



NORTH BAY - MATTAWA
**CONSERVATION
AUTHORITY**

March 15, 2023

By Email

Municipality of East Ferris
390 Hwy 94
Corbeil, Ontario P0H 1K0
jason.trottier@eastferris.ca

Attention: Jason Trottier, CAO

Dear Jason,

Re: North Bay-Mattawa Conservation Authority 2023 Budget and Levy

At its March 8, 2023 meeting, the North Bay-Mattawa Conservation Authority (NBMCA) Board of Directors approved the 2023 budget for NBMCA, as described below.

Total Budget

The NBMCA 2023 Budget has been set at \$4,719,635. Further, the Laurentian Ski Hill and Snowboarding Club (ski hill) requests help with capital asset related costs.

Municipal Levy

The total municipal levy for 2023 is \$1,713,206. The Conservation Authorities Act requires that a notice of the levy apportionment is provided to member municipalities. Please find the required information through this letter and the attached 2023 Budget for NBMCA, which includes the levy apportionment for all member municipalities.

East Ferris Levy

For the Municipality of East Ferris, the 2023 levy amount is \$57,275. This levy is comprised of:

- Operating levy for a total of \$31,381; and
- Capital levy for a total of \$25,894.

Further to the above noted amounts:

- The ski hill requests all NBMCA member municipalities for \$65,000 for ski hill capital costs, of which the Municipality of East Ferris is requested to provide \$4,065 in 2023.

The table below shows the levy amounts for NBMCA member municipalities.



**NORTH BAY - MATTAWA
CONSERVATION
AUTHORITY**

Table 1: Municipal Levy Apportionment for Operating and Capital Costs – Budget 2023

| Municipality | Area % in CA | MCVA Based Apportionment Percentage | TOTAL LEVY 2023 | Total Operating Levy | Total Capital Levy | Ski Hill Request (Capital) | Parks Creek Backflood Control Use |
|------------------|--------------|-------------------------------------|--------------------|----------------------|--------------------|----------------------------|-----------------------------------|
| Bonfield | 100 | 3.4402 | \$31,504 | \$17,261 | \$14,243 | \$2,236 | |
| Calvin | 100 | 1.2457 | \$11,408 | \$6,250 | \$5,157 | \$810 | |
| Chisholm | 94 | 1.4676 | \$13,440 | \$7,364 | \$6,076 | \$954 | |
| East Ferris | 83 | 6.2544 | \$57,275 | \$31,381 | \$25,894 | \$4,065 | |
| Mattawa | 71 | 0.9891 | \$9,058 | \$4,963 | \$4,095 | \$643 | |
| Mattawan | 19 | 0.0626 | \$573 | \$314 | \$259 | \$41 | |
| North Bay | 100 | 79.2088 | \$1,492,809 | \$541,428 | \$951,382 | \$51,486 | \$110,000 |
| Papineau-Cameron | 35 | 0.8018 | \$7,343 | \$4,023 | \$3,320 | \$521 | |
| Callander | 100 | 6.4893 | \$89,426 | \$32,560 | \$56,866 | \$4,218 | |
| Powassan | 1 | 0.0405 | \$371 | \$203 | \$168 | \$26 | |
| | | Total | \$1,713,206 | \$645,747 | \$1,067,459 | \$65,000 | \$110,000 |

Notes:

- **Modified Current Value Assessment (MCVA):** data provided by the Ministry of Natural Resources and Forestry (MNR) annually and used to calculate the general levy for each member municipality.
- **Operating Levy:** for NBMCA operations, including day to day activities, routine services, and administration.
- **Capital Levy:** for works in NBMCA conservation areas and on trails (such as boardwalk replacement, trails hazard tree removal, signage), Section 28 related technical studies and implementation, watershed management strategy initiatives including Conservation Authority Act deliverables.
- **Ski Hill Request for Capital Costs:** for major upkeep of the NBMCA-owned fixed capital assets on the Laurentian ski hill. It is a request (not levy) to member municipalities from the Laurentian Ski Hill and Snowboarding Club.
- **Parks Creek Backflood Control Use:** a levy to be applied only to the City of North Bay if needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. This structure has only been used a few times since its construction in the mid 1990s.



NORTH BAY - MATTAWA
**CONSERVATION
AUTHORITY**

The Municipality of East Ferris Council appointed member is sincerely appreciated for continued participation in a collaborative, strong governance structure that guides NBMCA through changing times including an updated Conservation Authorities Act, climate change, and a post-pandemic future.

Please find attached the invoices for the above-mentioned amounts. Your early remittance of this levy is appreciated. For further information, please feel free to contact me at my cell number 705-477-0372 or email chitra.gowda@nbmca.ca

Yours truly,

Chitra Gowda
Chief Administrative Officer, Secretary Treasurer
North Bay-Mattawa Conservation Authority

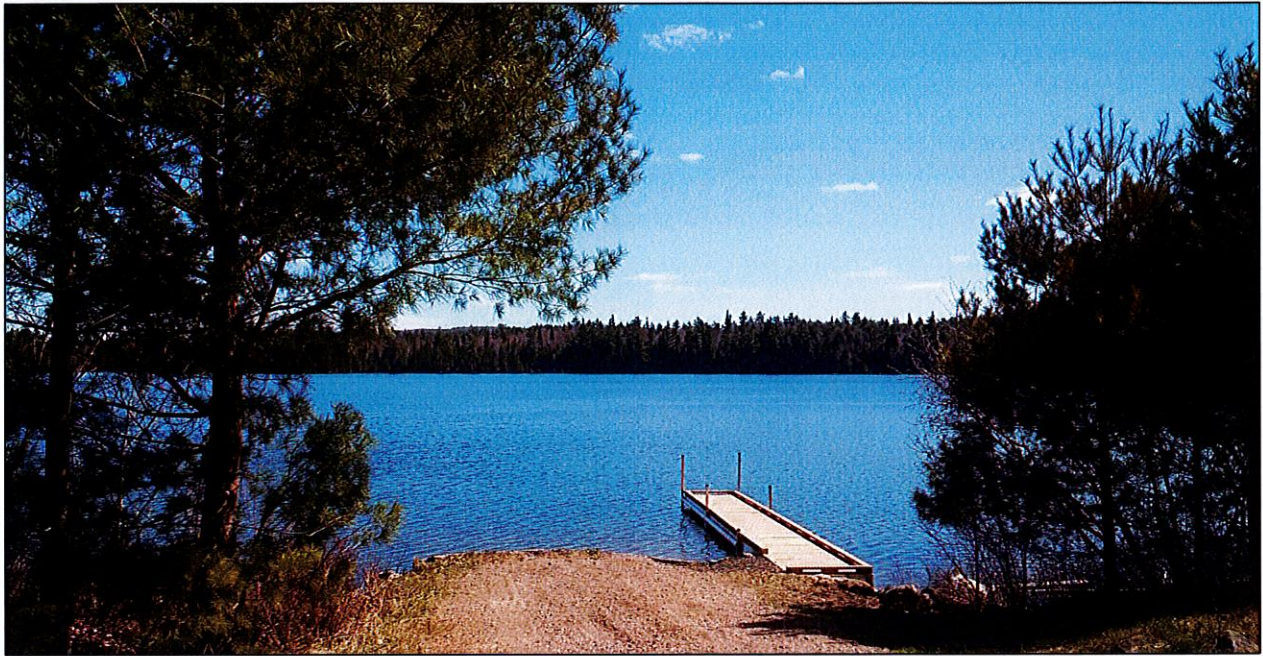
Attachments:

1. Invoices for operating and capital levy amounts; and
2. 2023 Budget for the North Bay-Mattawa Conservation Authority including municipal levy apportionment amounts.

Cc:

Councillor Steve Trahan, Municipality of East Ferris
NBMCA Chair Dave Britton (Councillor, Powassan)
NBMCA Vice-chair Shelley Belanger (Deputy Mayor, Papineau-Cameron)

*Sent by Email on March 15, 2023, by NBMCA Executive Assistant Rebecca Morrow
On behalf of Chitra Gowda, Chief Administrative Officer, Secretary Treasurer*



2023 Budget

March 1, 2023

Prepared by

Chitra Gowda, Chief Administrative Officer, Secretary Treasurer

Helen Cunningham, Manager, Finance and Human Resources



NORTH BAY - MATTAWA
**CONSERVATION
AUTHORITY**

Contents

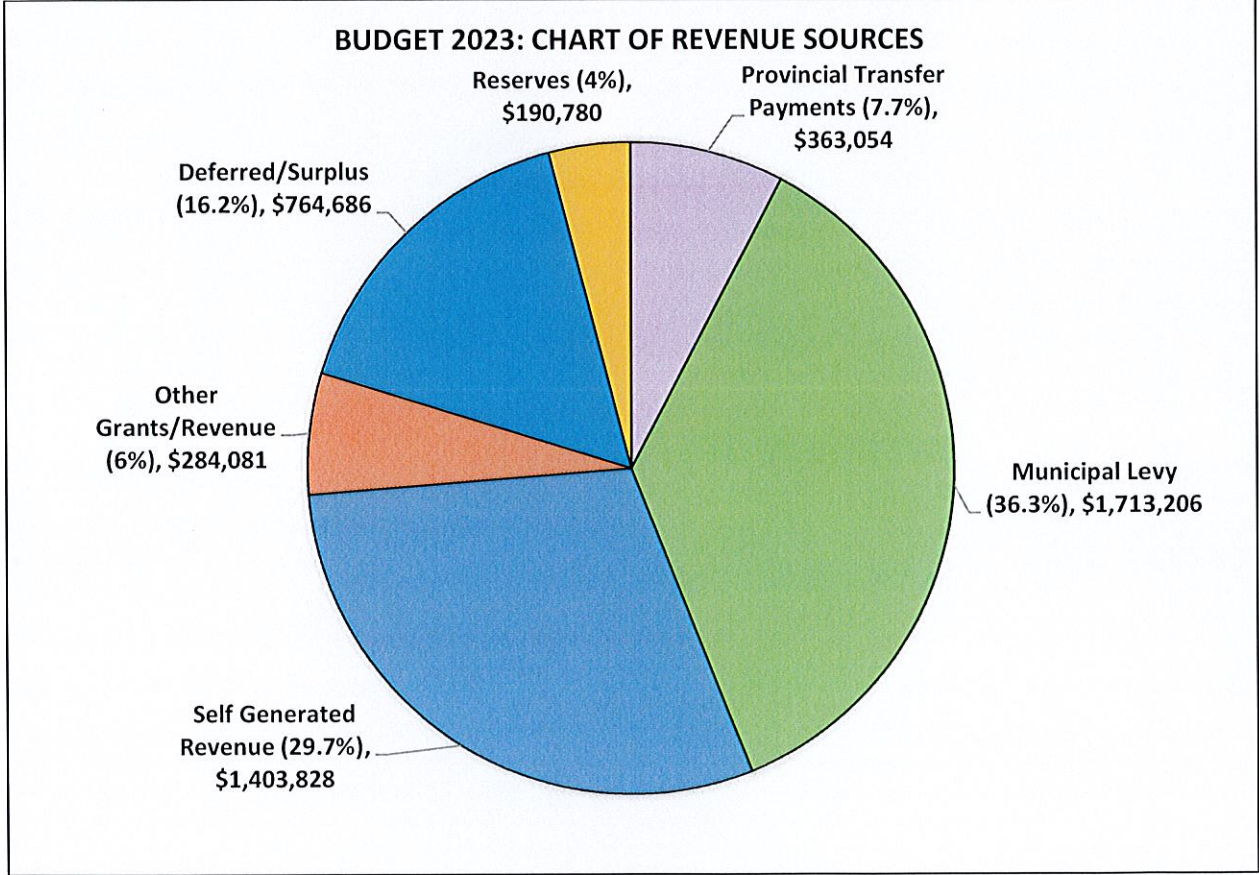
- Executive Summary..... 1
- 1. Introduction 5
- 2. Status of Reserves, Surplus and Deferred Revenue 5
- 3. Status of the Mortgage Loan 6
- 4. Revenue Sources 7
 - 4.1 General Information..... 7
 - 4.2 All Revenue Sources 7
 - 4.3 Municipal Levy Amounts 8
 - 4.4 Self Generated Revenue - Fees 9
- 5. Expenditures 10
 - 5.1 Overview of Expenditures 10
 - 5.2 Increased Expenditures 11
 - 5.3 Tangible Capital Assets Purchases 12
 - 5.4 Ten-Year Capital Budget Projection 13
- 6. Budget 2023 Summary 14

Executive Summary

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

The 2023 Budget document contains details for the NBMCA planned operations and capital activities. The 2023 Budget has been set at \$4,719,635. Revenue sources include municipal levies, transfer payments from provincial and federal governments, grants, fees, donations, property rent, and other sources. For the 2023 Budget, the surplus and deferred revenue from 2022 and program reserves are tapped into. See the Figure below for an overview of the revenue sources and their estimated percentages.

Figure A: Chart of Budget 2023 Revenue Sources



Note that the above figure does not include the Laurentian Ski Hill request to NBMCA member municipalities for an annual amount of \$65,000 to help support the ski hill’s capital costs. It also does not include the estimated \$110,000 sole-benefitting levy to the City of North Bay for the potential operation of the Parks Creek Backflood control structure in an extreme weather event.

The total municipal levy for 2023 is \$1,713,206, as described below:

- A general levy of \$915,756 applied to all member municipalities;
- A sole-benefitting levy of \$767,450 to the City of North Bay (which includes \$60,000 to support the Laurentian Ski Hill’s operating costs); and
- A sole-benefitting levy of \$30,000 to the Municipality of Callander (floodplain mapping).

Further, the Laurentian Ski Hill requests NBMCA member municipalities for an annual amount of \$65,000 to help support the ski hill’s capital costs. As well, an estimated \$110,000 sole-benefitting levy would be applied to the City of North Bay if needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. The structure has been used only a few times since its construction in the mid 1990s.

To apportion the general levy (and to estimate the ski hill’s request for capital cost) to the 10 member municipalities, the Modified Current Value Assessment (MCVA) provided by the Ontario Ministry of Natural Resources and Forestry (MNRF) is used. The general levy increase is 3% compared to the 2022 general levy, along with \$11,000 towards staff health and well being through an Employee Assistance Program, as approved by the NBMCA Board at its February 2023 meeting. The budget therefore results in a 4.25% increase in general levy and 3% increase to a portion of the sole-benefitting levy compared to 2022. See the table below for levy apportionment by municipality.

Table A: 2023 Budget Levy Overview

| Municipality | MCVA Based Apportionment Percentage | General Levy (4.25% increase) | Sole-benefitting Levy (3% increase) | Sole-benefitting Levy (fixed amounts) | Total Levy in 2023 | Ski Hill Request for Capital Costs | Parks Creek Backflood Control Use |
|------------------|-------------------------------------|-------------------------------|-------------------------------------|---------------------------------------|--------------------|------------------------------------|-----------------------------------|
| Bonfield | 3.4402 | \$31,504 | | | \$31,504 | \$2,236 | |
| Calvin | 1.2457 | \$11,408 | | | \$11,408 | \$810 | |
| Chisholm | 1.4676 | \$13,440 | | | \$13,440 | \$954 | |
| East Ferris | 6.2544 | \$57,275 | | | \$57,275 | \$4,065 | |
| Mattawa | 0.9891 | \$9,058 | | | \$9,058 | \$643 | |
| Mattawan | 0.0626 | \$573 | | | \$573 | \$41 | |
| North Bay | 79.2088 | \$725,359 | \$623,450 | \$144,000 | \$1,492,809 | \$51,486 | \$110,000 |
| Papineau-Cameron | 0.8018 | \$7,343 | | | \$7,343 | \$521 | |
| Callander | 6.4893 | \$59,426 | | \$30,000 | \$89,426 | \$4,218 | |
| Powassan | 0.0405 | \$371 | | | \$371 | \$26 | |
| | Total | \$915,756 | \$623,450 | \$174,000 | \$1,713,206 | \$65,000 | \$110,000 |

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

Financial pressures anticipated in 2023 include: costs of major repairs for the main office building in North Bay, significant increases to insurance and fuel costs, and increased costs of goods and services due to inflation. Per Statistics Canada, the Consumer Price Index (CPI) rose 6.8% on an

annual average basis in 2022, a 40 year high. Other factors for increased expenditures include the implementation of the revised wage grid approved in summer 2022 based on wage rate and pay equity analysis conducted by a third-party consultant; mortgage loan interest payment increase due to interest rate renewal; new requirements of the OMERS pension plan; and reinstating an Employee and Family Assistance Program (EAP/EFAP) to support the health and wellness of staff.

Changes made to the Conservation Authorities Act and related direction from the provincial government are considered in the Budget. A Minister's direction is in effect to freeze fees for planning and development related services through 2023. Note that the fee freeze does not affect the NBMCA On-site Sewage System (OSS) program carried out under the Building Code Act, and staff propose a fee increase for this program. Other notable changes to the Conservation Authorities Act include the CA review and commenting role which is now scoped to focus on natural hazards and drinking water source protection with respect to development applications and land use planning policies under prescribed Acts.

An overview of the 2023 Budget expenditures is provided below.

- Annual programming/operations and administration:
 - Corporate Services
 - Planning and Development
 - Flood Forecasting and Warning
 - Ice Management
 - Low Water Response
 - Environmental Monitoring
 - Drinking Water Source Protection
 - Conservation Lands
 - Communications and Outreach.
- Capital improvements:
 - North Bay main office - tower deck repairs, tower roof shingles, HVAC, boiler
 - Kinsmen Bridge repair in North Bay
 - Culvert repair/replacement at Kinsman/Kate Pace Way
 - Signage for conservation areas
 - Kate Pace Way land exchange.
- Special projects and studies:
 - Asset Management Plan
 - Floodplain mapping - Lansdowne Creek (multi-year), Chippewa Creek, Jessup Creek, Parks Creek, La Vase River
 - Parks Creek Backflood Control Structure Capacity Upgrade Study
 - Chippewa Creek Erosion Control Project (multi-year)
 - Mattawa Natural Hazard Risk Study Terms of Reference (multi-year)
 - Conservation Areas Inventory and Strategy Projects (multi-year)
 - Watershed Based Resource Management Strategy (multi-year).

Overall, the 2023 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

Table B: Budget 2023 Summary

| <u>OPERATIONS</u> | 2022 Budget | 2023 Budget |
|--|------------------------|------------------------|
| A) Programs Eligible for Transfer Payments | | |
| Administration Operating | \$295,568 | \$327,963 |
| Watershed Planning Operating | \$123,500 | \$134,438 |
| Flood Control Operating | \$143,735 | \$146,720 |
| Erosion Control Operating | \$59,380 | \$60,647 |
| Flood Forecasting Operating | \$100,951 | \$103,059 |
| Ice Management Operating | \$11,078 | \$13,479 |
| Source Water Protection Operating | \$196,685 | \$199,564 |
| Sub-Total | \$930,897 | \$985,870 |
| B) Other Programs | | |
| On-site Sewage Systems Program Operating | \$1,063,896 | \$1,242,780 |
| Section 28 Regulations Operating | \$56,804 | \$62,125 |
| Water Quality Operating | \$9,851 | \$9,997 |
| Interpretive Centre Operating | \$198,050 | \$223,632 |
| Lands and Property Operating | \$112,945 | \$183,932 |
| Outreach Operating | \$176,749 | \$111,404 |
| Ski Hill Operating | \$60,000 | \$60,000 |
| Sub-Total | \$1,678,295 | \$1,893,870 |
| <u>CAPITAL PROJECTS AND STUDIES</u> | | |
| A) Capital Projects | | |
| Lands and Property | \$522,750 | \$542,934 |
| Water and Erosion Control Infrastructure (WECI) | \$708,002 | \$500,050 |
| Central Services | \$86,860 | \$77,892 |
| Sub-Total | \$1,317,612 | \$1,120,876 |
| B) Studies and Special Projects | | |
| Section 28 Technical | \$298,189 | \$242,932 |
| Integrated Watershed Management (IWM) | \$369,430 | \$456,988 |
| Mortgage Principal Repayment | | \$19,100 |
| Sub-Total | \$667,619 | \$719,020 |
| NBMCA BUDGET TOTAL | \$4,594,423 | \$4,719,635 |
| <u>OTHER</u> | | |
| Ski Hill Capital Request | \$65,000 | \$65,000 |
| NBMCA BUDGET TOTAL including Ski Hill Request | \$4,659,423 | \$4,784,635 |

Note that this table does not show the estimated \$110,000 sole-benefitting levy to be applied to the City of North Bay if needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. This structure has only been used a few times since its construction in the mid 1990s.

1. Introduction

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

NBMCA is one of 36 Conservation Authorities on Ontario and was established under the Conservation Authorities Act in 1972 by member municipalities. NBMCA is a member of Conservation Ontario. Historically Conservation Authorities were administered by the Ministry of Natural Resources and Forestry (MNRF). In 2018, Conservation Authorities were moved under the Ministry of Environment, Conservation and Parks (MECP). In September 2022, Conservation Authorities were moved back under the administration of MNRF.

NBMCA is governed by a 12-member Board of Directors, appointed by the 10 member municipalities. A preliminary capital budget 2023 was presented by staff to the NBMCA Board of Directors at its December 2022 meeting. A preliminary operating and capital budget 2023 was presented to the Board at its January 2023 meeting, followed soon after by two consecutive Executive Committee meetings in February 2023 where 3% and 4% levy increase scenarios were discussed. Lastly the Board of Directors met in February 2023 to finalize the Budget 2023.

The NBMCA 2023 Budget has been set at **\$4,719,635**. Additionally:

- the Laurentian Ski Hill requests NBMCA member municipalities for a separate annual amount of \$65,000 to help support the ski hill's capital costs.
- an estimated \$110,000 might be needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. This structure has been used only a few times since its construction in the mid 1990s. It helps protect around 500 homes in North Bay. The amount would be an additional sole-benefitting levy to the City of North Bay.

2. Status of Reserves, Surplus and Deferred Revenue

The status of the reserve accounts and 2022 surplus and deferred revenue are provided below. In order to bridge the gap between estimated revenue and expenses for 2023, portions of these amounts are being used.

Table 1: Reserve Accounts as of 2022 Year End (Unaudited)

| Reserve Account | Amount |
|--|------------------|
| NBMCA Lands Capital - Acquisition Reserve | \$76,781 |
| NBMCA Onsite Sewage System (OSS) Reserve <i>(only for OSS program use per the Building Code Part 8)</i> | \$464,461 |
| NBMCA Reserves | \$541,242 |
| Laurentian Snowboarding Club and Ski Hill Operating | \$64,592 |
| Laurentian Snowboarding Club and Ski Hill Capital | \$90,875 |
| Ski Hill Reserves | \$155,467 |

Table 2: Deficit & Surplus 2022 (Unaudited)

| Type | Type | Amount |
|---------|---|-----------------|
| Deficit | In the flood control, erosion control, administration, water quality programs (Oak Street underpass pumps ops, property maintenance, repairs, hydro, taxes, insurance, wages, etc.) | \$29,272 |
| Surplus | Compared to 2022 expenses | \$52,134 |
| | Net available for the 2023 budget | \$22,862 |

Table 3: Deferred Revenue (Unaudited)

| Program | Amount available for 2023 |
|--|---------------------------|
| Ice Management (operations) | \$4,250 |
| Central Services (capital) | \$45,235 |
| Lands and Properties (capital) | \$166,239 |
| Water and Erosion Control Infrastructure (WECI) (capital) | \$488,540 |
| S.28 Development, Interference, Alteration (DIA) (capital) | \$96,056 |
| Integrated Watershed Management (IWM) (capital) | \$112,278 |
| NBMCA Onsite Sewage System (OSS) (operations) | \$85,000 |

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

3. Status of the Mortgage Loan

The TD Bank mortgage loan on the North Bay administrative office (the “Interpretive Centre”) came up for renewal in 2022. It was renegotiated in late June 2022 with an increased, fixed interest rate of 4.65% per annum, expiring June 22, 2027. The previous interest rate was 2.59%. The mortgage loan amount has decreased from \$572,994.02 (at the start of 2022) to \$553,741.23 (at the end of 2022). The blended payments comprise of principal and interest amounts.

- **Principal payments in 2023:** The total estimated mortgage principal payment for 2023 is: \$19,100. These payments will be expensed monthly to a “Mortgage Principal Repayment” capital budget.
- **Interest payments in 2023:** The total estimated mortgage interest payment for 2023 is \$25,500. These payments will be expensed monthly to the “Interpretive Centre” operating budget.

4. Revenue Sources

4.1 General Information

Generally, NBMCA funding comes from several sources:

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

In some of the previous years, deferred revenue, surplus and reserve amounts were partially used to make those budgets work. As well, NBMCA has a line of credit of \$300,000 to bridge periods of tight cash flow, for example when levies or transfer payments are delayed.

4.2 All Revenue Sources

The 2023 Budget has been set at **\$4,719,635**. An overview of the Budget 2023 revenue sources is provided below. The ski hill request for capital cost support is shown separately.

Table 4: Budget 2023 Revenue Sources

| Source | Amount | % |
|--|-------------------------------------|------------|
| Transfer Payments | \$363,054 | 7.7 |
| Municipal Levy | \$1,713,206 | 36.3 |
| Self Generated Revenue | \$1,403,828 | 29.7 |
| Other Grants/Revenue | \$284,081 | 6.0 |
| Deferred Revenue and Surplus | \$764,686 | 16.2 |
| Reserves | \$194,780 | 4.0 |
| TOTAL | \$4,719,635 | 100 |
| <i>Municipal Levy (ski hill request)</i> | <i>\$65,000 (for capital costs)</i> | |

4.3 Municipal Levy Amounts

The 2023 Budget results in a 4.25% increase in general levy and 3% increase to a portion of the sole-benefitting levy compared to 2022. Helpful definitions are provided below.

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

The total municipal levy for 2023 is \$1,713,206, as described below:

- A general levy of \$915,756 applied to all member municipalities;
- A sole-benefitting levy of \$767,450 to the City of North Bay (which includes \$60,000 to support the Laurentian Ski Hill’s operating costs); and
- A sole-benefitting levy of \$30,000 to the Municipality of Callander (floodplain mapping).

Further, the Laurentian Ski Hill requests NBMCA member municipalities for an annual amount of \$65,000 to help support the ski hill’s capital costs. As well, an estimated \$110,000 sole-benefitting levy would be applied to the City of North Bay if needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. The structure has been used a few times since its construction in the mid 1990s.

The general levy increase is 3% compared to the 2022 general levy, along with \$11,000 towards staff health and well being through an Employee Assistance Program, as approved by the NBMCA Board at its February 2023 meeting. The budget therefore results in a 4.25% increase in general levy and 3% increase to a portion of the sole-benefitting levy compared to 2022. See the table below for levy apportionment by municipality.

Table 5: 2023 Budget Levy Overview

| Municipality | MCVA Based Apportionment Percentage | General Levy (4.25% increase) | Sole-benefitting Levy (3% increase) | Sole-benefitting Levy (fixed amounts) | Total Levy in 2023 | Ski Hill Request for Capital Costs | Parks Creek Backflood Control Use |
|------------------|-------------------------------------|-------------------------------|-------------------------------------|---------------------------------------|--------------------|------------------------------------|-----------------------------------|
| Bonfield | 3.4402 | \$31,504 | | | \$31,504 | \$2,236 | |
| Calvin | 1.2457 | \$11,408 | | | \$11,408 | \$810 | |
| Chisholm | 1.4676 | \$13,440 | | | \$13,440 | \$954 | |
| East Ferris | 6.2544 | \$57,275 | | | \$57,275 | \$4,065 | |
| Mattawa | 0.9891 | \$9,058 | | | \$9,058 | \$643 | |
| Mattawan | 0.0626 | \$573 | | | \$573 | \$41 | |
| North Bay | 79.2088 | \$725,359 | \$623,450 | \$144,000 | \$1,492,809 | \$51,486 | \$110,000 |
| Papineau-Cameron | 0.8018 | \$7,343 | | | \$7,343 | \$521 | |
| Callander | 6.4893 | \$59,426 | | \$30,000 | \$89,426 | \$4,218 | |
| Powassan | 0.0405 | \$371 | | | \$371 | \$26 | |
| | Total | \$915,756 | \$623,450 | \$174,000 | \$1,713,206 | \$65,000 | \$110,000 |

4.4 Self Generated Revenue - Fees

Fees generated by the Planning and Development business unit at NBMCA are a major contributor to NBMCA revenue, at close to 25% of the 2023 Budget. Most of these fees are from the NBMCA On-site Sewage System (OSS) program carried out under the Ontario Building Code. This program regulates the installation and maintenance of private on-site sewage (septic) systems within Nipissing District and Parry Sound District except for the Township of the Archipelago. A marked increase in growth and development since 2020 has resulted in notably high numbers of permit applications received and issued, with this trend expected to continue through 2023. However, there were no fee increases made in 2021-2022. Staff propose a reasonable fee increase in 2023 in order to support the OSS program budget.

Table 6: 2023 Onsite Sewage System (OSS) Program Fee Schedule

| NBMCA Onsite Sewage System (OSS) Program Activity Type | 2023 Fee |
|---|----------|
| Class 2 | 560 |
| Class 3 | 560 |
| Class 4/5 <3K flow | 960 |
| Class 4/5 >3k flow | 1100 |
| Non residential | 1100 |
| Alternative Solutions | 1300 |
| Tank only | 425 |
| Decommission | 160 |
| Change of Owner | 125 |
| Permit Extension | 175 |
| Amendment | 175 |
| Conditional Notice of Completion | 175 |
| Additional Inspection due to deficiencies | 200 |
| Ontario Building Code (OBC) Clearance | 150 |
| OBC Clearance with site inspection | 300 |
| Copy of permit | 90 |
| Legal inquiry (lawyer - real estate) | 175 |
| File Review with Permit provided by owner | 200 |
| Additional fee for copy of use permit (File Review + price of permit) | 290 |
| Planning Act review (\$300 for application, plus \$100 for each additional lot, min. \$400. For lots >4ha, \$200) | 400 |
| Planning - no inspection | 200 |
| Subdivision Vacant Land Condo 10 lots | 1300 |
| Additional lots | 75 |
| Review of lands to be sold or developed | 300 |
| Review lands to be sold developed with DIA permit | 560 |
| Mandatory Maintenance Inspection (MMI) | 140 |
| Late fee for MMI | 50 |

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

5. Expenditures

5.1 Overview of Expenditures

An overview of the 2023 Budget expenditures is provided below.

- Annual programming/operations:
 - Planning and Development
 - Flood Forecasting and Warning
 - Ice Management
 - Low Water Response
 - Environmental Monitoring
 - Drinking Water Source Protection
 - Conservation Lands (includes managing homeless encampments)
 - Communications and Outreach.
- Capital improvements:
 - North Bay main office major repairs
 - Kinsmen Bridge repair in North Bay
 - Culvert repair/replacement at Kinsman/Kate Pace Way
 - Signage for conservation areas and properties
 - Lighting at Parks Creek
 - Kate Pace Way land exchange.
- Special projects and studies:
 - Asset Management Plan
 - Floodplain mapping - Lansdowne Creek (multi-year), Chippewa Creek, Jessup Creek, Parks Creek, La Vase River
 - Parks Creek Backflood Control Structure Capacity Upgrade Study
 - Chippewa Creek Erosion Control Project (multi-year)
 - Mattawa Natural Hazard Risk Study Terms of Reference (multi-year)
 - Conservation Areas Inventory and Strategy Projects (legislated, multi-year)
 - Watershed Based Resource Management Strategy (legislated, multi-year).
- Corporate services/Administration:
 - Administration of staff and operations
 - Governance (Board of Directors, related committees) support
 - Strategic Planning and Budgeting
 - Finance
 - Human Resources
 - Geographic Information Systems (GIS)
 - Information Technology (IT).

5.2 Increased Expenditures

Financial pressures anticipated in 2023 include:

- Significant increases to insurance (by at least 10%), fuel (potentially by 40%), and goods and services due to inflation. Per Statistics Canada, the Consumer Price Index (CPI) rose 6.8% on an annual average basis in 2022, a 40 year high.
- Costs of major, priority repairs for the main office building in North Bay including tower deck repairs, tower roof shingles, replacement of two HVAC units by crane, replacement of one boiler unit (around \$250,000)
- Managing the increasing occurrences of encampments on NBMCA owned properties (around \$70,000).

Other factors for increased expenditures and efforts include:

- Implementing the updated wage grid approved in summer 2022 based on a wage rate and pay equity analysis conducted by a third-party consultant
- An increase in mortgage loan interest payment (by around \$500 per month) due to interest rate renewal
- Preparing an Asset Management Plan as a building block of sound financial planning, to help estimate when assets need repairs and replacements
- Leading a technical study to determine the Parks Creek Backflood Control Structure capacity upgrade needs (around \$80,000)
- Potential for use of three rental pumps at the Parks Creek Backflood Control Structure along with associated costs such as hydro, etc. (around \$110,000). Two rental pumps were used in the 2019 flood; however two may not be enough capacity based on the water levels and weather event.
- New, legislated Conservation Authorities Act deliverables due by December 31, 2024 (to increase staff resources capacity in 2023, grant funding opportunities such as NOHFC which provided up to 90% costs are being applied to)
- New requirements of the OMERS pension plan (to be offered to all employees)
- Reinstating an Employee and Family Assistance Program (EAP/EFAP) to support the health and wellness of staff (the EFAP has not been subscribed to since 2018)
- Retaining the services of a consultant guided by a Human Resources committee of the Board of Directors to support change management.

In order to bridge the gap between estimated revenue and expenses for 2023, net surplus, reserves, and deferred revenue amounts are being used. Table 7 provides an overview of the usage estimated for 2023. Note that deferred revenue is for committed projects spanning multiple years; for programs funded on a different fiscal year (usually provincial or federal initiatives); and planned activities that were not completed in the year budgeted for various reasons.

Table 7: Estimated Use of Net Surplus, Reserves, and Deferred Revenue in 2023

| Program Area | Type of Funds | Available at start of 2023 | Proposed to be used in 2023 | Remainder |
|---|-----------------------|----------------------------|-----------------------------|---------------------|
| Net surplus from 2022 | Net surplus from 2022 | \$22,862.00 | \$22,862.00 | \$0.00 |
| Lands Capital Acquisition | Reserve | \$76,781.00 | \$61,000.00 | \$15,781.00 |
| On-site Sewage System Program | Reserve | \$464,461.00 | \$143,780.00 | \$320,681.00 |
| Ice Management Operations | Deferred revenue | \$4,250.00 | \$4,250.00 | \$0.00 |
| Central Services Capital | Deferred revenue | \$45,235.00 | \$43,924.00 | \$1,311.00 |
| Lands Capital | Deferred revenue | \$166,239.00 | \$166,239.00 | \$0.00 |
| Water and Erosion Control Infrastructure (WECI) Capital | Deferred revenue | \$488,540.00 | \$324,950.00 | \$163,590.00 |
| S. 28 DIA Capital | Deferred revenue | \$96,056.00 | \$62,218.00 | \$33,838.00 |
| IWM Capital | Deferred revenue | \$112,278.00 | \$55,243.00 | \$57,035.00 |
| On-site Sewage System Program | Deferred revenue | \$85,000.00 | \$85,000.00 | \$0.00 |
| | Totals | \$1,561,702.00 | \$969,466.00 | \$592,236.00 |

5.3 Tangible Capital Assets Purchases

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

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

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

The 2023 budget includes both methods of capital acquisition. The cost recovery over time method is being used to replace computers, laptops and most tablets. The use of the one-time cost recovery method is part of the capital and special projects program budgets.

5.4 Ten-Year Capital Budget Projection

In the 2022 budget, the ten-year capital budget projection (2022 to 2031) did not factor in the significant increase in relevant costs such as materials and labour since the start of the COVID-19 pandemic. For example in 2022, the main office’s tower deck repair was initially projected to be around \$200,000; however actual expenditures are in the \$350,000 range (spread over 2022 and 2023) which necessitate the use of another line item in the budget to make up the shortfall.

For the draft 2023 budget, the ten-year capital budget projection (2023– 2032) is provided in **Appendix A**. As indicated above, the ten-year capital projections in 2022 and prior years are based on pre-pandemic costs and this must be corrected to reflect the significant rise in costs, which are anticipated to continue through 2023. Without the correction, the ten-year projection will cease to be reasonable. Based on Statistics Canada information including the CPI and staff’s experience with increased costs post-pandemic, it is recommended that a projected annual increase of at least 3% be applied (rather than 1-2%). The projections can be revisited each year.

6. Budget 2023 Summary

The Table 8 below provides a summary of Budget 2023 compared to Budget 2022.

Table 8: Budget Summary

| <u>OPERATIONS</u> | 2022 Budget | 2023 Budget |
|--|------------------------|------------------------|
| A) Programs Eligible for Transfer Payments | | |
| Administration Operating | \$295,568 | \$327,963 |
| Watershed Planning Operating | \$123,500 | \$134,438 |
| Flood Control Operating | \$143,735 | \$146,720 |
| Erosion Control Operating | \$59,380 | \$60,647 |
| Flood Forecasting Operating | \$100,951 | \$103,059 |
| Ice Management Operating | \$11,078 | \$13,479 |
| Source Water Protection Operating | \$196,685 | \$199,564 |
| Sub-Total | \$930,897 | \$985,870 |
| B) Other Programs | | |
| On-site Sewage Systems Program Operating | \$1,063,896 | \$1,242,780 |
| Section 28 Regulations Operating | \$56,804 | \$62,125 |
| Water Quality Operating | \$9,851 | \$9,997 |
| Interpretive Centre Operating | \$198,050 | \$223,632 |
| Lands and Property Operating | \$112,945 | \$183,932 |
| Outreach Operating | \$176,749 | \$111,404 |
| Ski Hill Operating | \$60,000 | \$60,000 |
| Sub-Total | \$1,678,295 | \$1,893,870 |
| <u>CAPITAL PROJECTS AND STUDIES</u> | | |
| A) Capital Projects | | |
| Lands and Property | \$522,750 | \$542,934 |
| Water and Erosion Control Infrastructure (WECI) | \$708,002 | \$500,050 |
| Central Services | \$86,860 | \$77,892 |
| Sub-Total | \$1,317,612 | \$1,120,876 |
| B) Studies and Special Projects | | |
| Section 28 Technical | \$298,189 | \$242,932 |
| Integrated Watershed Management (IWM) | \$369,430 | \$456,988 |
| Mortgage Principal Repayment | | \$19,100 |
| Sub-Total | \$667,619 | \$719,020 |
| NBMCA BUDGET TOTAL | \$4,594,423 | \$4,719,635 |
| <u>OTHER</u> | | |
| Ski Hill Capital Request | \$65,000 | \$65,000 |
| NBMCA BUDGET TOTAL including Ski Hill Request | \$4,659,423 | \$4,784,635 |

Note: this table does not include the estimated \$110,000 sole-benefitting levy to be applied to the City of North Bay if needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. This structure has only been used a few times since its construction in the mid 1990s.

Table 9 shows the municipal levy apportionment details for operating and capital costs.

Table 9: Municipal Levy Apportionment for Operating and Capital Costs – Budget 2023

| Municipality | Area % in CA | MCVA Based Apportionment Percentage | TOTAL LEVY 2023 | OPERATING | | | CAPITAL | | | Ski Hill Request for Capital Costs | Parks Creek Backflood Control Use |
|------------------|--------------|-------------------------------------|--------------------|--------------|-----------------------|----------------------|--------------|-----------------------|--------------------|------------------------------------|-----------------------------------|
| | | | | General Levy | Sole-benefitting Levy | Total Operating Levy | General Levy | Sole-benefitting Levy | Total Capital Levy | | |
| Bonfield | 100 | 3.4402 | \$31,504 | \$17,261 | | \$17,261 | \$14,243 | | \$14,243 | \$2,236 | |
| Calvin | 100 | 1.2457 | \$11,408 | \$6,250 | | \$6,250 | \$5,157 | | \$5,157 | \$810 | |
| Chisholm | 94 | 1.4676 | \$13,440 | \$7,364 | | \$7,364 | \$6,076 | | \$6,076 | \$954 | |
| East Ferris | 83 | 6.2544 | \$57,275 | \$31,381 | | \$31,381 | \$25,894 | | \$25,894 | \$4,065 | |
| Mattawa | 71 | 0.9891 | \$9,058 | \$4,963 | | \$4,963 | \$4,095 | | \$4,095 | \$643 | |
| Mattawan | 19 | 0.0626 | \$573 | \$314 | | \$314 | \$259 | | \$259 | \$41 | |
| North Bay | 100 | 79.2088 | \$1,492,809 | \$397,428 | \$144,000 | \$541,428 | \$327,932 | \$623,450 | \$951,382 | \$51,486 | \$110,000 |
| Papineau-Cameron | 35 | 0.8018 | \$7,343 | \$4,023 | | \$4,023 | \$3,320 | | \$3,320 | \$521 | |
| Callander | 100 | 6.4893 | \$89,426 | \$32,560 | | \$32,560 | \$26,866 | \$30,000 | \$56,866 | \$4,218 | |
| Powassan | 1 | 0.0405 | \$371 | \$203 | | \$203 | \$168 | | \$168 | \$26 | |
| | | Total | \$1,713,206 | | | \$645,747 | | | \$1,067,459 | \$65,000 | \$110,000 |

Terminology:

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

Notes:

- **Operating Levy:** (a) The general operating levy is applied to all member municipalities using the Modified Current Value Assessment (MCVA) apportionment method by Ministry of Natural Resources and Forestry (MNRF). (b) The sole-benefitting operating levy applied to the City of North Bay is for Laurentian Ski Hill operating costs, encampments management at NBMCA parks and areas, and septic system re-inspections and monitoring related to the Trout Lake Management Plan.
- **Capital Levy:** (a) The general capital levy applied to all member municipalities is for works in conservation areas and on trails, Section 28 related technical studies and implementation, watershed management strategy initiatives including Conservation Authority Act deliverables. (b) The sole-benefitting capital levy applied to the City of North Bay is for the Kinsmen bridge repair, Kinsmen Trail asphalt repair, signage and brochures for parks, Laurier Woods boardwalk replacement, trails hazard tree removal, Oak Street Bridge replacement, Parks Street lighting, Parks Creek backflood control capacity upgrade study, Chippewa Creek erosion control project, floodplain mapping projects, etc. (c) The sole-benefitting capital levy applied to the Municipality of Callander is for the Lansdowne floodplain mapping project.
- **Ski Hill Request for Capital Costs:** This is for major upkeep of the NBMCA-owned fixed capital assets on the Laurentian ski hill. It is not a levy to member municipalities.
- **Parks Creek Backflood Control Use:** This is an estimated \$110,000 sole-benefitting levy to be applied to the City of North Bay if needed for the operation of the Parks Creek Backflood control structure in an extreme weather event. This structure has only been used a few times since its construction in the mid 1990s.
- **Matching Levy:** In preparing the 2023 Budget, it is assumed that NBMCA will receive a transfer payment from MNRF for \$133,490 and a matching municipal levy of \$133,490 to support: administration, watershed planning, flood and erosion control, flood forecasting, ice management. The non-matching levy is therefore \$1,579,715 (out of a total levy of \$1,713,206).

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Administration
Account No: 31-00

Summary: Administrative activities related to providing programs and services of NBMCA.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|----------------------------------|--------------------|
| Revenue: | | |
| 01 | Transfer Payment | 16,020.00 |
| 04 | General Levy | 123,191.00 |
| 13 | Other Revenue | 169,856.00 |
| 14 | Interest Earned | 18,896.00 |
| | Total Revenue | 327,963.00 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 118,333.00 |
| 38 | Per Diem | 11,540.00 |
| 39 | Members Mileage | 5,500.00 |
| 40 | Members Expense | 2,200.00 |
| 41 | Staff Mileage and Expense | 3,200.00 |
| 42 | Staff Certification and Training | 4,487.00 |
| 43 | Telephone | 8,033.00 |
| 45 | Insurance | 9,891.00 |
| 48 | Office Supplies | 6,452.00 |
| 49 | Postage | 535.00 |
| 50 | Equipment Purchase | 250.00 |
| 51 | Equipment Rental | 2,420.00 |
| 52 | Publications and Printing | 1,500.00 |
| 58 | Audit | 11,139.00 |
| 60 | Materials and Supply | 3,000.00 |
| 61 | Cons. Ontario Levy | 28,618.00 |
| 62 | Services | 18,000.00 |
| 70 | Rental Expense | 85,824.00 |
| 73 | Vehicle Gas | 658.00 |
| 74 | Accounting Services | 1,680.00 |
| 78 | Internal Chargeback | 4,703.00 |
| | Total Expenses | 327,963.00 |
| | Net | 0 |

Budget Notes:

Other Revenue: Administrative Fee from capital budgets (WECl, Sect 28 Technical, Central Services, Lands Capital, IWM, DWSP)
Accounting Services: Accounting Software and Professional Support
Services: Employee & Family Assistance Program (EFAP), HR consultant, Actuarial services, subscriptions, memberships
Internal Chargeback Chargebacks for purchased vehicles (\$542) & computers (\$4,161) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations
Name: On-site Sewage Systems (OSS) Program
Account No: 32-00
Summary: Costs directly related to undertake private sewage system approvals, inquiries and investigations per Ontario Building Code Part 8.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 05 | Sole-benefitting Levy | 9,000 |
| 06 | Fees | 1,050,000 |
| 13 | Other Revenue | 183,780 |
| | Total Revenue | 1,242,780 |
| Expense: | | |
| 30 | Wages and Benefits | 983,956 |
| 41 | Staff Mileage & Expense | 3,000 |
| 42 | Staff Certification & Training | 10,000 |
| 43 | Telephone | 16,952 |
| 45 | Insurance | 19,782 |
| 47 | Repair & Maintenance | 10,000 |
| 48 | Office Supplies | 6,752 |
| 49 | Postage | 1,224 |
| 50 | Equipment Purchase | 5,000 |
| 51 | Equipment Rental | 4,493 |
| 52 | Publications and Printing | 500 |
| 54 | Bank Charges | 3,500 |
| 56 | Credit Card Charges | 24,000 |
| 58 | Audit | 4,774 |
| 59 | Legal Services | 1,500 |
| 60 | Materials and Supplies | 9,500 |
| 62 | Services | 23,000 |
| 64 | Vehicle Lease | 3,800 |
| 70 | Rental Expense | 62,450 |
| 73 | Vehicle Gas | 22,050 |
| 78 | Internal Chargeback | 26,547 |
| | Total Expenses | 1,242,780 |
| | Net | 0 |

Budget Notes:

Sole-benefitting Levy: From City of North Bay (\$9,000) for the re-inspection program as required by the City of North Bay Official Plan per the Trout Lake Management Plan.

Fees: Based on a reasonable increase in fees to cover costs.

Other Revenue: Deferred revenue, OSS Program Reserve

Rental: NBMCA Office (\$43,000) and Parry Sound Office is (\$22,000).

Internal Chargeback: Chargebacks for purchased vehicles (\$21,652) & computers (\$4,895) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations
Name: Section 28 Regulations
Account No: 34-00

Summary: Activities required for undertaking Development, Interference and Alteration Regulations Program

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 06 | Fees | 62125 |
| | Total Revenue | 62,125 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 54,200 |
| 42 | Staff Certification & Training | 1,000 |
| 49 | Postage | 101 |
| 60 | Materials and Supplies | 200 |
| 62 | Services | 800 |
| 73 | Vehicle Gas | 526 |
| 78 | Internal Chargeback | 5,298 |
| | Total Expenses | 62,125 |
| | Net | 0 |

Budget Notes:

Fees: Based on 2022 permit levels
Internal Chargeback: Chargebacks for purchased vehicles (\$1,626) & computers (\$3,672) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Watershed Planning
Account No: 35-00

Summary: Planning and Development: application review for natural hazards etc.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MNRF Transfer Payment | 22,690 |
| 04 | General Levy | 56,748 |
| 06 | Fees | 55,000 |
| | Total Revenue | 134,438 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 123,034 |
| 41 | Staff mileage and expense | 1,862 |
| 42 | Staff Certification & Training | 1,500 |
| 60 | Materials and Supplies | 500 |
| 62 | Services | 7,000 |
| 78 | Internal Chargeback | 542 |
| | Total Expenses | 134,438 |
| | Net | 0 |

Budget Notes:

Fees: Based on 2022 permit levels
Internal Chargeback: Chargebacks for purchased vehicles (\$542) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Operation and Maintenance of Flood Control Structures
Account No: 36-00

Summary: Activities to operate, repair and maintain dams, weirs, pumps, and operate flood control lands

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MNRF Transfer Payment | 44,245 |
| 04 | General Levy | 102,475 |
| | Total Revenue | 146,720 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 107,250 |
| 44 | Taxes | 11,880 |
| 45 | Insurance | 19,780 |
| 47 | Repairs and Maintenance | 1,000 |
| 60 | Materials and Supplies | 150 |
| 62 | Services | 300 |
| 72 | Hydro | 1,100 |
| 73 | Vehicle Gas | 3,420 |
| 78 | Internal Chargeback | 1,840 |
| | Total Expenses | 146,720 |
| | Net | - |

Budget Notes:
 Internal Chargeback Chargebacks for purchased vehicles (\$1,843) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Erosion Control Maintenance
Account No: 37-00

Summary: Activities involving the operation, maintenance and repair of erosion control structures and associated lands

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MNRF Transfer Payment | 17,150 |
| 04 | General Levy | 43,497 |
| | Total Revenue | <u>60,647</u> |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 35,137 |
| 44 | Taxes | 6,789 |
| 45 | Insurance | 14,837 |
| 60 | Materials and Supplies | 500 |
| 72 | Hydro | 900 |
| 73 | Vehicle Gas | 1,183 |
| 78 | Internal Chargeback | 1,301 |
| | Total Expenses | <u>60,647</u> |
| | Net | - |

Budget Notes:

Internal Chargeback Chargebacks for purchased vehicles (\$1,301) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Flood Forecasting
Account No: 38-00

Summary: Comprehensive flood forecasting and warning program to reduce risk of loss of life and property damage due to flooding. Includes the monitoring of weather and streamflow conditions, precipitation gauges, conducting snow surveys, decision making and issuing statements and warnings, member on spring freshet and dam safety related committees.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MNRF Transfer Payment | 30,695 |
| 04 | General Levy | 72,364 |
| | Total Revenue | 103,059 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 81,007 |
| 41 | Staff Mileage & Expense | 500 |
| 42 | Staff Certification & Training | 2,000 |
| 43 | Telephone | 8,354 |
| 47 | Repairs and Maintenance | 300 |
| 60 | Materials and Supplies | 900 |
| 62 | Services | 4,000 |
| 73 | Vehicle Gas | 1,050 |
| 78 | Internal Chargeback | 4,948 |
| | Total Expenses | 103,059 |
| | Net | - |

Budget Notes:
 Internal Chargeback Chargebacks for purchased vehicles (\$542) & computers (\$4,406) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Ice Management
Account No: 39-00

Summary: Activities involving the monitoring and removal of ice at the Parks Creek Backflood Control Structure area for flood forecasting and prevention.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MNR Transfer Payment | 2,690 |
| 04 | General Levy | 6,539 |
| 13 | Other Revenue | 4,250 |
| | Total Revenue | 13,479 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 5,542 |
| 60 | Materials and Supplies | 600 |
| 62 | Services | 7,337 |
| | Total Expenses | 13,479 |
| | Net | - 0 |

Budget Notes:
 Other Revenue: From 2022 Deferred

Bus. Unit: NBMCA Operations
Name: Water Quality Monitoring
Account No: 42-00

Summary: Activities related to water quality monitoring program including trends analysis.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|---------------------|---------------------------------|--------------------|
| Revenue: | | |
| 05 | Sole-benefitting Levy | 5,000 |
| 04 | General Levy | 4,997 |
| | Total Revenue | <u>9,997</u> |
| Expense: | | |
| 32 | Wages and Benefits | 6,467 |
| 60 | Materials and Supplies | 1,500 |
| 62 | Services | 580 |
| 73 | Vehicle Gas | 1,450 |
| | Total Expenses | <u>9,997</u> |
| | Net | - |

Budget Notes:
 Sole-benefitting Levy: City of North Bay amount of \$5,000 related to the Trout Lake Management Plan.
 Services: Analysis Expense

Bus. Unit: NBMCA Operations
Name: Interpretive Centre
Account No: 56-00

Summary: Revenue and Expenses associated with ownership, operation and maintenance of Interpretive Centre including Mortgage Loan Interest

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|------------------------------------|--------------------|
| Revenue: | | |
| 09 | Property Rental Revenue - Internal | 143,622 |
| 10 | Property Rental Revenue - External | 48,785 |
| 13 | Other Revenue | 31,225 |
| | Total Revenue | 223,632 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 103,053 |
| 45 | Insurance | 16,815 |
| 46 | Natural Gas | 16,500 |
| 47 | Repairs and Maintenance | 2,000 |
| 55 | Interest Expense | 25,464 |
| 60 | Materials and Supplies | 8,300 |
| 62 | Services | 32,000 |
| 71 | Water | 3,500 |
| 72 | Hydro | 16,000 |
| | Total Expenses | 223,632 |
| | Net | - |

Budget Notes:

Other Revenue From solar panels (\$6,225) and Central Services deferred revenue (\$25,000)
Interest Expense Mortgage Interest payments (North Bay office building "Intepretive Centre")
Services HVAC, Security, Elevator Maintenance, Cleaners

Bus. Unit: NBMCA Operations
Name: Outreach
Account No: 57-00

Summary: Revenue and Expenses for Educational Outreach,
 Communications and Community Partnering

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 03 | Grants from Others | 90,000 |
| 04 | General Levy | 13,404 |
| 06 | Fees | 1,000 |
| 07 | Donations | 2,000 |
| 13 | Other Revenue | 5,000 |
| | Total Revenue | 111,404 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 13,550 |
| 41 | Staff Mileage and Expense | 500 |
| 53 | Advertising | 500 |
| 60 | Materials and Supplies | 854 |
| 62 | Services | 500 |
| 66 | Consulting Services | 95,000 |
| TBD | Awards and Scholarships | 500 |
| | Total Expenses | 111,404 |
| | Net | - |

Budget Notes:
 Grants from Others: Tourism North Bay, North Bay Indigenous Friendship Centre
 Other Revenue: Sponsorships
 Services: Website consultant, printouts, banners, etc.
 Consulting Services: Miskwaadesi project

Bus. Unit: NBMCA Operations
Name: Lands and Properties Operations
Account No: 70-00

Summary: Revenue and Expenses for activities that maintain, protect, repair facilities and administer to NBMCA-owned properties and lands.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|------------------------------------|--------------------|
| Revenue: | | |
| 04 | General Levy | 78,532 |
| 05 | Sole-benefitting Levy | 70,000 |
| 07 | Donations | 1,000 |
| 10 | Property Rental Revenue - External | 21,400 |
| 20 | Shared Costs | 13,000 |
| | Total Revenue | 183,932 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 70,373 |
| 44 | Taxes | 15,275 |
| 45 | Insurance | 14,985 |
| 47 | Repairs and Maintenance | 1,500 |
| 50 | Shared Cost LSHSC | 8,313 |
| 52 | Publications & Printing | 2,500 |
| 60 | Materials and Supplies | 13,000 |
| 62 | Services | 48,000 |
| 64 | Vehicle Lease | 3,800 |
| 73 | Vehicle Gas | 4,560 |
| 78 | Internal Chargeback | 1,626 |
| | Total Expenses | 183,932 |
| | Net | - |

Budget Notes:

Sole-benefitting Levy: City of North Bay levy related to managing encampments on NBMCA properties in the City
Rental Revenue: Pattison Signs \$19,835, Arugula Rent \$1,450, Day Care \$200
Donations: From Drop Boxes and other Donors
Shared Costs: From LSHSC (ski hill) for Hydro, Property Taxes, Security
Services: Encampment response, Snow removal, Trail Pruning, Memberships
Internal Chargeback: Chargebacks for purchased vehicles (\$1,626) - Tangible Capital Assets.

Bus. Unit: NBMCA Operations (Eligible for Transfer Payment)
Name: Source Water Protection
Account No: 83-00

Summary: Activities to prepare for implementing source protection planning for the watershed through the Drinking Water Act.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MOE Transfer Payment | 199,563 |
| | Total Revenue | 199,563 |
| Expense: | | |
| 30 | Wages and Benefits | 156,381 |
| 38 | Per Diem | 4,620 |
| 39 | Members Mileage | 1,680 |
| 40 | Members Expenses | 200 |
| 41 | Staff Mileage & Expense | 1,540 |
| 43 | Telephone | 2,892 |
| 45 | Insurance | 2,550 |
| 48 | Office Supplies | 630 |
| 49 | Postage | 255 |
| 51 | Equipment Rental | 503 |
| 53 | Advertising/Communications | 250 |
| 58 | Audit | 765 |
| 60 | Materials and Supplies | 2,352 |
| 62 | Services | 399 |
| 67 | Admin Overhead | 5,588 |
| 70 | Rental Expense | 14,886 |
| 73 | Vehicle gas | 261 |
| 78 | Internal Chargeback | 3,811 |
| | Total Expenses | 199,563 |
| | Net | 0 |

Budget Notes:

Internal Chargeback Chargebacks for purchased vehicles (\$400) & computers (\$3411)
 - Tangible Capital Assets.

Bus. Unit: NBMCA Capital Project
Name: Lands and Property Capital for Conservation Areas/Trails
Account No: 86-00

Summary: Major Maintenance or Capital Expenditures on CA Lands or Properties as outlined in the Conservation Area Lands and Trails ten year capital forecast.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 04 | General Levy | 131,583 |
| 05 | Special Levy | 149,350 |
| 13 | Other Revenue | 262,001 |
| | Total Revenue | 542,934 |
| Expense: | | |
| 30 | Wages and Benefits | 119,300 |
| 41 | Staff Mileage & Expense | 1,200 |
| 50 | Equipment Purchase | 5,000 |
| 60 | Materials and Supplies | 71,838 |
| 62 | Services | 291,036 |
| 66 | Consulting Services | 1,000 |
| 67 | Administrative Overhead | 50,568 |
| 73 | Vehicle Gas | 1,582 |
| 78 | Internal Chargeback | 1,410 |
| XX | Other Reserve | |
| XX | Other Surplus | |
| | Total Expenses | 542,934 |
| | Net | - |

Budget Notes:

Other Revenue: Deferred Revenue, Surplus 2022, OSS Reserve, Lands Capital Acquisition Reserve
Material and Supplies: Safety, signage and brochures, Laurier Woods boardwalk repair, culvert replacement
Consulting Services: Bridge Design/Construction, Forest Management Planning
Services: Tower deck repair, tower roof shingles, 2 HVAC units, 1 boiler, Kinsmen bridge repair, hazard tree removal.
Internal Chargeback Chargebacks for purchased vehicles (\$1410) - Tangible Capital Assets.
Other Reserve: \$10,000 every year for approx. 900m of Kate Paceway trail
Other Surplus: \$4,000 every year for 8 years to recover purchase expense for Shields McLaren

Bus. Unit: NBMCA Capital Project
Name: Central Services
Account No: 97-00

Summary: Major Maintenance, Capital Expenditures, Upkeep of Authority wide facilities and services that benefit multiple program areas.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 04 | General Levy | 58,967 |
| 13 | Other Revenue | 18,924 |
| | Total Revenue | 77,891 |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 21,639 |
| 50 | Equipment Purchase | 500 |
| 60 | Materials and Supplies | 13,080 |
| 62 | Services | 5,000 |
| 66 | Consulting Services | 25,000 |
| 67 | Administrative Overhead | 9,000 |
| 78 | Internal Chargeback | 3,672 |
| | Total Expenses | 77,891 |
| | Net | - 0 |

Budget Notes:
 Other Revenue Deferred revenue
 Materials and Supplies Software
 Services City of North Bay IT services
 Consulting Services Asset Management Plan
 Internal Chargeback Chargebacks for purchased computers (\$3672) - Tangible Capital Assets.

Bus. Unit: NBMCA Study & Special Projects
Name: Section 28 Technical Project
Account No: 98-00

Summary: Preparation of Screening Maps of Regulated Areas (Generic Regulations) to control development, interference with wetlands and alteration to watercourses. This multi year project will result in hydrology delineation study, a comprehensive review of existing mapping and written policies.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|----------------------------------|--------------------|
| Revenue: | | |
| 01 | Transfer Payment | - |
| 04 | General Levy | 180,714 |
| 13 | Other Revenue | 62,218 |
| | Total Revenue | <u>242,932</u> |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 98,422 |
| 41 | Staff Mileage and Expense | 1,500 |
| 42 | Staff Certification and Training | 2,500 |
| 60 | Materials and Supplies | 2,360 |
| 50 | Equipment Purchase | 4,500 |
| 52 | Publications and Printing | 1,500 |
| 62 | Services | 5,000 |
| 66 | Consulting Services | 100,000 |
| 67 | Administrative Overhead | 27,150 |
| | Total Expenses | <u>242,932</u> |
| | Net | - |

Budget Notes:
Transfer Payment: NDMP (MMAH) Intake 6 for the La Vase River floodplain mapping project
Other Revenue: Deferred Revenue from 2022
Equipment Purchase: Water level monitoring equipment
Consulting Services: Consulting Services funding for La Vase River Flood Plain Mapping

Bus. Unit: NBMCA Capital Project
Name: Integrated Watershed Management
Account No: 99-00

Summary: Multi Year Implementation of the NBMCA Watershed Strategy
 GIS data management, Monitoring, Watershed Report Card,
 Mattawa flood risk assessment

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | Transfer Payment | 30,000 |
| 04 | General Levy | 42,745 |
| 05 | Sole-benefitting Levy | 329,000 |
| 13 | Other Revenue | 55,243 |
| | Total Revenue | 456,988 |
| Expense: | | |
| 30 | Wages and Benefits | 273,500 |
| 41 | Staff Mileage and Expense | 1,000 |
| 42 | Certification and Training | 2,000 |
| 50 | Equipment Purchase | 25,000 |
| 51 | Equipment Rental | 4,250 |
| 53 | Advertising | 5,000 |
| 60 | Materials and Supply | 11,856 |
| 62 | Services | 8,000 |
| 66 | Consulting Services | 70,000 |
| 67 | Administrative Overhead | 51,300 |
| 78 | Internal Chargeback | 5,082 |
| | Total Expenses | 456,988 |
| | Net | - |

Budget Notes:
 Transfer Payment: Anticipated in 2023
 Sole-benefitting Levy: City of North Bay (\$299,000) and Callander (\$30,000) floodplain mapping
 Other Revenue: Deferred Revenue from 2022
 Equipment Purchase: Climate change station support equipment and installation
 Equipment Rental: For Field Measurements (Surveying)
 Advertising: Workshops, floodplain mapping consultations
 Materials and Supply: Data software, water quality testing
 Services: Fee review, watershed report card, lab analysis
 Consulting Services: Callander floodplain mapping, Peer review of Kaibuskong River floodpain mapping
 Administrative Overhead: Chargeback
 Internal Chargeback: Chargebacks for purchased vehicles (\$1,410) and computers (\$3,672) - Tangible Capital Assets.

Bus. Unit: NBMCA Capital Project
Name: WECI Project
Account No: 109-00

Summary: Water and Erosion Control Infrastructure projects for major maintenance of and studies on flood and erosion control structures.

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 01 | MNR Transfer Payment | |
| 05 | Sole-benefitting Levy | 175,100 |
| 13 | Other Revenue | 324,950 |
| | Total Revenue | <u>500,050</u> |
| | | |
| Expense: | | |
| 30 | Wages and Benefits | 29,800 |
| 47 | Repairs and Maintenance | 302,000 |
| 66 | Consulting Services | 142,000 |
| 67 | Administrative Overhead | 26,250 |
| | Total Expenses | <u>500,050</u> |
| | Net | 0 |

Budget Notes:

MNR Transfer Payment: Application for 2023-24 fiscal year submitted to MNRF mid-Feb. 2023
Sole-benefitting Levy: Applied to the City of North Bay
Other Revenue: Deferred Revenue from 2022
Repairs and Maintenance: Oak Street bridge project, Parks Street lighting, Chippewa Creek erosion control
Consulting Services: Oak Street bridge replacement consultant, Parks Creek backflood control capacity upgrade study

Bus. Unit: NBMCA Capital Project
Name: Mortgage Principal Repayment Capital
Account No: 110-00

Summary: Principal Repayment for the North Bay office mortgage loan

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 13 | Other Revenue | 19,100 |
| | Total Revenue | <u>19,100</u> |
| Expense: | | |
| 90 | Mortgage Principal | 19,100 |
| | Total Expenses | <u>19,100</u> |
| | Net | - |

Budget Notes:
 Other Revenue Deferred revenue
 Mortgage Principal Principal repayment for the North Bay office mortgage loan
 Interest is paid through 56-Interpretive Centre Operations

Bus. Unit: Laurentian Ski Hill Operations
Name: Laurentian Ski Hill Operating
Account No: 114-00

Summary: Laurentian Ski Hill operations support

| <u>Object Code</u> | <u>Revenue/Expense Category</u> | <u>2023 Budget</u> |
|--------------------|---------------------------------|--------------------|
| Revenue: | | |
| 05 | Sole-benefitting Levy | 60,000 |
| | Total Revenue | <u>60,000</u> |
| Expense: | | |
| 47 | Ski Hill Operations | 60,000 |
| | Total Expenses | <u>60,000</u> |
| | Net | - |

Budget Notes:
 Sole-benefitting Levy: City of North Bay levy related to Laurentian Ski Hill operating costs

**NBMCA Capital
Levy Forecast
For the Ten Year Period of 2023 to 2032
For Member Municipalities**

| Years | Lands and Property | | WECI | | Central Services | | IWM | | Section 28 Technical | | | Sub-Total | Ski Hill Assets | Total |
|------------------------|-----------------------|------------------|-----------------------|------------------|-----------------------|------------------|-----------------------|------------------|-----------------------------------|-----------------------------------|------------------------|----------------------|-----------------|-------|
| | Sole-benefitting Levy | General Levy | Sole-benefitting Levy | General Levy | Sole-benefitting Levy | General Levy | Sole-benefitting Levy | General Levy | Sole-benefitting Levy (North Bay) | Sole-benefitting Levy (Callander) | Sub-Total General Levy | Request (Not a Levy) | | |
| 2022 | \$145,000 | \$127,750 | \$170,000 | \$0 | \$57,250 | \$290,000 | \$41,500 | \$175,450 | \$605,000 | \$30,000 | \$401,950 | \$65,000 | \$1,071,950 | |
| 2023 | \$149,850 | \$131,583 | \$175,100 | \$0 | \$58,968 | \$329,000 | \$42,745 | \$180,714 | \$623,450 | \$30,000 | \$414,009 | \$65,000 | \$1,102,459 | |
| 2024 | \$153,831 | \$135,530 | \$180,353 | \$0 | \$60,737 | \$307,661 | \$44,027 | \$186,135 | \$641,845 | \$0 | \$426,429 | \$65,000 | \$1,133,273 | |
| 2025 | \$158,445 | \$139,596 | \$185,764 | \$0 | \$62,559 | \$316,891 | \$45,348 | \$191,719 | \$661,100 | \$0 | \$439,222 | \$65,000 | \$1,165,321 | |
| 2026 | \$163,199 | \$143,784 | \$191,336 | \$0 | \$64,435 | \$326,398 | \$46,709 | \$197,471 | \$680,933 | \$0 | \$452,398 | \$65,000 | \$1,198,331 | |
| 2027 | \$168,095 | \$148,097 | \$197,077 | \$0 | \$66,368 | \$336,189 | \$48,110 | \$203,395 | \$701,361 | \$0 | \$465,970 | \$65,000 | \$1,232,331 | |
| 2028 | \$173,138 | \$152,540 | \$202,989 | \$0 | \$68,359 | \$346,275 | \$49,553 | \$209,496 | \$722,402 | \$0 | \$479,949 | \$65,000 | \$1,267,351 | |
| 2029 | \$178,332 | \$157,116 | \$209,079 | \$0 | \$70,410 | \$356,663 | \$51,040 | \$215,781 | \$744,074 | \$0 | \$494,348 | \$65,000 | \$1,303,421 | |
| 2030 | \$183,682 | \$161,830 | \$215,351 | \$0 | \$72,523 | \$367,363 | \$52,571 | \$222,255 | \$766,396 | \$0 | \$509,178 | \$65,000 | \$1,340,574 | |
| 2031 | \$189,192 | \$166,685 | \$221,811 | \$0 | \$74,698 | \$378,384 | \$54,148 | \$228,922 | \$789,388 | \$0 | \$524,454 | \$65,000 | \$1,378,841 | |
| 2032 | \$194,868 | \$171,685 | \$228,466 | \$0 | \$76,939 | \$389,736 | \$55,773 | \$235,790 | \$813,069 | \$0 | \$540,187 | \$65,000 | \$1,418,257 | |
| Total Levy 2023 | | \$280,933 | | \$175,100 | \$58,968 | \$371,745 | | \$180,714 | | \$1,037,459 | | | | |

Last Year - 2022
Current Year - 2023

Descriptions:

General Levy: levy apportioned to all member municipalities using the Modified Current Value Assessment provided by the Ministry of Natural Resources and Forestry (MNRF)
Sole-benefitting levy: for work undertaken by NBMCA that solely benefits a municipality

Lands & Property: Activities in support of safe public access and use of CA owned properties including such things as trails, boardwalks, bridges, picnic tables, buildings, washrooms, signage, parking lots, roads and land acquisition.

WECI: Water and Erosion Control Infrastructure activities to support major maintenance and capital improvements or repair to water and erosion control structures. This may include related studies. In 2023, it is planned to carry out a capacity upgrade study for the Parks Creek backflood infrastructure.

Central Services: Capital or major maintenance in support of workshops, buildings and other types of infrastructure or equipment required as part the overall CA program

IWM: Multi-year implementation of the Integrated Watershed Management Strategy and new CA Act deliverables (watershed-based strategy). Includes ongoing LaVase floodplain mapping, consultation for Chippewa Creek, Jessup/Parks Creek projects. In 2023 work will be initiated for the Town of Mattawa Flood Hazard Risk Assessment.

Section 28: Expenses related to the implementation of the DIA regulations of the conservation authority, mapping for regulated areas.

Ski Hill Assets: For improvement, Major Repair or Replacement of CA Owned Ski Hill Assets - not a levy