	
3258 · S-OBC-Audit	4,774.00	4,409.77	-364.23	92.37%	2022 Audit Fee
3259 · S-OBC-Legal Services	1,500.00	0.00	-1,500.00	0.0%	
3260 · S-OBC-Materials and Supplies	9,500.00	1,038.76	-8,461.24	10.93%	
3262 · S-OBC-Services	23,000.00	3,260.75	-19,739.25	14.18%	
3264 · S-OBC-Vehicle Lease	3,800.00	0.00	-3,800.00	0.0%	
3270 · S-OBC-Rental Expense	62,450.00	15,502.48	-46,947.52	24.82%	
3273 · S-OBC-Vehicle Gas	22,050.00	627.70	-21,422.30	2.85%	
3278 · OBC- Internal Chargeback	26,547.00	6,727.15	-19,819.85	25.34%	Chargebacks for purchased vehicles & computers
Total Expense	<u>1,242,778.00</u>	<u>236,904.44</u>	<u>-1,005,873.56</u>	<u>19.06%</u>	
Net Income	<u>2.00</u>	<u>48,070.16</u>	<u>48,068.16</u>	<u>2,403,508.0%</u>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

SECTION 28

REGULATIONS

January through March 2023

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
3406 · RF-Fees	62,125.00	3,500.00	-58,625.00	5.63%	
Total Income	<u>62,125.00</u>	<u>3,500.00</u>	<u>-58,625.00</u>	<u>5.63%</u>	
Expense					
3430 · RF-Wages Salary	42,353.00	9,234.66	-33,118.34	21.8%	variance to budget due to 1st two months being prior to COL and merit increases
3436 · RF-Salaried Benefits	11,847.00	2,711.59	-9,135.41	22.89%	
3442 · RF-Staff Certificat & Training	1,000.00	130.00	-870.00	13.0%	
3449 · RF-Postage	101.00	0.84	-100.16	0.83%	
3460 · RF-Materials and Supplies	200.00	0.00	-200.00	0.0%	
3462 · RF-Services	800.00	501.87	-298.13	62.73%	
3473 · RF-Vehicle Gas	526.00	33.78	-492.22	6.42%	field season to start April-May
3478 · RF- Internal Chargeback	5,298.00	930.73	-4,367.27	17.57%	Chargebacks for purchased vehicles & computers
Total Expense	<u>62,125.00</u>	<u>13,543.47</u>	<u>-48,581.53</u>	<u>21.8%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>-10,043.47</u></u>	<u><u>-10,043.47</u></u>	<u><u>100.0%</u></u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
4205 · WQ-Sole-benefitting Levy	5,000.00	5,000.00	0.00	100.0%	
4204 · WQ-General Levy	4,997.00	4,997.00	0.00	100.0%	
Total Income	<u>9,997.00</u>	<u>9,997.00</u>	<u>0.00</u>	<u>100.0%</u>	
Expense					
4231 · WQ-Wages Contract	5,151.00	788.86	-4,362.14	15.32%	variance to budget due to 1st two months being prior to COL and merit increases
4236 · WQ-Benefits	1,316.00	252.69	-1,063.31	19.2%	
4260 · WQ-Materials & Supplies	1,500.00	0.00	-1,500.00	0.0%	
4262 · WQ-Services	580.00	580.00	0.00	100.0%	
4273 · WQ-Vehicle Gas	1,450.00	53.64	-1,396.36	3.7%	field season to start April-May
Total Expense	<u>9,997.00</u>	<u>1,675.19</u>	<u>-8,321.81</u>	<u>16.76%</u>	
Net Income	<u>0.00</u>	<u>8,321.81</u>	<u>8,321.81</u>	<u>100.0%</u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
5703 - OUTREACH-Grants from Others	90,000.00	156,359.55	66,359.55	173.73%	The Miskwaadesi Project 1st Instalment Phase 1 \$106,146.00 to be received. NOHFC wage subsidy of 20k received to cover wages and benefits
5704 - OUTREACH-General Levy	13,404.00	13,404.00	0.00	100.0%	
5706 - OUTREACH-Fees	1,000.00	0.00	-1,000.00	0.0%	Natural classroom fees
5707 - OUTREACH-Donations	2,000.00	4,239.75	2,239.75	211.99%	Larocque Elder Architects donation towards Miskwaadesi Turtle Project
5713 - OUTREACH-Other Revenue	5,000.00	5,575.00	575.00	111.5%	Creative Industries contribution (\$5000) to Miskwaadesi Project
Total Income	<u>111,404.00</u>	<u>179,578.30</u>	<u>68,174.30</u>	<u>161.2%</u>	
Expense					
5730 - OUTREACH-Wages Salary	10,557.00	10,526.60	-30.40	99.71%	includes 6k of wages covered by NOHFC's wage subsidy received
5736 - OUTREACH-Salaried Benefits	2,993.00	3,248.22	255.22	108.53%	includes 2k of wages covered by NOHFC's wage subsidy received
5741 - OUTREACH-Staff Mileage & Expenses	500.00	253.09	-246.91	50.62%	
5753 - OUTREACH-Advertising	500.00	0.00	-500.00	0.0%	
5754 - OUTREACH-Awards & Scholarships	500.00	0.00	-500.00	0.0%	
5760 - OUTREACH-Materials & Supplies	854.00	79.74	-774.26	9.34%	North Bay Home & Garden Expo Booth
5762 - OUTREACH-Services	500.00	0.00	-500.00	0.0%	
5766 - OUTREACH-Consulting Services	95,000.00	34,939.81	-60,060.19	36.78%	Miskwaadesi phase 1 project costs
Total Expense	<u>111,404.00</u>	<u>49,047.46</u>	<u>-62,356.54</u>	<u>44.03%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>130,530.84</u></u>	<u><u>130,530.84</u></u>	<u><u>100.0%</u></u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
5609 · IC-Property Rental Internal	143,622.00	35,905.50	-107,716.50	25.0%	
5610 · IC-Property Rental External	48,785.00	29,696.89	-19,088.11	60.87%	Bell Mobility Tower Rent - 2023/2024
5613 · IC-Other Revenue	31,225.00	25,209.04	-6,015.96	80.73%	Central Services deferred revenue
Total Income	<u>223,632.00</u>	<u>90,811.43</u>	<u>-132,820.57</u>	<u>40.61%</u>	
Expense					
5630 · IC-Wages & Salaries	80,676.00	17,844.83	-62,831.17	22.12%	variance to budget due to 1st two months being prior to COL and merit increases
5636 · IC-Benefits	22,377.00	5,272.10	-17,104.90	23.56%	
5645 · IC-Insurance	16,815.00	0.00	-16,815.00	0.0%	not due till April
5646 · IC-Natural Gas	16,500.00	14,352.93	-2,147.07	86.99%	Dec 2022 gas bill received late
5647 · IC-Repairs & Maintenance	2,000.00	575.08	-1,424.92	28.75%	
5655 · IC-Interest Expense	25,464.00	6,333.76	-19,130.24	24.87%	interest on building mortgage
5660 · IC-Materials & Supplies	8,300.00	2,562.30	-5,737.70	30.87%	
5662 · IC-Services	32,000.00	13,668.79	-18,331.21	42.72%	service (boilers, elevator etc.), cleaning
5671 · IC-Water	3,500.00	967.85	-2,532.15	27.65%	
5672 · IC-Hydro	16,000.00	5,969.00	-10,031.00	37.31%	
Total Expense	<u>223,632.00</u>	<u>67,546.64</u>	<u>-156,085.36</u>	<u>30.2%</u>	
Net Income	<u>0.00</u>	<u>23,264.79</u>	<u>23,264.79</u>	<u>100.0%</u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
7004 · LP-General Levy	78,532.00	78,532.00	0.00	100.0%	
7005 · LP-Sole-benefitting Levy	70,000.00	70,000.00	0.00	100.0%	CNB sole levy - homelessness encampments
7007 · LP-Donations	1,000.00	1,166.42	166.42	116.64%	
7010 · LP-Property Rent Revenue Extern	21,400.00	4,388.25	-17,011.75	20.51%	property lease - billboard signage
7020 · LP-Shared Costs Ski Hill	13,000.00	0.00	-13,000.00	0.0%	
Total Income	<u>183,932.00</u>	<u>154,086.67</u>	<u>-29,845.33</u>	<u>83.77%</u>	
Expense					
7030 · LP-Wages Salary	50,129.00	15,169.41	-34,959.59	30.26%	
7032 · LP-Seasonal Wages	5,140.00	0.00	-5,140.00	0.0%	
7036 · LP-Salaried Benefits	15,104.00	4,481.76	-10,622.24	29.67%	
7044 · LP-Taxes	15,275.00	7,090.61	-8,184.39	46.42%	
7045 · LP-Insurance	14,985.00	0.00	-14,985.00	0.0%	not due till April safety inspections for vehicles, logos for vehicles, oil changes
7047 · LP-Repairs & Maintenance	1,500.00	1,223.69	-276.31	81.58%	
7050 · LP-Shared Costs with Ski Hill	8,313.00	3,317.55	-4,995.45	39.91%	
7052 · LP-Publishing & Printing	2,500.00	0.00	-2,500.00	0.0%	
7060 · LP-Materials & Supplies	13,000.00	553.76	-12,446.24	4.26%	
7062 · LP-Services	48,000.00	832.67	-47,167.33	1.74%	
7064 · LP-Vehicle Lease	3,800.00	0.00	-3,800.00	0.0%	seasonal - May to September
7073 · LP-Vehicle Gas	4,560.00	248.17	-4,311.83	5.44%	field season to start April-May
7078 · LP-TCA Internal Chargeback	1,626.00	303.51	-1,322.49	18.67%	Chargebacks for purchased vehicles & computers
Total Expense	<u>183,932.00</u>	<u>33,221.13</u>	<u>-150,710.87</u>	<u>18.06%</u>	
Net Income	<u>0.00</u>	<u>120,865.54</u>	<u>120,865.54</u>	<u>100.0%</u>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual for
Lands and Properties Capital
CAs Trails
January through March 2023

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
8604 · L&P Capital-General Levy	131,583.00	131,583.00	0.00	100.0%	
8605 · L&P Capital-Special Levy	149,350.00	149,350.00	0.00	100.0%	
8613 · C-L&P-Other Revenue	262,001.00	261,939.00	-62.00	99.98%	from deferred revenue, surplus, reserve
Total Income	<u>542,934.00</u>	<u>542,872.00</u>	<u>-62.00</u>	<u>99.99%</u>	
Expense					
8630 · C-L&P-Wages Salary	93,212.00	23,373.62	-69,838.38	25.08%	
8636 · C-L&P-Salaried Benefits	26,088.00	6,896.42	-19,191.58	26.44%	
8640 · C-L&P-Equipment Purchase	5,000.00	0.00	-5,000.00	0.0%	
8641 · C-L&P-Staff mileage & Expenses	1,200.00	32.23	-1,167.77	2.69%	field season to start April-May
8660 · C-L&P-Materials & Supplies	71,838.00	793.29	-71,044.71	1.1%	
8662 · C-L&P-Services	291,036.00	434.96	-290,601.04	0.15%	vehicle inspections. To come: major building repairs.
8666 · C-L&P-Consulting Services	1,000.00	0.00	-1,000.00	0.0%	
8667 · C-L&P-Admin Overhead	50,568.00	12,641.99	-37,926.01	25.0%	
8673 · C-L&P-Vehicle Gas	1,582.00	101.38	-1,480.62	6.41%	field season to start April-May
8678 · C-L&P-Internal Chargeback	1,410.00	263.04	-1,146.96	18.66%	Chargebacks for purchased vehicles & computers
8680 · C-L&P-Other Reserve		0.00	0.00	0.0%	
8681 · C-L&P-Other Planned Surplus		0.00	0.00	0.0%	
Total Expense	<u>542,934.00</u>	<u>44,536.93</u>	<u>-498,397.07</u>	<u>8.2%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>498,335.07</u></u>	<u><u>498,335.07</u></u>	<u><u>100.0%</u></u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
9704 · CS-General Levy	58,967.00	58,967.00	0.00	100.0%	
9713 · CS-Other Revenue	18,924.00	18,924.00	0.00	100.0%	2022 Deferred Revenue
Total Income	<u>77,891.00</u>	<u>77,891.00</u>	<u>0.00</u>	<u>100.0%</u>	
Expense					
9730 · CS-Wages & Salaries	16,904.00	3,734.22	-13,169.78	22.09%	
9736 · CS-Salaried Benefits	4,735.00	1,096.49	-3,638.51	23.16%	
9750 · CS-Equipment Purchase	500.00	1,528.26	1,028.26	305.65%	purchased laptop for CAO
9760 · CS-Materials & Supplies	13,080.00	5,206.15	-7,873.85	39.8%	
9762 · CS-Services	5,000.00	4,526.28	-473.72	90.53%	Information Systems Billing and increase of band width
9766 · CS-Consulting Services	25,000.00	0.00	-25,000.00	0.0%	Asset Management Plan
9767 · CS-Admin Overhead	9,000.00	2,250.00	-6,750.00	25.0%	
9778 · CS-Internal Chargeback	3,672.00	627.23	-3,044.77	17.08%	Chargebacks for purchased vehicles & computers
Total Expense	<u>77,891.00</u>	<u>18,968.63</u>	<u>-58,922.37</u>	<u>24.35%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>58,922.37</u></u>	<u><u>58,922.37</u></u>	<u><u>100.0%</u></u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments	
Ordinary Income/Expense						
Income						
9801 · DIA Tech-Transfer Payment						
9804 · DIA Tech-General Levy	180,714.00	180,714.00	0.00	100.0%		
9813 · DIA Tech-Other Revenue	62,218.00	62,218.00	0.00	100.0%	2022 deferred revenue	
Total Income	<u>242,932.00</u>	<u>242,932.00</u>	<u>0.00</u>	<u>100.0%</u>		
Expense						
9830 · DIA Tech-Salaried Wages	73,651.00	13,624.20	-60,026.80	18.5%	variance to budget due to 1st two months being prior to COL and merit increases	
9830 · DIA Tech-Seasonal Wages	3,430.00	0.00	-3,430.00	0.0%		
9836 · DIA Tech-Salaried Benefits	21,341.00	4,004.29	-17,336.71	18.76%		
9841 · DIA Tech-Staff Mileage & Expenses	1,500.00	24.99	-1,475.01	1.67%		
9842 · DIA Tech-Staff Certification & Training	2,500.00	0.00	-2,500.00	0.0%		
9850 · DIA Tech-Equipment Purchases	4,500.00	0.00	-4,500.00	0.0%		
9852 · DIA Tech-Publications & Printing	1,500.00	0.00	-1,500.00	0.0%		
9860 · DIA Tech-Materials and Supplies	2,360.00	0.00	-2,360.00	0.0%		
9862 · DIA Tech-Services	5,000.00	0.00	-5,000.00	0.0%		
9866 · DIA Tech-Consulting Services	100,000.00	0.00	-100,000.00	0.0%		
9867 · DIA Tech-Admin Overhead	27,150.00	6,787.50	-20,362.50	25.0%		
Total Expense	<u>242,932.00</u>	<u>24,440.98</u>	<u>-218,491.02</u>	<u>10.06%</u>		
Net Income	<u><u>0.00</u></u>	<u><u>218,491.02</u></u>	<u><u>218,491.02</u></u>	<u><u>100.0%</u></u>		

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
9901 - NBMCA Watershd Plan-Transfer Payment	30,000.00	0.00	-30,000.00	0.0%	monies not received yet from Flood Hazard Identification & Mapping Program (FHIMP)
9904 - NBMCA Watershd Plan-General Levy	42,745.00	42,745.00	0.00	100.0%	
9905 - NBMCA Watershd Plan-Sole-benefitting Levy	329,000.00	329,000.00	0.00	100.0%	
9913 - NBMCA Watershd Plan-Other Revenue	55,243.00	59,743.00	4,500.00	108.15%	2022 deferred revenue \$55k and monies from Ministry of Environment, Conservation and Parks (MECP) \$4k for telemetry system installation services and accessories, Groundwater Monitoring Program
Total Income	<u>456,988.00</u>	<u>431,488.00</u>	<u>-25,500.00</u>	<u>94.42%</u>	
Expense					
9930 - NBMCA Watershd Plan-Salaried Wages	140,548.00	36,497.30	-104,050.70	25.97%	
9931 - NBMCA Watershd Plan-Contract Wages	64,490.00	1,978.90	-62,511.10	3.07%	
9932 - NBMCA Watershd Plan-Seasonal Wages	9,614.00	0.00	-9,614.00	0.0%	
9936 - NBMCA Watershd Plan-Salaried Benefits	58,848.00	11,680.54	-47,167.46	19.85%	
9941 - NBMCA Watershd Plan-Staff Mileage & Expenses	1,000.00	0.00	-1,000.00	0.0%	
9942 - NBMCA Watershd Plan-Staff Certif & Train	2,000.00	130.00	-1,870.00	6.5%	
9950 - NBMCA Watershd Plan-TCA Purchase	25,000.00	0.00	-25,000.00	0.0%	Lake Wasi water level monitoring equipment, Climate change station installation at Corbeil
9951 - NBMCA Watershd Plan-Equipment Rental	4,250.00	0.00	-4,250.00	0.0%	
9953 - NBMCA Watershd Plan-Advertising	5,000.00	451.20	-4,548.80	9.02%	
9960 - NBMCA Watershd Plan-Materials & Supply	11,856.00	4,292.50	-7,563.50	36.21%	
9962 - NBMCA Watershd Plan-Services	8,000.00	1,880.08	-6,119.92	23.5%	vehicle maintenance, annual inspections and Lab analysis
9966 - NBMCA Watershd Plan-Consulting Services	70,000.00	50.88	-69,949.12	0.07%	
9967 - NBMCA Watershd Plan-Admin Overhead	51,300.00	12,825.00	-38,475.00	25.0%	
9978 - NBMCA Watershd Plan-Internal Chargeback	5,082.00	890.27	-4,191.73	17.52%	Chargebacks for purchased vehicles & computers
Total Expense	<u>456,988.00</u>	<u>70,676.67</u>	<u>-386,311.33</u>	<u>15.47%</u>	
Net Income	<u>0.00</u>	<u>360,811.33</u>	<u>360,811.33</u>	<u>100.0%</u>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
WECI
January through March 2023

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
109-01 · WECI Project 2022/2023-Transfer Pay't	0.00	0.00	0.00	0.0%	
109-04 · WECI Project 2022/2023-Sole-benefitting Levy	175,100.00	175,100.00	0.00	100.0%	
109-13 · WECI Project 2022/2023-Other Revenue	324,950.00	324,950.00	0.00	100.0%	2022 deferred revenue
Total Income	<u>500,050.00</u>	<u>500,050.00</u>	<u>0.00</u>	<u>100.0%</u>	
Expense					
109-30 · WECI Project 2022/2023-Salaried Wages	23,270.00	1,449.36	-21,820.64	6.23%	variance to budget due to 1st two months being prior to COL and merit increases
109-36 · WECI Project 2022/2023-Benefits	6,530.00	1,600.33	-4,929.67	24.51%	
109-47 · WECI Project 2022/2023-Repair & Maint	302,000.00	145,533.34	-156,466.66	48.19%	Oak Street Bridge replacement (in North Bay) to CSL Group and accruals for holdbacks. Booms and upgrade of existing street light at Parks Creek
109-66 · WECI Project 2022/2023-Consult Service	142,000.00	0.00	-142,000.00	0.0%	Callander - Lansdowne floodplain mapping, Peer review of Kaibuskong River floodplain mapping
109-67 · WECI Project 2022/2023-Admin Overhea	26,250.00	6,562.50	-19,687.50	25.0%	
Total Expense	<u>500,050.00</u>	<u>155,145.53</u>	<u>-344,904.47</u>	<u>31.03%</u>	
Net Income	<u>0.00</u>	<u>344,904.47</u>	<u>344,904.47</u>	<u>100.0%</u>	

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

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
115-13 · Principal Repayment - Other Revenue	19,100.00	19,100.00	0.00	100.0%	A portion of 2022 L&P Capital deferred revenue
Total Income	<u>19,100.00</u>	<u>19,100.00</u>	<u>0.00</u>	<u>100.0%</u>	
Other Income/Expense					
Other Expense					
115-90 · Principal Repayment - Mortgage Principal	19,100.00	4,475.48	-14,624.52	23.43%	Principal payments on TD loan for 1st quarter (Jan, Feb, March)
Total Other Expense	<u>19,100.00</u>	<u>4,475.48</u>	<u>-14,624.52</u>	<u>23.43%</u>	
Net Income	<u>0.00</u>	<u>14,624.52</u>	<u>14,624.52</u>	<u>100.0%</u>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

LSHSC (Ski Hill) CAPITAL ASSET

January through March 2023

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
112-13 · LSHSC Capital - Other Revenue	65,000.00	65,000.00	0.00	100.0%	
Total Income	<u>65,000.00</u>	<u>65,000.00</u>	<u>0.00</u>	<u>100.0%</u>	
Other Income/Expense					
Other Expense					
112-50 · LSHSC Capital - TCA Purchases	65,000.00	47,793.70	-17,206.30	73.53%	
Total Other Expense	<u>65,000.00</u>	<u>47,793.70</u>	<u>-17,206.30</u>	<u>73.53%</u>	
Net Income	<u>0.00</u>	<u>17,206.30</u>	<u>17,206.30</u>	<u>100.0%</u>	

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
LSHSC (Ski Hill) OPERATING RESERVE FUNDS
January through March 2023

	Budget	Jan -Mar 23 Actuals	Variance from Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
114-13 · LSHSC Operating Funds Reserve	60,000.00	60,000.00	0.00	100.0%	
Total Income	<u>60,000.00</u>	<u>60,000.00</u>	<u>0.00</u>	<u>100.0%</u>	
Gross Profit					
Expense					
114-60 · LSHSC Op Reserve-Mat & Supplies	60,000.00	0.00	-60,000.00	0.0%	
Total Expense	<u>60,000.00</u>	<u>0.00</u>	<u>-60,000.00</u>	<u>0.0%</u>	
Net Income	<u><u>0.00</u></u>	<u><u>60,000.00</u></u>	<u><u>60,000.00</u></u>	<u><u>100.0%</u></u>	



INCOME STATEMENT for the period of January 1 to March 31, 2023
Unaudited Financial Statements

Draft

NBMCA Programs Eligible for Transfer Payments (Operations)	March 31, 2023				NBMCA Programs Eligible for Transfer Payments (Operations)	February 28, 2023			
	Account	Revenue	Expense	Net		Account	Revenue	Expense	Net
Administration	31-00	171,320.73	76,161.49	95,159.24	Administration	31-00	4,561.48	46,069.86	-41,508.38
Administration - Amortization Expense			91,722.89	3,436.35	Administration - Amortization Expense			0.00	-41,508.38
Watershed Planning	35-00	61,071.00	27,082.36	33,988.64	Watershed Planning	35-00	4,323.00	17,823.66	-13,500.66
Flood Control	36-00	102,475.00	17,387.77	85,087.23	Flood Control	36-00	0.00	11,386.34	-11,386.34
Erosion Control	37-00	43,497.00	6,458.25	37,038.75	Erosion Control	37-00	0.00	4,928.08	-4,928.08
Flood Forecasting	38-00	72,364.00	18,861.83	53,502.17	Flood Forecasting	38-00	0.00	11,876.24	-11,876.24
Ice Management	39-00	10,789.00	3,569.32	7,219.68	Ice Management	39-00	4,250.00	0.00	4,250.00
Source Protection Planning	83-00	142,678.90	39,606.59	103,072.31	Source Protection Planning	83-00	34,596.90	22,553.25	12,043.65
Subtotal		604,195.63	189,127.61	415,068.02	Subtotal		47,731.38	114,637.43	-66,906.05
Other NBMCA Programs (Operations)					Other NBMCA Programs (Operations)				
Septics OBC	32-00	284,974.60	236,904.44	48,070.16	Septics OBC	32-00	233,924.60	146,728.27	87,196.33
Section 28 Regulations	34-00	3,500.00	13,543.47	-10,043.47	Section 28 Regulations	34-00	2,945.00	8,010.24	-5,065.24
Water Quality	42-00	9,997.00	1,675.19	8,321.81	Water Quality	42-00	0.00	699.33	699.33
Outreach	57-00	179,578.30	49,047.46	130,530.84	Outreach	57-00	140,860.75	13,725.91	127,134.84
Interpretive Centre	56-00	90,811.43	67,546.64	23,264.79	Interpretive Centre	56-00	55,339.04	38,526.15	16,812.89
Lands and Property Operations	70-00	154,086.67	33,221.13	120,865.54	Lands and Property Operations	70-00	3,702.27	25,170.41	-21,468.14
Subtotal		722,948.00	401,938.33	321,009.67	Subtotal		436,771.66	232,860.31	203,911.35
NBMCA Capital Projects					NBMCA Capital Projects				
Lands and Properties Capital - CAs/Trails	86-00	542,872.00	44,536.93	498,335.07	Lands and Properties Capital - CAs/Trails	86-00	261,939.00	21,456.97	240,482.03
Central Services	97-00	77,891.00	18,968.63	58,922.37	Central Services	97-00	18,924.00	12,850.42	6,073.58
WECI	109-00	500,050.00	155,145.53	344,904.47	WECI	109-00	324,950.00	137,100.68	187,849.32
Subtotal		1,120,813.00	218,651.09	902,161.91	Subtotal		605,813.00	171,408.07	434,404.93



INCOME STATEMENT for the period of January 1 to March 31, 2023

Unaudited Financial Statements

Draft

					March 31, 2023						February 28, 2023	
NBMCA Studies and Special Projects					NBMCA Studies and Special Projects							
DIA Technical Project	98-00	242,932.00	24,440.98	218,491.02	DIA Technical Project	98-00	62,218.00	11,830.93	50,387.07			
Integrated Watershed Management	99-00	431,488.00	70,676.67	360,811.33	Integrated Watershed Management	99-00	55,243.00	34,097.07	21,145.93			
Mortgage Principal Repayments	115-00	19,100.00	4,475.48	14,624.52	Mortgage Principal Repayments	115-00	19,100.00	2,837.53	16,262.47			
LSHSC (ski hill) Capital Reserve Fund	112-00	65,000.00	47,793.70	17,206.30	LSHSC (ski hill) Capital Reserve Fund	112-00	0.00	0.00	0.00			
LSHSC (ski hill) Operating Fund	114-00	60,000.00	0.00	60,000.00	LSHSC (ski hill) Operating Fund	114-00	0.00	0.00	0.00			
	Subtotal	818,520.00	147,386.83	671,133.17		Subtotal	136,561.00	48,765.53	87,795.47			
NBMCA Total		3,266,476.63	957,103.86	2,309,372.77	NBMCA Total		1,226,877.04	567,671.34	659,205.70			



BALANCE SHEET at March 31, 2023

Unaudited Financial Statements

Draft

	March 31, 2023	February 28, 2023
<u>FINANCIAL ASSETS</u>		
Cash	807,229.11	942,322.82
Accounts Receivable	1,878,644.03	162,176.64
HST Receivable	44,452.23	99,949.24
	2,730,325.37	1,204,448.70
Total Financial Assets		
 <u>LIABILITIES</u>		
Accounts Payable	161,720.54	299,388.14
HST	2,363.79	2,035.07
Payroll Liabilities Payable	182,051.62	182,051.62
Accrued Liabilities & Miscellaneous	15,000.00	15,000.00
	361,135.95	498,474.83
 <u>Deferred Revenue</u>		
Lands & Properties Capital	10,574.83	10,574.83
Central Services	3,138.24	3,138.24
Section 28 Technical	118,044.20	118,044.20
NBMCA Watershed Plan	313,490.81	313,490.81
WECl Project	140,673.44	140,673.44
Ice Management	7,822.81	7,822.81
	593,744.33	593,744.33
Bank Loan		
TD Term Loan (admin building mortgage)	553,741.23	553,741.23
	553,741.23	553,741.23
Total Liabilities	1,508,621.51	1,645,960.39
 <u>Non-Financial Assets</u>		
Tangible Capital Assets (note 2)	13,545,388.87	13,650,160.24
Pre-Paid Expenses	22,211.94	22,211.94
	13,567,600.81	13,672,372.18
Accumulated Surplus (note 1)	14,789,304.67	13,230,860.49

NOTES TO FINANCIAL STATEMENTS

1. Accumulated surplus

Surplus (Deficit)	1,281,904.59
Septic Building permit reserve	312,788.16
LSHSC (ski hill) Capital Reserve	162,033.00
LSHSC (ski hill) Operating Reserve	64,592.00
Land Acquisition Reserve	29,781.00
Tangible Capital Assets	13,650,160.00
Amounts to be recovered from future revenues	-708,153.00
Balance, end of March 2023	<u>14,793,105.75</u>

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Notes to Financial Statements

March 31, 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							0.00
Disposals							
Cost, end of period	<u>7,172,444.00</u>	<u>3,900,099.00</u>	<u>9,472,763.00</u>	<u>275,612.00</u>	<u>88,408.00</u>	<u>637,879.00</u>	<u>21,547,205.00</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>19,842.00</u>	<u>68,110.00</u>	<u>8,014.00</u>	<u>962.00</u>	<u>7,843.00</u>	
Accumulated amortization, end of period		<u>1,454,199.00</u>	<u>5,806,667.00</u>	<u>151,680.00</u>	<u>82,982.00</u>	<u>506,289.00</u>	<u>8,001,817.00</u>
Net carrying amount, end of period	<u>7,172,444.00</u>	<u>2,445,900.00</u>	<u>3,666,096.00</u>	<u>123,932.00</u>	<u>5,426.00</u>	<u>131,590.00</u>	<u>13,545,388.00</u>

NOTE: These are unaudited Financial Statements



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

ORIGIN: Chitra Gowda, Chief Administrative Officer, Secretary Treasurer

DATE: May 24, 2023

SUBJECT: NBMCA Programs and Services Inventory Update

Background

The Conservation Authorities Act (CA Act) and its regulations have been amended through several legislation in the past few years. One of the requirements is the development of an inventory of programs and services offered at each Conservation Authority (CA). The first draft of an inventory for North Bay-Mattawa Conservation Authority (NBMCA) was developed in Feb. 2022. Since then, further significant changes were made to the CA Act and its regulations and also through other legislation and omnibus bills. Although not required by legislation, the NBMCA Programs and Services Inventory is being updated due to those significant legislative changes that have influenced the scope of CA programs and services.

Analysis

Several detailed, comprehensive resources and legislation were used to conduct a comprehensive review and update by the CAO to the NBMCA Programs and Services Inventory. Staff provided edits to their respective program area details. The resources used include:

- Version 1 of the NBMCA Programs and Services Inventory – Feb. 2022.
- Province of Ontario direction, guidance and feedback on CAs' first drafts of inventories
- The Conservation Authorities Act
- Ontario Regulation (O. Reg.) 686/21: Mandatory Programs and Services
- O. Reg. 687/21: Transition Plans and Agreements for Programs and Services
- O. Reg. 402/22: Budget and Apportionment
- Bill 23 - More Homes Built Faster Act, 2022
- O. Reg. 596/22: Prescribed Acts - Subsections 21.1.1 (1.1) and 21.1.2 (1.1) of the Act
- Clean Water Act
- Ontario Building Code Act Part 8
- Draft updated Programs and Services Inventories by other CAs.

The NBMCA Programs and Services are categorized in the Inventory as follows and per legislation:

- **General:** Corporate-wide services that support several/all program areas
- **Category 1:** Mandatory programs and services
- **Category 2:** Municipal programs and services provided on behalf of a municipality
- **Category 3:** Programs and services advisable by the CA to implement in the CA's jurisdiction.

The **NBMCA Executive Committee** met on May 15, 2023 to review and discuss in detail the NBMCA Programs and Services Inventory update. Valuable feedback obtained from the Executive Committee is incorporated into the draft presented to the NBMCA Board of Directors on May 24, 2023.

Attached to this report are the following:

- a) Draft Version 2 of the NBMCA Programs and Services Inventory – May 2022.
- b) Province of Ontario direction, guidance and feedback on CAs' first drafts of inventories.
- c) Version 1 of the NBMCA Programs and Services Inventory – Feb. 2022.

Next Steps

At the June 2023 Board meeting, the inventory will be presented to include the estimated costs for each program area, following the new regulations under the CA Act:

- O. Reg. 401/22: Determination of Amounts under Subsection 27.2 (2) of the Act
- O. Reg. 402/22: Budget and Apportionment.

The estimated costs and draft MOU/agreements will be present to the NBMCA Board of Directors at their June 2023 meeting. Upon approval of the NBMCA Board, the final Version 2 of the Inventory and MOU/agreements will be provided to municipalities for discussions. The MOU/agreements must be finalized by end of 2023.

It is important to note that additional changes to the CA Act Section 28 permitting process and the Provincial Policy Statement are proposed by the Province. The proposed changes, once finalized, may further influence the scope of CA programs and services. The inventory and estimated costs will be updated as necessary.

Recommendation:

Staff recommend that the Board receive the report for information.

Recommended Resolution:

THAT the Board of Directors direct staff to estimate costs for the updated NBMCA Programs and Services Inventory and prepare draft MOU/agreements following current legislation.

AND THAT the staff report 'NBMCA Programs and Services Inventory Update' is received and appended to the minutes of this meeting.

Submitted By
Chitra Gowda
Chief Administrative Officer, Secretary Treasurer

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
GENERAL FUNCTIONS per O. Reg. 402/22					
A. Corporate Services/ General Functions <i>These are operating expenses and capital costs that are not related to the provision of a program or service but provide a corporate-wide supporting function. These were previously called Administration and Interpretive Centre (operating), Central Services (capital) programs in the 2023 NBMCA budget book.</i>	Governance (Current)	CA Board of Directors, Advisory Committees, Corporate Strategy and the Office of the CAO (CAO, Secretary Treasurer, Executive Assistant), reports, CA meetings, events, media.	CA Act Part IV. O. Reg. 402/22 - General Operating Expenses.	General	Operating
	Administration (Current)	<u>Financial Services:</u> Annual budget, accounts payable and receivable, financial analysis, risk mitigation and audit, administration of reserves, financial reports for funding agencies, CRA reports, insurance applications, maintenance, property tax. <u>Human Resources:</u> Attendance records, payroll, benefits program administration, employment, personnel policy, performance management, health and safety, WSIB, Employee Assistance Program. <u>Geographical Information Systems (GIS):</u> GIS maintenance and support, CA map layer updates, data sharing/ licence agreements. <u>Corporate communications:</u> marketing, website updates, corporate events, support media relations, corporate publications incl. Annual Report, factsheets, brochures.	O. Reg. 402/22 - General Operating Expenses.	General	Operating
	Legal Expenses (Current)	Costs related to agreements, contracts, litigation matters, administrative by-law updates, etc.	O. Reg. 402/22 - General Operating Expenses.	General	Operating
	Information Technology/Management (IT/IM), (Current)	Hardware (servers, computers, phones, etc.)	O. Reg. 402/22 - General Operating Expenses.	General	Capital
	Information Technology/Management (IT/IM), (Current)	Software, IT troubleshooting, cyber security, data management system, records retention	CA Act S. 20. O. Reg. 402/22 - General Capital Costs.	General	Operating
	Office Equipment (Current)	Administrative office equipment	CA Act S. 20. O. Reg. 402/22 - General Capital Costs.	General	Capital
	Office Supplies (Current)	Administrative office supplies	O. Reg. 402/22 - General Operating Expenses.	General	Operating
	Administration Buildings (Current)	Administrative office and workshop used to support staff, programs and services. Includes utilities, property tax. Includes minor maintenance and repair.	O. Reg. 402/22 - General Operating Expenses.	General	Operating
		Administrative office and workshop used to support staff, programs and services. Includes major capital asset improvements and new capital assets.	CA Act S. 20. O. Reg. 402/22 - General Capital Costs.	General	Capital
	Vehicles and Equipment (Current)	Vehicle and equipment fuel, licenses. Includes routine maintenance and repair.	O. Reg. 402/22 - General Operating Expenses.	General	Operating
Vehicle fleet and machinery/ equipment purchase, disposal, major repair. Vehicle and equipment program through internal charge to programs to fund maintenance and purchase.		CA Act S. 20. O. Reg. 402/22 - General Capital Costs.	General	Capital	
Asset Management Plan (NEW)	Asset Management Plan for all NBMCA-owned assets including buildings/facilities, vehicle fleet, equipment, etc. (The natural hazard infrastructure asset management plan is included under Natural Hazards Risk Management, see below).	CA Act S. 20. O. Reg. 402/22 - General Capital Costs.	General	Capital	

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
B. Planning and Regulations <i>The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. These were previously called Section 28 Operating and Watershed Planning programs in the 2023 NBMCA budget book.</i>	Section 28 Permissions (Current)	CA Act Section 28 Permissions including review and processing permit applications, site visits, technical reports, customer service, communication with applicants, agents, consultants, legal costs, enforcement and compliance.	CA Act S. 21.1(1) 1(i), S.28. O. Reg. 686/21 S.1 - Risk of Natural Hazards, S. 8 - Administer and enforce the Act.	Category 1	Operating
	Plan Input and Review (Current)	Technical information and comments to municipalities on circulated municipal land use planning applications (Official Plan and Zoning By-law Amendments, Subdivisions, Condominium, Site Plan Approvals, Consents, Minor Variances, etc.) and Input to municipal land-use planning documents (OP, Comprehensive ZB, Secondary plans) related to natural hazards, on behalf of MNRF (delegated to CAs in 1983).	CA Act S. 21.1(1) 1(i). O. Reg. 686/21 S.1 - Risk of Natural Hazards, S.7 - Plan Review, Comments.	Category 1	Operating
	Communications, Outreach and Education (Current)	Promoting awareness of NBMCA regulated areas and watershed planning program. Consultation on development and provision of the services. Support municipal and contractor workshops, materials. Social media services. Support media relations.	Reg. 686/21 S.1(2), Reg. 686/21 S.1(3)3,4 - Risk of Natural Hazards.	Category 1	Operating
C. Water Resources Management <i>The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. These were previously called Flood Forecasting, Flood Control, Erosion Control, Ice Management, Water Quality, Outreach (operations), and S. 28 DIA Technical, Integrated Watershed Management (IWM), and Water Erosion Control Infrastructure (WECI) (capital) programs in the 2023 NBMCA budget book.</i>	Flood Forecasting and Warning (Current)	Ongoing collection and monitoring of weather forecasts, provincial & local water level forecasts, snow surveys and other watershed conditions. Flood event forecasting. Flood warning and communications. Maintenance of equipment.	CA Act S. 21.1(1) 1(i). O. Reg. 686/21 S.1 - Risk of Natural Hazards, S.2 - Flood forecasting and warning.	Category 1	Operating
	Flood Forecasting and Warning (Current)	Purchase and installation of streamflow gauges, rain gauges, climate stations and other equipment. Climate monitoring station (in East Ferris), rain gauge (in Chisholm)	CA Act S. 21.1(1) 1(i). O. Reg. 686/21 S.1 - Risk of Natural Hazards, S.2 - Flood forecasting and warning.	Category 1	Capital
	Technical Studies and Policy Review (Current)	Data collection, studies and projects to inform natural hazards management including floodplain mapping, watershed hydrology data collection and analysis, natural hazard risk identification and assessment including climate change impacts, regulated areas map updates, floodplain policy, shoreline management. Projects often span several years and are carried out as human resources and funding are available.	CA Act S. 21.1(1) 1(i). O. Reg. 686/21 S.1(3)1.&2. - Risk of Natural Hazards.	Category 1	Operating
	Flood and Erosion Control Infrastructure - Operation and Management (Current)	Water and Erosion Control Infrastructure (WECI) Operation and Management. Includes all MNRF identified WEIC (Parks Creek Backflood Control, Oak Street pumps, Chippewa Creek channel sections in North Bay) that are annually inspected, and routine maintenance work completed.	O. Reg. 686/21 S. 5(1) - Infrastructure	Category 1	Operating
	Flood and Erosion Control Infrastructure - Major Capital Asset Improvements and New Capital Assets. (Current)	Major capital asset improvements and new capital assets related to Water and Erosion Control Infrastructure (WEIC) as required. Projects are based on WEIC funding from MNRF and 50% cost share support from the City of North Bay. Technical study planned for capacity upgrade research for the Parks Creek Backflood Control Structure.	O. Reg. 686/21 S. 5(1) - Infrastructure. S.5(1)3.- Technical or engineering studies - infrastructure.	Category 1	Capital
	Ice Management (Current)	Management of ice build up on Parks Creek outlet to Lake Nipissing, to mitigate the potential for flooding of homes along Lakeshore Drive and area in North Bay.	O. Reg. 686/21 S.4(1) - Ice Management	Category 1	Operating
	Drought or Low Water Response (Current)	Conditions monitoring and analysis. Technical & administrative support to the Low Water Response Team representing major water users and decision makers, i.e. input to those who initiate drought response actions.	O. Reg. 686/21 S.3 - Drought or Low Water Response	Category 1	Operating

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
Cont'd C. Water Resources Management <i>The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. These were previously called Flood Forecasting, Flood Control, Erosion Control, Ice Management, Water Quality, Outreach (operations), and S. 28 DIA Technical, Integrated Watershed Management (IWM), and Water Erosion Control Infrastructure (WECI) (capital) programs in the 2023 NBMCA budget book.</i>	Watershed Monitoring (Current)	Provincial Water Quality Monitoring Network (PWQMN): CA-MECP partnership for stream water quality monitoring. Provincial Groundwater Monitoring Network (PGMN): CA-MECP partnership for groundwater level and quality monitoring. For PWQMN and PGMN, NBMCA maintains equipment, transfers data to MECP, water sampling; MECP provides lab analysis, equipment, standards, data management.	CA Act S. 21.1(1). O. Reg. 686/21 S. 12(1)2, 12(1)1.	Category 1	Operating
	Watershed Monitoring (Current)	Equipment such as: Hydrolab sonde for blue green algae monitoring in the Callander ICA		Category 1	Capital
	Communications, Outreach and Education (Current)	Promoting public awareness of natural hazards including flooding, drought, and erosion. Public events, materials. Social media services.	Reg. 686/21 s.1(2) Reg. 686/21 s.1(3)3,4	Category 1	Operating
	Natural Hazard Infrastructure Operational Plan (NEW)	Review and update the Parks Creek Backflood Control Structure and Oak Street pumps operational plans.	O. Reg. 686/21 S. 5(2)1. - Infrastructure Operational Plan	Category 1	Operating
	Natural Hazard Infrastructure Asset Management Plan (NEW)	Develop asset management plan for the Parks Creek Backflood Control Structure and Oak Street pumps.	O. Reg. 686/21 S. 5(2)2. - Infrastructure Asset Management Plan	Category 1	Capital
	Ice Management Plan (NEW)	The development and updating of the ice management plan with municipal partners, for the Parks Creek outlet to Lake Nipissing where ice jamming issues are known to occur in the City of North Bay.	O. Reg. 686/21 S.1 (2),(3) - Ice Management Plan	Category 1	Operating
	Watershed-based Resource Management Strategy (NEW)	Develop guiding principles and objectives that inform the design and delivery of programs and services that the CA is required to provide. Compile existing resource management plans, watershed plans, studies and data. Review programs and services. Develop the strategy, implement and undertake annual reporting. Include a process for periodic review.	CA Act S. 21.1(1). O. Reg. 686/21 S.12(1)3.& S. 12(4).	Category 1	Operating

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
CATEGORY 1 (MANDATORY): CONSERVATION AND MANAGEMENT OF LANDS OWNED OR CONTROLLED BY THE AUTHORITY per O. Reg. 686/21					
D. Conservation Areas and Lands <i>The main goal is to protect, conserve and manage conservation areas and lands owned by NBMCA, including providing safe, passive recreation to the public.</i>	Conservation Areas - Land Interests and Section 29 regulation (Current)	The management and maintenance of 15 conservation areas and trails owned by NBMCA to secure interests in its lands and protect from liability under the Occupiers' Liability Act. This includes Section 29 regulation enforcement and compliance governing the use by the public, prevention of unlawful entry, and for protection and preservation of the property. Related legal costs. Complete regular and timely inspections. Maintain equipment, facilities, trails, and other amenities that support public access and recreational use, hazard management, carrying costs including taxes and insurance.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)2, i,ii.	Category 1	Operating
	Conservation Areas - Major Capital Asset Improvements and New Capital Assets (Current)	Major capital asset improvements and new capital assets such as gates, fencing, signage, boardwalks, handrails, washroom facilities, waste bins, pedestrian bridges, trails, parking lots, pavilions, benches, picnic tables, roads, equipment, planning. Land purchases due to expropriation.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)2, i,ii.	Category 1	Capital
	Planning Act Comments (Current)	As the land owner, make applications or comments on Planning Act matters.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)2, iii.	Category 1	Operating
	Natural Heritage Protection (Current)	Conserve, protect, rehabilitate, establish, and manage natural heritage located within the lands owned or controlled by NBMCA.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)2, iv.	Category 1	Operating
	Tree Planting (Current)	Plant trees on lands owned or controlled by the authority, excluding commercial logging.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)2, v.	Category 1	Operating
	Communications, Outreach and Education (Current)	Promote public awareness of greenspaces and their importance. Parks brochures, website updates, social media services including park openings and closures. Consult on and post the Conservation Area Strategy.	CA Act S. 21.1(1). O. Reg. 686/21 S.10(2)(3).	Category 1	Operating
	Policy for Land Acquisition and Disposition (NEW)	Develop a policy to guide the acquisition and disposition of land that help fulfill the objectives of the NBMCA.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)2, vi.	Category 1	Operating
	Land Inventory (NEW)	Develop a land inventory that will include: location, date obtained, method and purpose of acquisition, land use.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)3, S. 11	Category 1	Operating
	Conservation Area Strategy (NEW)	Develop a strategy to guide the management of NBMCA owned properties including guiding principles, objectives, land use categories on conservation authority owned land, recommended management principles for different land categories, etc.	CA Act S. 21.1(1). O. Reg. 686/21 S.9(1)1, S. 10	Category 1	Operating

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
CATEGORY 1 (MANDATORY): SOURCE PROTECTION AUTHORITY UNDER THE CLEAN WATER ACT, 2006 per O. Reg. 686/21					
E. Source Protection Authority <i>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.</i>	Governance (Current)	Source Protection Authority (SPA) Board of Directors, Source Protection Committee (SPC), program management, reports, meetings, events.	CA Act S. 21.1(1). O. Reg. 686/21 S.13	Category 1	Operating
	Technical Studies, Policy Development and Review (Current)	Lead technical studies, policy development and review as required. Liaise with stakeholders including municipalities, the province, landowners and others.	CA Act S. 21.1(1). O. Reg. 686/21 S.13	Category 1	Operating
	Proposal Review, Comments and Responses	Review and comment on proposals made under another Act that are circulated to the NBMSPA to determine whether the proposal relates to a significant threat under the source protection plan or has a potential impact on drinking water sources protected by the plan. Respond to inquiries.	CA Act S. 21.1(1). O. Reg. 686/21 S.13	Category 1	Operating
	Significant Threat Policy Implementation: Education and Outreach	Implement policies in the source protection plan to address significant threat policies that designate NBMCA/NBMSPA as an implementer for education and outreach to landowners regarding identified activities.	CA Act S. 21.1(1). O. Reg. 686/21 S.13 Clean Water Act S.38	Category 1	Operating
	Significant Threat Policy Implementation: Monitoring and Research	Implement significant drinking water threat policy (in the source protection plan) that designates NBMCA as an implementer. The policy specifies monitoring in the Callander Issue Contributing Area (monitoring: Callander Bay, Wasi Lake, Wasi River, Burford Creek, Windsor Creek, Lansdowne Creek).	CA Act S. 21.1(1). O. Reg. 686/21 S.13 Clean Water Act S.38	Category 1	Operating
	Communications, Outreach and Education (Current)	Promote public awareness of drinking water source protection. Consult on and post the updated Source Protection Plan per legislative requirements.	CA Act S. 21.1(1). O. Reg. 686/21 S.13	Category 1	Operating
CATEGORY 1 (MANDATORY): ON-SITE SEWAGE SYSTEM PROGRAM UNDER PART 8 OF THE BUILDING CODE ACT per O. Reg. 686/21					
F. On-site Sewage System Program <i>The main goal is to regulate existing and new septic systems to protect the environment per the Building Code Act, 1992, Part 8.</i>	Permitting and Compliance	NBMCA is named under the OBC to implement Part 8. Enforce provisions of the Building Code Act and the building code related to on-site sewage systems (septic systems) in municipalities and territory without municipal organization prescribed in the building code. Policy, workplanning, program delivery, legal fees, communications, administration, staffing, data management and other program support.	CA Act S. 21.1(1) O. Reg. 686/21 S.14	Category 1	Operating
	Mandatory Maintenance Inspections (Current)	Approximately 527 septic systems are identified as significant threat activities in the Callander Bay Issue Contributing Area (ICA) and Powassan Wellhead Protection Area (WHPA) vulnerable areas, under the Clean Water Act, 2006. The Ontario Building Code (OBC) requires that mandatory maintenance inspections (MMI), i.e. inspections every 5 years, apply to these septic systems. NBMCA is named under the OBC to implement Part 8 including MMI.	CA Act S. 21.1(1) O. Reg. 686/21 S. 13, S.14, Clean Water Act S.38 Section 1.10.2 of Division C of the Ontario Building Code (OBC)	Category 1	Operating
	Communications, Outreach and Education (Current)	Promote public awareness of OSS. Conduct workshops.	CA Act S. 21.1(1). O. Reg. 686/21 S.14	Category 1	Operating

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
CATEGORY 2 (MUNICIPALLY DELEGATED): PROGRAMS AND SERVICES PROVIDED ON BEHALF OF A MUNICIPALITY					
G. Watershed-Municipal Programs <i>These are municipal programs and services that NBMCA provides on behalf of a municipality.</i>	Watershed Monitoring (Current and NEW)	Current NBMCA watershed monitoring of interest to member municipalities: Four Mile Creek, Parks Creek (North Bay), Trout Lake (North Bay, East Ferris), Lake Nosbonsing (East Ferris, Bonfield), Wasi Lake (Chisholm), Boulder Creek, Bear Creek (Callander), Turtle Lake, Pine Lake, Lake Talon, Sharpes Creek (Bonfield), Smith Lake, Pautois Creek (Calvin), Papineau Lake, Taggart Lake, Earls Lake, Lake Chant Plein (Papineau-Cameron), Boom Creek (Mattawa). <u>NEW</u> monitoring of interest to City of North Bay: PFAS contaminant monitoring in Trout Lake, Lees Creek and other water resources.	CA Act S. 21.1.1	Category 2	Operating
	Watershed Monitoring - Major Capital Asset Improvements and New Capital Assets (Current)	Monitoring equipment	CA Act S. 21.1.1	Category 2	Capital
	On-site Sewage System Program Re-inspection Program (Current)	Septic System Re-inspection Program: Re-inspection program under the Trout Lake Management Plan (as required by the City of North Bay Official Plan). Approximately 100 homes annually. For 2024, estimate is based on staff time (\$10,000) and overhead costs (\$2,000).	CA Act S. 21.1.1	Category 2	Operating
	Municipal Plan Review Advice (Current)	Technical information and advice to municipalities on circulated municipal land use planning applications (Official Plan and Zoning By-law Amendments, Subdivisions, Plan of Condominium, Site Plan Approvals, Consents, Minor Variances, etc.) and Input to municipal land-use planning documents with respect to on-site sewage systems.	CA Act S. 21.1.1	Category 2	Operating
	Communications, Outreach and Education (Current)	Communications and marketing resources to support Category 2 activities. Including public consultations, development of supporting digital and print materials, community events, social media, supporting media relations, tools & resources.	CA Act S. 21.1.1	Category 2	Operating
CATEGORY 3 (NBMCA DETERMINED): PROGRAMS AND SERVICES ADVISABLE BY NBMCA					
H. Watershed-Support Programs <i>These are programs and services that NBMCA has determined are advisable to provide to further the purposes of the CA Act.</i>	Watershed Monitoring (Current)	Water quality: North River and Balsam Creek (Phelps) Benthic/Biological Monitoring and Assessment Program (OBBN): samples collected annually and processed/identified by staff. This process evaluates surface water quality using macro-invertebrates (insect larvae, etc.) living in streams and supports Watershed Report Card Evaluations and Watershed Health Checks.	CA Act 21.1.2 (1)	Category 3	Operating
	Watershed Report Card (Current)	Report backs to the community on the current state of the watershed(s) based on surface water and groundwater quality, forest cover and wetland cover. The report card focuses on sub-watershed areas.	CA Act 21.1.2 (1)	Category 3	Operating
	Plan Review for Unincorporated Areas	Comments provided on Planning Act applications in unincorporated areas in CA area of jurisdiction. Per current PPS S. 3.1 Natural Hazards and OBC Part 8 - septic systems. Applications may come through MMAH and through applicants.	CA Act 21.1.2 (1)	Category 3	Operating
	Land Acquisition and Disposition (Current)	Acquisition and management of lands containing important natural heritage or natural hazard features or strategically aligned with existing NBMCA land holdings. Disposition of lands considered surplus to the vision, mandate and strategic goals of NBMCA.	CA Act 21.1.2 (1)	Category 3	Capital
	Land Lease and Agreement Management (Current)	Management of current and future land /property leases and agreements. These help drive land based revenues to offset the costs associated with management and maintenance of NBMCA's land holdings.	CA Act 21.1.2 (1)	Category 3	Operating

NBMCA Program Area	Program and Service (Current and NEW)	Description	Legislative Reference	Category	Operating/Capital
Cont'd H. Watershed-Support Programs <i>These are programs and services that NBMCA has determined are advisable to provide to further the purposes of the CA Act.</i>	On-site Sewage System Program legal inquiries (Current)	Respond to legal, permitting and real estate related inquiries of the on-site sewage system program.	CA Act 21.1.2 (1)	Category 3	Operating
	On-site Sewage System Program - Plan Review (Current)	Comments provided on Planning Act applications through the planning authority as a condition of their approval process. Per OBC Part 8 - septic systems.	CA Act 21.1.2 (1)	Category 3	Operating
	Stewardship and Restoration (Current and NEW)	Apply for and manage external funding to support and promote community tree planting, private land stewardship, outreach. Provide advice to property owners.	CA Act 21.1.2 (1)	Category 3	Operating
	Mattawa River Canoe Race (Current)	Host the 64 km canoe race on the Mattawa River annually, from North Bay to Town of Mattawa.	CA Act 21.1.2 (1)	Category 3	Operating
	Miskwaadesi (Current)	"Miskwaadesi" is Ojibwe for Painted Turtle. The turtle petroform is on the Chippewa Creek EcoPath in North Bay, where Indigenous and non-Indigenous people can gather while developing an appreciation of the significance of water. Fundraising is underway to complete the amphitheater seating area. Through an MOU in 2021 with the North Bay Indigenous Friendship Centre (NBIFC), NBMCA is responsible for all maintainance costs and site security.	CA Act 21.1.2 (1)	Category 3	Capital
	Miskwaadesi (Current)	"Miskwaadesi" is Ojibwe for Painted Turtle. See above for details. Through an MOU in 2021 with the NBIFC, the NBMCA is responsible to: coordinate all group bookings; secure NBIFC approval for requests for Indigenour programming. NBMCA is responsible for software and maintaining records related to bookings.	CA Act 21.1.2 (1)	Category 3	Operating
	Partnership Building and Support (Current)	Management and enhancement of mutually beneficial community partnerships with partners, stakeholders, committees and "friends of" groups to further the mission and vision of NBMCA. These vital partnerships allow NBMCA to provide substantial value in the delivery of programs and services.	CA Act 21.1.2 (1)	Category 3	Operating
Communications, Outreach and Education (Current)	Communications and marketing resources to support Category 3 activities. Including public consultations, development of supporting digital and print materials, community events, social media, supporting media relations, tools & resources.	CA Act 21.1.2 (1)	Category 3	Operating	
I. Ski Hill	Laurentian Ski Hill and Snowboarding Club - Routine Activities (Current)	Support to the Laurentian Ski Hill for operations, including staff time and all associated fees and expenses.	CA Act 21.1.2 (1)	Category 3	Operating
	Laurentian Ski Hill and Snowboarding Club - Major Capital Asset Improvements and New Capital Assets (Current)	Support to the Laurentian Ski Hill for capital asset upkeep, including staff time and all associated fees and expenses.	CA Act 21.1.2 (1)	Category 3	Capital

Reference Document

Categories of Conservation Authority Programs and Services

April 27, 2022

Preamble

This document is intended as a reference for conservation authorities (CAs), municipalities and others who want to understand how CA programs and services are required to be classified based on categories of programs and services under the Conservation Authorities Act (CAA) and its regulations. Accurate classification of programs and services by category informs how CAs apportion operating expenses and capital costs to participating municipalities (i.e., “levy”), and where applicable, how CAs determine which amounts are owing by specified municipalities to finance CA programs and services.

The CAA establishes three categories of programs and services that a CA may provide in the area over which it has jurisdiction:

- Category 1: mandatory programs and services, which are those that a CA is required to provide (s. 21.1)
- Category 2: municipal programs and services, which are those that a municipality, situated in whole or in part within a CA’s area of jurisdiction, requests the authority to provide on behalf of the municipality pursuant to a memorandum of understanding (MOU) or other agreement (s. 21.1.1)
- Category 3: other programs and services that the CA determines are advisable to provide to further the purposes of the CAA (s. 21.1.2)

Section 21.1.4 of the CAA and Ontario Regulation (O. Reg.) 687/21 (Transition Plans and Agreements for Programs and Services Under Section 21.1.2 of the Act) require CAs to develop inventories of their programs and services based on the categories set out by the CAA and consult on the inventories with their participating municipalities. Where it is considered advisable, a CA may also choose to circulate the inventory to any other municipality (e.g., a specified municipality) with which they have entered into, or intend to enter into, a MOU or other agreement. O. Reg. 402/22 (Budget and Apportionment) and O. Reg. 401/22 (Determination of Amounts Under Subsection 27.2 (2) of the Act) also require CAs to apportion operating expenses and capital costs based on the category of program or service. In general, participating/specified municipalities are required to fund all mandatory category 1 programs and services through the municipal apportionment but may exercise discretion over which non-mandatory category 2 and 3 programs and services to fund.

Categories of CA programs and services

Category 1 – Mandatory Programs and Services

Category 1 programs and services are mandatory programs and services that a CA shall provide within its area of jurisdiction and do not require an agreement with participating or specified municipalities¹ to apportion costs related to these programs or services. As noted above, these programs or services must also be listed as part of the inventory required under O. Reg. 687/21 (Transition Plans and Agreements).

The category 1 programs and services are set out under s. 21.1 of the CAA and in O. Reg. 686/21 (Mandatory Programs and Services). Included are programs and services related to:

- Managing the risk of natural hazards
- Conservation and management of lands owned or controlled by the authority
- The authority's duties, functions and responsibilities as a source protection authority under the *Clean Water Act, 2006*
- Implementation of the provincial groundwater monitoring program and the provincial stream monitoring program

The Lake Simcoe Region Conservation Authority must also provide programs and services related to its duties, functions and responsibilities under the *Lake Simcoe Protection Act, 2008*. Additionally, North Bay-Mattawa Conservation Authority is responsible for the enforcement of provisions related to sewage systems as prescribed under the *Building Code Act, 1992*.

On or before December 31, 2024, CAs are also required, as a mandatory program and service, to develop and implement a watershed-based resource management strategy. The watershed-based resource management strategy must include the components identified in ss. 12 (4) of O. Reg. 686/21, such as guiding principles and objectives that inform the design and delivery of category 1 programs and services, a summary of information on natural resources the CA relies on within its area of jurisdiction/watershed that directly informs and supports the delivery of category 1 programs and services, a review of the effectiveness of the delivery of category 1 programs and services and a process for the periodic review and update of the strategy.

The watershed-based resource management strategy can include category 2 and 3 programs and services, but only if the appropriate agreements are in place with the relevant municipalities that include provisions that those programs and services be included in the strategy. For example, sub-watershed planning for land use planning

¹ A specified municipality is a municipality that is designated as a participating municipality under the *Clean Water Act, 2006* or the *Lake Simcoe Protection Act, 2008* but that is not one of the authority's participating municipalities under the CAA.

purposes is a responsibility of the planning authority, usually a municipality, under the Provincial Policy Statement, 2020 and provincial plans. This category 2 program/service is outside of the scope of the watershed-based resource management strategy unless an MOU (or such other agreement) with a municipality clearly states that this program or service may be addressed within the strategy.

CAs must list each category 1 program or service as part of the inventory required under O. Reg. 687/21 (Transition Plans and Agreements). CA must also explain why, in the authority's opinion, each Category 1 program or service falls into the specified type of mandatory program and service and, if the authority has concerns about how to classify certain programs and services, explain those concerns.

See the **appendix** of this document for examples of category 1 programs and services.

Category 2 - Municipal Programs and Services

Category 2 programs and services are municipal programs and services that a CA agrees to provide at the request of and on behalf of a municipality pursuant to s. 21.1.1 of the CAA. Category 2 programs and services are related to the mandate and responsibilities of a municipality and are often, but not always, required by law. These are programs or services for which a municipality has sought a CA's technical expertise and/or project management skills (e.g., in resource management) to support the municipality in satisfying its responsibilities or achieving a specific objective within its jurisdiction. For example, municipalities have broad spheres of jurisdiction under the *Municipal Act, 2001* and *Planning Act*, including over the natural environment, and may wish to engage CAs to fulfill their mandate.

These municipal programs or services are requested by and provided on behalf of individual municipalities in a CA and within their geographic area of jurisdiction. However, multiple municipalities located within the CA's jurisdiction may make similar requests that a CA to provide the same program or service on their behalf. For example, many municipalities may request their CA to assist them with making decisions regarding development proposals under the *Planning Act* and how the proposals impact the natural heritage policies under the Provincial Policy Statement, 2020.

General considerations to assist a CA in determining if a program and service is category 2:

- The program or service is not a mandatory CA program or service prescribed by O. Reg. 686/21.
- Municipalities are required by law to deliver the program or service or a municipality has a local mandate to deliver the program or service.
- If the CA did not deliver the program or service, it would be delivered by the municipality.

Each category 2 program or service is required to have an MOU (or such other agreement) and the program or service must be listed as part of the inventory required under O. Reg. 687/21 (Transition Plans and Agreements). The inventory must also include, for each category 2 program and service, the name of the municipality on behalf of which the program or service is provided and the date on which the authority and the municipality entered into a MOU (or such other agreement) with respect to the provision of the program or service.

See the **appendix** of this document for examples of category 2 programs and services.

Category 3 – CA-Determined Programs and Services

Category 3 programs and services are those that a CA has determined are advisable to provide within its area of jurisdiction to further the purposes of the CAA. As these programs and services are provided on a CA's own initiative, the geographic scope of the program or service may extend into several participating municipalities or be provided throughout the CA's jurisdiction. These programs and services are determined at the CA level and are beyond those that the province has set out as being required, or that a municipality has indicated it would like the CA to deliver on its behalf.

If the CA wishes to finance a category 3 program and service in whole or in part by apportionment, the CA must seek a decision from each participating municipality about whether they wish to continue funding that particular program or service. If in favour, the participating municipality(ies) would be required to enter into a cost apportioning agreement with the CA in order to continue funding the program or services through municipal apportionment. Depending on independent municipal decisions, this could result in a differing application of the category 3 program or service within the CA's jurisdiction.

A municipality is under no obligation to fund a category 3 program or service in the municipality's jurisdiction through apportionment. A municipality that agrees to fund a category 3 program or service is in essence agreeing with the CA that the program and service has local value and should continue to be provided.

General considerations to assist a CA in determining if a program and service is category 3:

- The program or service is not a mandatory CA program or service prescribed by O. Reg. 686/21.
- Municipalities are not required by law to provide the program or service or a municipality has not requested that the CA provide the program or service to meet a local mandate.
- The program or service is optional and is being delivered at the recommendation of the CA.

Any category 3 program or service must be listed as part of the inventory required under O. Reg. 687/21 (Transition Plans and Agreements). CAs must also indicate whether or not the program or service was financed, in whole or in part, through municipal levies and whether the authority intends to seek to enter into a cost apportioning agreement with one or more participating municipalities to ensure all or part of the financing of the program or service after the transition date (January 1, 2024).

See the **appendix** of this document for examples of category 3 programs and services.

'General' functions

To deliver category 1, 2 and 3 programs and services, CAs may perform functions that are not related to the provision of a program or service that they provide. These supporting functions are sometimes described collectively as “corporate administration” or “corporate services,” and are to be grouped under “general operating expenses” and “general capital costs” in accordance with O. Reg. 402/22 (Budget and Apportionment regulation). These functions could include the following where the operating expense or capital cost is not related to the provision of a program or service:

- Governance
- General management
- Clerical or financial (e.g., accounting, payroll) activities
- Legal support
- Salaries or portions of salaries not related to the provision of a program or service
- Office equipment and supplies
- Office space
- Office maintenance
- Insurance and property taxes
- Vehicles, machinery and workshop space

For the purposes of the inventory that CAs are required to prepare, these functions that are not related to a specific category of program or service and may be recorded as “general”.

Programs and services that appear to fall into more than one category

In some cases, CAs conduct activities that cut across more than one category of program or service. For example, a CA could review a single planning application for its consistency with natural hazards policies under the *Planning Act* (category 1) while at the same time review the application for consistency with natural heritage policies in accordance with an MOU (or such other agreement) with a municipality (category 2). Under the *Clean Water Act, 2006*, a CA might oversee source protection authority reports, meetings and governance (category 1) while also performing the Risk

Management Official role on behalf of a municipality (category 2). Another example is when a single piece of equipment, like a tractor, is used to support both passive (category 1) and active (category 3) recreation programs on CA-owned or controlled lands.

Classification of CA programs and services has a direct relationship with when and how CAs are permitted to apportion costs to municipalities to finance those programs and services. For example, a CA may apportion costs to a municipality without an agreement for reviewing planning applications for consistency with natural hazards policies under the *Planning Act* since this is a category 1 program or service that the CA must deliver. However, if the CA is also reviewing applications for their consistency with natural heritage policies, the CA must have MOUs (or such other agreements) with one or some of its municipalities in order to carry out this program or service.

Since a CA cannot provide a category 2 program or service without an MOU (or such other agreement), it follows that the CA cannot apportion costs for a category 2 program or service without such an MOU or agreement. Moreover, for category 3 programs and services, the CA cannot apportion costs to a participating municipality for providing the program or service unless a cost apportioning agreement is in place.

Where a CA program or service is perceived to cross more than one category, **O. Reg. 687/21(Transition Plans and Agreements) requires that CA inventories classify which components of the program or service fall into each category and which costs are associated with each component of the program or service.** For a category 2 component of the program or service, the inventory must name the municipality on behalf of which the program or service is provided and the date on which the CA and the municipality entered into an MOU (or such other agreement). Similarly, for any category 3 component of a program or service, the inventory must indicate whether or not the program or service was financed, in whole or in part, through municipal levies collected from participating municipalities and whether or not the CA intends to seek to enter into a cost apportioning agreement with one or more participating municipalities to ensure all or part of the financing for that program or service after the transition date of January 1, 2024.

Appendix – Examples of CA programs and services by category

Table 1. Examples of Category 1, 2 and 3 programs and services.

Category	Examples
<p>Category 1: Mandatory programs and services provided to fulfill the authority's core mandate (CAA s. 21.1 and O. Reg. 686/21)</p>	<p>Programs and services prescribed under s. 21.2 of the CAA and the Mandatory Programs and Services regulation</p> <ul style="list-style-type: none"> • Related to the risk of natural hazards, for example: <ul style="list-style-type: none"> ○ CAA s. 28 (unproclaimed s. 28.1) permit administration ○ Municipal plan input and review to ensure consistency with the natural hazards policies under the <i>Planning Act</i> ○ Review of proposals under other legislation (<i>Aggregate Resources Act, Drainage Act, Environmental Assessment Act and Niagara Escarpment Planning and Development Act</i>) for natural hazards risks ○ Flood forecasting and warning ○ Flood and erosion control infrastructure operation and management ○ Ice management ○ Drought or low water response ○ Natural hazards communications, outreach and education • Conservation and management of lands owned or controlled by the CA, for example: <ul style="list-style-type: none"> ○ Conservation area strategy ○ Land inventory ○ Management, operation and maintenance of CA owned or controlled lands in support of passive recreation (e.g., fencing, signage, patrolling, trail maintenance) ○ Programs and services to plant trees on lands owned or controlled by the authority, excluding commercial logging ○ Programs and services to enable the authority, in its capacity as an owner of land, to make applications or comment on matters under the <i>Planning Act</i> ○ Enforcement and compliance associated with s. 29 governing the public use of CA lands ○ Land acquisition and disposition policy

	<ul style="list-style-type: none"> • Duties, functions and responsibilities as a source protection authority under the provisions of the <i>Clean Water Act, 2006</i>, for example: <ul style="list-style-type: none"> ○ Source protection planning ○ Source protection authority reports, meetings and governance ○ Operation of source protection committees ○ Implementing significant threat policies where the source protection authority is designated as being responsible for implementation ○ Proposal review (for significant drinking water threats or on impacts on protected drinking water resources) • Provincial monitoring: <ul style="list-style-type: none"> ○ Provincial groundwater monitoring program ○ Provincial stream monitoring program • Programs assigned to CAs through other legislation, such as North Bay-Mattawa CA's role implementing programs and services for on-site sewage systems as currently set out in the <i>Building Code Act</i>. • Under the <i>Lake Simcoe Protection Act</i>, Lake Simcoe Region CA's duties, functions and responsibilities as set out in the Lake Simcoe Protection Plan.
<p>Category 2: Municipal programs and services provided at the request and on behalf of a participating/specified municipality to support municipal mandate or initiatives in the municipal jurisdiction through an MOU or other agreement (CAA s. 21.1.1)</p>	<p>Municipal responsibilities and mandate</p> <ul style="list-style-type: none"> • Related to the <i>Planning Act</i>, provincial plans and land use planning, for example: <ul style="list-style-type: none"> ○ Sub-watershed planning ○ Stormwater management ○ Development services to municipalities ○ Natural heritage mapping ○ Emergency management services mapping ○ Tree by-law enforcement • Related to other statutory responsibilities e.g., operation of on-site sewage system program under the <i>Building Code Act, 1992</i>, the operation of an enforcement program under Part IV of the <i>Clean Water Act, 2006</i> (risk management official/inspector). <p>Local municipal interests</p> <ul style="list-style-type: none"> • Related to private land stewardship as a municipal initiative with municipal funding, for example: <ul style="list-style-type: none"> ○ Water quality ○ Stream bank stabilization ○ Tree planting

<p>Category 3: Programs and services a CA determines is advisable to provide to further the purposes of the <i>Conservation Authorities Act</i> (CAA s. 21.1.2)</p>	<p>On CA owned or controlled land</p> <ul style="list-style-type: none"> • Purchase of land for a CA • Resource development (logging, hydro electric generation) • Land management for ‘active’ recreation requiring the direct support or supervision of CA staff or by another person/body • Land management for education, training, and cultural purposes <p>Other</p> <ul style="list-style-type: none"> • Non-mandatory research • Ecological monitoring, benthic monitoring • Fish and wildlife monitoring • Lake management plans • Watershed report cards • Development services to landowners and others • Private land stewardship as a CA initiative
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Inventory Requirements and Best Practices: Follow up to the May 2, 2022 Conservation Authority Program and Service Inventory Workshop

Context

The regulation “Transition Plans and Agreements for Programs and Services Under Section 21.1.2 of the Act” (O. Reg. 687/21, referred to throughout as the Transition Plans and Agreements Regulation), made under the *Conservation Authorities Act* (CAA), which came into force in October 2021, sets out the pathway for conservation authorities (CAs) to transition to the new CA programs and services framework by January 1, 2024, the end of the transition period.

At the end of February, 2022, all 36 CAs developed CA programs and services inventories and shared their work with the province and their participating municipalities, meeting a key transition milestone. Throughout the transition period CAs will continue to consult with municipalities and refine their inventories based on discussions and comments received, as well as report on their progress transitioning to the new framework in quarterly progress reports.

To support CAs and municipalities with the transition, the Conservation Authority Office held a workshop with CAs on May 2, 2022 to share observations from an analysis comparing the initial CA program and service inventories against the requirements under the Transition Plans and Agreements Regulation. The workshop also provided CAs with an opportunity to share their experiences and to discuss how the inventories can improve the understanding that municipalities and others have of CA programs and services.

This document summarizes the observations discussed at the workshop, highlighting the related regulatory requirements and some ideas for best practices for refining inventories. It draws on feedback that was received from CAs during the workshop.

Observation: Inventories could be more transparent in the methods used for program/service cost estimates

There are 4 methods that can be used to estimate the total annual cost of providing a program or service (O. Reg. 687/21 subclause 6(2)(c)(i)):

- A. Programs and services provided for 5 or more years: average annual cost for the last 5 years.
- B. Programs and services provided for less than 5 years: average annual cost for the period the program or service was offered.
- C. New program or service: calculate an average annual cost based on the CA’s best assessment and an explanation for the assessment.

- D. Where the CA is of the opinion that the average annual cost for A and B above will not reflect future costs, adjust the average annual cost, and include an explanation for the adjustment.
1. It is recommended that CAs use methods A or B as the default approach for estimating the costs of existing programs and services and indicate in the inventory that estimates are based on average costs.
 2. If the CA is of the opinion that methods A or B do not reflect the cost of providing the program or service in the future, the regulation provides for method D and requires that the CA give an explanation of why the adjustment was made. Common explanations for why CAs chose to provide adjusted average costs included:
 - Averages were impacted by restructuring (e.g., of programs/services), staffing changes, and/or funding availability (e.g., grant availability, temporary reductions in revenue due to COVID-19) and therefore will not reflect the average annual cost of providing a program or service moving forward.
 - Averages based on the costs of providing the program or service in past years do not account for recent inflation and therefore will not reflect the average cost of providing the program or service moving forward.
 - Averages based on the costs of providing capital intensive programs in past years may not reflect future costs since they are based on costs that can vary widely from year-to-year.
 3. If the CA intends to offer a new program or service and uses method C to estimate an average annual cost, an explanation of how the estimate was determined must be included in the inventory.
 4. Common approaches for improving the clarity of the cost estimates that are presented in the inventories included:
 - Providing a note about the approach that was used in the inventory preamble.
 - Providing a note about the approach that was used in a column heading.
 - Providing a note about the approach that was used in a footnote or endnote.
 - Separating out estimates for capital costs vs. operating expenses.

Observation: Category 2 and 3 programs and services may be incorrectly classified as category 1

5. Inventories must include an explanation of why, in the CA's opinion, programs or services were classified as category 1 (O. Reg. 687/21 clause 6(4)(b)). This could be achieved by:

- Including a reference to the relevant provision of the Mandatory Programs and Services Regulation (e.g., O. Reg. 686/21 section 7 – Plan Review, Comments).
 - Including a detailed description of the program or service using language drawn from the Mandatory Programs and Services Regulation.
6. Examples of category 2 municipal programs and services that are not prescribed in the Mandatory Programs and Services Regulation and that should not be listed as category 1 include:
- Integrated watershed/subwatershed management planning.
 - Reviewing and commenting on applications under the *Planning Act*, *Aggregate Resources Act*, *Drainage Act*, *Environmental Assessment Act* or the *Niagara Escarpment Planning and Development Act* for consistency with matters other than natural hazards policies (e.g., natural heritage).
7. Examples of category 3 programs and services that are not prescribed in the Mandatory Programs and Services Regulation and should not be listed as category 1 include:
- Monitoring activities other than provincial stream water monitoring and groundwater monitoring described in section 12 of the Mandatory Programs and Services Regulation (e.g., benthic monitoring, additional CA determined monitoring sites).
 - Watershed report cards.
 - Recreational activities in conservation areas that require the direct support or supervision of staff employed by the CA or by another person or body (e.g., golfing, skiing, museums).
 - Reviewing and commenting on permit to take water applications under the *Ontario Water Resource Act* other than in relation to significant drinking water threats (e.g., related to water quantity) or potential impacts on protected drinking water sources as set out in a source protection plan under the *Clean Water Act, 2006*.
8. The watershed-based resource management strategy (O. Reg. 686/21 subsection 12 (4)) shall only address category 1 programs and services if agreements are in place (e.g., memorandums of understanding (MOUs), cost apportioning agreements) with municipalities to include category 2 or 3 programs or services as part of the strategy (O. Reg. 686/21 sub-sections 12 (6) and 12 (7)). If category 2 or 3 programs and services are included as part of the strategy, those program or service elements should be classified as either category 2 or 3 along with any estimated costs related to including those category 2 or 3 aspects in the watershed-based resource management strategy.

Observation: Classification of programs and services as more than one category

9. Wherever possible, a program or service and its related costs are to be classified as belonging to a single program or service category. If the CA feels that it's not possible to classify a program or service to a single category, the inventory must clearly describe (O. Reg. 687/21 clause 6(2)(c) and subsections 6(3) to (6)):
 - Which category the various components of the program or service fall into.
 - Which costs are associated with providing the category 1, category 2, or category 3 components of the program or service.
 - If a component of the existing program or service is category 2, the names of the municipalities on behalf of which it is provided and date on which the CA and the municipality entered into an MOU, or another agreement related to the category 2 component.
 - If a component of the existing program or service is category 3, whether it is financed by municipal levy and whether the CA intends to seek to enter into a cost apportioning agreement with municipalities to ensure all or part of the financing for that component of the program or service after the transition date.
10. If the CA feels that it is not possible to classify a new program or service (i.e., a program or service that it intends to offer after February 28, 2022) as a single category, the inventory must clearly describe (O. Reg. 687/21 clause 6(2)(c) and subsections 6(7)):
 - Which category the components of the program or service fall into.
 - Which estimated costs are associated with providing the category 1, category 2, or category 3 components of the program or service.
 - The CA's intention to enter into an MOU or another agreement with municipalities to provide any category 2 component of the new program or service component, and, if possible, the names of the municipalities that it will seek to enter into an MOU or agreement with.
 - The CA's intention to enter into a cost apportioning agreement with any municipalities if any costs for a category 3 component of the new program or service will be apportioned to municipalities.

Observation: Inventories do not always show municipalities/MOUs for category 2 programs and services

11. For each existing category 2 program or service, inventories must list the name of the municipality on behalf of which the program or service is provided and the date on which the CA and the municipality entered into an MOU or another

agreement with respect to the provision of the program or service (O. Reg. 687/21 subsection 6(5)).

12. For any new category 2 programs or services that the CA intends to provide after February 28, 2022, the CA must indicate that it intends to enter into an MOU or another agreement under section 21.1.1 of the CAA with the municipalities on behalf of which the program or service will be provided (O. Reg. 687/21 clause 6(7)(b)). The authority should also list the municipality or municipalities on behalf of which the program or service would be provided.
13. The following are not considered category 2 MOUs or agreements for the purposes of the CAA and associated regulatory requirements:
 - Verbal agreements.
 - Approved annual budgets.
 - CA member resolutions.

Observation: Intention to enter into cost apportioning agreements for category 3 programs and services not always signaled

14. For each existing category 3 program or service, the inventory must indicate whether the program or service was financed, in whole or in part, through municipal levies (O. Reg. 687/21 subsection 6(6) paragraph 1.).
15. The inventory must indicate whether the CA intends to seek to enter into a cost apportioning agreement with one or more participating municipalities to ensure all or part of the financing of an existing or new program or service after the January 1, 2024 transition date (O. Reg. 687/21 subsection 6(6) paragraph 2. and clause 6(7)(c)).
16. For clarity, inventories should, if possible, state the names of the municipalities with which the CA intends to enter into cost apportioning agreements; if a CA intends to enter into cost apportioning agreements with all of its participating municipalities this may also be stated.

Observation: General operations

17. CA operations that are not related to a specific category of program or service may be recorded as “general” (instead of category 1, 2, or 3) to align with the new Budget and Apportionment Regulation (O. Reg. 402/22) that will be in effect on July 1, 2023 and that will apply to CA budgets beginning in 2024. Although the Transition Plans and Agreements Regulation (O. Reg. 686/21) does not contemplate a “general” category for CA operations that are not related to a specific program or service, it was recognized that it may not be possible to assign these activities to any of the three categories of CA programs and services.

18. For “general” operations, CAs should estimate the average annual cost of providing the program or service using methods A-D, as described in subclause 6(2)(c)(i) of the Transition Plans and Agreements Regulation.
19. CAs should indicate the sources of funding available to cover the total annual cost of providing each “general” operation that is listed in the inventory along with an estimate of the percentage of the total annual cost that each of the sources of funding is expected to cover.
20. “General” operations undertaken by CAs that are not specifically related to the provision of a program or service and are necessary to help the CA operate effectively and maintain itself as an organization may include:
 - Member remuneration
 - Administration
 - Certain communications, such as those unrelated to a CA’s natural hazards program
 - Information technology (IT)
 - Information management/geographic information systems (GIS)
 - Human resources (HR)
 - Accounting
 - Office facilities
 - CA meetings

Support

If you have any questions related to your CA programs and services inventory and related regulations as you work towards refining your inventory during the transition period, please contact the Ministry of Natural Resources and Forestry at ca.office@ontario.ca.

For additional direction on classifying CA programs and service, refer to the following guidance, which was first circulated to workshop attendees April 27, 2022 and may be updated from time-to-time:

- Reference Document: Categories of Conservation Authority Programs and Services

Workshop: *Conservation Authority Program and Service Inventory Requirements*

May 2, 2022

- Kindly ensure your lines are muted
- Please display your full name and conservation authority
- You may ask questions by raising your hand or writing in the chat (there will discussion/QA sessions throughout the agenda)
- Kindly focus the chat to questions as much as possible
- Messages about technical issues related to Zoom can be sent to 'IT Support' in the chat window

Purpose of Today

- Section 21.1.4 of the *Conservation Authorities Act* (CAA) and Ontario Regulation (O. Reg.) 687/21: Transition Plans and Agreements for Programs and Services under Section 21.1.2 of the Act (Transition Plans and Agreements Regulation) set out the requirements for CAs to develop inventories of their programs and services
- Once approved by their membership, inventories were required to be circulated to municipalities and provided to Ministry of the Environment, Conservation and Parks (MECP) by February 28, 2022, with final versions to municipalities and MECP by January 31, 2024 (i.e., 30 days after the January 1, 2024 transition date)
- Workshop purpose:
 - Provide information and feedback to support the ongoing development of conservation authority (CA) program and service inventories
 - Accurate and detailed CA inventories are important in order to provide municipalities with information that gives them greater oversight of the CA programs and services they fund
- Opportunity for CAs to ask questions, share lessons learned from classifying programs and services, and apply information from today to refine their inventories to support ongoing discussions with participating municipalities

Outline

- **Context**
- **Inventory Requirements**
- **Observations from Inventory submissions**
- **Next Steps**
- **Questions and Support**

Context

Phase 1 and Phase 2 Regulations and Policy under the *Conservation Authorities Act* and Status of Transition

Legislative Changes

- Amendments to the CAA in 2017, 2019 and 2020 helped to ensure CAs focus and deliver on their core mandate and improve overall CA governance, oversight, transparency and accountability
- The CAA and the Transition Plans and Agreements Regulation define three categories of CA programs and services:
 - **Category 1:** Mandatory programs and services (section 21.1)
 - **Category 2:** Municipal programs and services a CA provides on behalf of municipalities under a memorandum of understanding (MOU) or such other agreement (section 21.1.1)
 - **Category 3:** Programs and services that a CA determines are advisable to provide in its jurisdiction to further the purposes of the CAA (section 21.1.2)

Phase 1 Regulations

- Phase 1 regulations were finalized in October 2021 (ERO [notice number 019-2986](#)) that specify the programs and services that CAs must provide (i.e., category 1 programs and services), set out transition plans and agreements requirements and consolidate the ‘conservation area’ regulations:
 - **O. Reg. 686/21:** Mandatory Programs and Services
 - **O. Reg. 687/21:** Transition Plans and Agreements for Programs and Services Under Section 21.1.2 of the Act
 - **O. Reg. 688/21:** Rules of Conduct in Conservation Areas
- CAs and municipalities are working together to transition to the new funding framework by January 1, 2024 (the transition date)
- Flexibility for CAs and municipalities to deliver programs and services to meet local needs and new abilities for municipalities to make funding decisions

Phase 2 Regulations and Policy

- Phase 2 regulations and policy were finalized in April 2022 (ERO [notice number 019-4610](#))
- These regulations and policy build on current CA budgetary, levy apportionment and fees practices, with updates to align the funding framework with the three categories of programs and services, and a regulation aimed at increasing transparency in CA operations.
 - **O. Reg. 402/22** – Budget and Apportionment
 - **O. Reg. 401/22** – Determination of Amounts under Subsection 27.2 (2) of the Act (amounts owed by specified municipalities)
 - **Policy:** Minister’s list of classes of programs and services in respect of which conservation authorities may charge a fee
 - Amendments to Transition Plans and Agreements regulation (O. Reg. 687/21)
 - **O. Reg. 400/22** – Information Requirements
- Effective dates:
 - Requirements to increase transparency of CA operations and those related to fees that CAs may charge will be in place by January 1, 2023
 - Requirements related to budget and municipal levy apportionment processes will be in place July 1, 2023, to align timing with CA 2024 budgets

REMINDER: Transition Plans and Agreements Deliverables

O. Reg. 687/21

Timeline	CA Deliverable
By Dec 31, 2021	Transition Plan: CA develops and circulates to MECP and participating municipalities, publish on website
By Feb 28, 2022	Inventory of Programs and Services: CA prepares and circulates to MECP and participating municipalities
Jul 1, 2022	 <div data-bbox="1025 454 1837 534" style="border: 1px solid pink; padding: 5px; display: inline-block;"> May 2022 - Inventories Workshop </div> <p>CA submits quarterly progress reports to MECP</p> <p>*Extension request deadline</p>
Oct 1, 2022	
Jan 1, 2023	
Apr 1, 2023	
Jul 1, 2023	
Oct 1, 2023*	
Jan 1, 2024	Transition Date: date CA required to enter into cost apportioning agreements with participating municipalities if financing for Category 3 programs or services through the municipal levy by the participating municipality is necessary
By Jan 31, 2024	CA provides final copy of inventory to MECP and participating municipalities
By Dec 31, 2024	<ul style="list-style-type: none"> • Ice Management Plan is developed and being implemented • Operational Plan is developed and being implemented • Asset Management Plan is developed and being implemented • Conservation Area Strategy has been prepared • Land Inventory has been prepared • Watershed-based Resource Management Strategy is developed and being implemented

Inventory Requirements

O. Reg. 687/21: Transition Plans and Agreements for Programs and Services under Section 21.1.2 of the Act

Inventory Requirements

Inventories are to classify each CA program and service:

Category 1

- Type of mandatory program or service; classification justification (explain why in the CA's opinion it falls into the specified type of mandatory program or service and an explanation of any concerns regarding the classification)
- Any new programs and services to be offered after February 28, 2022

Category 2

- Municipality(ies) on behalf of which the program or service is provided; date of entering into MOU (or such other agreement)
- For any new program or service that the CA intends to provide after February 28, 2022, indicate that the CA intends to enter into MOU(s) or agreement(s) with municipality(ies)

Category 3

- Identify any whole or partial financing of program or service by municipal levy; indicate intention to enter into a cost apportioning agreement
- For any new program or service to be provided after February 28, 2022, indicate whether the CA intends to enter into a cost apportioning agreement

Inventory Requirements (Con't)

For each program and service listed in the inventory, CAs must

- Estimate the total annual cost of providing the program or service based on the following:
 - A. Programs and services provided for 5 or more years: average annual cost for the last 5 years
 - B. Shorter duration: average annual cost for the period it was offered
 - C. New program: calculate average annual cost based on the CA's best assessment and an explanation for the assessment
 - D. Where average annual cost for A and B above will not reflect future costs, adjust the average and include an explanation for the adjustment
- Indicate the source of funding to cover the total estimated annual cost (e.g., municipal levy, provincial or federal funding, non-government funding)
- Provide an estimate of the percentage of the total estimated annual cost each funding source is expected to cover

Observations from Inventory Submissions

Review of February 28, 2022 Submissions

Observation 1: Inventories are not always transparent in the method used for program/service cost estimates

Objective: Improve transparency, clarity and understanding of the methods used to estimate the total annual cost of providing a program or service

Observations

- Approximately 1/4 of the inventories did not indicate which method they used (of the four methods, A-D*, prescribed by the Transition Plans and Agreements Regulation) to estimate program/service costs
- In some cases, when A and B were not used (i.e., cost was not based on the average annual costs over the past five years or the period that the program has been offered) the explanation provided did not sufficiently explain why and how the cost was adjusted
 - It was helpful when some CAs explained that 5-year averages were not representative due to the impact of recent inflation or declines in revenue in 2020 due to COVID-19

*For reference:

- A. Programs and services provided 5 or more years: average cost for the last 5 years
- B. Shorter duration: average cost for the period it was offered
- C. New program: average cost based on best assessment and an explanation of the assessment
- D. Where average annual cost for A and B above will not reflect future costs, adjust the average and include an explanation

Observation 1: Discussion Questions

1. Which prescribed method(s) for estimating the total annual cost of providing a program or service do you believe are the most reflective of actual costs and/or would provide the most value for those reviewing inventories?
2. What are some of the reasons why it may not be possible to use the 5 year method to estimate the total annual cost of providing a program or service?
3. What could you do in your inventory to improve the clarity of which cost estimate method you used?

Observation 2: Misclassification of category 2 and 3 programs and services as category 1

Objective: *Accurate classification of category 1 programs and services ensures that municipalities are being apportioned for the programs and services that CAs are required to provide while giving municipalities more say over which category 2 and 3 programs and services they choose to finance*

- Where programs or services are classified as category 1 (which are mandatory and therefore do not require an agreement with a municipality to levy) instead of category 2 or 3, there is an increased risk of successful appeals of municipal apportionment amounts by participating municipalities to the Ontario Land Tribunal

Observation 2:

- Approximately 1/4 of inventories did not provide a sufficient explanation of why, in the CA's opinion, a program or service was classified as category 1 or explain any concerns they had with the classification of a program or service as category 1
- Examples
 - No explanation provided at all
 - Explanation provided simply directs reader to CAA s. 21.1 or the Mandatory Programs and Services Regulation without identifying why a program or service falls into the specified type of mandatory program or service

Observation 2: Misclassification of category 2 and 3 programs and services as category 1 (cont'd)

Cont'd... Observation 2:

- Approximately 1/3 of inventories contained at least one instance of category 2 and 3 programs and services that were incorrectly classified as category 1
 - Examples of category 2 programs and services listed as category 1:
 - Natural heritage and aquatic systems
 - Integrated sub-watershed management plans
 - Examples of category 3 program and services listed as category 1:
 - Benthic monitoring
 - Watershed report cards
 - Recreation

Observation 2: Misclassification of category 2 and 3 programs and services as category 1 (cont'd)

Cont'd... Observation 2:

- About 1/3 of the CAs that provided descriptions of their category 1 watershed-based resource management strategies described the program as a watershed planning exercise
 - The watershed-based resource management strategy can include category 2 and 3 programs and services, but only if the appropriate agreements are in place with the relevant municipalities that include provisions that those programs and services be included in the strategy

Observation 2: Discussion Questions

1. What is the most effective way to explain why a category 1 program or service falls into the specified type of mandatory program or service?
2. Did you have any challenges with classifying certain category 1 programs and services and could you explain those concerns?
3. Under what circumstances might you seek to include a provision in your category 2 MOUs/agreements or category 3 cost apportioning agreements to include a category 2 or 3 program or service in your watershed-based resource management strategy?

Observation 3: Classification of programs and services as more than one category

Objective: *Where a program or service is perceived to cross more than one category, CA inventories must classify which components of the program or service fall into each category and which costs are associated with each component of the program or service*

- Classification of CA programs and services has a direct relationship with when and how CAs are permitted to levy municipalities to finance those programs and services. This transparency is needed to support MOU discussions with municipalities.

Observation

- About 1/3 of the inventories listed programs or services under more than one category of program or service e.g., “category 1, 2,” “category 1, 3,” “category 2, 3” or “category 1, 2, 3”
- Examples
 - Category 1 & 2: Reviewing *Planning Act* applications for consistency with natural hazard (category 1) and natural heritage (category 2) policies
 - Category 1 & 2: Under the *Clean Water Act, 2006*, overseeing source protection authority reports, meetings and governance (category 1) while also performing the Risk Management Official role (category 2)
 - Category 1 & 3: Use of a single piece of equipment (e.g., a tractor) to support both passive (category 1) and active (category 3) recreation

Observation 3: Discussion Questions

1. What are some specific examples of when a program or service might be considered to belong to more than one category? Which aspects of that program and service are category 1 vs. 2 vs. 3?
2. How can an inventory provide transparency about which aspects of the program or service fall into a particular category, which costs relate to which category and which municipalities are responsible for paying the costs?

Observation 4: Inventories do not always show municipalities/MOUs for category 2 programs or services

Objective: *Improve awareness of which category 2 programs and services CAs are providing on behalf of municipalities, and by extension, require municipal funding, by listing the name of the municipality and date that an MOU (or such other agreement)* was entered (or **proposed to be entered**) into with the municipality*

Observations

- Approximately 1/2 the inventories did not indicate the name of the municipalities on behalf of which the CAs are providing category 2 programs or services
- Approximately 2/3 of inventories did not identify when CAs entered into MOUs (or such other agreements) with municipalities to provide these programs or services
- Where CAs intend to provide a new category 2 program or service, it was helpful that nearly all CAs signalled their intention to enter into MOUs (or such other agreements) with municipalities

*Note: Category 2 MOU/agreements have the effect of delegating to the CA the responsibility to provide a municipal program or service. These typically run several years and may be subject to other subordinate agreements that detail matters around resources or operations. Only the parent MOU/agreement is the agreement for the purposes of Category 2 (section 21.1.1 of the CAA).

Observation 4: Discussion Questions

1. What challenges did you face when identifying the need for current or future MOUs (or such other agreements) with municipalities for category 2 programs and services?
2. What techniques could you apply in your inventory to show the MOUs (or such other agreements) that you have with municipalities for Category 2 programs or services?

Observation 5: Intention to enter into cost apportioning agreements for category 3 programs and services not always signalled

Objective: *To clearly indicate funding expectations to participating municipalities, inventories must stipulate whether or not the CA intends to enter into cost apportioning agreements with participating municipalities, to ensure all or part of the financing of a category 3 program or service through the municipal levy after the January 1, 2024 transition date*

Observation

- Approximately 1/2 of CAs who indicate that they are currently using the municipal levy to finance category 3 programs or services did not indicate whether they intend to seek to enter into cost apportioning agreements with participating municipalities by January 1, 2024, to continue to finance, in whole or in part, these programs and services

Observation 5: Discussion Questions

1. What challenges did you face when identifying the category 3 programs and services you intend to finance using the municipal levy (i.e., by entering into cost apportioning agreements)?
2. What techniques could you use in your inventory to signal the category 3 programs and services for which you intend to enter into a cost apportioning agreement?

Observation 6: General Activities

Objective: For the purpose of the inventory, CA activities that are not related to a specific category of program or service may be recorded as “general.” Doing so is expected to improve municipal understanding and transparency for those costs and align with the recent Phase 2 Budget and Apportionment regulation.

- CAs may perform activities with related operating expenses and capital costs sometimes described collectively as “corporate administration” or “corporate services” that are necessary for the CA to operate and maintain itself as an organization but are not related to the provision of a Category 1, 2 or 3 program or service
- The Transition Plans and Agreement regulation is silent on how to classify these, however, O. Reg. 402/22 (Budget and Apportionment regulation) requires operating expenses and capital costs that are not related to the provision of a program or to be identified as “general operating expenses” and “general capital costs” in CA budgets and for apportionment purposes

Observation

- Inventories have either classified general activities as category 1 (3/4) or did not assign them to a category
 - During phase 1 regulations training, the Conservation Authority Office indicated there was flexibility in how these costs were captured
- Examples:
 - CA member salaries and expenses
 - Accounting expenses
 - IT management
 - Admin Building costs
 - Certain legal expenses

Observation 6: Discussion Questions

1. What activities does your CA perform that are not related to the provision of a program or service but are necessary to help the CA operate effectively and maintain itself as an organization?
2. If general costs are all partitioned across category 1, 2 and/or 3 programs and services, how could your inventory provide transparency about which of these costs are related to general activities and which municipalities are responsible for paying those costs?
3. While not required, what are the advantages and disadvantages to including a 'general' category in the inventory to align it with the categorizations that will be required for 2024 CA budget and apportionment processes (per the phase 2 regulations)?

Next Steps

The background is a solid blue color with several large, abstract, curved shapes in lighter shades of blue, creating a modern and dynamic aesthetic.

Next Steps

- Throughout the transition period, CAs must consult with municipalities on municipal expectations for the CA inventory, including classification of programs and services, actual costs provided for programs and services, how costs were developed etc.
- Municipalities may consider the programs and services they would like a CA to continue to provide on their behalf (category 2) and what CA determined programs and services (category 3) the municipality agrees to fund by municipal levy by entering into a cost apportioning agreement
- CAs must submit six quarterly reports to the MECP (ca.office@ontario.ca), the first of which is due **July 1, 2022**

Questions and Support

- Should you have any questions related to inventory requirements, quarterly reports and/or require support during the transition period, or would like ministry feedback on your specific inventory, please contact the **Conservation Authority Office** at ca.office@ontario.ca

North Bay Mattawa Conservation Authority: Programs and Services Inventory: February 17, 2022

Program Area	Program / Service Provision	Program / Service Description	Legislative Reference	Category Mandatory (1); Municipal (2); Other (3)	Funding Mechanisms and Percentage of Funding Source	Annual Operating and Capital Funding (5-Year Average)	Agreement Requirements
Administration, Finance, HR	Corporate Services	Administrative, human resources, employee health and safety, operating and capital costs which are not directly related to the delivery of any specific program or service, but are the overhead and support costs of a conservation authority.	Enabling Service	1	1. Municipal Levy - 88% 3. Self-Generated - 1% 4. Provincial Transfer Payment - 11%	align="center">\$284,657	align="center">No
	Financial Services	Budgeting, Accounting and payroll	Enabling Service	1			
	Legal Expenses	Costs related to agreements/contracts, administrative by-law updates or other similar legal expenses	Enabling Service	1			
	Governance	Supporting CA Membership, Advisory Committees, Corporate Strategy and the Office of the CAO	Enabling Service	1			
	Asset Management	Asset Management of Natural Hazard infrastructure, facilities, fleet, equipment and property management	Enabling Service	1			
Communications	Natural Hazards Communications, Outreach and Education	Promoting public awareness of natural hazards including flooding, drought, and erosion. Public events, materials. Social media services. Media relations.	Reg. 686/21 s.1(2) Reg. 686/21 s.1(3)3,4	1	1. Municipal Levy - 55% 3. Self-Generated - 35% 4. Provincial Transfer Payment - 10%	align="center">\$281,500	align="center">No
	Education and Community Events	Community event development, execution and support	Reg. 686/21 s.1(2) & s.1(3)3,4	1			
	Communications and Marketing	Communications and marketing resources to support Category 1 activities in all program areas. (Incl, but not limited to public consultations, development of supporting digital and print materials, events, social media, media relations, software, tools & resources.)	Enabling Service	1			
	Communications and Marketing	Communications and marketing resources to support Category 2 activities in all program areas. (Incl, but not limited to public consultations, development of supporting digital and print materials, events, social media, media relations, software, tools & resources.)	CAA s.21(1)(q)	2			Yes
	Communications and Marketing	Communications and marketing resources to support Category 3 activities in all program areas. (Incl, but not limited to public consultations, development of supporting digital and print materials, events, social media, media relations, software, tools & resources.)	CAA s.21(1)(q)	3			No
	Partnership Building and Support	Management and enhancement of mutually beneficial community partnerships with partners, stakeholders, committees and "friends of" groups to further the mission and vision of NBMCA. These vital partnerships allow NBMCA to provide substantial value in the delivery of programs and services. Communications and marketing resources to support Category 3 activities in all program areas. (Incl, but not limited to public consultations, development of supporting digital and print materials, events, social media, media relations, software, tools & resources.)	CAA s.21(1)(n)	3			No
	Public awareness and Communications	General communications, marketing and awareness campaigns for non-mandatory programs and services (support for private land stewardship, the ski hill and other similar activities)	CAA s.21(1)(q)	3			Yes

North Bay Mattawa Conservation Authority: Programs and Services Inventory: February 17, 2022

Program Area	Program / Service Provision	Program / Service Description	Legislative Reference	Category (1) Mandatory; Municipal (2); Other (3)	Funding Mechanisms and Percentage of Funding Source	Annual Operating and Capital Funding (5-Year Average)	Agreement Requirements
Conservation Lands	Section 29 Minister's regulation for Conservation Areas	Conservation areas enforcement/compliance	Reg. 686/21 s.9(1)4	1	1. Municipal Levy - 81% 2. MOU/Agreements - 9% 3. Self-Generated - 10%	\$609,186	No
	Strategy for CA owned or controlled lands and management plans/statements	Guiding principles, objectives, including for an authority's land acquisition and disposition policy, land use categories on conservation authority owned land, recommended management principles for different land categories, etc.	Reg. 686/21 s.9(1)1	1			
	Development and Maintenance of a Land Inventory	Development and maintenance of an inventory of every parcel of land that the Authority owns or controls including, location, surveys, site plans, maps, acquisition date, and how the parcel was acquired.	Reg. 686/21 s.9(1)3	1			
	Management, operation and Maintenance of CA owned lands	Management and Maintenance of CA owned lands including stewardship, restoration, and ecological monitoring	Reg. 686/21 s.9(1)2	1			
	Passive Recreation Use, Infrastructure and Management Planning	Management and maintenance of CA owned recreational assets including trails, parking, washroom facilities, pavilions and other capital assets.	Reg. 686/21 s.9(1)1	1			
	Forestry – Hazard Tree and Natural Heritage/Biodiversity Management	Removal of hazards, diseased trees, forest management and conservation of biodiversity on Conservation Authority owned lands	Reg. 686/21 s.9(1)2	1			No
	Land Acquisition and Disposition	Acquisition and management of lands containing important natural heritage features or strategically aligned with existing NBMCA land holdings. Disposition of lands considered surplus to the vision, mandate and strategic goals of NBMCA.	CAA s.21(1)(c)	3			
	Partnership Building and Support	Management and enhancement of mutually beneficial community partnerships with partners, stakeholders, committees and "friends of" groups. These vital partnerships allow NBMCA to provide substantial value in the delivery of programs and services.	CAA s.21(1)(n)	3			
	Land Lease and Agreement Management	Management of current and future land /property leases and agreements. These help drive land based revenues to offset the costs associated with management and maintenance of NBMCA's land holdings.	CAA s.21(1)(c)&(d)	3			
	Laurentian Ski Hill	Support to the Laurentian Ski Hill for operations and capital asset upkeep, including staff time and all associated fees and expenses.	CAA s.21(1)(m)	3		Yes	
Core Watershed-based Resource Management Strategy	Strategy Development	Review and compile existing resource management plans, watershed plans, studies and data. Develop the strategy, implement and undertake annual reporting	Reg. 686/21 s.8 Reg. 686/21 s.12(1)3 Reg. 686/21 s.12(4)	1	1. Municipal Levy - 100%	\$0	No
Drinking Water Source Protection	Source protection authority role as set out in the Clean Water Act.	Source Protection Area tech support, SPC support, SPA reports and meetings, activities required by the Clean Water Act and regulations.	Reg. 686/21 s.13	1	4. Provincial Transfer Payment - 100%	\$236,655	No
Building Code Part 8: On-site Septic Program	Permitting, compliance and Mandatory Inspections	Policy, planning, program delivery, legal fees, communications, administration, staffing, data management and other program support	Reg. 686/21 s.14(1) & (2)	1	3. Self-Generated - 90%	\$749,636	No
	Other initiatives/services outside of or associated with the Building Code	Voluntary re-inspection programs and legal/permitting inquiries	Reg. 686/21 s.14(1) & (2)	3	2. MOU/Agreements - 10%		Yes/No

North Bay Mattawa Conservation Authority: Programs and Services Inventory: February 17, 2022

Program Area	Program / Service Provision	Program / Service Description	Legislative Reference	Category (1) Mandatory; Municipal (2); Other (3)	Funding Mechanisms and Percentage of Funding Source	Annual Operating and Capital Funding (5-Year Average)	Agreement Requirements
Watershed/Environmental Planning	Section 28.1 Permit Administration and Compliance activities	Reviewing and processing permit applications, associated technical reports, site inspections, communication with applicants, agents, and consultants. This program also involves the investigation and enforcement of regulatory compliance.	Reg. 686/21 s.8	1	1. Municipal Levy - 81% 2. MOU/Agreements - 10% 4. Provincial Transfer Payment - 9%	303,485	No
	Review under Other Legislation	Input to the review and approval processes under other applicable law, with comments principally related to natural hazards, wetlands, watercourses and Sec 28 permit requirements.	Reg. 686/21 s.6	1			
	Municipal Plan Input and Review	Technical information and advice to municipalities on circulated municipal land use planning applications (Official Plan and Zoning By-law Amendments, Subdivisions, Condominium, Site Plan Approvals, Consents, Minor Variances, etc.) and Input to municipal land-use planning documents (OP, Comprehensive ZB, Secondary plans) related to natural hazards, on behalf of MNRF (delegated to CAs in 1983)	Reg. 686/21 s.7	1			
	Natural Hazards Technical Studies and Information Management	Studies and data collection to identify and mitigate natural hazards. Development and use of systems to collect and store data and to provide spatial geographical representations of data.	Reg. 686/21 s.1	1			
	Plan Review not Related to Natural Hazards	Technical information and advice to municipalities on circulated municipal land use planning applications (Official Plan and Zoning By-law Amendments, Subdivisions, Consents, Minor Variances) related to Natural heritage and water resources, not related to natural hazards.	CAA s.21(1)(n)	2			
	Natural Heritage	Natural heritage monitoring, plans/strategies and system design not on Conservation Authority owned land to inform Official Plans	CAA s.21(1)(n)	2			Yes
GIS/IT/IM	Information Technology Management/ GIS	Data management, records retention. Development and use of systems to collect and store data and to provide spatial geographical representations of data.	Reg. 686/21 s.1(3)	1	1. Municipal Levy - 80% 4. Provincial Transfer Payment - 20%	137,647	No
	Natural Hazards Technical Studies and Information Management	Data collection and analysis to mitigate natural hazards. Development and use of systems to collect and store data and to provide spatial geographical representations of data.	Reg. 686/21 s.5(1)1 Reg. 686/21 s.9(1)2	1			
Stewardship	Watershed Stewardship and Restoration	Apply for and manage external funding, promote private land stewardship, outreach, provide advice and design assistance to property owners.	CAA s.21(1)(g)&(o)	3	3. Self Generated - 100%	92,585	No
Water Management	Flood Forecasting and Warning	Ongoing collection and monitoring of weather forecasts, provincial & local water level forecasts and watershed conditions. Flood event forecasting. Flood warning and communications. Maintenance of equipment.	Reg. 686/21 s.2	1	1. Municipal Levy - 70% 4. Provincial Transfer Payment - 30%	341,630	No
	Low water response	Conditions monitoring/analysis. Technical & administrative support to the Water Response Team representing major water users and decision makers, who recommend drought response actions.	Reg. 686/21 s.3	1			
	Natural Hazards Technical Studies and Information Management	Data collection and study of designs to mitigate natural hazards. Development and use of systems to collect and store data and to provide spatial geographical representations of data.	Reg. 686/21 s.5(1)1 Reg. 686/21 s.9(1)2	1			
	Ice Management Plans	The development and updating of ice management plans, in concert with municipal partners, for areas of the watershed with known ice jamming issues.	Reg. 686/21 s.4	1			
	Flood and Erosion Control Infrastructure Operation and Management	Water & erosion control infrastructure maintenance, operation and capital improvements	Reg. 686/21 s.5	1			

North Bay Mattawa Conservation Authority: Programs and Services Inventory: February 17, 2022

Program Area	Program / Service Provision	Program / Service Description	Legislative Reference	Category (1) Mandatory; Municipal (2); Other (3)	Funding Mechanisms and Percentage of Funding Source	Annual Operating and Capital Funding (5-Year Average)	Agreement Requirements
Watershed Monitoring	Provincial Water Quality Monitoring Network (PWQMN)	CA/MECP partnership for stream water quality monitoring.	Reg. 686/21 s.12(1)2 Reg. 686/21 s.12(3)	1	1. Municipal Levy - 100%	align="center">\$90,464	align="center">Yes
	Provincial Groundwater Monitoring Network (PGMN)	CA/MECP partnership for groundwater level and quality monitoring. CA maintains equipment, data transfer to MECP, water sampling; MECP provides equipment, standards, data management.	Reg. 686/21 s.12(1)1 Reg. 686/21 s.12(2)	1			
	NBMCA Water Quality Monitoring Network	Surface water quality sampling at established sites to better understand watershed conditions and to support Watershed Report Card Evaluations and Watershed Health Checks.	CAA s.21(1)(a)	2			
	NBMCA Water Quality Monitoring Network - Benthic	Benthic/Biological Monitoring and Assessment Program (BioMAP) – samples collected annually and processed/identified by staff. This process evaluates surface water quality using macro-invertebrates (insect larvae, etc.) living in streams and supports Watershed Report Card Evaluations and Watershed Health Checks	CAA s.21(1)(a)	2			
	Watershed Report Cards and Watershed Health Checks	Report backs to the community on the current state of the watershed(s) based on water quality, forest cover and wetland cover. The report card focuses on sub-watershed areas.	CAA s.21(1)(a)	3			

Note:

Category 1 (White)
Category 2 (Blue)
Category 3 (Green)
New Programming (Yellow)

Total Average Funding Cost: \$3,127,445



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

ORIGIN: Adam Whyte, Acting Manager, Lands & Stewardship

DATE: May 24, 2023

SUBJECT: Laurier Woods Boardwalks Replacement:
Request for Proposals Summary and Award Recommendation

Background:

The North Bay-Mattawa Conservation Authority (NBMCA) are co-owners of the Laurier Woods Conservation Area with the Friends of Laurier Woods Inc. The conservation area is approximately 101 hectares located within City of North Bay. This popular conservation area hosts 5.3 km trails and is open year-round. The trail is used by thousands of people annually even in the winter months during daylight hours. Boardwalks are key pieces of trail infrastructure located in various sections of the property to bridge water and/or wet areas.

Three boardwalks are currently scheduled for replacement, with two of the three being in more urgent need of replacement based on inspections completed in 2021 and 2022.

NBMCA staff completed an information gathering form for activities that may affect species or habitat protected under the Endangered Species Act in 2022. NBMCA has since received a letter of assurance from MECP stating that based on the information provided, the boardwalk replacement will not contravene the Endangered Species Act. It has been specified however that the boardwalk replacement activities must take place between September 1st and October 15th to avoid impacts to species at risk including the Blanding's Turtle.

A Request for Proposal (RFP) was issued to local contractors in February of 2023. Only one bid was received. Upon review, NBMCA staff decided to issue another RFP on March 31, 2023 on the website: bids&tenders.ca to cast a wider net for contractors. Site meetings were held and three (3) acceptable quotes were received for the boardwalks replacement project.

Analysis:

The Friends of Laurier Woods Inc. (FLW) have advised that they have \$41,353.32 available for this project, gained from fundraising efforts in 2022. NBMCA has allocated \$20,000.00 for this project in our approved Lands and Properties Capital Budget for 2023. This totals to \$61,353.32 and is the budget of the project.

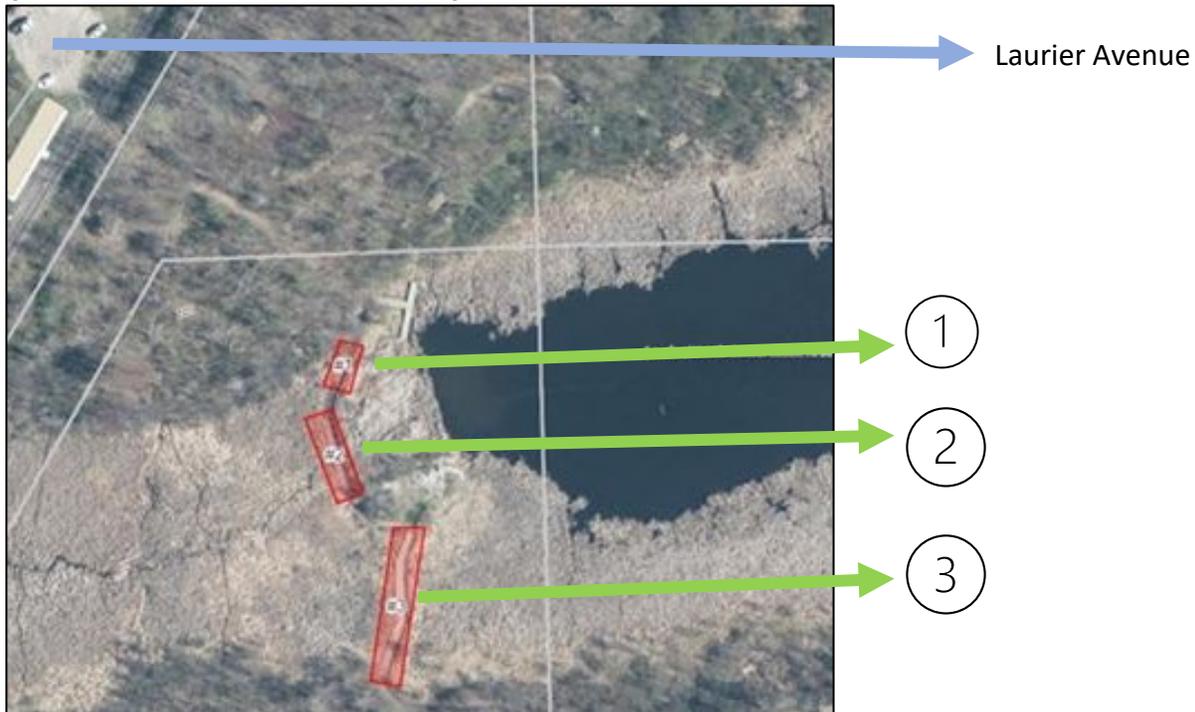
The Table below outlines the quotes received. Quotes are inclusive of HST and disbursements.

Quote number	Boardwalk 1 Amount	Boardwalk 2 Amount	Boardwalk 3 Amount	Total for 3 Boardwalks	Comments
1: BalPro Construction (Brampton)	\$18,000.00	\$38,500.00	\$60,237.00	\$116,737.00	Lowest bid. Information provided is acceptable. Extensive, relevant experience
2: Ed Seguin & Sons (North Bay)	\$28,356.49	\$51,476.68	\$73,236.05	\$138,564.53	Information provided is acceptable
3: Canor Construction (North Bay)	\$45,537.15	\$80,442.02	\$119,873.40	\$245,852.57	Information provided is acceptable

BalPro Construction is a Landscape and Carpentry Construction company located in Brampton, Ontario. Their past work includes a large variety of outdoor carpentry and landscape (hardscape) construction projects, including work for the Toronto Zoo, Municipality of Halton Region and County of Lambton.

The RFP for this project was written in a way that allows us to complete all three boardwalks (budget permitting) or to go ahead with each boardwalk individually. The total budget is \$61,353.32 based on funds available. Boardwalk 1 and 2 are in the most dire need of replacement. BalPro’s price is \$56,500.00 to replace boardwalks 1 and 2. Please see the Map 1 below on the location of each boardwalk to be replaced.

Map 1: Laurier Woods Boardwalk Replacement



The Friends of Laurier Woods Inc. (FLW) Board of Directors were provided with these figures for their review. It is anticipated after verbal discussions with the President of FLW Fred Pinto, that the FLW Board of will pass a motion to award the tender to BalPro Construction. The next meeting of the FLW Board of Directors is on May 31st, 2023.

Recommended Resolution:

THAT the Board direct NBMCA staff to award the tender to BalPro Construction for the replacement of the boardwalks shown as #1 and #2 in the map above, dependent upon the Friends of Laurier Woods Board of Directors decision at their meeting on May 31, 2023, to award the tender to BalPro Construction;

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

Submitted By

Adam Whyte, Acting Manager, Lands & Stewardship