

03-24-BOD (April's Board of Directors Meeting)

Nottawasaga Valley Conservation Authority

Apr 26, 2024 at 9:00 AM EDT to Apr 26, 2024 at 11:00 PM EDT

Agenda

1. Events

Arbor Day

NVCA will hold its 34th annual Arbor Day Tree Sale. A variety of bareroot tree and shrub seedlings will be for sale. Trees and shrubs are sold in bundles of 10 for \$35 each. Tree availability is first come first serve and cannot be reserved.

Date: May 11, 2024

Location: Tiffin Centre for Conservation

Tree Planting Event on the Mad River

Volunteer to plant trees along the creek with Friends of the Mad River and Nottawasaga Valley Conservation Authority from 9 a.m. to noon. This is a great way for students to get their volunteer hours. Pre-registration required. [Register here](#).

Date: May 5, 2024

Location: 2295 Nottawasaga Concession 6 Creemore, ON L0M 1G0

Let the River Flow: Mad River benefit concert

A benefit concert in support of "The Friends of the Mad River", a local, community-based group of volunteers who are committed to restoring and sustaining the Mad River as a healthy habitat for all who rely on it. [Free registration encouraged on Eventbrite](#). This is a "Pay What You Can" event, cash only at the door or donate online at the [Canada Helps link](#).

Date: May 26, 2024

Location: St. John's United Church, 192 Mill Street Creemore, ON L0M 1G0

Tiffin Nature Program (for preschoolers)

Tiffin Nature Program will help preschoolers gain knowledge, understanding and appreciation of the natural world and our amazing planet. Children learn about risky play, and develop a better understanding of their relationship with the land.

Half Day Dates: Tuesdays March 19, 2023 – June 4, 2024

Full Day Dates: Thursdays March 21, 2023 – June 6, 2024

Location: Tiffin Centre for Conservation

2. Call to Order

3. Land Acknowledgement

Nottawasaga Valley Conservation Authority Board acknowledges that we are situated on the traditional land of the Anishnaabeg people. The Anishnaabeg include the Ojibwe, Odawa, and Pottawatomi nations, collectively known as the Three Fires

Confederacy. We are dedicated to honouring Indigenous history and culture and committed to moving forward in the spirit of reconciliation and respect with all First Nation, Métis and Inuit people.

4. Declaration of Pecuniary and Conflict of Interest

5. Motion to Adopt the Agenda

Recommendation:

RESOLVED THAT: the agenda for the Board of Directors meeting #03-24-BOD dated on April 26, 2024 be approved.

6. Announcements

There are no announcements at this time.

7. Presentations

7.1. 2023 Audit from Tiffany Cecchetto, CPA, CA, KPMG LLP

Tiffany Cecchetto, CPA, CA, KPMG LLP will conduct a presentation regarding NVCA's 2023 Audit.

Recommendation:

RESOLVED THAT: the Board receives the presentation regarding NVCA's 2023 Audit; and

FURTHER THAT: the Board approves the 2023 Draft Financial Statements.

7.2. Enforcement and Compliance from Meagan Kieferle, Senior Regulations Officer

Meagan Kieferle, Senior Regulations Officer will conduct a presentation regarding NVCA's Enforcement and Compliance.

Recommendation:

RESOLVED THAT: the Board receives this presentation as presented.

8. Deputations

Deputation regarding NVCA Permits for Wood Avenue Semis. A presentation to be conducted by Andrew Pascuzzo from Pascuzzo Planning Inc.

9. Hearings

There are no hearings at this time.

10. Determination of Items Requiring Separate Discussion

Board members are requested to identify items from the Consent List that they wish to have considered for separate discussion.

11. Adoption of Consent List and Identification of Items Requiring Separate Discussion

Recommendation:

RESOLVED THAT: agenda item number(s), _____ was identified as requiring separate discussion, be referred for discussion under Agenda Item #12; and

FURTHER THAT: all Consent List Agenda Items not referred for separate discussion be adopted as submitted to the board and staff be authorized to take all necessary action required to give effect to same; and

FURTHER THAT: any items in the Consent List not referred for separate discussion, and for which conflict has been declared, are deemed not to have been voted on or discussed by the individual making the declaration.

12. Consent List

12.1. Adoption of Minutes

Recommendation:

RESOLVED THAT: the minutes of the Board of Directors meeting 02-24-BOD dated on March 22, 2024 be approved.

12.1.1. Adoption of Agricultural Advisory Committee Meeting Minutes

Recommendation:

RESOLVED THAT: the minutes of the Agricultural Advisory Committee meeting 01-24-AAC dated on March 28, 2024 be approved.

12.2. Staff Report No. 09-03-24-BOD 1st Quarter Budget from Sheryl Flannagan, Director, Corporate Services

Recommendation:

RESOLVED THAT: the Board of Directors receive Staff Report No. 09-03-24-BOD regarding the 2024 first quarter financials; and

FURTHER THAT: staff continue to monitor budget activities.

12.2.1. Staff Report No. 10-03-24-BOD from Sheryl Flannagan, Director, Corporate Services

Recommendation:

RESOLVED THAT: the Board of Directors approve Staff Report No. 10-03-24-BOD regarding the Administrative Bylaws Update.

12.2.2. Staff Report No. 11-03-24-BOD from Sheryl Flannagan, Director, Corporate Services

Recommendation:

RESOLVED THAT: the Board of Directors approve Staff Report No. 11-03-24-BOD regarding the Employee Handbook Update.

12.2.3. Staff Report No. 12-03-24-BOD from Maria Leung, Senior Communications Specialist

Recommendation:

RESOLVED THAT: Staff Report No. 12-03-24-BOD regarding NVCA's Customer Satisfaction Report 2023 be received by Board of Directors.

12.2.4. Staff Report No. 13-03-24-BOD from Maria Leung, Senior Communications Specialist

Recommendation:

RESOLVED THAT: Staff Report No. 13-03-24-BOD regarding NVCA Communications – *March 9, 2024 – April 11, 2024*, be received.

13. Other Business

14. Adjourn

Recommendation:

RESOLVED THAT: this meeting adjourn at _____ to meet again on May 24, 2024 or at the call of the Chair.

Financial Statements of

**NOTTAWASAGA VALLEY
CONSERVATION AUTHORITY**

And Independent Auditor's Report thereon

Year ended December 31, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of Nottawasaga Valley Conservation Authority

Opinion

We have audited the accompanying financial statements of Nottawasaga Valley Conservation Authority (the Authority), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedule to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2023, and its results of operations and accumulated surplus, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

April 26, 2024

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash	\$ 2,132,223	\$ 2,494,435
Accounts receivable (note 3)	457,714	511,934
Investments (note 4)	2,143,800	2,040,932
	<u>4,733,737</u>	<u>5,047,301</u>
Financial Liabilities		
Accounts payable and accrued liabilities	602,345	547,155
Deferred revenue (note 6)	1,938,887	1,904,304
	<u>2,541,232</u>	<u>2,451,459</u>
Net financial assets	2,192,505	2,595,842
Non-Financial Assets		
Tangible capital assets (note 5)	8,581,748	8,682,506
Prepaid expenses	61,814	61,403
	<u>8,643,562</u>	<u>8,743,909</u>
Contingent liabilities (note 9)		
Commitments (note 15)		
Accumulated surplus (note 7)	\$ 10,836,067	\$ 11,339,751

See accompanying notes to financial statements.

On behalf of the Board:

_____ Chair

_____ CAO/Secretary - Treasurer

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 13)	2023 Actual	2022 Actual
Revenue:			
Municipal levies			
- general matching	\$ 97,307	\$ 97,307	\$ 97,307
- general non-matching	2,774,749	2,767,749	2,646,427
- special	25,000	3,000	3,000
Municipal grants	78,800	161,275	142,110
Total municipal funding	2,975,856	3,029,331	2,888,844
Government - provincial grants (schedule)	324,807	507,278	404,096
- federal grants (schedule)	104,000	196,770	233,893
User fees (schedule)	1,675,040	1,750,935	1,596,885
Contributions and donations	643,500	678,740	815,983
Interest income	50,000	176,784	74,479
Miscellaneous	-	1,259	77,624
(Loss) gain on disposition of capital assets	-	(715)	10,903
	5,773,203	6,340,382	6,102,707
Expenses: (note 11)			
Planning services	1,578,111	1,543,951	1,452,004
Administrative support	567,638	696,783	603,123
Healthy waters	696,086	769,807	843,888
Reforestation	421,469	347,000	398,407
Flood forecast and warning	324,930	371,738	297,693
Tiffin Centre infrastructure maintenance	415,881	400,616	357,023
Corporate governance	345,067	345,067	326,332
Watershed science	479,614	434,402	487,089
Environmental education	233,778	342,817	250,193
GIS technical support	382,350	383,232	294,492
Conservation lands	215,265	278,284	276,774
Workshop vehicles and equipment	-	13,987	-
Engineering and technical services	27,800	175,503	128,847
	5,687,989	6,103,187	5,715,865
Earnings before the undernoted item	85,214	237,195	386,842
One time recovery:			
CEWS repayable	-	740,879	-
Annual surplus (deficit)	85,214	(503,684)	386,842
Accumulated surplus, beginning of year	11,339,751	11,339,751	10,952,909
Accumulated surplus, end of year	\$ 11,424,965	\$ 10,836,067	\$ 11,339,751

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 13)	2023 Actual	2022 Actual
Annual surplus (deficit)	\$ 85,214	\$ (503,684)	\$ 386,842
Acquisition of tangible capital assets	(273,300)	(133,223)	(197,333)
Amortization of tangible capital assets	120,000	233,266	224,026
Proceeds on disposition of tangible capital assets	-	-	14,249
Loss (gain) on disposition of tangible capital assets	-	715	(10,903)
	(68,086)	(402,926)	416,881
Acquisition of prepaid expenses	-	(61,814)	(61,403)
Use of prepaid expenses	-	61,403	47,690
	-	(411)	(13,713)
Change in net financial assets	(68,086)	(403,337)	403,168
Net financial assets, beginning of year	2,595,842	2,595,842	2,192,674
Net financial assets, end of year	\$ 2,527,756	\$ 2,192,505	\$ 2,595,842

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Annual surplus (deficit)	\$ (503,684)	\$ 386,842
Items not involving cash:		
Amortization of tangible capital assets	233,266	224,026
Loss (gain) on disposition of capital assets	715	(10,903)
	(269,703)	599,965
Changes in non-cash working capital:		
Accounts receivable	54,220	(247,961)
Prepaid expenses	(411)	(13,713)
Accounts payable and accrued liabilities	55,190	46,827
Deferred revenue	34,583	407,899
	(126,121)	793,017
Investing activities:		
Purchase of investments	(102,868)	(2,040,932)
	(102,868)	(2,040,932)
Capital activities:		
Purchase of tangible capital assets	(133,223)	(197,333)
Proceeds on disposition of tangible capital assets	-	14,249
	(133,223)	(183,084)
Decrease in cash	(362,212)	(1,430,999)
Cash, beginning of year	2,494,435	3,925,434
Cash, end of year	\$ 2,132,223	\$ 2,494,435

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements

Year ended December 31, 2023

Nottawasaga Valley Conservation Authority (the "Authority") is a land and water management agency established under the provisions of the Conservation Authorities Act of Ontario. The Authority is a registered charitable organization and is exempt from income taxes under the Canadian Income Tax Act.

1. Significant accounting policies:

The financial statements for the Authority are the responsibility of and prepared by management in accordance with the Chartered Professional Accountants of Canada Public Sector Accounting Handbook, that sets out generally accepted accounting principles for government not-for-profit organizations in Canada. The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), excluding Sections PS4200 and PS4270, with the following significant accounting policies:

(a) Basis of accounting:

The financial statements are prepared using an accrual basis of accounting which recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Accrual accounting recognizes an asset until the future economic benefit underlying the asset is partly or wholly used or lost.

(b) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, designed and engineering fees, legal fees and site preparation costs. Contributed capital assets are recorded at fair value at the time of donation, with a corresponding amount recorded as revenue. Amortization is being recorded at the following rates and methods commencing once the asset is available for productive use as follows:

Asset	Basis	Rate
Small equipment	Declining-balance	20%
Equipment and vehicles	Declining-balance	25%
Computer equipment	Straight-line	5 years
Furniture and fixtures	Straight-line	10 years
Site utilities	Straight-line	15 years
Buildings	Straight-line	50 years
Dam and structures	Straight-line	50 years

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(b) Tangible capital assets (continued):

Tangible capital assets are written down when conditions indicate they are no longer able to contribute to the Authority's ability to provide goods or services, or when the value of future economic benefits associated with the tangible capital asset are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

(c) Cash:

Cash consists of cash on hand.

(d) Deferred revenue:

Funds received for specific purposes which are for future services are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which services are provided.

(e) Pension plan:

The Authority is an employer member of the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Authority has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. The Authority records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the plan for the past employee service.

(f) Reserves:

The Authority internally allocates its accumulated surplus to capital reserves to finance the cost of tangible capital assets, purchases, maintenance and related expenditures and operating reserves in order to ensure funds are available for financial relief in the event of a significant loss of revenues or other financial emergency for which no other source of funding is available. These reserve allocations are directed by the Board of Directors of the Authority.

(g) Revenue recognition:

Provincial, federal and municipal grant funding revenues are recognized in the year to which the program relates and when the related expenses are incurred. Amounts unused at year end are deferred to subsequent years. Municipal levies are recognized in the year they are levied to member municipalities. User fees are recognized as revenue over the period the services are performed. Other revenues are recognized when they are received or receivable and collectability is reasonably assured.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(h) Government assistance:

Government assistance such as federal COVID-19 pandemic funding related to current year expenses is included in revenue in the period that it is earned

(i) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of tangible capital assets, the allowance for doubtful accounts and deferred revenue. Actual results could differ from those estimates.

2. Change in accounting policies:

The Authority adopted the following standards concurrently beginning January 1, 2022 prospectively: *PS 1201 Financial Statement Presentation*, *PS 2601 Foreign Currency Translation*, *PS 3041 Portfolio Investments* and *PS 3450 Financial Instruments*.

PS 1201 Financial Statement Presentation replaces *PS 1200 Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in *PS 2601 Foreign Currency Translation*, *PS 3450 Financial Instruments*, and *PS 3041 Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 Foreign Currency Translation replaces *PS 2600 Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses. *PS 3041 Portfolio Investments* replaces *PS 3040 Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to *PS 3450 Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, *PS 3030 Temporary Investments* no longer applies.

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policies (continued):

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date.

Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

On January 1, 2022, the Authority adopted Public Accounting Standard *PS 3280 Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. An asset retirement obligation has not been recorded by the Authority, as it does not possess tangible capital assets that meet the recognition criteria.

3. Accounts receivable:

	2023	2022
HST recoverable	\$ 23,478	\$ 18,201
Fees for services and other	327,581	399,791
Government grants	120,205	107,492
Allowance for doubtful accounts	(13,550)	(13,550)
	\$ 457,714	\$ 511,934

4. Investments:

Investments are comprised of Level 1 fixed rate GICs with interest rates ranging from 5.2% to 5.5% per annum and are recorded at cost adjusted for amortization of discounts and premiums maturing on July 24, 2024.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements

Year ended December 31, 2023

5. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions and Transfers	Disposals and Write-offs	Balance at December 31, 2023
Land	\$ 6,499,787	\$ 16,570	\$ -	\$ 6,516,357
Buildings	1,978,239	-	-	1,978,239
Dams and structures	3,063,418	(13,155)	-	3,050,263
Site utilities	642,149	-	-	642,149
Equipment and vehicles	483,362	13,155	-	496,517
Small equipment	338,218	66,479	-	404,697
Computer equipment	252,868	47,488	56,811	243,545
Furniture and fixtures	267,016	2,686	-	269,702
Total	\$ 13,525,057	\$ 133,223	\$ 56,811	\$ 13,601,469
Accumulated Amortization	Balance at December 31, 2,022	Disposals and Write-offs	Amortization Expense	Balance at December 31, 2,023
Land	\$ -	\$ -	\$ -	\$ -
Buildings	923,908	-	39,107	963,015
Dams and structures	2,348,717	-	51,750	2,400,467
Site utilities	573,499	-	15,031	588,530
Equipment and vehicles	381,975	-	38,086	420,061
Small equipment	208,580	(11,721)	41,568	238,427
Computer equipment	165,939	(44,375)	39,946	161,510
Furniture and fixtures	239,933	-	7,778	247,711
Total	\$ 4,842,551	\$ (56,096)	\$ 233,266	\$ 5,019,721
	Net book value, December 31, 2,022			Net book value, December 31, 2,023
Land	\$ 6,499,787			\$ 6,516,357
Buildings	1,054,331			1,015,224
Dams and structures	714,701			649,796
Site utilities	68,650			53,619
Equipment and vehicles	101,387			76,456
Small equipment	129,638			166,270
Computer equipment	86,929			82,035
Furniture and fixtures	27,083			21,991
Total	\$ 8,682,506			\$ 8,581,748

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

6. Deferred revenue:

Revenue from the following sources received that were unexpended for the year have been deferred:

	2023	2022
Unearned project revenue	\$ 86,932	\$ 63,930
Forestry – follow-up tending	22,631	38,744
Water and Erosion Control Infrastructure	–	35,886
Canada Healthy Communities	10,563	89,668
Health Waters Project Levy	76,551	69,551
Subdivision and condominium fees	519,639	539,275
Site planning	149,494	137,971
H John McDonald Foundation	60,091	78,280
Other	74,360	76,268
Department of Fisheries and Oceans	1,365	–
Compensation Funds	840,114	638,336
Forests Ontario	75,835	98,372
WWF	21,312	24,153
TD Friends of the Environment	–	13,870
	\$ 1,938,887	\$ 1,904,304

7. Accumulated surplus:

	2023	2022
Internally restricted reserves (note 9)	\$ 2,257,066	\$ 2,681,864
Investments in tangible capital assets	8,579,001	8,657,887
	\$ 10,836,067	\$ 11,339,751

8. Credit facilities:

The Authority has a demand loan facility with Scotiabank. This credit facility has an authorized credit limit of \$500,000 (2022 - \$500,000) and bears interest at the bank's prime rate less 0.5%. There is no balance outstanding on the demand loan facility as at December 31, 2023 (2022 - \$Nil).

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

9. Contingent liabilities:

Legal actions and claims:

The Authority has received statements of claim as defendant under various legal actions resulting from its involvement in land purchases, fatalities, personal injuries and flooding on or adjacent to its properties. The Authority maintains insurance coverage against such risks and has notified its insurers of the legal actions and claims. It is not possible at this time to determine the outcome of these claims and, therefore, no provision has been made in these financial statements.

10. Internally restricted reserve funds:

Appropriations are made from accumulated surplus to various reserve funds upon approval of the Authority of Directors.

Operational Reserve:

The Operational Reserve was established to provide funds to purchase equipment as required.

Forestry Reserve:

The Forestry Reserve was established to provide funds to support the Forestry Program.

Watershed Science

The Watershed Science Reserve was established to provide funds to the Watershed Science Program.

Environmental Education Reserve:

The Environmental Education Reserve was established to cover future environmental equipment and material purchases.

Human Resources Reserve:

The Human Resources Reserve was established to provide funds to cover human resource issues.

New Lowell Reserve Fund:

The New Lowell Reserve Fund was established to cover future capital expenses for the New Lowell campground.

Capital Repair and Replacement Reserve:

The Capital Repair and Replacement Reserve was established to cover future capital expenses.

Healthy Waters Reserve:

The Healthy Waters Reserve was established to cover future expenses for the Healthy Waters program.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

10. Internally restricted reserve funds (continued):

Land Management Acquisition Reserve:

The Land Management Acquisition Reserve was established to assist with acquisitions of significant or environmentally sensitive lands. The reserve would compliment the ongoing acquisition program and partnership arrangements with Nature Conservancy Canada and the Ministry of Natural Resources for Minesing Swamp and Niagara Escarpment lands.

Planning Reserve:

The Site Planning Reserve was established to cover legal activities and unexpected variations in planning revenue.

The internally restricted reserve funds consist of the following:

	2023	2022
Operational reserve fund	\$ 404,199	\$ 721,136
Forestry reserve fund	31,967	26,046
Watershed reserve fund	117,424	36,208
Environmental education fund	27,616	27,616
Human resources reserve fund	387,301	699,931
New Lowell reserve fund	40,757	33,267
Capital repair and replacement reserve fund	806,797	915,472
Capital repair and replacement reserve fund (2/3)	131,339	-
Healthy waters reserve fund	78,152	78,152
Land management acquisition reserve fund	39,702	39,701
Site planning reserve fund	191,812	104,334
Total internally restricted reserve funds	\$ 2,257,066	\$ 3,597,335

11. Expenses by object:

	2023	2022
Wages and benefits	\$ 4,505,302	\$ 4,067,401
Purchased supplies	758,629	928,992
Professional and consulting fees	163,796	108,844
Amortization of tangible capital assets	233,266	224,026
Occupancy costs	226,048	219,298
Travel and vehicle	68,464	37,617
Office supplies and expenses	32,425	27,520
Education and training	23,662	16,867
Licenses, memberships and dues	41,602	38,877
Advertising	14,328	11,710
Interest and bank	35,665	34,713
	\$ 6,103,187	\$ 5,715,865

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

12. Pension plan:

OMERS provides pension services to more than 600,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2023. The results of this valuation disclosed total going concern actuarial liabilities of \$136,185 million (2022 - \$130,306 million) in respect of benefits accrued for service with total going concern actuarial net assets at that date of \$131,983 million (2022 - \$123,628 million) indicating a going concern actuarial deficit of \$4,202 million (2022 - \$6,678 million). As OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Authority's share is not determinable. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2023 was \$333,042 (2022 - \$285,290) and is included as an expense in the statement of operations and accumulated surplus.

13. Budget information:

The budget adopted by the Authority on September 23, 2022 includes the annual budget for capital additions and reserve transfers which are not reflected in the 2023 actual figures within the statement of operations. As a result, the budget figures presented in the statement of operations and accumulated surplus and change in net financial assets represent the financial plan adopted by the Authority with adjustment as follows:

Annual Surplus per budget approved by the Authority	\$	–
Less: Contributions to reserves		(188,086)
Add: Capital additions		273,300
Surplus per financial statements	\$	85,214

14. Segmented reporting:

The Chartered Professional Accountants of Canada Public Sector Accounting Handbook Section *PS2700, Segment Disclosures*, establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide disclosures established by this section when their operations are diverse enough to warrant such disclosures.

The presentation of the items on the statement of operations and included within note 9 are considered sufficient to meet the requirements of *PS2700, Segment Disclosures*.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

15. Commitments:

Lease obligations:

The Authority is presently leasing equipment with a quarterly rental payment of \$2,485 which matures in 2026. The minimum lease payments required over the next five years are as follows:

2024	\$	9,940
2025		9,940
2026		4,971
		<hr/>
	\$	24,851

Rental arrangements:

The Authority leases five pieces of property to three local municipalities and two not-for-profit organizations for no financial consideration. Under the terms of the agreements the municipalities and the not-for-profit organizations are responsible for all costs associated with their respective properties. The leases may be terminated by either party with written notice. The agreement with one local municipality extends to 2025 and the remaining two agreements with the local municipalities each extend to 2028. The agreements with the two not-for-profit organizations extend to 2026 and 2026 respectively.

The Authority leases the New Lowell Campground and Conservation Park to two individuals who manage the park. Under the terms of the agreement which extends to April 14, 2028, the managers will pay the Authority a lease amount equal to \$21,812 plus HST per year with an additional 3% increase every year. The lease has a five year renewal option with the understanding that one year's notice must be given by either party to terminate the lease. The Authority is responsible for property taxes and property insurance while the managers are responsible for operational costs. Capital projects are paid for by the managers and become the property of the Authority.

The Authority leases various agricultural lands to farmers for minimal financial consideration under the terms of two agreements which extend to 2025 and 2027 respectively. The minimum future rental income to be received related to these leases varies depending on the tenant.

16. Comparative information:

Certain 2023 comparative information has been reclassified where necessary to conform to the current year presentation.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2023

17. Financial risks and concentration of risks:

Transaction in financial instruments may result in an entity assuming or transferring financial risks to or from another party. The Authority is exposed to the following risks associated with financial instruments and transactions it is a party to:

(a) Credit risk:

Credit risk is the risk that one party to a financial transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Authority is exposed to this risk relating to its cash and accounts receivable.

The Authority holds its cash accounts with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote. Receivables consist of balances due from government agencies and the risk of loss is minimal.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

(b) Liquidity risk:

Liquidity risk is the risk that the Authority cannot repay its obligations when they become due to its creditors. The Authority is exposed to this risk relating to its accounts payable and accrued liabilities.

The Authority reduces its exposure to liquidity risk by monitoring cash activities and expected outflow through extensive budgeting and maintaining enough cash to repay trade creditors as payables become due.

There have been no significant changes from the previous year in the exposure risk or policies, procedures and methods used to measure the risk.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Schedule of Revenue

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Provincial government grants:		
Source Water Protection Planning	\$ 247,595	\$ 234,479
Ministry of Natural Resources - Flood operations	97,307	97,307
Ministry of Natural Resources - FHIMP	65,547	-
Ministry of Agriculture, Food and Rural Affairs	50,700	-
COA	37,375	12,625
Other	5,941	1,821
Water and Erosion Control Infrastructure	2,813	50,364
Nottawasaga Watershed Improvement Program	-	7,500
Total provincial funding	\$ 507,278	\$ 404,096
Federal government grants	\$ 196,770	\$ 233,893
User fees:		
Planning	\$ 1,146,742	\$ 1,028,619
Environmental education	290,290	219,580
Tiffin outreach	168,694	156,710
Conservation lands	84,738	83,045
GIS Technical Support	28,761	22,124
Stewardship services	28,367	85,007
Watershed science	2,930	1,800
Office and occupancy	413	-
	\$ 1,750,935	\$ 1,596,885

DRAFT



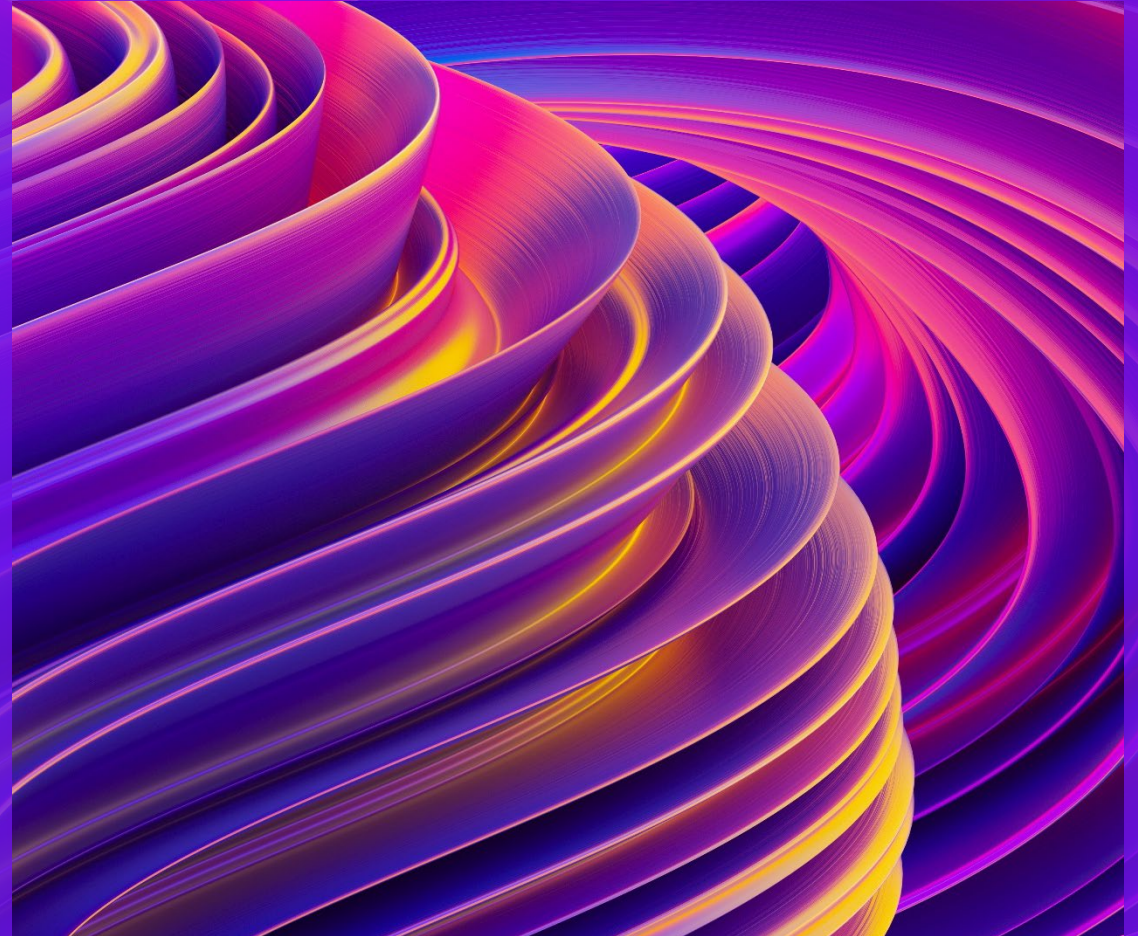
Nottawasaga Valley Conservation Authority

Combined Audit Planning and Findings
Report for the year ended
December 31, 2023

KPMG LLP

Prepared as of April 12, 2024 for presentation to the Board of
Directors on April 26, 2024

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Senior Manager

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Table of contents

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Highlights	6	Status	7	Audit strategy	9	Risks and results
18	Significant unusual transactions	19	Misstatements	21	Control deficiencies	23	Policies and practices
25	Specific topics	26	Appendices				

The purpose of this report is to assist you, as a member of the Board of Directors, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit planning highlights



No matters to report



Matters to report – see link for details

Scope

Our audit of the financial statements (“financial statements”) of Nottawasaga Valley Conservation Authority (“the Organization”) as of and for the year, December 31, 2023 was performed in accordance with Canadian generally accepted auditing standards.

Audit strategy

Materiality \$183,000

Involvement of others

Updates to our prior year audit plan

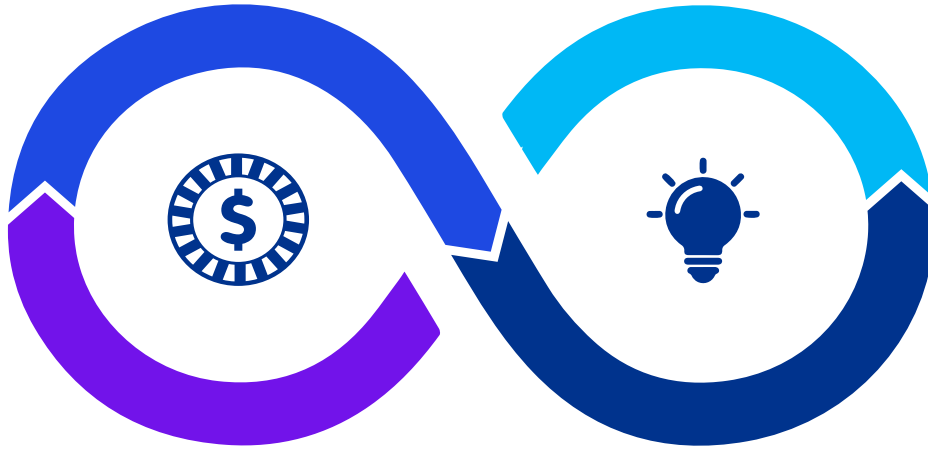
Risk assessment

Risk of management override of controls

Presumed risk of fraudulent revenue recognition



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

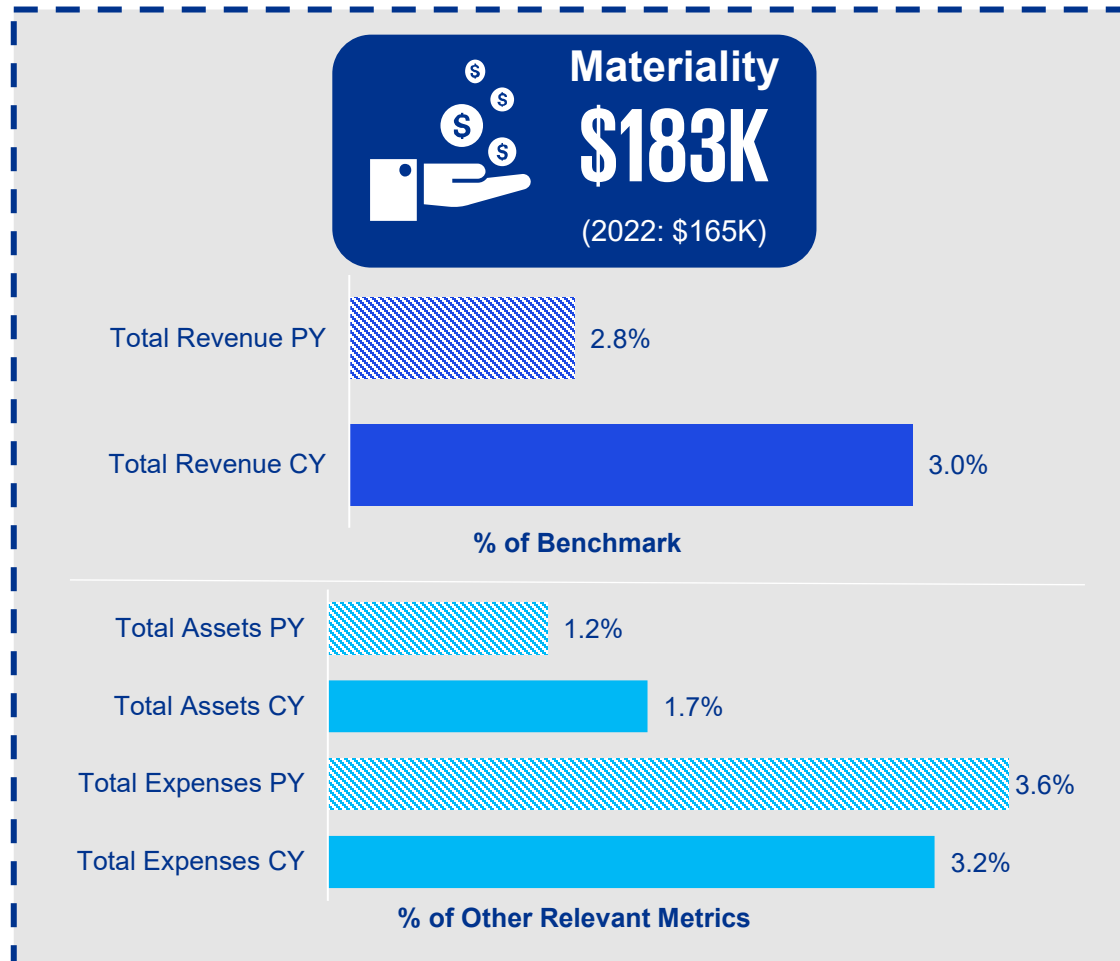
Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Materiality



Total Revenue
\$6.1 million
(2022: \$5.8 million)

Total Expenses
\$5.7 million
(2022: \$5.0 million)

Total Assets
\$11.3 million
(2022: \$13.79 million)



Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Company and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Company's components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	PY risk rating
●	Management Override of Controls	✓		Significant

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISSTATEMENT

Advanced technologies

Our **KPMG Clara Dynamic Risk Assessment** tool gives us a more sophisticated, forward-looking and multi-dimensional approach to assessing audit risk.

[▶ Learn more](#)

Our **KPMG Clara Business Process Mining** provides immediate visualization of how 100% of your transactions are processed to complement your process narratives & flow charts.

[▶ Learn more](#)

KPMG Clara Account Analysis allows us to analyze the flow of transactions through your business to drive a more meaningful risk assessment.

[▶ Learn more](#)

KPMG Clara AI allows us to layer AI into our auditing platform, allowing us to scan 100% of your data and pull all of the risky transactions and anomalies out for further analysis.

[▶ Learn more](#)



Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

Why is it significant?

Presumption of the risk of fraud resulting from management override of controls

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

Advanced technologies

Our KPMG Clara Journal Entry Analysis Tool assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)



Significant risks – other considerations



Presumed risk of fraudulent revenue recognition

RISK OF



FRAUD

Consideration of risk

Presumption of the risk of fraud resulting revenue recognition

The engagement team reviewed the Organization's revenue streams in order to support our determination as to whether the fraud risk related to revenue recognition should be rebutted.

The engagement team has determined that rebutting the presumed fraud risk related to revenue recognition is appropriate based on the analysis outlined herein.

Our analysis


Fraudulent revenue recognition risk factors have not been identified. The entity is not a high public profile entity and there are no significant third party expectations in relation to revenue creating perceived pressures or incentives. Revenues are relatively simple to recognize as they do not involve elements of significant judgment. The nature of the industry or the entity's operations do not provide perceived opportunities to engage in fraudulent revenue recognition. There are few, if any, indicators that management possesses the attitude, character or ethical values that would cause it to knowingly and intentionally commit a dishonest act. As a result there is not a risk of material misstatement of revenue due to fraudulent financial reporting by management.



Audit findings highlights

No matters to report Matters to report – see link for details

Status

We have completed the audit of the financial statements for Nottawasaga Valley Conservation Authority (“financial statements”), with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report. 

Risks and results

- Significant risks 
- Other risks of material misstatement 
- Going concern matters 

Policies and practices & Specific topics

- Significant unusual transactions
- Accounting policies and practices
- Other financial reporting matters
- Specific topics

Uncorrected misstatements

Uncorrected misstatements

Corrected misstatements

Corrected misstatements

Control deficiencies

Significant deficiencies



Status of the audit

As of April 12, 2024, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Board of Directors
- Obtaining the signed management representation letter
- Obtaining the legal response
- Obtaining evidence of the Board of Director's approval of the financial statements

We will update the Board, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in Appendix: Draft Auditor's Report.



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

There were no significant deficiencies noted that are required to be communicated to the Board.



Accounting policies and practices



Initial selection

PSAS 3280 Asset Retirement Obligation Standards was effective for fiscal years beginning on or after April 1, 2022. The adoption of this standard was reflected in the December 31, 2023 on a modified retroactive basis.

Note disclosure has been included in the financial statements for the transition to the new accounting standard. Please see note 2 for additional information relating to the transitional adjustments.



Description of new or revised significant accounting policies and practices

The new accounting standard, PS 3280, addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings owned by NVCA or other assets that contain a remediation obligation. The standard was adopted on the modified retrospective basis at the date of adoption such that the assumptions used to estimate NVCA's asset retirement obligations were applied as of the date of adoption of the standard.

Based on the results of the analysis completed it was noted there are no remediation obligations to note that required inclusion on the financial statements of NVCA.



Significant qualitative aspects

The adoption of the Asset Retirement Obligations Standard required management to calculate the value of the obligation as of the date of transition. For application of the Standard, NVCA used internal knowledge of the Finance, Facilities, and other departments.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



No matters to report



Concerns regarding application of new accounting pronouncements



Both the asset retirement obligation and the financial instrument standards were applied in the December 31, 2023 year end. There were no concerns noted with the adoption. Note 2 includes a description of the change in accounting policies noted in the 2023 year end.



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report

Appendices

A

Required
communications

B

Audit quality

C

New auditing
standards

D

Insights

E

Financial Statement
Presentation





Appendix A: Draft auditor's report

INDEPENDENT AUDITOR'S REPORT

To the Members of Nottawasaga Valley Conservation Authority

Opinion

We have audited the accompanying financial statements of Nottawasaga Valley Conservation Authority (the Authority), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedule to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2023, and its results of operations and accumulated surplus, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Appendix A: Draft auditor's report

Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

April 26, 2024



Appendix A: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



Appendix A: Management representation letter

KPMG LLP
Times Square
1760 Regent Street, Unit 4
Sudbury, Ontario P3E 3Z8
Canada

April 26, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of **Nottawasaga Valley Conservation Authority** ("the Entity") as at and for the period ended December 31, 2023.

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 11, 2021, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.

- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.



Appendix A: Management representation letter

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

ESTIMATES:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- 11) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 12) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

By: Ms. Sheryl Flannagan, Director Corporate Services

By: Mr. Doug Hevenor, Chief Administrative Officer



Appendix B: Audit quality - How do we deliver audit quality?

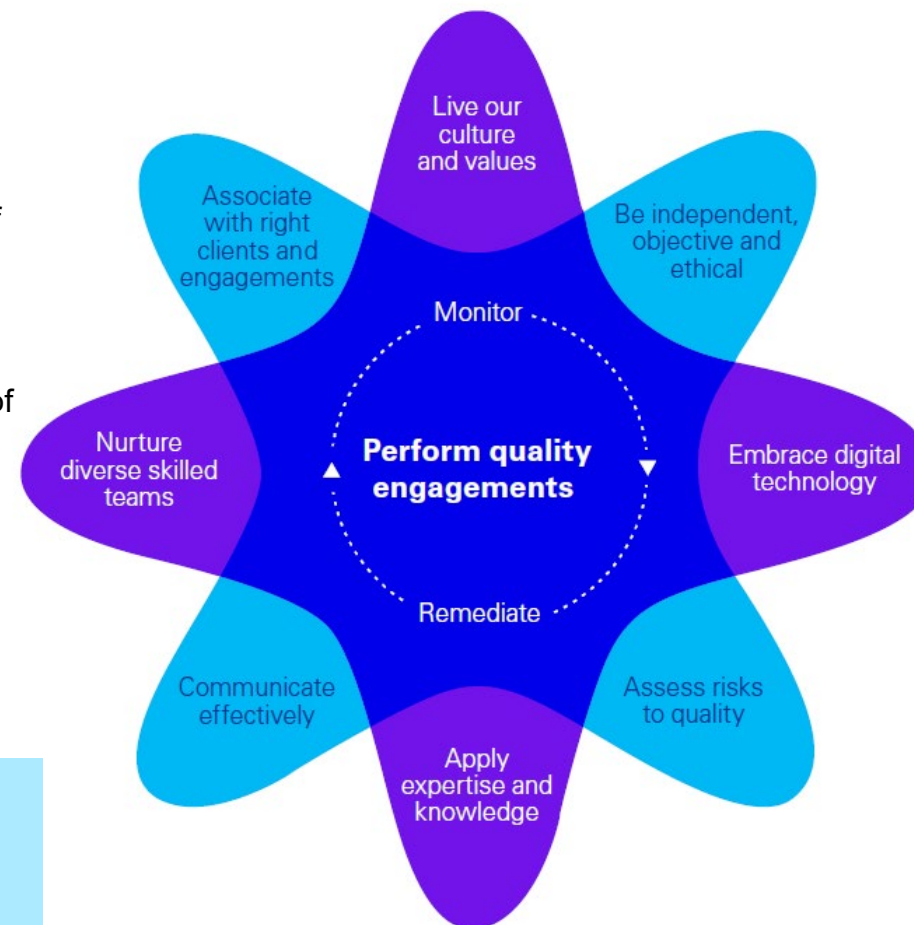
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix C: Newly effective and upcoming changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards – see Current Developments



Effective for periods beginning on or after December 15, 2022

ISA/CAS 220

.....
(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

.....
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

.....
Engagement quality reviews

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....
Revised special considerations – Audits of group financial statements



Appendix D: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

[KPMG Audit & Assurance Insights](#)

Curated research and insights for audit committees and boards.

[Board Leadership Centre](#)

Leading insights to help board members maximize boardroom opportunities

[Current Developments](#)

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

[Audit Committee Guide – Canadian Edition](#)

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

[Accelerate 2023](#)

The key issues driving the audit committee agenda in 2023.

[Momentum](#)

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

[KPMG Climate Change Financial Reporting Resource Centre](#)

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

[IFRS Breaking News](#)

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.



Appendix E: Financial Statement Presentation

Highlights

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash	\$ 2,132,223	\$ 2,494,435
Accounts receivable (note 3)	457,714	511,934
Investments (note 4)	2,143,800	2,040,932
	<u>4,733,737</u>	<u>5,047,301</u>
Financial Liabilities		
Accounts payable and accrued liabilities	602,345	547,155
Deferred revenue (note 6)	1,938,887	1,904,304
	<u>2,541,232</u>	<u>2,451,459</u>
Net financial assets	2,192,505	2,595,842
Non-Financial Assets		
Tangible capital assets (note 5)	8,581,748	8,682,506
Prepaid expenses	61,814	61,403
	<u>8,643,562</u>	<u>8,743,909</u>
Contingent liabilities (note 9)		
Commitments (note 15)		
Accumulated surplus (note 7)	\$ 10,836,067	\$ 11,339,751

- The cash balance has decreased to \$2.1 million at the end of December 2023 as a result negative cash flows from operating activities in the amount of \$126K in 2023. There were also additional purchase of investments in the year (\$102K) and purchases of capital assets (\$134K)
- Accounts receivable have decreased to \$457K as the prior year included additional receivables from Forests Ontario, additional amounts owing from school boards and from the Ministry of Environment and Climate Change.
- Investment balance has increased as a result of the purchase of GICs noted in the year (rates ranging from 5.2% to 5.5% per year maturing on July 24, 2024)
- Accounts payable and accrued liabilities have increased as a result of an increase in employee related payables, including accrued wages and withholdings in relation to the increased salaries and benefits.
- Deferred revenue has increased as of the year end date which is a result of a change of a number of the deferred revenue balances noted in the year. Note 6 details the make up of the deferred revenue balances noted in the year. The main increase in the year relates to the compensation fund (increase of \$200K) offset by decreases in the Canada Health Communities funding and Water and Erosion Control Infrastructure funding.



Appendix E: Financial Statement Presentation

Highlights

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Financial Position

December 31, 2023, with comparative information for 2022

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Financial Assets		
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Contingent liabilities (note 9)		
Commitments (note 15)		
Accumulated surplus (note 7)	<u>\$ 10,836,067</u>	<u>\$ 11,339,751</u>

- **Capital assets have decrease to \$8.6 million as a result of \$134K of capital asset purchases offset by \$233K of amortization expenses.**
 - **The major capital purchases noted in 2023 related to mainly small equipment purchases made in the year along with land purchases.**
- **No significant change noted in prepaid expenses as of the year end date**



Appendix E: Financial Statement Presentation

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 13)	2023 Actual	2022 Actual
Revenue:			
Municipal levies			
- general matching	\$ 97,307	\$ 97,307	\$ 97,307
- general non-matching	2,774,749	2,767,749	2,646,427
- special	25,000	3,000	3,000
Municipal grants	78,800	161,275	142,110
Total municipal funding	2,975,856	3,029,331	2,888,844
Government - provincial grants (schedule)	324,807	507,278	404,096
- federal grants (schedule)	104,000	196,770	233,893
User fees (schedule)	1,675,040	1,750,935	1,596,885
Contributions and donations	643,500	678,740	815,983
Interest income	50,000	176,784	74,479
Miscellaneous	-	1,259	77,624
(Loss) gain on disposition of capital assets	-	(715)	10,903
	5,773,203	6,340,382	6,102,707
Expenses: (note 11)			
Planning services	1,578,111	1,543,951	1,452,004
Administrative support	567,638	696,783	603,123
Healthy waters	696,086	769,807	843,888
Reforestation	421,469	347,000	398,407
Flood forecast and warning	324,930	371,738	297,693
Tiffin Centre infrastructure maintenance	415,881	400,616	357,023
Corporate governance	345,067	345,067	326,332
Watershed science	479,614	434,402	487,089
Environmental education	233,778	342,817	250,193
GIS technical support	382,350	383,232	294,492
Conservation lands	215,265	278,284	276,774
Workshop vehicles and equipment	-	13,987	-
Engineering and technical services	27,800	175,503	128,847
	5,687,989	6,103,187	5,715,865
Earnings before the undernoted item	85,214	237,195	386,842
One time recovery:			
CEWS repayable	-	740,879	-
Annual surplus (deficit)	85,214	(503,684)	386,842
Accumulated surplus, beginning of year	11,339,751	11,339,751	10,952,909
Accumulated surplus, end of year	\$ 11,424,965	\$ 10,836,067	\$ 11,339,751

Highlights

- The total revenue have increased to \$6.3 million (an increase of \$235K or 3.9%).
- Total municipal funding has increased \$238K or 4.8% in the current year mainly as a result of an increase in the municipal levies which were approved as part of the 2023 budget
- Provincial grant funding has increased by \$103K in the year mainly as a result of Flood Hazard Identification and Mapping program funding noted in 2023 (\$66K increase) along with additional funding from the Ministry of Agriculture, Food and Rural Affairs (\$50K)
- User fees have increased by \$154K in 2023 (there is a schedule in the statements that details the changes). The main increase s in relation to both planning user fees (site plan, subdivision, condominium and pre-consultation fees)
- Contributions and donations have decreased in 2023 as the prior year included additional Forests Ontario funding (which were for regular reforestation projects along with other grassland projects). These decreases were offset by increased funding from Forests Ontario (50 million Trees program)
- Interest income has increased as a result of the increase in investments and an increase in interest rates noted in 2023 (as a result of the increase in the prime rates noted in the year)
- Miscellaneous income has decreased from the prior year as the 2022 results included a one time settlement of \$45K that did not repeat in 2023)



Appendix E: Financial Statement Presentation

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

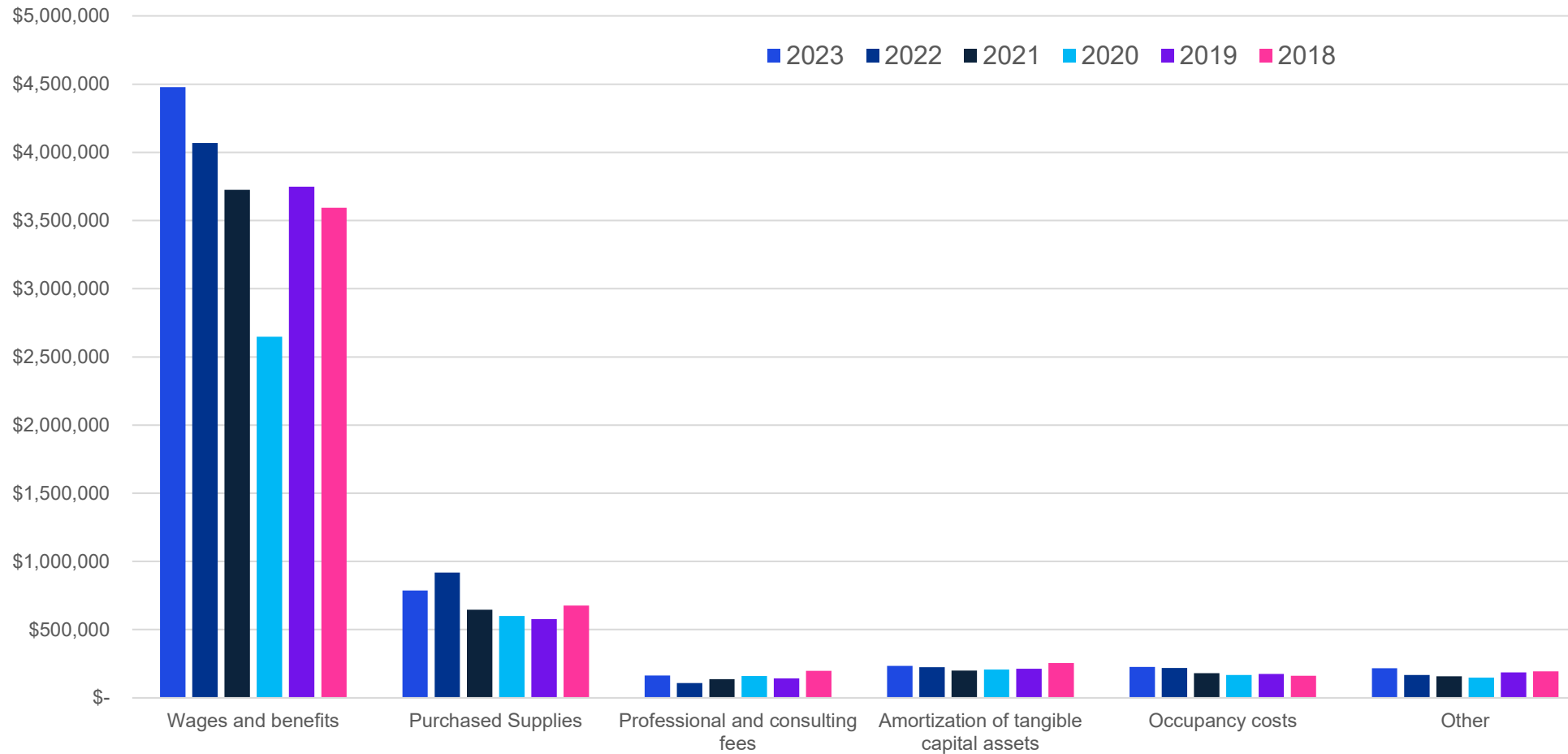
	2023 Budget (note 13)	2023 Actual	2022 Actual
Revenue:			
Municipal levies			
- general matching	\$ 97,307	\$ 97,307	\$ 97,307
- general non-matching	2,774,749	2,767,749	2,646,427
- special	25,000	3,000	3,000
Municipal grants	78,800	161,275	142,110
Total municipal funding	2,975,856	3,029,331	2,888,844
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User fees (schedule)	1,675,040	1,750,935	1,596,885
Contributions and donations	643,500	678,740	815,983
Interest income	50,000	176,784	74,479
Miscellaneous	-	1,259	77,624
(Loss) gain on disposition of capital assets	-	(715)	10,903
	5,773,203	6,340,382	6,102,707
Expenses: (note 11)			
Planning services	1,578,111	1,543,951	1,452,004
Administrative support	567,638	696,783	603,123
Healthy waters	696,086	769,807	843,888
Reforestation	421,469	347,000	398,407
Flood forecast and warning	324,930	371,738	297,693
Tiffin Centre infrastructure maintenance	415,881	400,616	357,023
Corporate governance	345,067	345,067	326,332
Watershed science	479,614	434,402	487,089
Environmental education	233,778	342,817	250,193
GIS technical support	382,350	383,232	294,492
Conservation lands	215,265	278,284	276,774
Workshop vehicles and equipment	-	13,987	-
Engineering and technical services	27,800	175,503	128,847
	5,687,989	6,103,187	5,715,865
Earnings before the undernoted item	85,214	237,195	386,842
One time recovery:			
CEWS repayable	-	740,879	-
Annual surplus (deficit)	85,214	(503,684)	386,842
Accumulated surplus, beginning of year	11,339,751	11,339,751	10,952,909
Accumulated surplus, end of year	\$ 11,424,965	\$ 10,836,067	\$ 11,339,751

Highlights

- The total expenses have increased to \$6.1 million (an increase of \$388K or 6.7%).
- Planning services expenses have increased (which is in line with the increased revenue noted in the year). The increase is mainly as a result of an increase in planning wages noted (along with related benefit costs) along with additional consultant fees and insurance premiums noted in the year
- Healthy waters expenses have decreased as a result of decreased expenses noted with respect to the Forests Ontario projects noted in the 2022 year end (funding was received for these projects within the previous year). All other items have remained relatively consistent on a year over year basis.
- Environmental education expenses have increased which is also in line with the educational revenue noted in the current year. The main increases relate to increased wages and related benefits noted in the 2023 year end (which aligns with the increased activity noted within education in the year)
- GIS technical support has increased as a result of additional wages and related benefits noted in the year
- All other expense captions have remained relatively consistent on a year over year basis



Appendix E: Financial Statement Presentation





Appendix E: Financial Statement Presentation

Highlights

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

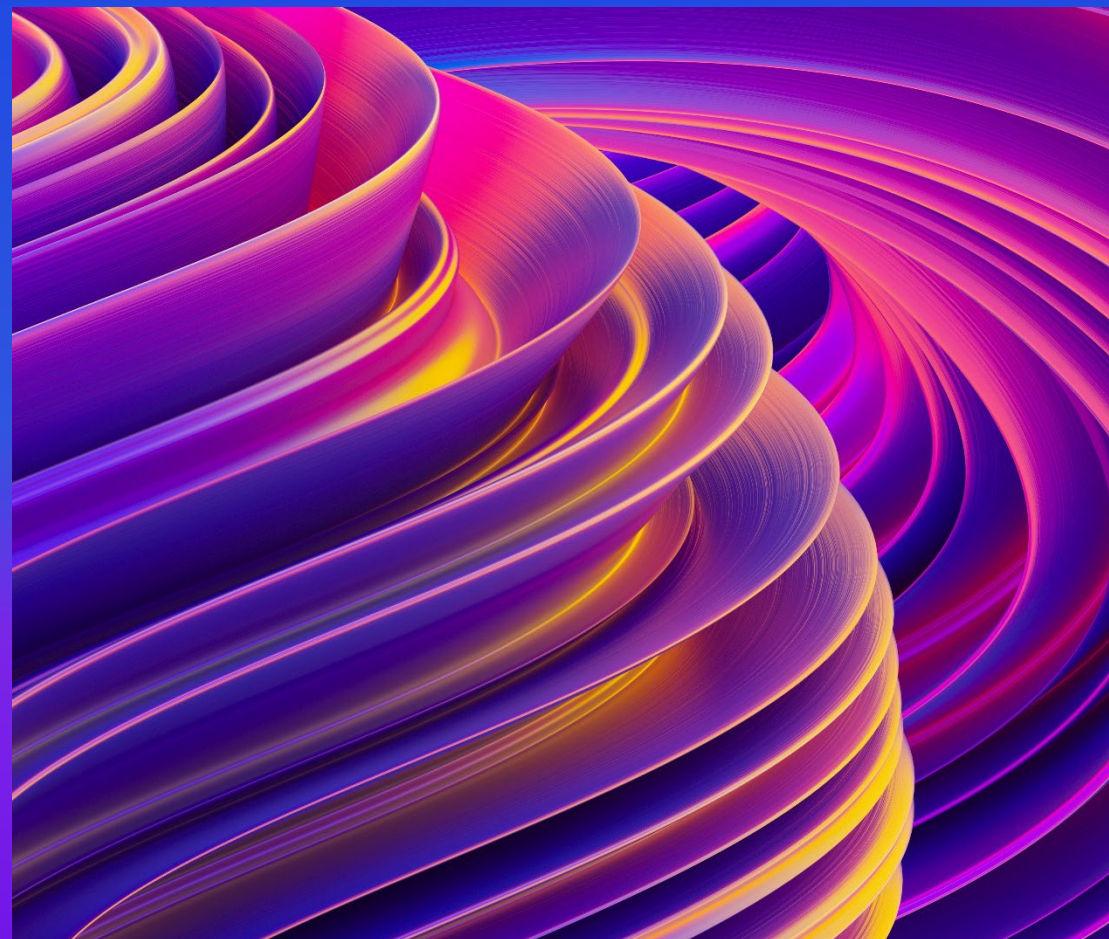
	2023 Budget (note 13)	2023 Actual	2022 Actual
Annual surplus (deficit)	\$ 85,214	\$ (503,684)	\$ 386,842
Acquisition of tangible capital assets	(273,300)	(134,355)	(197,333)
Amortization of tangible capital assets	120,000	233,266	224,026
Proceeds on disposition of tangible capital assets	-	1,132	14,249
Loss (gain) on disposition of tangible capital assets	-	715	(10,903)
	(68,086)	(402,926)	416,881
Acquisition of prepaid expenses	-	(61,814)	(61,403)
Use of prepaid expenses	-	61,403	47,690
	-	(411)	(13,713)
Change in net financial assets	(68,086)	(403,337)	403,168
Net financial assets, beginning of year	2,595,842	2,595,842	2,192,674
Net financial assets, end of year	\$ 2,527,756	\$ 2,192,505	\$ 2,595,842

- **Net financial assets have decreased by \$403K as a result of the current year deficit noted given the payment of the CEWS funding**



<https://kpmg.com/ca/en/home.html>

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Enforcement and Compliance

Meagan Kieferle | Senior Regulations Officer | April 2024

Enforcement and Compliance 101

Overview

- One of the core mandates of the Conservation Authority is to protect life and property from natural hazards such as flooding and erosion.
- The Nottawasaga Valley Conservation Authority is responsible for the administration of Ontario Regulation 41/24 pursuant to the Conservation Authorities Act.
- Enforcement tools and compliance measures play a vital role in achieving this goal by ensuring the requirements of the Conservation Authorities Act and Regulation 41/24 are enforced.



Regulations and Compliance

- Regulations Officers consider the text of the Conservation Authorities Act, and Regulations to determine if an occurrence is in non-compliance with or a contravention of Section 28 (1) of the Act.
- To resolve matters of non-compliance, officers consider the planning guidelines and policies of the NVCA in conjunction with applicable Provincial Legislation.
- These compliance procedures explain the NVCA's approach to compliance and enforcement activities.
- This can also include how officers respond to complaints, identify known and potential violations, and make decisions on the appropriate level of actions to take for complaints, violations and non-compliance issues.



What is an Offence?



What is an Offence?



What is an Offence?

- Every person is guilty of an offence if the person contravenes,
 - a) subsection 28 (1), 28.1.2 (19) or 28.1.2 (19.1);
 - b) a regulation respecting activities permitted under section 28 (3) or (4) or a regulation made under section 28.5;
 - c) the conditions of a permit that was issued under section 28.1, 28.1.1 or 28. 1.2 or under a regulation made under clause 28.5 (1) (c); or
 - d) a stop order issued under section 30.4. 2020, c. 36, Schedule 6, s.21.



Penalties under the Conservation Authorities Act

- Every person who is convicted of an offence would be liable for a penalty. As per the Act;

(2) A person who commits an offence under subsection (1) is liable on conviction,

(a) in the case of an **individual**,

(i) to a fine of not more than \$50,000 or to a term of imprisonment of not more than three months, or to both, and

(ii) to an additional fine of not more than \$10,000 for each day or part of a day on which the offence occurs or continues; and

(b) in the case of a **corporation**,

(i) to a fine of not more than \$1,000,000, and

(ii) to an additional fine of not more than \$200,000 for each day or part of a day on which the offence occurs or continues.

2017, c. 23, Sched. 4, s. 29.



What is Compliance?



What is Compliance?

- The NVCA's approach to compliance and the enforcement program is based on potential risk.
- NVCA Regulations Officers assess unauthorized works and the risk to people, property and environmental features.
- Officers also assess and determine if there has been a compliance issue with respect to the requirement to obtain permits prior to development or interference under the Conservation Authorities Act.
- Efforts will be focused where the potential for risk is highest, allowing the Authority to focus on resolving matters that are having the most significant impacts.



Risk Assessment and Response

Development Activity Risks and Responses				
		Low	Medium	High
Risk Areas (Hazards or Wetland)		Meets Policy and Technical Guidelines, could be permitted	Low Impacts, Impact Mitigation, Compliance Efforts Successful	Does not comply with policy or guidelines, sensitive areas, major risk activity
	Low	Low Priority Response	Low Priority Response	Medium Priority Response
	Medium	Low Priority Response	Medium Priority Response	Medium Priority Response
	High	Low Priority Response	Medium Priority Response	High Priority Response



Responses

Low Priority	Enforcement staff may not inspect these matters depending on volume. Staff Focus will be on education and outreach via communication means (email, education letters, phone calls. If works have not progressed/started focus will be on deterrence and encouraging proper permits are applied for. As required, possible ESC measures installed and/or restoration direction provided if staff resources are available.
Medium Priority	Enforcement staff will try and respond to and inspect or investigate these matters. Staff focus will be placed on voluntary compliance through approval for unauthorized works, stabilization of the site while approvals are pending. Potential for voluntary remediation, or restoration. Court proceedings may be warranted depending on the level of landowner compliance and nature of the potential violation
High Priority	Enforcement staff will respond to and investigate all matters deemed a high priority or acts detrimental to the natural hazard or heritage feature present within the unauthorized works area. Staff Focus will be on immediate cease of all unauthorized works. Immediate Stabilization will likely be required. Remediation and restoration likely required. Likelihood of court proceedings will be higher.
No Response	Enforcement staff will not respond to complaints with insufficient information provided or no confirmation on location/address. Staff will not respond to frivolous or vexatious complaints or neighbour disputes. Staff will not respond to complaints of unauthorized works not within the area regulated by the NVCA or for items which do not constitute the definition of development or a potential violation of Ontario Regulation 41/24.



Then vs Now – Non-Compliance



Summary Report : Application Type By Date Range

1/1/2018 - 12/31/2018

Application Type	Count
Clearance Letter	208
Consent	98
Conservation Easement / Agreement	2
Environmental Assessment	11
General Inquiry	781
Legal Inquiry	128
Minor Variance	123
Niaqara Escarpment Commission	71
Non Compliance	67
Official Plan	6
OPA Municipal Wide	15
OPA Site Specific	8
Other	12
Permit Amendments	46
Permit Clearance	8
Permits	593
Plan of Condominium	2
Plan of Subdivision	23
Pre-Consultation	103
Property Info Request	2
Simcoe County Tree Removal	2
Site Plan	81
Site Plan Non-Residential	6
Study	6
Zoning By-Law	6
Zoning By-Law Amendment	96
Total Record Count :	2478

2018



Summary Report : Application Type By Date Range

1/1/2019 - 12/31/2019

Application Type	Count
Aggregate	3
Clearance Letter	97
Consent	88
Environmental Assessment	8
General Inquiry	956
Large Fill Application	2
Legal Inquiry	119
Minor Variance	130
Niaqara Escarpment Commission	69
Non Compliance	98
Official Plan	15
OPA Municipal Wide	5
OPA Site Specific	10
Other	43
Permit Amendments	48
Permit Clearance	5
Permits	638
Plan of Condominium	5
Plan of Subdivision	20
Pre-Consultation	137
Property Info Request	2
Resource Act	2
Secondary Plan	2
Simcoe County Tree Removal	8
Site Plan	53
Site Plan Non-Residential	39
Site Plan Residential (multi-unit)	3
Study	7
ZBA Municipal Wide	9
Zoning By-Law	4
Zoning By-Law Amendment	92

2019

Then vs Now – Non-Compliance



Summary Report : Application Type By Date Range

1/1/2020 - 12/31/2020

Application Type	Count	
Aggregate	3	
Clearance Letter	34	
Consent	84	
Environmental Assessment	14	
General Inquiry	1603	
Legal Inquiry	126	
Minor Variance	96	
Niaqara Escarpment Commission	49	
Non Compliance	138	
Official Plan	6	
OPA Municipal Wide	3	
OPA Site Specific	16	
Other	36	
Permit Amendments	45	
Permit Clearance	6	
Permits	745	
Plan of Condominium	7	
Plan of Subdivision	15	
Pre-Consultation	123	
Simcoe County Tree Removal	5	
Site Plan	31	
Site Plan Non-Residential	34	
Study	5	
ZBA Municipal Wide	12	
Zoning By-Law Amendment	81	
Total Record Count :		3292

2020



Summary Report : Application Type By Date Range

1/1/2021 - 12/31/2021

Application Type	Count	
Clearance Letter	27	
Consent	149	
Environmental Assessment	12	
General Inquiry	2074	
Legal Inquiry	213	
LPAT	7	
Minor Variance	128	
Niagara Escarpment Commission	91	
Non Compliance	131	
Official Plan	5	
OPA Municipal Wide	5	
OPA Site Specific	25	
Other	32	
Permit Amendments	56	
Permit Clearance	10	
Permits	964	
Plan of Condominium	6	
Plan of Subdivision	24	
Pre-Consultation	201	
Simcoe County Tree Removal	2	
Site Plan	29	
Site Plan Non-Residential	33	
Site Plan Residential (multi-unit)	2	
Study	3	
ZBA Municipal Wide	13	
Zoning By-Law Amendment	113	
Total Record Count :		4329

2021

Then vs Now – Non-Compliance



Summary Report : Application Type By Date Range

1/1/2022 - 12/31/2022

Application Type	Count
Clearance Letter	4
Consent	87
Environmental Assessment	6
General Inquiry	1080
Legal Inquiry	173
LPAT	5
Minor Variance	90
Niagara Escarpment Commission	86
Non Compliance	97
Official Plan	4
OPA Municipal Wide	4
OPA Site Specific	16
Other	12
Permit Amendments	49
Permit Clearance	4
Permits	924
Plan of Condominium	4
Plan of Subdivision	26
Pre-Consultation	202
Simcoe County Tree Removal	2
Site Plan	53
Site Plan Non-Residential	32
Site Plan Residential (multi-unit)	11
Study	14
ZBA Municipal Wide	2
Zoning By-Law	3
Zoning By-Law Amendment	71
Total Record Count : 3034	

2022



Summary Report : Application Type By Date Range

1/1/2023 - 12/31/2023

Application Type	Count
Clearance Letter	9
Consent	71
Environmental Assessment	9
General Inquiry	835
Large Fill Application	3
Legal Inquiry	113
Low Risk Area - Clearance	2
LPAT	3
Minor Variance	73
Niagara Escarpment Commission	34
Non Compliance	93
Official Plan	4
OPA Municipal Wide	9
OPA Site Specific	18
Other	25
Permit Amendments	58
Permit Clearance	8
Permits	822
Plan of Subdivision	13
Pre-Consultation	189
Simcoe County Tree Removal	2
Site Plan	41
Site Plan Non-Residential	16
Site Plan Residential (multi-unit)	2
Study	3
ZBA Municipal Wide	7
Zoning By-Law	3
Zoning By-Law Amendment	75
Total Record Count : 2512	

2023

What does this mean?

- Non-Compliance files have increased in the last 6 years.
- Calls, complaints and inquiries have increased in the last 6 years.
- Expectations of Officers to respond have increased in the last 6 years.
- Resources available within the Enforcement program for Officers has **NOT** increased in the last 6 years.



Voluntary Compliance

- Many Non-Compliance matters can be resolved through voluntary compliance.
- Officers determine if the works meet the NVCA's policies for the administration of Ontario Regulation 41/24 and/or if they can issue a permit for the works with specific conditions for restoration.
- The Officer will often determine if there will be a good indication that the landowner(s) and or the contractor(s) are willing to work with the Officer to resolve the non-compliance matter.
- If applicable the Officer will identify the options for compliance to the landowner which would be to the satisfaction of the NVCA and potentially an agreeable outcome to the landowner



Voluntary Compliance

- If voluntary compliance is achievable, the Officer will also often present the opportunity for the landowner to simply restore the work area to pre-existing conditions to avoid any further enforcement action.
- Where applicable, Officers will consider retroactive approvals for unauthorized works where there would be a high potential the works will meet NVCA policies.
- Where it is determined that the development could meet NVCA policy, a permit may be issued for the development following the standard review process including a permit application and associated drawings any studies as well as the appropriate permit fee with an applied Unauthorized Works Fee as outlined in the Board approved Fee Policy



Notice of Violation

- A notice of Violation will typically be sent for most instances of unauthorized works.
- A Notice of Violation is a formal letter issued informing the landowner and/or contractor that it is believed an offence under the Conservation Authorities Act has occurred or is occurring on the subject property.
- The Notice of Violation details the type of violation, sections of the Act which have been violated and will identify the details to contact the appropriate Officer if they wish to resolve the matter.
- The Violation Notice will often identify the risks associated with violating the Conservation Authorities Act.
- A violation notice does not mean court proceedings will follow, it is a notice which formally documents the unauthorized works.



What Happens if a solution cannot be found?

- If the landowner is unwilling to work with the Conservation Authority for voluntary compliance, the violation becomes an enforcement matter and enforcement matters within the Conservation Authorities Act will follow methodology for obtaining compliance under The Provincial Offences Act.
- Under the Provincial Offences Act, available tools consist of Warrants, Charges under the Act, Orders under the Act
- If the landowner is convicted, if there is an opportunity for rehabilitation orders; if issued, the landowner would be responsible for all costs associated with rehabilitation and removals and any additional damages associated with the repair and rehabilitation.



Who is responsible?

- Landowner
- Tenants
- Contractors
- Hauling Companies or Excavation Companies
- Consulting agents
- **Everyone who has participated in the offence can be held liable.**



Agency Involvement

- In certain instances, the NVCA may not be the appropriate agency to respond to a concern, NVCA staff may direct the complaint to the appropriate agency, such as a provincial ministry or agency, a federal government department or a local municipality.
- In certain instances, local municipalities and NVCA regulations may have the same unauthorized works and similar process for compliance. Example: NVCA Large Fill Complaints and Municipal Site Alteration By-Laws
- In certain instances, multiple agencies may have various components of unauthorized works and methods of compliance. Example: MECP, DFO, Conservation Authority and Municipality (By-Laws)



Municipal Involvement

- In certain instances, reports of unauthorized works where municipalities have the authority under the Municipal Act, 2001 to address these types of incidents through bylaws, may be the appropriate legislative mechanism for successful compliance.



- Limitation periods will be different. Conservation Authority Staff limitation period **2 years** vs Charges under the Municipal By-Laws **1 year**.

Your Role as a NVCA Board Member

What can you do?

- Assist in Education
- Assist in Directing stakeholders within your Municipality to consult with NVCA Development review staff **prior** to any works commencing.
- Educate yourselves in understanding the role Conservation Authorities can and do play in any enforcement investigations.
- Remain Neutral
- Stay Safe
- Support the Program – both from a resource perspective and from a stakeholder management perspective



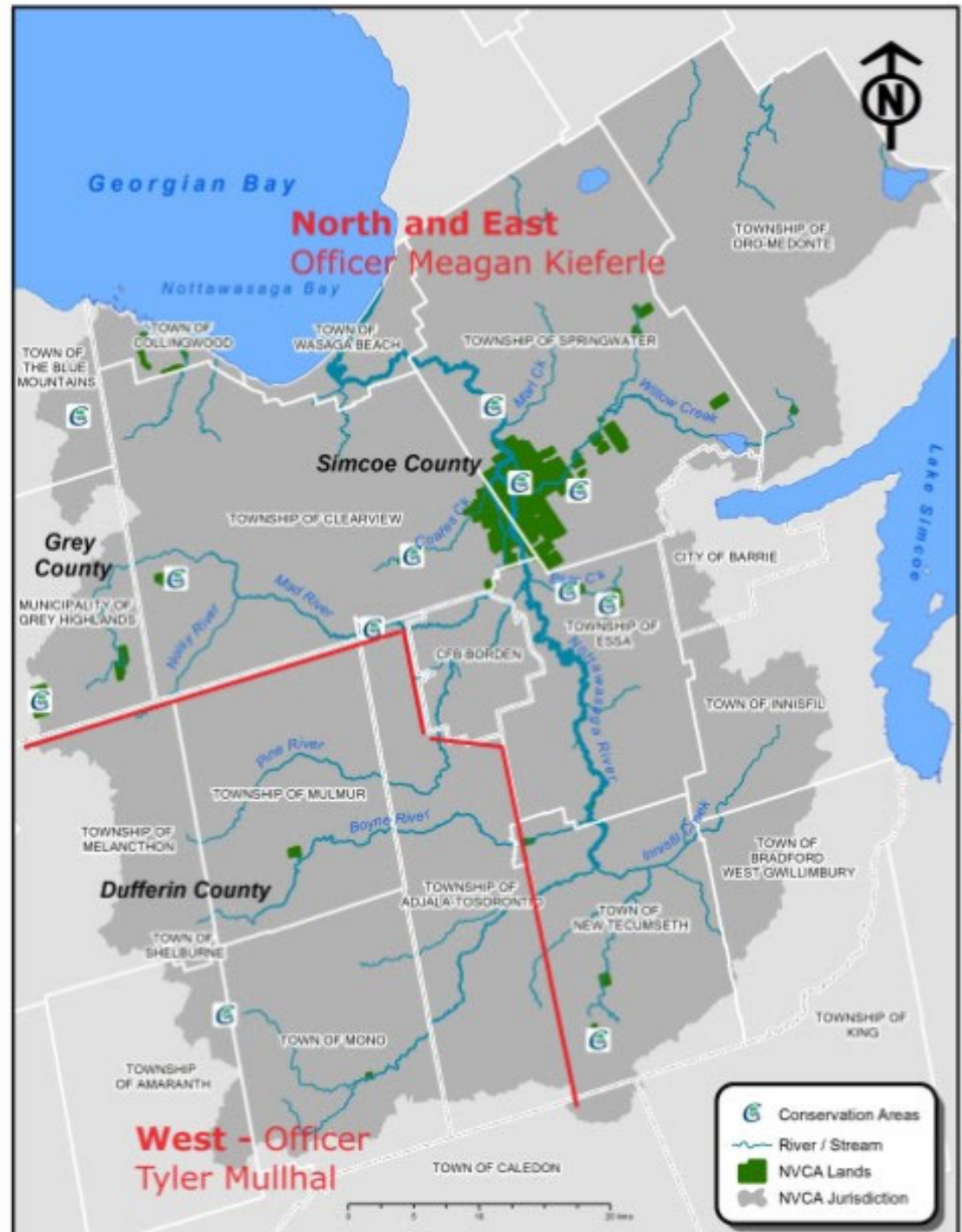
Who to Contact

Meagan Kieferle

- Collingwood
- Clearview
- Blue Mountains
- Grey Highlands
- Essa
- New Tecumseth
- BWG
- Innisfil
- Barrie
- Wasaga Beach
- Springwater
- Oro-Medonte

Tyler Mullhal

- Melancthon
- Amaranth
- Mulmur
- Mono
- Adjala-Tosorontio





Questions?

Meagan Kieferle
705-424-1479 ext. 238
mkieferle@nvca.on.ca

www.nvca.on.ca | @NottawasagaCA



02-24-BOD Minutes (**Draft**)
Nottawasaga Valley Conservation Authority
Mar 22, 2024 at 9:00 AM EDT

Attendance

Present:

Mayor Scott W. Anderson, Adjala-Tosorontio (Township); Cllr. Joe Belanger, Wasaga Beach (Town); Cllr. Phil Fisher, Springwater (Township); Cllr. Nicole Cox, New Tecumseth (Town); Cllr. Gary Harvey, Barrie (City); Mayor Janet Horner, Mulmur (Township); Cllr. Pieter Kiezebrink, Essa (Township); Deputy Mayor Gail Little, Amaranth (Township); Cllr. Joel Loughead, Grey Highlands (Municipality); Cllr. June Porter, The Bule Mountains (Town); Cllr. Richard Schell, Oro-Medonte (Township); Cllr. Jonathan Scott, Bradford West Gwillimbury (Town); Mayor Darren White, Melancthon (Township); Cllr. Kevin Eisses, Innisfil (Town); Cllr. Christopher Baines, Collingwood (Town); Cllr. Ralph Manktelow, Mono (Town); Deputy Mayor Paul Van Staveren, Clearview (Township)

Absent:

Cllr. Kyle Fegan, Shelburne (Town)

NVCA Staff:

Sheryl Flannagan, Director, Corporate Services; Doug Hevenor, Chief Administrative Officer; Chris Hibberd, Director, Watershed Management Services; Kyra Howes, Director, Conservation Services; Ian Ockenden, Manager, Watershed Science; Tyler Mulhall, Planner; Ben Krul, Manager, Development Planning & Permits; Dalia Al-Ali, Manager, Engineering Services; Kerry Jenkins, Administrative Assistant/Recorder

1. Events

Tiffin Nature Program (for preschoolers)

Tiffin Nature Program will help preschoolers gain knowledge, understanding and appreciation of the natural world and our amazing planet. Children learn about risky play, and develop a better understanding of their relationship with the land.

Half Day Dates: Tuesdays March 19, 2023 – June 4, 2024

Full Day Dates: Thursdays March 21, 2023 – June 6, 2024

Location: Tiffin Centre for Conservation

Spring Tonic Maple Syrup Festival

Hosted in partnership with the Rotary Club of Barrie, the Spring Tonic Maple Syrup Festival at the Tiffin Conservation Area is a tradition spanning more than three decades.

Visitors will take a trip back in time to explore how maple syrup was made in the past. After that, they will return to current times and see how maple syrup is made today! End your tour with a pancake and sausage breakfast with fresh maple syrup. Prices for most activities are included in the admission fees.

Date: April 6 – 7, 2024

Location: Tiffin Centre for Conservation

Learn to Fly fish like a biologist

Learn to fly fish like a biologist to make the most of your fishing season! Event hosted by Fred Dobbs, Manager, Stewardship Services, in partnership with Cabela's Barrie.

Date: April 6, 2024

Location: Cabela's Barrie, 50 Concert Way, Barrie, ON L4N 6N5

PA/PD Day Camp Tiffin

Camp Tiffin encourages outdoor exploration, guided excursions in the forest fueled by student interest. Every day will be guided by student inquiry, seasonal changes, and weather and program availability.

Date: Friday, April 8, 2024 from 9:00 a.m. – 4 p.m.

Location: Tiffin Centre for Conservation

2. Call to Order

Chair Little called the meeting to order at 8:59am.

3. Land Acknowledgement

Nottawasaga Valley Conservation Authority Board acknowledges that we are situated on the traditional land of the Anishnaabeg people. The Anishnaabeg include the Ojibwe, Odawa, and Pottawatomi nations, collectively known as the Three Fires Confederacy. We are dedicated to honouring Indigenous history and culture and committed to moving forward in the spirit of reconciliation and respect with all First Nation, Métis and Inuit people.

4. Declaration of Pecuniary and Conflict of Interest

5. Motion to Adopt the Agenda

Recommendation:

RES: 12-24

Moved by: Mayor Scott W. Anderson

Seconded by: Cllr. Christopher Baines

RESOLVED THAT: the agenda for the Board of Directors meeting #02-24-BOD dated on March 23, 2024 be approved.

Carried;

6. Announcements

The NVCA is pleased to announce that our 2023 Annual Report is now available and posted on our website.

7. Presentations

7.1. New O. Reg Changes from Tyler Mulhall, Planner

Recommendation:

RES: 13-24

Moved by: Cllr. Joe Belanger

Seconded by: Cllr. Nicole Cox

RESOLVED THAT: the Board members receive this presentation as presented.

Carried;

8. Deputations

There were no deputations at this time.

9. Hearings

There were no hearings at this time.

10. Determination of Items Requiring Separate Discussion

Board members are requested to identify items from the Consent List that they wish to have considered for separate discussion.

11. Adoption of Consent List and Identification of Items Requiring Separate Discussion

Recommendation:

RES: 14-24

Moved by: Cllr. Kevin Eisses

Seconded by: Cllr. Gary Harvey

RESOLVED THAT: agenda item number(s), 12.3.1, 12.3.3, 12.3.6 and 12.3.7 was identified as requiring separate discussion, be referred for discussion under Agenda Item #12; and

FURTHER THAT: all Consent List Agenda Items not referred for separate discussion be adopted as submitted to the board and staff be authorized to take all necessary action required to give effect to same; and

FURTHER THAT: any items in the Consent List not referred for separate discussion, and for which conflict has been declared, are deemed not to have been voted on or discussed by the individual making the declaration.

Carried;

12. Consent List

12.1. Adoption of Minutes

Recommendation:

Approved by Consent

Moved by: Mayor Janet Horner

Seconded by: Cllr. Pieter Kiezebrink

RESOLVED THAT: the minutes of the Board of Directors meetings 12-23-BOD and 01-24-BOD dated on January 26, 2024 be approved.

12.2. Correspondence

Correspondence dated February 2024 provided by Nottawasaga Valley Conservation Authority regarding a newsletter on the Nottawasaga River Restoration Program.

12.3. Staff Reports

12.3.1. Staff Report No. 01-02-24-BOD from Ian Ockenden, Manager, Watershed Science

Recommendation:

RES: 15-24

Moved by: Cllr. Phil Fisher

Seconded by: Cllr. June Porter

RESOLVED THAT: The Board of Directors receive Staff Report No. 01-02-24-BOD regarding the 2022-2025 NVCA Climate Change Action Plan summary of progress in 2023 and 2024 goals for information.

Carried;

12.3.2. Staff Report No. 02-02-24-BOD from Ian Ockenden, Manager, Watershed Science

Recommendation:

Approved by Consent

Moved by: Cllr. Rick Schell

Seconded by: Deputy Mayor Paul Van Staveren

RESOLVED THAT: the Staff Report No. 02-02-24-BOD regarding the appointment of Ian Ockenden as an alternate Risk Management Official and as a Risk Management Inspector as required under Sections 48 (1-3) of the *Clean Water Act, 2006* be approved; and

FURTHER THAT: a certificate of appointment be issued as required by Section 48(3) of the *Act*.

12.3.3. Staff Report No. 03-02-24-BOD from Ben Krul, Manager, Development Planning and Permits

Recommendation:

RES: 16-24

Moved by; Mayor Darren White

Seconded by: Mayor Scott W. Anderson

RESOLVED THAT: The Board of Directors receive and approve Staff Report No. 03-02-24-BOD regarding legislative and regulatory proposals affecting Conservation Authorities.

Carried;

12.3.4. Staff Report No. 04-02-24-BOD from Chris Hibberd, Director, Watershed Management Services and Kyra Howes, Director, Conservation Services

Recommendation:

Approved by Consent

Moved By: Cllr. Nicole Cox

Seconded by: Mayor Janet Horner

RESOLVED THAT: the Board of Directors Approve Staff Report No. 04-02-24-BOD and;

FURTHER THAT: the identified staff positions in the report be delegated the recommended powers for permit issuance, cancellations, and hearings, and;

FURTHER THAT: the identified staff persons in the report be appointed as officers for the NVCA under the Conservation Authorities Act.

12.3.5. Staff Report No. 05-02-24-BOD from Sheryl Flannagan, Director, Corporate Services

Recommendation:

Approved by Consent

Moved by: Cllr. Pieter Kiezebrink

Seconded by: Cllr. Kevin Eisses

RESOLVED THAT: The Board of Directors approve Staff Report No. 05-02-24-BOD regarding the updated Agricultural Committee Terms of Reference, and;

FURTHER THAT: the terms of reference be implemented.

12.3.6. Staff Report No. 06-02-24-BOD from Dalia Al-Ali, Manager, Engineering Services

Recommendation:

RES: 17-24

Moved by: Cllr. Gary Harvey

Seconded by: Mayor Darren White

RESOLVED THAT: the Board of Directors receive Staff Report No. 06-02-24-BOD regarding the 2024 workplan and key near-term considerations for NVCA's flood structures.

Carried;

12.3.7. Staff Report No. 07-02-24-BOD from Doug Hevenor, Chief Administrative Officer

Recommendation:

RES: 18-24

Moved by: Cllr. Ralph Manktelow

Seconded by: Cllr. Joe Belanger

RESOLVED THAT: the Board of Directors receive and approve Staff Report No. 07-02-24-BOD regarding the Final of MOU Cost Apportioning Agreement Programs and Services and;

FURTHER THAT: the CAO will provide final changes to this staff report and the final transition report (attached) concerning Springwater and Oro-Medonte MOUs for the Chair's

approval prior to the March 31, 2024 submission to the Minister and Office of the MNR.

Carried;

12.3.8. Staff Report No. 08-02-24-BOD from Maria Leung, Senior Communications Specialists

Recommendation:

Approved by Consent

Moved by: Deputy Mayor Paul Van Staveren

Seconded by: Cllr. Rick Schell

RESOLVED THAT: Staff Report No. 08-02-24-BOD regarding NVCA Communications – *January 14, 2024 – March 8, 2024*, be received.

13. Other Business

Vice-Chair Jonathan Scott attended an announcement with area MPs and Terry Duguid, Parliamentary Secretary to the Prime Minister and Special Advisor for Water. About \$650 million in funding for projects to improve major bodies of water across Canada, including Georgian Bay and Lake Simcoe, through the Freshwater Action Fund. The first round of applications closed today, which coincided with World Water Day. This funding is something the NVCA Board advocated for last year, and it is good to see it delivered.

14. Adjourn

Recommendation:

RES: 19-24

Moved by: Cllr. June Porter

Seconded by: Cllr. Christopher Baines

RESOLVED THAT: the Board of Directors adjourn at 10:19am to meet again on April 26, 2024 or at the call of the Chair.

Carried;



01-24-AAC Minutes (**Draft**)
Nottawasaga Valley Conservation Authority
March 28, 2024

Attendance

Members Present:

Dave Spring, Simcoe County Federation of Agricultural
Ted Woods, Christian Farmers Assoc. (*arrived at 10:44am*)
Chair, Donna Jebb, Simcoe County Federation of Agricultural
Deputy Mayor Paul Van Staveren, NVCA Member (*departed at 11:15am*)
Vice-Chair, Cllr. Kevin Eisses, NVCA Member
Cllr. Pieter Kiezebrink, NVCA Member
Colin Elliot, Simcoe County Federation of Agricultural
Jody Mott, Holland Marsh Growers Association

Members Absent:

Dave Ritchie, Simcoe County Federation of Agricultural
Hugh Simpson, Grey County FA
Andy Vanniekerk, North Simcoe Soil and Crop Association

NVCA Staff Absent:

Chris Hibberd, Director, Watershed Management Services

NVCA Staff:

Doug Hevenor, Chief Administrative Officer
Kyra Howes, Director, Conservation Services
Ben Krul, Manager, Development Planning & Permits
Tyler Mulhall, Planner
Kerry Jenkins, Administrative Assistant/Recorder

1. Call to Order

Doug Hevenor, Chief Administrative Officer called the meeting to order at 10:05am.

2. Motion to Adopt the Agenda

Recommendation:

RES: 01-24

Moved by: Donna Jebb

Seconded by: Deputy Mayor Paul Van Staveren

RESOLVED THAT: the agenda for the Agricultural Advisory Committee 01-24-AAC dated March 28, 2024 be approved.

Carried;

3. Declaration of Pecuniary and Conflict of Interest

None declared.

4. Approved Minutes

The minutes of the Agricultural Advisory Committee meeting 03-23-AAC dated on December 7, 2023 was approved by the Board of Directors during the 12-23-BOD (2023 Business) dated on January 26, 2024.**Presentations**

5. Elections

Members must re-elect committee members who have a one year term of service. Deputy Mayor Paul Van Staveren nominated Donna Jebb as Chair, Donna accepted. Donna Jebb nominated Cllr. Kevin Eisses as Vice-Chair, Cllr. Kevin Eisses accepted.

Chair: Donna Jebb - acclaimed

Vice-Chair: Cllr. Kevin Eisses - acclaimed

6. Administration

Donna Jebb, Chair went over AAC Terms of Reference and Procedural guidelines.

7. Presentations

7.1. Drainage

Tyler Mulhall, Planner, conducted a presentation regarding NVCA and Ditches.

Recommendation:

RES: 02-24

RESOLVED THAT: the Agricultural Advisory Committee receive the presentation regarding NVCA and Ditches as presented.

Carried;

Discussion:

Questions were raised regarding if farmers still need to get permission from the NVCA to drain their farms.

NVCA staff strongly recommended to the members to always contact NVCA staff before draining their farms as they may require a permit still if it's located near or adjacent to a wetland feature.

Members commented that if there is a licensed personal up-seeing the tile drain, then they shouldn't need a permit.

NVCA staff informed the members regardless if they are licensed or not, it still needs to be done a certain way.

Questions were raised regarding farmers putting in ditches themselves and asked if it would then become regulated by the NVCA.

Staff informed the members that if the ditch creates a natural watercourse, then yes, it will become regulated.

Members asked what is the protocol if there are no municipal drains in a certain area, are the property owners responsible and have to agree to get the land drained?

NVCA staff informed the members that it is best for property owners to contact the drainage superintendent of their municipality regarding any drainage inquiries and questions first, before reaching out to conservation authorities.

Some members also noted that all municipalities have a drainage superintendent and all farmers need to be aware of that. Members also stated that they believe the drainage superintendents need to be involved more.

Members asked if NVCA would be interested in hosting another meeting that would have Frank Jonkman, Drainage Superintendent and possibly Tim Brooks to do a presentation regarding drainage and help anyone who is interested in further understanding the Ontario Drainage Act.

NVCA staff said they would be pleased to host a meeting regarding further clarification on drainage and the Ontario Drainage Act.

Jody Mott and Chair Donna Jebb will work with NVCA staff to decide on the location and time, as well as putting together the agenda and invitations.

Deputy Mayor Paul Van Staveren put forth a motion:

Recommendation:

RES: 03-24

RESOLVED THAT: we bring Frank Jonkman and anyone else in on a meeting regarding drainage and further clarification on the Ontario Drainage Act at the end of May or beginning of June 2024.

Moved by: Cllr. Pieter Kiezebrink

Seconded by: Dave Spring

Carried;

8. Clearing Land

Tyler Mulhall, Planner and Ben Krul, Manager, Development Planning and Permits entertained questions regarding clearing land.

Staff informed the members that NVCA in general, doesn't allow any alterations on wetland features, unless the applicant has demonstrated that the proposed activity will not change or interfere with the wetland.

To receive a permit for activities associated with wetlands, the applicant must demonstrate that interference on components of a wetland, such as hydrology, water quality, vegetation, etc., are not likely to be affected by the proposed activity.

Members asked if clearing trees was County or NVCA decision.

Staff stated If located within County Greenlands and the NVCA regulated area, the County will typically consult with NVCA through their review process. Generally, NVCA will allow tree removal without permits as long as it's not in the wetland feature, however, if grubbing and stump removal is required within the regulated area, then an NVCA permit is required prior to work starting.

9.Tentative 2024 Meeting Dates

Recommendation:

2nd Quarter Date: Thursday June 27, 2024 (virtual)

3rd Quarter Date: Thursday September 26, 2024 (virtual)

4th Quarter Date: Thursday December 12, 2024 (in-person)

Subject to change by majority vote if required

10.Other Business

NVCA staff informed the members that NVCA is not here to prevent anyone from wanting to do what needs to be done on their farms. Our role is to ensure it can be done without harming the environment, property and lives. The NVCA, just like all other CA's has a legislation that is given to us and we are required to follow that legislation.

Some members asked other members what the purpose of the meeting that will be hosted in end of May or beginning of June.

Other members stated that the purpose of the next meeting will be to inform everyone of the Ontario Drainage Act as well as the new legislative changes as well.

11.Adjourn

Recommendation:

RES: 04-24

RESOLVED THAT: this meeting of the agricultural Advisory Committee 01-24-AAC adjourn at: 11:39am.



Staff Report: 09-03-24-BOD

Date: 26/04/2024

To: Chair and Members of the Board of Directors

From: Sheryl Flannagan
Director, Corporate Services

SUBJECT: 2024 First Quarter Budget Report

Recommendation

RESOLVED THAT: the Board of Directors receive Staff Report No. 09-03-24-BOD regarding the 2024 first quarter financials; and

FURTHER THAT: staff continue to monitor budget activities.

Purpose of the Staff Report

The purpose of this Staff Report is to provide quarterly information to the Board regarding the status of the budget activities.

Background

On December 8, 2023 the Board approved the NVCA's 2024 budget. Quarterly reports are given to the Board to update on the status of the budget activities and any variations expected.

Issues/Analysis

The following are the highlights for the first 3 months of operations of the NVCA:

- Expenditures to date are tracking slightly lower, with 18.86% of the budgeted expenses (25% of budget year completed). This is normal for the first quarter of the year.
- Revenues are tracking well, with 23.57% of the budgeted revenues recognized. This includes the first 3 months of the general municipal levy of \$793,081. Again, it is normal for the revenues to be a bit lower to start the year.

Individual Program Updates

Conservation Services:

Forestry 110

- The 2024 plant is expected to start on April 22nd and conclude (weather permitting) May 17th. The 2024 season will see the NVCA plant 74,900 trees.
- Forests Ontario has confirmed funding for the 2025 season, so our single biggest funding source has already been secured.
- Landowner interest in tree planting is strong for 2025. We anticipate another successful season. Site visits to meet with interested landowners for the 2025 plant will begin in June.
- The Arbour Day Tree Sale will be held on May 11th. We will have 3,500 trees for sale. We are expecting high interest this year.
- Managed Forest Program is fully booked for 2024 with 30 plans confirmed.
- All expenses are on track and staff anticipate a balanced budget for 2024.

Conservation Lands – 150/151

- NVCA's hunting permits for 2024 sold out in 1st quarter.
- Staff implemented an RFQ to obtain services for repair work at the Utopia Conservation Area Mill. A local contractor has been selected and staff are currently developing the agreement to provide services. Funding for the restoration work was secured by the Friends of Utopia Mill and Park.
- Funding secured from the County of Simcoe 2024 Tourism, Culture and Sports Enhancement Fund for signage enhancements at the Fort Willow Conservation Area.
- In the fall of 2023, NVCA's BOD approved the use of New Lowell Reserve Funds to be used on renovations of the New Lowell washrooms. This work has been initiated and is anticipated to be complete prior to the campground opening.
- A balanced budget is anticipated for years end.

Tiffin CA – 661/662

- NVCA's flagship public event, the Spring Tonic Maple Syrup Festival took place at the end of the 1st quarter and revenues are not yet reflected in the budget. NVCA staff and Rotary volunteers are finalizing event budgets, visitor numbers

were on track compared to the previous two events and a similar revenue is anticipated, which will be reflected in 2nd quarter.

- Staff are currently developing plans to implement the capital asset purchases as per approved budget.
- Program expenditures will continue to be monitored to ensure a balanced budget for 2024.

Corporate Workshop-Vehicle and equipment – 650

- Staff are currently reviewing equipment and fleet repair and maintenance requirements in anticipation of the field season.
- The significant fleet repairs that were implemented in 2023 have proven beneficial and have not resulted in significant fleet repairs so far this year.
- Currently, there are no unanticipated expenses and staff anticipate a balanced budget.

Healthy Waters – 120/121

- Staff continue to work with partners to develop 2024 projects and program delivery.
- Staff delivery dollars linked to 2024 field projects including spring tree planting, Nottawasaga River Restoration, grasslands restoration, and Mad River restoration are providing support to the Healthy Waters budget.
- Staff are still waiting to receive feedback on several funding applications that have been submitted this past fall and winter to ensure that budgeted revenues are met by year-end.

Tiffin Education – 630

- Summer Camp Tiffin registration has just opened. As with previous years, we anticipate Summer Camp will run at capacity. PD Day Camp and March Break Camp have been full so far this year.
- Working in collaboration with the communications team, enrollment for Tiffin Nature Program (preschool programming) has been increasing. Challenges remain as participants quickly 'age out' of this program when they enter the school system.
- The SCDSB has contracted NVCA's Environmental Education program to deliver new Grade 5 Indigenous Programming. This exciting new partnership is being delivered in partnership with Vanessa Kennedy from Red Quills Consulting. Almost 1,000 Grade 5 students from across the watershed will be participating in this program this spring.
- Completed all SCDSB contracts for first and second rounds, bringing in \$20,000. Beginning on-site field trips in April.
- Staff continue to investigate external funding support for program delivery.

Watershed Management:

Planning – 310

- Planning Services user fee revenues as of March 31st are approximately \$364,955 (excluding levy, federal funds, and reserve use).
- Based on the revenues received to date, the user fee revenues for subdivisions are currently trending higher than anticipated for the second quarter.
- Revenues for legal inquiries and consents/minor variances are currently trending slightly lower than expected.
- Section 28 permit revenues are currently trending slightly lower than anticipated for the first quarter and are expected to trend higher than anticipated for the second quarter.
- The program expenditures are currently lower than budgeted; however, the second quarter is expected to trend higher due to on-going enforcement activity and legal fees.
- Staff anticipates a balanced budget for the end of the year.

Engineering- 443

- The Engineering cost center is used to track engineering special projects
- The Engineering program and Information Management, in partnership with Clearview, Federal and Provincial governments and Aquafor Beach completed updated flood mapping for Creemore. The project was completed on time and below budget.
- The NVCA is in the fourth year of a five-year contract (2021-2025) with the City of Barrie to maintain their rain gauge network.

Watershed Science – 420/421

- This program incorporates Source Water Protection, Risk Management Office, Environmental Monitoring and Natural Heritage.
- Delivery of the Risk Management Official program is anticipated to accelerate following staff transition with projected higher revenues expected in the remainder 2024.
- All other aspects of the program are trending as budgeted.
- Staff anticipates a balanced budget for the end of the year.

Flood Program - 430-440

- Flood has issued 3 flood messages this year to date (January 15th Flood Watch, January 29th Water Safety and March 6th Spring Safety)
- The actual year to date expenses are tracking on budget and are expected to match budget year to date by year end.

Corporate Services: GIS/IT 410/Governance 670/Admin 660/680

GIS/Tech support - 410

- Current revenues and expenditures are tracking as anticipated.
- A slight surplus is anticipated at this time.

Governance 670

- Expenses are tracking as anticipated.

Corporate Admin 660 & 680

- Staff and administrative expenditures are tracking slightly below anticipated values which is normal for the 1st quarter and will pick up in the 2nd quarter.

Impact on Authority Finances

The 2024 Approved Budget totals \$5,961,289 in revenue as compared to the 2023 approved budget of \$6,917,347. Additionally, staff time to prepare this report is addressed in the 2024 budget.

Climate Change Implications

This report has no climate change implications.

Reviewed by:
Original Signed by
Sheryl Flannagan
Director, Corporate Services

Approved for submission by:
Original Signed by
Doug Hevenor
Chief Administrative Officer

Attachments:

1. March 31, 2024 Statement of Operations

SUMMARY OF NVCA BUDGETED PROGRAM ACTIVITY, March 31, 2024 (unaudited)

	PROPOSED OPERATIONS BUDGET	Program Expense	Cost Recovery	Capital Asset Purchases	Total Expense	Expense vs Budget	Program Levy	Other Program Revenues	Use of Reserves	Donated Land	Total Revenue	Total Revenue vs Budget	Surplus / Deficit
LAND & WATER & STEWARDSHIP SERVICES													
Reforestation	426,928.99	29,934.33	7,557.12	0.00	37,491.45	8.78%	19,669.75	0.00	0.00	0.00	19,669.75	4.61%	-17,821.70
Healthy Waters	780,654.97	168,013.55	9,442.51	0.00	177,456.06	22.73%	37,663.74	159,393.71	0.00	0.00	197,057.45	25.24%	19,601.39
Conservation Lands	267,311.74	21,883.88	10,878.15	0.00	32,762.03	12.26%	49,097.94	23,745.51	6,168.69	0.00	79,012.14	27.25%	46,250.11
PLANNING													
Planning	1,948,680.13	359,848.93	27,353.81	0.00	387,202.74	19.87%	172,045.03	364,956.36	0.00	0.00	537,001.39	27.56%	149,798.65
ENGINEERING & TECHNICAL SERVICES													
Watershed Science	565,034.38	88,498.17	12,051.82	0.00	100,549.99	17.80%	62,016.10	94,012.20	0.00	0.00	156,028.30	27.61%	55,478.31
Flood Control	485,078.51	55,408.20	6,002.71	0.00	61,410.91	12.66%	58,192.88	0.00	0.00	0.00	58,192.88	12.00%	-3,218.03
Engineering - Special Projects	27,800.00	7,843.92	0.00	0.00	7,843.92		0.00	455.29	0.00	0.00	455.29		-7,388.63
TIFFIN CENTRE													
Tiffin Education	319,295.57	63,618.81	5,601.74	0.00	69,220.55	21.68%	4,073.89	86,969.52	0.00	0.00	91,043.41	28.51%	21,822.86
Tiffin CA - Infrastructure	395,797.87	75,904.71	6,542.23	0.00	82,446.94	20.83%	49,299.47	27,735.26	0.00	0.00	77,034.73	19.46%	-5,412.21
COST RECOVERY CENTRES													
GIS / IT Support	456,002.90	85,990.27	0.00	36,610.43	122,600.70		99,675.73	15,486.73	36,610.43	0.00	151,772.89		29,172.19
Workshop Vehicle & Equip	176,400.00	36,852.83	-36,852.83	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00
Occupancy Costs	0.00	33,169.32	-33,169.32	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00
Governance	368,069.36	107,425.28	-15,407.94	0.00	92,017.34		92,017.34	0.00	0.00	0.00	92,017.34		0.00
Corporate Admin Support	700,292.84	133,939.15	0.00	0.00	133,939.15		150,073.21	21,326.82	0.00	0.00	171,400.03	24.48%	37,460.88
Total Operations	6,917,347.26	1,268,331.35	0.00	36,610.43	1,304,941.78	18.86%	793,825.08	794,081.40	42,779.12	0.00	1,630,685.60	23.57%	325,743.82

	Budgeted Capital Expenditure	Approved Draw From Reserve*	Actual Use of Reserve	Actual Capital Expenditure
Conservation Lands	-3,300.00	6,700.00	6,168.69	0.00
Planning Services	0.00	0.00	0.00	0.00
Engineering - Special Projects				
GIS / IT Support	44,800.00	44,800.00	36,610.43	36,610.43
Watershed Science	74,970.00	74,970.00	0.00	0.00
Flood	153,000.00	153,000.00	0.00	0.00
Workshop Vehicle & Equip	176,400.00	176,400.00	0.00	0.00
Occupancy Costs	0.00	0.00	0.00	0.00
Tiffin CA - Infrastructure	22,000.00	22,000.00	0.00	0.00
Corporate Admin Support	0.00	0.00	0.00	0.00
Total	467,870.00	477,870.00	42,779.12	36,610.43

*Approved Draw from Reserve--Budgeted and Board Approval

Category 1, March 2024		PROPOSED OPERATIONS BUDGET	Program Expense	Cost Recovery	Capital Asset Purchases	Total Expense	Expense vs Budget	Program Levy	Other Program Revenues	Use of Reserves	Donated Land	Total Revenue	Total Revenue vs Budget	Surplus / Deficit
LAND & WATER & STEWARDSHIP SERVICES														
120	Healthy Waters	140,888.77	10,144.14	5,315.92		15,460.06	10.97%	19,722.19	1,898.31			21,620.50	15.35%	6,160.44
150	Conservation Lands	229,278.24	8,928.03	10,539.24		19,467.27	8.49%	46,082.06	17,232.44			63,314.50	27.61%	43,847.23
PLANNING														
310	Planning	1,948,680.13	359,848.93	27,353.81		387,202.74	19.87%	172,045.03	364,956.36			537,001.39	27.56%	149,798.65
ENGINEERING & TECHNICAL SERVICES														
420	Watershed Science	344,215.00	50,025.96	10,242.03		60,267.99	17.51%	31,303.75	89,569.70			120,873.45	35.12%	60,605.46
430-442	Flood Control	485,078.51	55,408.20	6,002.71		61,410.91	12.66%	58,192.88	0.00			58,192.88	12.00%	-3,218.03
TIFFIN CENTRE														
661	Tiffin CA - Infrastructure	209,908.83	33,352.08	4,102.07		37,454.15	17.84%	44,977.21	468.20			45,445.41	21.65%	7,991.26
COST RECOVERY CENTRES														
410	GIS / IT Support	456,002.90	85,990.27		36,610.43	122,600.70		99,675.73	15,486.73	36,610.43		151,772.89		29,172.19
650	Workshop Vehicle & Equip	176,400.00	36,852.83	-36,852.83		0.00						0.00		0.00
660	Occupancy Costs		33,169.32	-33,169.32		0.00						0.00		0.00
670	Governance	368,069.36	107,425.28	-15,407.94		92,017.34		92,017.34	0.00			92,017.34		0.00
680	Corporate Admin Support	700,292.84	133,939.15			133,939.15		150,073.21	21,326.82			171,400.03	24.48%	37,460.88
Total Operations		5,058,814.58	915,084.19	-21,874.31	36,610.43	929,820.31	18.38%	714,089.40	510,938.56	36,610.43	0.00	1,261,638.39	24.94%	331,818.08

	Budgeted Capital Expenditure	Approved Draw From Reserve*	Actual Use of Reserve	Actual Capital Expenditure
150 Conservation Lands	6,500.00	6,500.00		
310 Planning Services				
410 GIS / IT Support	44,800.00	44,800.00	36,610.43	36,610.43
420 Watershed Science	24,000.00	24,000.00		
430 Flood	153,000.00	153,000.00		
650 Workshop Vehicle & Equip	176,400.00	176,400.00		
660 Occupancy Costs				
661 Tiffin CA - Infrastructure	21,000.00	21,000.00		
680 Corporate Admin Support				
Total	425,700.00	425,700.00	36,610.43	36,610.43

Category 2 & 3, March 2024		PROPOSED OPERATIONS BUDGET	Program Expense	Cost Recovery	Capital Asset Purchases	Total Expense	Expense vs Budget	Program Levy	Other Program Revenues	Use of Reserves	Donated Land	Total Revenue	Total Revenue vs Budget	Surplus / Deficit
LAND & WATER & STEWARDSHIP SERVICES														
110	Reforestation	426,928.99	29,934.33	7,557.12		37,491.45	8.78%	19,669.75				19,669.75	4.61%	-17,821.70
121	Healthy Waters	639,766.20	157,869.41	4,126.59		161,996.00	25.32%	17,941.55	157,495.40			175,436.95	27.42%	13,440.95
151	Conservation Lands	38,033.50	12,955.85	338.91		13,294.76	34.96%	3,015.88	6,513.07	6,168.69		15,697.64	25.05%	2,402.88
ENGINEERING & TECHNICAL SERVICES														
421	Watershed Science	220,819.38	38,472.21	1,809.79		40,282.00	18.24%	30,712.35	4,442.50			35,154.85	15.92%	-5,127.15
443	Engineering - Special Projects	27,800.00	7,843.92			7,843.92	3.55%		455.29			455.29	0.21%	-7,388.63
TIFFIN CENTRE														
630	Tiffin Education	319,295.57	63,618.81	5,601.74		69,220.55	21.68%	4,073.89	86,969.52			91,043.41	28.51%	21,822.86
662	Tiffin CA - Infrastructure	185,889.04	42,552.63	2,440.16		44,992.79	24.20%	4,322.26	27,267.06			31,589.32	16.99%	-13,403.47
Total Operations		1,858,532.68	353,247.16	21,874.31	0.00	375,121.47	20.18%	79,735.68	283,142.84	6,168.69	0.00	369,047.21	19.86%	-6,074.26

	Budgeted Capital Expenditure	Approved Draw From Reserve*	Actual Use of Reserve	Actual Capital Expenditure
151 Conservation Lands	-9,800.00	-9,800.00		
BOD Mtg 10-23-BOD, Agenda 12.2.2		10,000.00	6,168.69	
421 Watershed Science	50,970.00	50,970.00		
662 Tiffin CA - Infrastructure	1,000.00	1,000.00		
Total	42,170.00	52,170.00	6,168.69	0.00

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110 Reforestation - Category 2 & 3

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	19,669.75	19,669.75	19,669.75	19,669.75	-	78,678.99
Municipal Grants	-	-	-	-	-	14,250.00
Contributions	-	-	-	-	-	295,000.00
User Fees	-	17,000.00	-	17,000.00	(17,000.00)	39,000.00
E	<u>19,669.75</u>	<u>36,669.75</u>	<u>19,669.75</u>	<u>36,669.75</u>	<u>(17,000.00)</u>	<u>426,928.99</u>
EXPENSES:						
Wages and Interprogram Charges	29,045.87	36,336.73	29,045.87	36,336.73	(7,290.86)	145,346.92
TOTAL REVENU	<u>29,045.87</u>	<u>36,336.73</u>	<u>29,045.87</u>	<u>36,336.73</u>	<u>(7,290.86)</u>	<u>145,346.92</u>
Other Inter program Charges						
Cost Recovery	7,557.12	9,733.02	7,557.12	9,733.02	(2,175.90)	38,932.07
	<u>7,557.12</u>	<u>9,733.02</u>	<u>7,557.12</u>	<u>9,733.02</u>	<u>(2,175.90)</u>	<u>38,932.07</u>
Other Expenses						
Staff Expense 110	-	-	-	-	-	300.00
Memberships Prof.Dues 110	823.33	450.00	823.33	450.00	373.33	750.00
Material&Supply 110	65.13	2,000.00	65.13	2,000.00	(1,934.87)	6,000.00
Cost of Trees 110	-	-	-	-	-	110,000.00
Equipment Costs 110 Reforestation	-	-	-	-	-	500.00
Consultant Fees 110 Outsource Contract	-	-	-	-	-	125,000.00
Uniform & Special Clothing Expense 110	-	-	-	-	-	100.00
	<u>888.46</u>	<u>2,450.00</u>	<u>888.46</u>	<u>2,450.00</u>	<u>(1,561.54)</u>	<u>242,650.00</u>
S	<u>37,491.45</u>	<u>48,519.75</u>	<u>37,491.45</u>	<u>48,519.75</u>	<u>(11,028.30)</u>	<u>426,928.99</u>
SURPLUS (DEFICIT)	<u>(17,821.70)</u>	<u>(11,850.00)</u>	<u>(17,821.70)</u>	<u>(11,850.00)</u>	<u>(5,971.70)</u>	<u>-</u>
TOTAL EXPENSE						

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120 Stewardship Services - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	19,722.19	19,722.19	19,722.19	19,722.19	-	78,888.77
Municipal Grants	-	500.00	-	500.00	(500.00)	2,000.00
Contributions	1,898.31	8,762.50	1,898.31	8,762.50	(6,864.19)	40,000.00
Federal Sources	-	3,000.00	-	3,000.00	(3,000.00)	15,000.00
User Fees	-	500.00	-	500.00	(500.00)	5,000.00
E	<u>21,620.50</u>	<u>32,484.69</u>	<u>21,620.50</u>	<u>32,484.69</u>	<u>(10,864.19)</u>	<u>140,888.77</u>
EXPENSES:						
Wa ges and Interprogram Charges	7,859.10	23,169.37	7,859.10	23,169.37	(15,310.27)	92,677.49
TOTAL REVENU	<u>7,859.10</u>	<u>23,169.37</u>	<u>7,859.10</u>	<u>23,169.37</u>	<u>(15,310.27)</u>	<u>92,677.49</u>
Other Inter program Charges						
Cost Recovery	5,315.92	6,915.32	5,315.92	6,915.32	(1,599.40)	27,661.28
	<u>5,315.92</u>	<u>6,915.32</u>	<u>5,315.92</u>	<u>6,915.32</u>	<u>(1,599.40)</u>	<u>27,661.28</u>
Other Ex penses						
Staff Expense 120 Healthy Waters	74.23	200.00	74.23	200.00	(125.77)	800.00
Material&Supply 120	1,898.31	1,750.00	1,898.31	1,750.00	148.31	18,000.00
Uniform & Special Clothing Expense 120	-	50.00	-	50.00	(50.00)	150.00
Advertisement 120	312.50	400.00	312.50	400.00	(87.50)	1,600.00
	<u>2,285.04</u>	<u>2,400.00</u>	<u>2,285.04</u>	<u>2,400.00</u>	<u>(114.96)</u>	<u>20,550.00</u>
S	<u>15,460.06</u>	<u>32,484.69</u>	<u>15,460.06</u>	<u>32,484.69</u>	<u>(17,024.63)</u>	<u>140,888.77</u>
SURPLUS (DEFICIT)	<u>6,160.44</u>	<u>-</u>	<u>6,160.44</u>	<u>-</u>	<u>6,160.44</u>	<u>-</u>
TOTAL EXPENSE						

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121 Stewardship Services - Category 2 & 3

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	17,941.55	18,941.55	17,941.55	18,941.55	(1,000.00)	81,766.20
Provincial Grants	9,800.00	-	9,800.00	-	9,800.00	-
Municipal Grants	4,357.71	4,000.00	4,357.71	4,000.00	357.71	18,000.00
Contributions	102,382.69	60,000.00	102,382.69	60,000.00	42,382.69	410,000.00
Federal Sources	40,805.00	30,000.00	40,805.00	30,000.00	10,805.00	115,000.00
User Fees	-	3,000.00	-	3,000.00	(3,000.00)	15,000.00
Miscellaneous Revenue	150.00	-	150.00	-	150.00	-
E	<u>175,436.95</u>	<u>115,941.55</u>	<u>175,436.95</u>	<u>115,941.55</u>	<u>59,495.40</u>	<u>639,766.20</u>
EXPENSES:						
Wages and Interprogram Charges	<u>77,406.04</u>	<u>77,406.04</u>	<u>77,406.04</u>	<u>77,406.04</u>	<u>-</u>	<u>309,624.15</u>
TOTAL REVENUE	<u>77,406.04</u>	<u>77,406.04</u>	<u>77,406.04</u>	<u>77,406.04</u>	<u>-</u>	<u>309,624.15</u>
Other Inter program Charges						
Cost Recovery	<u>4,126.59</u>	<u>7,673.01</u>	<u>4,126.59</u>	<u>7,673.01</u>	<u>(3,546.42)</u>	<u>30,692.05</u>
	<u>4,126.59</u>	<u>7,673.01</u>	<u>4,126.59</u>	<u>7,673.01</u>	<u>(3,546.42)</u>	<u>30,692.05</u>
Other Expenses						
Material&Supply 121	<u>80,463.37</u>	<u>30,862.50</u>	<u>80,463.37</u>	<u>30,862.50</u>	<u>49,600.87</u>	<u>299,450.00</u>
	<u>80,463.37</u>	<u>30,862.50</u>	<u>80,463.37</u>	<u>30,862.50</u>	<u>49,600.87</u>	<u>299,450.00</u>
S	<u>161,996.00</u>	<u>115,941.55</u>	<u>161,996.00</u>	<u>115,941.55</u>	<u>46,054.45</u>	<u>639,766.20</u>
SURPLUS (DEFICIT)	<u>13,440.95</u>	<u>0.00</u>	<u>13,440.95</u>	<u>0.00</u>	<u>13,440.95</u>	<u>-</u>
TOTAL EXPENSE						

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150 Conservation Lands - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	46,082.06	46,082.06	46,082.06	46,082.06	-	184,328.24
Provincial Grants	-	-	-	-	-	2,000.00
Contributions	205.00	200.00	205.00	200.00	5.00	2,150.00
User Fees	17,027.44	13,700.00	17,027.44	13,700.00	3,327.44	34,300.00
Use of Reserves	-	-	-	-	-	6,500.00
E	<u>63,314.50</u>	<u>59,982.06</u>	<u>63,314.50</u>	<u>59,982.06</u>	<u>3,332.44</u>	<u>229,278.24</u>
EXPENSES:						
Wages and Interprogram Charges	(179.83)	32,905.94	(179.83)	32,905.94	(33,085.77)	131,623.76
TOTAL REVENU	<u>(179.83)</u>	<u>32,905.94</u>	<u>(179.83)</u>	<u>32,905.94</u>	<u>(33,085.77)</u>	<u>131,623.76</u>
Other Inter program Charges						
Cost Recovery	10,539.24	13,118.62	10,539.24	13,118.62	(2,579.38)	52,474.48
	<u>10,539.24</u>	<u>13,118.62</u>	<u>10,539.24</u>	<u>13,118.62</u>	<u>(2,579.38)</u>	<u>52,474.48</u>
Other Expenses						
Staff Expense 150 Conservation Lands	-	-	-	-	-	400.00
Material&Supply	403.54	1,000.00	403.54	1,000.00	(596.46)	10,500.00
Legal Costs 150	-	-	-	-	-	1,000.00
Insurance 150	2,977.02	3,200.00	2,977.02	3,200.00	(222.98)	12,800.00
Taxes	5,351.39	8,030.00	5,351.39	8,030.00	(2,678.61)	16,060.00
Interest & Bank Chgs Lands	375.91	875.00	375.91	875.00	(499.09)	3,500.00
Maintenance Supplies 150	-	250.00	-	250.00	(250.00)	1,500.00
Advertisement 150	-	-	-	-	-	2,000.00
Capital Asset Purchases	-	-	-	-	-	5,000.00
	<u>9,107.86</u>	<u>13,355.00</u>	<u>9,107.86</u>	<u>13,355.00</u>	<u>(4,247.14)</u>	<u>52,760.00</u>
S	<u>19,467.27</u>	<u>59,379.56</u>	<u>19,467.27</u>	<u>59,379.56</u>	<u>(39,912.29)</u>	<u>236,858.24</u>
SURPLUS (DEFICIT)	<u>43,847.23</u>	<u>602.50</u>	<u>43,847.23</u>	<u>602.50</u>	<u>43,244.73</u>	<u>(7,580.00)</u>
TOTAL EXPENSE						

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151 Conservation Lands - Category 2 & 3

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	3,015.88	3,015.88	3,015.88	3,015.88	-	12,063.50
Provincial Grants	-	-	-	-	-	500.00
Contributions	3,989.62	100.00	3,989.62	100.00	3,889.62	2,130.00
User Fees	2,523.45	1,790.00	2,523.45	1,790.00	733.45	33,140.00
Use of Reserves	6,168.69	-	6,168.69	-	6,168.69	(9,800.00)
E	<u>15,697.64</u>	<u>4,905.88</u>	<u>15,697.64</u>	<u>4,905.88</u>	<u>10,791.76</u>	<u>38,033.50</u>
EXPENSES:						
Wages and Interprogram Charges	6,683.20	6,683.20	6,683.20	6,683.20	-	26,732.80
TOTAL REVENU	<u>6,683.20</u>	<u>6,683.20</u>	<u>6,683.20</u>	<u>6,683.20</u>	<u>-</u>	<u>26,732.80</u>
Other Inter program Charges						
Cost Recovery	338.91	630.18	338.91	630.18	(291.27)	2,520.70
	<u>338.91</u>	<u>630.18</u>	<u>338.91</u>	<u>630.18</u>	<u>(291.27)</u>	<u>2,520.70</u>
Other Expenses						
Material&Supply 151	6,205.99	-	6,205.99	-	6,205.99	1,000.00
Hydro 151 NewLowell	66.66	50.00	66.66	50.00	16.66	200.00
	<u>6,272.65</u>	<u>50.00</u>	<u>6,272.65</u>	<u>50.00</u>	<u>6,222.65</u>	<u>1,200.00</u>
S	<u>13,294.76</u>	<u>7,363.38</u>	<u>13,294.76</u>	<u>7,363.38</u>	<u>5,931.38</u>	<u>30,453.50</u>
SURPLUS (DEFICIT)	<u>2,402.88</u>	<u>(2,457.50)</u>	<u>2,402.88</u>	<u>(2,457.50)</u>	<u>4,860.38</u>	<u>7,580.00</u>
TOTAL EXPENSE						

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310 Planning - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	172,045.03	172,045.03	172,045.03	172,045.03	-	688,180.13
User Fees	364,956.36	247,500.00	364,956.36	247,500.00	117,456.36	1,260,500.00
E	<u>537,001.39</u>	<u>419,545.03</u>	<u>537,001.39</u>	<u>419,545.03</u>	<u>117,456.36</u>	<u>1,948,680.13</u>
EXPENSES:						
Wa ges and Interprogram Charges	336,805.15	417,956.92	336,805.15	417,956.92	(81,151.77)	1,671,827.68
TOTAL REVENU	<u>336,805.15</u>	<u>417,956.92</u>	<u>336,805.15</u>	<u>417,956.92</u>	<u>(81,151.77)</u>	<u>1,671,827.68</u>
Other Inter program Charges						
Cost Recovery	27,353.81	46,813.11	27,353.81	46,813.11	(19,459.30)	187,252.45
	<u>27,353.81</u>	<u>46,813.11</u>	<u>27,353.81</u>	<u>46,813.11</u>	<u>(19,459.30)</u>	<u>187,252.45</u>
Other Ex penses						
Staff Expense 310	33.52	-	33.52	-	33.52	500.00
Memberships Prof.Dues 310	4,486.95	3,600.00	4,486.95	3,600.00	886.95	4,600.00
Material&Supply 310	-	-	-	-	-	500.00
Legal Costs	2,266.20	2,500.00	2,266.20	2,500.00	(233.80)	20,000.00
Consultant Fees 310	1,149.89	-	1,149.89	-	1,149.89	5,500.00
Insurance 310 E&OLiability Premium	15,107.22	14,375.00	15,107.22	14,375.00	732.22	57,500.00
Office Expenses	-	125.00	-	125.00	(125.00)	500.00
Bad Debt Expense 310 Planning	-	125.00	-	125.00	(125.00)	500.00
	<u>23,043.78</u>	<u>20,725.00</u>	<u>23,043.78</u>	<u>20,725.00</u>	<u>2,318.78</u>	<u>89,600.00</u>
S	<u>387,202.74</u>	<u>485,495.03</u>	<u>387,202.74</u>	<u>485,495.03</u>	<u>(98,292.29)</u>	<u>1,948,680.13</u>
SURPLUS (DEFICIT)	<u>149,798.65</u>	<u>(65,950.00)</u>	<u>149,798.65</u>	<u>(65,950.00)</u>	<u>215,748.65</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

410 GIS/Tech Support - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	99,675.73	99,675.73	99,675.73	99,675.73	-	398,702.92
User Fees	15,486.73	12,500.00	15,486.73	12,500.00	2,986.73	12,500.00
Use of Reserves	36,610.43	41,800.00	36,610.43	41,800.00	(5,189.57)	44,800.00
E	<u>151,772.89</u>	<u>153,975.73</u>	<u>151,772.89</u>	<u>153,975.73</u>	<u>(2,202.84)</u>	<u>456,002.92</u>
EXPENSES:						
Wages and Interprogram Charges	80,000.24	99,675.73	80,000.24	99,675.73	(19,675.49)	398,702.92
TOTAL REVENU	<u>80,000.24</u>	<u>99,675.73</u>	<u>80,000.24</u>	<u>99,675.73</u>	<u>(19,675.49)</u>	<u>398,702.92</u>
Other Inter program Charges						
Cost Recovery	-	6,475.00	-	6,475.00	(6,475.00)	(10,600.00)
	<u>-</u>	<u>6,475.00</u>	<u>-</u>	<u>6,475.00</u>	<u>(6,475.00)</u>	<u>(10,600.00)</u>
Other Expenses						
Staff Expense 410 GIS	108.92	25.00	108.92	25.00	83.92	100.00
Material&Supply 410	5,881.11	11,000.00	5,881.11	11,000.00	(5,118.89)	27,000.00
Consultant Fees 410	-	-	-	-	-	1,000.00
Capital Asset Purchases	36,610.43	36,800.00	36,610.43	36,800.00	(189.57)	39,800.00
	<u>42,600.46</u>	<u>47,825.00</u>	<u>42,600.46</u>	<u>47,825.00</u>	<u>(5,224.54)</u>	<u>67,900.00</u>
S	<u>122,600.70</u>	<u>153,975.73</u>	<u>122,600.70</u>	<u>153,975.73</u>	<u>(31,375.03)</u>	<u>456,002.92</u>
SURPLUS (DEFICIT)	<u>29,172.19</u>	<u>-</u>	<u>29,172.19</u>	<u>-</u>	<u>29,172.19</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

420 Watershed Science - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	31,303.75	31,303.75	31,303.75	31,303.75	-	125,215.00
Provincial Grants	84,569.70	48,750.00	84,569.70	48,750.00	35,819.70	195,000.00
Contributions	5,000.00	-	5,000.00	-	5,000.00	-
Use of Reserves	-	-	-	-	-	24,000.00
E	<u>120,873.45</u>	<u>80,053.75</u>	<u>120,873.45</u>	<u>80,053.75</u>	<u>40,819.70</u>	<u>344,215.00</u>
EXPENSES:						
Wages and Interprogram Charges	47,407.80	63,113.15	47,407.80	63,113.15	(15,705.35)	252,452.59
TOTAL REVENU	<u>47,407.80</u>	<u>63,113.15</u>	<u>47,407.80</u>	<u>63,113.15</u>	<u>(15,705.35)</u>	<u>252,452.59</u>
Other Inter program Charges						
Cost Recovery	10,242.03	13,915.60	10,242.03	13,915.60	(3,673.57)	55,662.41
	<u>10,242.03</u>	<u>13,915.60</u>	<u>10,242.03</u>	<u>13,915.60</u>	<u>(3,673.57)</u>	<u>55,662.41</u>
Other Expenses						
Staff Expense 420	57.97	750.00	57.97	750.00	(692.03)	2,500.00
Memberships Prof.Dues 420	228.96	1,000.00	228.96	1,000.00	(771.04)	1,000.00
Material&Supply 420	1,858.61	1,000.00	1,858.61	1,000.00	858.61	6,500.00
Insurance 420 Water Source Prot Endor:	472.62	525.00	472.62	525.00	(52.38)	2,100.00
Capital Asset Purchases	-	-	-	-	-	24,000.00
	<u>2,618.16</u>	<u>3,275.00</u>	<u>2,618.16</u>	<u>3,275.00</u>	<u>(656.84)</u>	<u>36,100.00</u>
S	<u>60,267.99</u>	<u>80,303.75</u>	<u>60,267.99</u>	<u>80,303.75</u>	<u>(20,035.76)</u>	<u>344,215.00</u>
SURPLUS (DEFICIT)	<u>60,605.46</u>	<u>(250.00)</u>	<u>60,605.46</u>	<u>(250.00)</u>	<u>60,855.46</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

421 Watershed Science - Category 2 & 3

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	30,712.35	30,712.35	30,712.35	30,712.35	-	122,849.38
Municipal Grants	-	-	-	-	-	41,000.00
User Fees	4,442.50	1,000.00	4,442.50	1,000.00	3,442.50	6,000.00
Use of Reserves	-	-	-	-	-	50,970.00
E	<u>35,154.85</u>	<u>31,712.35</u>	<u>35,154.85</u>	<u>31,712.35</u>	<u>3,442.50</u>	<u>220,819.38</u>
EXPENSES:						
Wages and Interprogram Charges	38,472.21	38,472.21	38,472.21	38,472.21	-	153,888.84
TOTAL REVENU	<u>38,472.21</u>	<u>38,472.21</u>	<u>38,472.21</u>	<u>38,472.21</u>	<u>-</u>	<u>153,888.84</u>
Other Inter program Charges						
Cost Recovery	1,809.79	3,365.14	1,809.79	3,365.14	(1,555.35)	13,460.54
	<u>1,809.79</u>	<u>3,365.14</u>	<u>1,809.79</u>	<u>3,365.14</u>	<u>(1,555.35)</u>	<u>13,460.54</u>
Other Expenses						
Consultant Fees 421 Outsource Lab Costs	-	-	-	-	-	2,500.00
Capital Asset Purchases	-	-	-	-	-	50,970.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,470.00</u>
S	<u>40,282.00</u>	<u>41,837.35</u>	<u>40,282.00</u>	<u>41,837.35</u>	<u>(1,555.35)</u>	<u>220,819.38</u>
SURPLUS (DEFICIT)	<u>(5,127.15)</u>	<u>(10,125.00)</u>	<u>(5,127.15)</u>	<u>(10,125.00)</u>	<u>4,997.85</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Consolidated

From Division 430 Flood Control Structures - Category 1
To Division 442 4.8 Administration

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	33,866.13	33,866.13	33,866.13	33,866.13	-	135,464.51
Matching Municipal Levy (Flood)	24,326.75	24,326.77	24,326.75	24,326.77	(0.02)	97,307.00
Provincial Grants	-	-	-	-	-	97,307.00
Municipal Grants	-	-	-	-	-	2,000.00
Use of Reserves	-	-	-	-	-	153,000.00
E	<u>58,192.88</u>	<u>58,192.90</u>	<u>58,192.88</u>	<u>58,192.90</u>	<u>(0.02)</u>	<u>485,078.51</u>
EXPENSES:						
Wages and Interprogram Charges	48,788.64	64,797.62	48,788.64	64,797.62	(16,008.98)	259,190.41
TOTAL REVENU	<u>48,788.64</u>	<u>64,797.62</u>	<u>48,788.64</u>	<u>64,797.62</u>	<u>(16,008.98)</u>	<u>259,190.41</u>
Other Inter program Charges						
Cost Recovery	3,423.01	6,364.77	3,423.01	6,364.77	(2,941.76)	25,459.07
	<u>3,423.01</u>	<u>6,364.77</u>	<u>3,423.01</u>	<u>6,364.77</u>	<u>(2,941.76)</u>	<u>25,459.07</u>
Other Expenses						
Material&Supply	3,026.81	500.00	3,026.81	500.00	2,526.81	157,000.00
Corp Fleet Charge 437	2,579.70	2,907.26	2,579.70	2,907.26	(327.56)	11,629.03
Insurance	3,150.00	3,150.00	3,150.00	3,150.00	-	12,600.00
Taxes	442.75	600.00	442.75	600.00	(157.25)	1,200.00
Capital Asset Purchases	-	-	-	-	-	18,000.00
	<u>9,199.26</u>	<u>7,157.26</u>	<u>9,199.26</u>	<u>7,157.26</u>	<u>2,042.00</u>	<u>200,429.03</u>
S	<u>61,410.91</u>	<u>78,319.65</u>	<u>61,410.91</u>	<u>78,319.65</u>	<u>(16,908.74)</u>	<u>485,078.51</u>
SURPLUS (DEFICIT)	<u>(3,218.03)</u>	<u>(20,126.75)</u>	<u>(3,218.03)</u>	<u>(20,126.75)</u>	<u>16,908.72</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

443 Engineering Projects - Category 2 & 3

		CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:							
Municipal Grants		455.29	-	455.29	-	455.29	27,800.00
	E	455.29	-	455.29	-	455.29	27,800.00
EXPENSES:							
Wages and Interprogram Charges		5,735.03	5,735.03	5,735.03	5,735.03	-	22,940.13
TOTAL REVENUE		5,735.03	5,735.03	5,735.03	5,735.03	-	22,940.13
Other Inter program Charges		-	-	-	-	-	-
Other Expenses							
Material & Supply 443		2,108.89	1,214.97	2,108.89	1,214.97	893.92	4,859.87
		2,108.89	1,214.97	2,108.89	1,214.97	893.92	4,859.87
	S	7,843.92	6,950.00	7,843.92	6,950.00	893.92	27,800.00
SURPLUS (DEFICIT)		(7,388.63)	(6,950.00)	(7,388.63)	(6,950.00)	(438.63)	-
TOTAL EXPENSE							

Nottawasaga Valley Conservation Authority
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Division

630 Tiffin Education - Category 2 & 3

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	4,073.89	4,073.89	4,073.89	4,073.89	-	16,295.57
Contributions	20,425.00	1,500.00	20,425.00	1,500.00	18,925.00	8,000.00
Federal Sources	-	-	-	-	-	10,000.00
User Fees	66,544.52	46,250.00	66,544.52	46,250.00	20,294.52	285,000.00
E	<u>91,043.41</u>	<u>51,823.89</u>	<u>91,043.41</u>	<u>51,823.89</u>	<u>39,219.52</u>	<u>319,295.57</u>
EXPENSES:						
Wages and Interprogram Charges	62,989.61	68,572.81	62,989.61	68,572.81	(5,583.20)	274,291.25
TOTAL REVENU	<u>62,989.61</u>	<u>68,572.81</u>	<u>62,989.61</u>	<u>68,572.81</u>	<u>(5,583.20)</u>	<u>274,291.25</u>
Other Inter program Charges						
Cost Recovery	5,601.74	9,876.08	5,601.74	9,876.08	(4,274.34)	39,504.32
	<u>5,601.74</u>	<u>9,876.08</u>	<u>5,601.74</u>	<u>9,876.08</u>	<u>(4,274.34)</u>	<u>39,504.32</u>
Other Expenses						
Staff Expense 630 Education	61.93	-	61.93	-	61.93	-
Memberships Prof.Dues 630	-	-	-	-	-	500.00
Material&Supply 630	567.27	1,300.00	567.27	1,300.00	(732.73)	5,000.00
	<u>629.20</u>	<u>1,300.00</u>	<u>629.20</u>	<u>1,300.00</u>	<u>(670.80)</u>	<u>5,500.00</u>
S	<u>69,220.55</u>	<u>79,748.89</u>	<u>69,220.55</u>	<u>79,748.89</u>	<u>(10,528.34)</u>	<u>319,295.57</u>
SURPLUS (DEFICIT)	<u>21,822.86</u>	<u>(27,925.00)</u>	<u>21,822.86</u>	<u>(27,925.00)</u>	<u>49,747.86</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

650 Workshop, Vehicle & Equip - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Use of Reserves	-	-	-	-	-	176,400.00
E	-	-	-	-	-	176,400.00
EXPENSES:						
Wa ges and Interprogram Charges	25,382.25	25,382.26	25,382.25	25,382.26	(0.01)	101,529.02
TOTAL REVENU	25,382.25	25,382.26	25,382.25	25,382.26	(0.01)	101,529.02
Other Inter program Charges						
Cost Recovery	(36,852.83)	(39,632.26)	(36,852.83)	(39,632.26)	2,779.43	(166,129.02)
	(36,852.83)	(39,632.26)	(36,852.83)	(39,632.26)	2,779.43	(166,129.02)
Other Ex penses						
Material & Supply 650	821.68	375.00	821.68	375.00	446.68	1,500.00
Insurance Corp 650	2,080.91	2,700.00	2,080.91	2,700.00	(619.09)	10,800.00
Hydro 650 Workshop	346.12	600.00	346.12	600.00	(253.88)	2,300.00
Fuel Oil Heating Propane Wksp	951.56	700.00	951.56	700.00	251.56	2,500.00
Maintenance Supplies 650	5,882.78	6,500.00	5,882.78	6,500.00	(617.22)	25,150.00
Uniform & Special Clothing Exp 650	-	-	-	-	-	250.00
Gas & Oil 650	1,387.53	3,375.00	1,387.53	3,375.00	(1,987.47)	24,500.00
Capital Asset Purchases	-	-	-	-	-	174,000.00
	11,470.58	14,250.00	11,470.58	14,250.00	(2,779.42)	241,000.00
S	-	-	-	-	-	176,400.00
SURPLUS (DEFICIT)	-	-	-	-	-	-
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

660 Office Infrastructure - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
E	-	-	-	-	-	-
EXPENSES:						
	-	-	-	-	-	-
TOTAL REVENUE						
Other Inter program Charges Cost Recovery	(33,169.32)	(37,950.00)	(33,169.32)	(37,950.00)	4,780.68	(143,900.00)
	(33,169.32)	(37,950.00)	(33,169.32)	(37,950.00)	4,780.68	(143,900.00)
Other Expenses						
Material & Supply 660	2,849.28	2,500.00	2,849.28	2,500.00	349.28	3,000.00
Equipment Costs 660 Office	-	1,750.00	-	1,750.00	(1,750.00)	7,000.00
Insurance 660 Office	12,203.34	13,450.00	12,203.34	13,450.00	(1,246.66)	53,800.00
Taxes Corp Office	1,552.34	500.00	1,552.34	500.00	1,052.34	1,100.00
Hydro 660	6,652.81	6,500.00	6,652.81	6,500.00	152.81	26,000.00
Telephone 660 Corp Office	3,577.17	4,000.00	3,577.17	4,000.00	(422.83)	16,000.00
Office Expenses	1,242.60	3,500.00	1,242.60	3,500.00	(2,257.40)	14,000.00
Maintenance Supplies 660 Interior	1,654.77	1,500.00	1,654.77	1,500.00	154.77	6,000.00
Leases 660 Equipment	2,528.79	3,000.00	2,528.79	3,000.00	(471.21)	12,000.00
Internet Access 680 SCAN	908.22	1,250.00	908.22	1,250.00	(341.78)	5,000.00
	33,169.32	37,950.00	33,169.32	37,950.00	(4,780.68)	143,900.00
S	-	-	-	-	-	-
SURPLUS (DEFICIT)	-	-	-	-	-	-
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

661 Tiffin CA & Maintenance - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	44,977.21	44,977.21	44,977.21	44,977.21	-	179,908.83
User Fees	468.20	1,500.00	468.20	1,500.00	(1,031.80)	9,000.00
Use of Reserves	-	-	-	-	-	21,000.00
E	<u>45,445.41</u>	<u>46,477.21</u>	<u>45,445.41</u>	<u>46,477.21</u>	<u>(1,031.80)</u>	<u>209,908.83</u>
EXPENSES:						
Wa ges and Interprogram Charges	29,898.60	32,969.31	29,898.60	32,969.31	(3,070.71)	131,877.24
TOTAL REVENU	<u>29,898.60</u>	<u>32,969.31</u>	<u>29,898.60</u>	<u>32,969.31</u>	<u>(3,070.71)</u>	<u>131,877.24</u>
Other Inter program Charges						
Cost Recovery	4,102.07	6,007.90	4,102.07	6,007.90	(1,905.83)	24,031.59
	<u>4,102.07</u>	<u>6,007.90</u>	<u>4,102.07</u>	<u>6,007.90</u>	<u>(1,905.83)</u>	<u>24,031.59</u>
Other Ex penses						
Material&Supply	169.79	725.00	169.79	725.00	(555.21)	10,700.00
Equipment Costs 661	-	-	-	-	-	1,000.00
Insurance 661 Tiffin Conservation Area	311.52	350.00	311.52	350.00	(38.48)	1,400.00
Taxes Tiffin Conservation Area	-	-	-	-	-	500.00
Maintenance Supplies 661	1,865.88	4,200.00	1,865.88	4,200.00	(2,334.12)	20,600.00
Advertisement 661 Tiffin CA	-	-	-	-	-	1,000.00
Waste Services 661	1,106.29	550.00	1,106.29	550.00	556.29	2,800.00
Capital Asset Purchases	-	-	-	-	-	16,000.00
	<u>3,453.48</u>	<u>5,825.00</u>	<u>3,453.48</u>	<u>5,825.00</u>	<u>(2,371.52)</u>	<u>54,000.00</u>
S	<u>37,454.15</u>	<u>44,802.21</u>	<u>37,454.15</u>	<u>44,802.21</u>	<u>(7,348.06)</u>	<u>209,908.83</u>
SURPLUS (DEFICIT)	<u>7,991.26</u>	<u>1,675.00</u>	<u>7,991.26</u>	<u>1,675.00</u>	<u>6,316.26</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
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Division

662 Tiffin CA & Maintenance - Category 2 & 3

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	4,322.26	4,322.26	4,322.26	4,322.26	-	17,289.04
User Fees	27,267.06	2,500.00	27,267.06	2,500.00	24,767.06	167,600.00
Use of Reserves	-	-	-	-	-	1,000.00
E	<u>31,589.32</u>	<u>6,822.26</u>	<u>31,589.32</u>	<u>6,822.26</u>	<u>24,767.06</u>	<u>185,889.04</u>
EXPENSES:						
Wages and Interprogram Charges	38,410.00	38,410.00	38,410.00	38,410.00	-	153,640.00
TOTAL REVENU	<u>38,410.00</u>	<u>38,410.00</u>	<u>38,410.00</u>	<u>38,410.00</u>	<u>-</u>	<u>153,640.00</u>
Other Inter program Charges						
Cost Recovery	2,440.16	4,537.26	2,440.16	4,537.26	(2,097.10)	18,149.04
	<u>2,440.16</u>	<u>4,537.26</u>	<u>2,440.16</u>	<u>4,537.26</u>	<u>(2,097.10)</u>	<u>18,149.04</u>
Other Expenses						
Material&Supply 662	4,142.63	4,950.00	4,142.63	4,950.00	(807.37)	10,800.00
Maintenance Supplies 662	-	300.00	-	300.00	(300.00)	2,300.00
Capital Asset Purchases	-	-	-	-	-	1,000.00
	<u>4,142.63</u>	<u>5,250.00</u>	<u>4,142.63</u>	<u>5,250.00</u>	<u>(1,107.37)</u>	<u>14,100.00</u>
S	<u>44,992.79</u>	<u>48,197.26</u>	<u>44,992.79</u>	<u>48,197.26</u>	<u>(3,204.47)</u>	<u>185,889.04</u>
SURPLUS (DEFICIT)	<u>(13,403.47)</u>	<u>(41,375.00)</u>	<u>(13,403.47)</u>	<u>(41,375.00)</u>	<u>27,971.53</u>	<u>-</u>
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
Unaudited Statement of Operations
For The 3 Periods Ending March 31, 2024

Division

670 Corporate Governance - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	92,017.34	92,017.34	92,017.34	92,017.34	-	368,069.36
E	92,017.34	92,017.34	92,017.34	92,017.34	-	368,069.36
EXPENSES:						
Wa ges and Interprogram Charges	89,502.59	86,392.34	89,502.59	86,392.34	3,110.25	368,069.36
TOTAL REVENU	92,017.34	92,017.34	92,017.34	92,017.34	3,110.25	368,069.36
Other Inter program Charges						
Cost Recovery	(15,407.94)	(16,575.00)	(15,407.94)	(16,575.00)	1,167.06	(52,800.00)
	(15,407.94)	(16,575.00)	(15,407.94)	(16,575.00)	1,167.06	(52,800.00)
Other Ex penses						
Memberships Prof.Dues 670	16,084.00	18,000.00	16,084.00	18,000.00	(1,916.00)	36,000.00
Member Education/Training	-	625.00	-	625.00	(625.00)	2,500.00
Material&Supply 670	293.26	875.00	293.26	875.00	(581.74)	3,500.00
Transportation 670 Municipal Officer Exp	823.90	1,500.00	823.90	1,500.00	(676.10)	6,000.00
Insurance 670 Directors Liab	721.53	1,200.00	721.53	1,200.00	(478.47)	4,800.00
	17,922.69	22,200.00	17,922.69	22,200.00	(4,277.31)	52,800.00
S	92,017.34	92,017.34	92,017.34	92,017.34	-	368,069.36
SURPLUS (DEFICIT)	-	-	-	-	-	-
TOTAL EXPENSE						

Nottawasaga Valley Conservation Authority
Unaudited Statement of Operations
For The 3 Periods Ending March 31, 2024

Division

680 Corporate Administration - Category 1

	CURRENT QTR ACTUALS	CURRENT QTR BUDGET	ACTUAL YTD	BUDGET YTD	OVER (UNDER) YTD BUDGET	BUDGET 2024
REVENUE:						
Municipal Levy Non Match	150,073.21	150,073.21	150,073.21	150,073.21	-	600,292.84
Contributions	90.00	-	90.00	-	90.00	-
Investment Income	21,221.82	25,000.00	21,221.82	25,000.00	(3,778.18)	100,000.00
Miscellaneous Revenue	15.00	-	15.00	-	15.00	-
E	<u>171,400.03</u>	<u>175,073.21</u>	<u>171,400.03</u>	<u>175,073.21</u>	<u>(3,673.18)</u>	<u>700,292.84</u>
EXPENSES:						
Wa ges and Interprogram Charges	108,453.18	150,073.21	108,453.18	150,073.21	(41,620.03)	600,292.84
	<u>108,453.18</u>	<u>150,073.21</u>	<u>108,453.18</u>	<u>150,073.21</u>	<u>(41,620.03)</u>	<u>600,292.84</u>
TOTAL REVENU						
Other Inter program Charges						
Cost Recovery	-	(5,875.00)	-	(5,875.00)	5,875.00	(154,000.00)
	<u>-</u>	<u>(5,875.00)</u>	<u>-</u>	<u>(5,875.00)</u>	<u>5,875.00</u>	<u>(154,000.00)</u>
Other Ex penses						
Staff Expense 680 Staff	339.37	1,500.00	339.37	1,500.00	(1,160.63)	6,000.00
Memberships Prof.Dues 680 Admin Staff	1,408.11	2,500.00	1,408.11	2,500.00	(1,091.89)	4,000.00
Staff Education/Training	7,914.00	5,000.00	7,914.00	5,000.00	2,914.00	29,000.00
Material&Supply	7,845.56	7,250.00	7,845.56	7,250.00	595.56	16,000.00
Legal Costs	-	250.00	-	250.00	(250.00)	1,000.00
Consultant Fees	-	500.00	-	500.00	(500.00)	2,000.00
Audit Fees	-	-	-	-	-	20,500.00
Interest & Bank Chgs 680	3,986.37	8,750.00	3,986.37	8,750.00	(4,763.63)	35,000.00
Uniform & Special Clothing Expense 680	-	1,500.00	-	1,500.00	(1,500.00)	6,000.00
Advertisement 680	3,992.56	3,625.00	3,992.56	3,625.00	367.56	14,500.00
Transfer to Reserves	-	-	-	-	-	120,000.00
	<u>25,485.97</u>	<u>30,875.00</u>	<u>25,485.97</u>	<u>30,875.00</u>	<u>(5,389.03)</u>	<u>254,000.00</u>
S	<u>133,939.15</u>	<u>175,073.21</u>	<u>133,939.15</u>	<u>175,073.21</u>	<u>(41,134.06)</u>	<u>700,292.84</u>
SURPLUS (DEFICIT)						
	<u>37,460.88</u>	<u>-</u>	<u>37,460.88</u>	<u>-</u>	<u>37,460.88</u>	<u>-</u>
TOTAL EXPENSE						



Staff Report: 10-03-24-BOD
Date: 26/04/2024
To: Chair and Members of the Board of Directors
From: Sheryl Flannagan
Director, Corporate Services

SUBJECT: Administrative Bylaws Update

Recommendation

RESOLVED THAT: the Board of Directors approve Staff Report No. 10-03-24-BOD regarding the Administrative Bylaws Update.

Purpose of the Staff Report

The purpose of this Staff Report is to receive approval to update the Administrative Bylaws for the Board of Directors.

Background

The Board of Directors approved the NVCA Administrative Bylaws August 24, 2018. There have been updates as required since then.

Issues/Analysis

At the January Board meeting, the Board requested that staff look into simplifying the election process. As such, staff reviewed the template provided by Conservation Ontario as well as reviewed what other Conservation Authorities are doing. Suggested changes to Appendix 4 of the Administrative Bylaws are attached and are highlighted in red. These changes remove the requirement for finding a mover for each call of the nominations, rather, the person doing the nomination is automatically the mover and if there is no nomination during a subsequent call,

there is no need for a mover. These updates will also move the asking of the nominated officers if they wish to accept to the end of the nominations, instead of immediately after each nomination. Both of these will streamline the process and help ensure that things run smoothly during the election procedures.

The proposed changes are in red in the attached document.

Relevance to Authority Policy/Mandate

Good administrative bylaws are critical and essential for operating under the *Conservation Authorities Act*.

Impact on Authority Finances

Staff time to prepare this report is addressed in the 2024 budget.

Climate Change Implications

There are no climate change implications related to this report.

Reviewed by:

Original Signed by

Sheryl Flannagan

Director, Corporate Services

Approved for submission by:

Original Signed by

Doug Hevenor

Chief Administrative Officer

Attachment #1 – Administrative Bylaws Appendix 4 - Draft

Appendix 4

Election of Officers

1. Voting

Voting shall be by secret ballot and no Members may vote by proxy.

2. Acting Chair

The General Membership shall appoint the CAO/Secretary-Treasurer, as Acting Chair, for the purpose of Election of Officers.

3. Scrutineer(s)

The appointment of one or more scrutineers is required for the purpose of counting ballots, should an election be required. All ballots shall be destroyed by the scrutineers afterwards. The Acting Chair shall call a motion for the appointment of one or more persons, who are not Members or employees of the Authority, to act as scrutineers. A Member, who will not stand for election, may be appointed as an additional scrutineer if requested.

4. Election Procedures

The Acting Chair shall advise the Members that the election will be conducted in accordance with the Act and this Administrative By-law Section B: Governance subsection 4 'Maximum Term for Chair and Vice Chair(s)' as follows:

- a) The elections shall be conducted in the following order:
 - i. Election of the Chair, who shall be a Member appointed by a participating Municipality to the Authority
 - ii. Election of the Vice-chair, who shall be Member appointed by a participating Municipality to the Authority.
- b) The Acting Chair shall ask for nominations to each position;
- c) Only current Members of the Authority who are present may vote;
- d) Nominations shall be called three (3) times and the person making the nomination will only require a be the mover, with no seconder required;
- e) The closing of nominations shall require both a mover and a seconder;
- f) Each Member nominated shall be asked to accept the nomination, in the order they were nominated and after the nominations are closed. The Member must be present to accept the nomination unless the Member has advised the CAO/Secretary-Treasurer in writing or by email in advance of the election of their willingness to accept the nomination.

If one Nominee:

- g) If only one nominee the individual shall be declared into the position by acclamation.

If More than One Nominee:

- h) In the event of an election, each nominee shall be permitted not more than three (3) minutes to speak for the office, in the order ~~of the alphabetical listing by surnames.~~ they were nominated.
- i) Upon the acceptance by nominees to stand for election to the position of office, ballots shall be distributed to the Members by the scrutineers for the purpose of election and the Acting Chair shall ask the Members to write the name of one individual only on the ballot.
- j) The scrutineers shall collect the ballots, leave the meeting to count the ballots, return and advise the Acting Chair who was elected with more than 50% of the vote.
- k) The ballots will be destroyed by the scrutineers.

A majority vote shall be required for election. If there are more than two nominees, and upon the first vote no nominee receives the majority required for election, the name of the person with the least number of votes shall be removed from further consideration for the office and new ballots shall be distributed. In the case of a vote where no nominee receives the majority required for election and where two or more nominees are tied with the least number of votes, a special vote shall be taken to decide which one of such tied nominees' names shall be dropped from the list of names to be voted on in the next vote.

Should there be a tie vote between two remaining candidates, new ballots shall be distributed, and a second vote held. Should there still be a tie after the second ballot a third vote shall be held. Should there be a tie after the third vote, the election of the office shall be decided by lot drawn by the Acting Chair or designate.

In the event of a vacancy, by death, resignation or otherwise, in the office of the Chair, or Vice Chair, the Board of Directors shall elect a person to fill the vacant position.



Staff Report: 11-03-24-BOD
Date: 26/04/2024
To: Chair and Members of the Board of Directors
From: Sheryl Flannagan
Director, Corporate Services

SUBJECT: Employee Handbook Update

Recommendation

RESOLVED THAT: the Board of Directors approve Staff Report No. 11-03-24-BOD regarding the Employee Handbook Update.

Purpose of the Staff Report

The purpose of this Staff Report is to receive approval to update the Employee Handbook.

Background

The Board of Directors approved the NVCA Employee Handbook on November 28, 2014. There have been updates as required since then.

Issues/Analysis

Section 3.1, Other than Permanent Full-Time Staff currently has a stipulation that contract, casual and part-time staff can not work more than 700 hours per year for 2 consecutive years. This is due to a previous OMERS requirement that once a staff member did that, they were eligible for OMERS. At the time, the NVCA was not in a position to be able to afford that, so it was decided to put that rule in place. As well, it was a way to protect contract staff from being permanently contract.

In 2023, OMERS changed their requirements and now all staff, regardless of their employment type, are eligible for OMERS. Therefore, that requirement is no longer needed. However, contract staff are an important part of our business and assist us in short term projects, summer positions, etc. Therefore, it is still important to have a clause to protect them and the organization from permanent full-time employee status claims. Therefore, the NVCA is proposing to change the number to a maximum 1700 hours per year for 2 consecutive years. As always, the CAO has the ability to extend a contract past 2 years through budget and detailed business plan.

There is also a suggested change to ensure that contract staff who are covering permanent full-time positions during leaves such as maternity leaves, are paid at the same grade level as the people they are replacing. That is common practice amongst other organizations.

Relevance to Authority Policy/Mandate

Good employee policies are critical and essential for operating an organization and under the *Employment Standards Act*.

Impact on Authority Finances

Staff time to prepare this report is addressed in the 2024 budget.

Climate Change Implications

There are no climate change implications related to this report.

Reviewed by:
Original Signed by
Sheryl Flannagan
Director, Corporate Services

Approved for submission by:
Original Signed by
Doug Hevenor
Chief Administrative Officer

Attachment #1 – Employee Handbook Update April 2024 - Draft

3.1 Other than Permanent Full-Time Staff

Contract employees (including seasonal) are an option to meet temporary business needs. These staff are hired to complete a specific task within a specific term, backfilling temporary vacancies, assisting permanent staff in the day-to-day activities within a program or project to meet workload demands.

Permanent part time (PPT) and Casual staff are required in the NVCA's Education department and is for the part time work required for the delivery of the program.

Contract positions are created based on the need of the program/department to effectively meet workload demands, in accordance with the availability of funding. Exceptions will apply when a contract position has been included and approved within the Business Plan and duly approved through the budget process.

Duration of employment contracts (except for casual and PPT) will be clearly stipulated within the employment agreement which will include a start and end date.

No contract position will exceed two consecutive calendar years, unless they meet the following exceptions:

- are a permanent part time position as defined above
- worked less than 1,700 hours in both years ~~and earned less than 35% of the year's maximum pensionable earnings as defined in the Canada Pension Plan or,~~
- ~~worked less than 700 hours and earned less than 35% of the year's maximum pensionable earnings as defined in the Canada Pension Plan in the first year of employment, in which case they can work for no longer than 3 calendar years or,~~
- upon approval of CAO/Secretary-Treasurer and budget through a detailed business plan

All positions will have job descriptions created and will be evaluated using the Authority's Job Evaluation System and placed on the current Contract Salary Grid accordingly; the incumbent will be paid within the salary range of the Grade, based on education and experience, and the Authority's ability to pay.

No staff will be hired without the approval of the CAO/Secretary-Treasurer, or in the case of his/her absence, his/her designate.

If funding is available and an extension is being considered, every effort will be made to advise the incumbent of the extension prior to the end of the contract.

Benefits

Contract staff are not eligible for benefits, except those benefits which are mandated by provincial and/or federal legislation – with the following exceptions:

- a 12-month contract can receive 2 weeks' vacation days in lieu of the 4% entitlement
- if the employee has decided to enroll in OMERS, they will be enrolled as per OMERS Plan and section 4.13 of this handbook.

Performance Appraisals

Contract positions will not be subject to the formal performance review process, however, their performance will be evaluated by their immediate supervisor on an on-going basis, and they will adhere to the terms and conditions of employment as per the employment agreement.

Salary

All contract positions will be paid as per the Contract Salary grid, unless they are covering a permanent full-time position due to a leave in which case they will be paid at the grade level of the full-time position. Contract employees will complete a time sheet, to be approved by their supervisor and forwarded to finance. Contract positions will be paid bi-weekly.



Staff Report: 12-03-24-BOD

Date: 26/04/2024

To: Chair and Members of the Board of Directors

From: Maria Leung
Senior Communications Specialist

SUBJECT: Customer Satisfaction Report 2023

Recommendation

RESOLVED THAT: Staff Report No. 12-03-24-BOD regarding NVCA's Customer Satisfaction Report 2023 be received by Board of Directors.

Purpose of the Staff Report

This report is to share with the Board of Directors the feedback collected from NVCA customers during 2023.

Background

In 2013, NVCA adopted a Customer Service Charter and Strategy that sets out the authority's commitment to providing excellence in customer service. Continuous improvement is a key element of the charter. To accomplish this, the charter calls on the authority to:

- ensure that all customers have the opportunity to provide feedback on the service received, and
- monitor feedback and review performance regularly, and provide an annual report to our customers via our website.

The attached Customer Satisfaction Report 2023 provides a summary of the feedback received in the previous year. Once received by the board, this report will be posted to NVCA's website at [Customer Service page](#).

Issues/Analysis

Surveys and reviews were received from a wide range of customers from across the watershed, and touching on a number of NVCA departments. As is evidenced in the report, by-in-large NVCA staff were recognized as providing excellent customer service, particularly with respect to knowledge, communication and courtesy.

NVCA staff continue to encourage customer feedback. This is accomplished through a series of surveys that are shared on the NVCA website, online reviews and with email/hard copy to relevant customers (for example, all permits are sent with a copy of the permit survey). Online feedback surveys include:

- Accessibility
- Conservation Areas & Lands
- Environmental/Outdoor Education
- Permit Application Process
- Special Events
- Stewardship Programs (tree planting, landowner grants)
- Website
- Weddings at Tiffin

Customers are welcomed and encouraged to provide written feedback via email, phone, or post in addition to completing an online survey.

Staff also solicit feedback from various client groups through both formal and informal meetings. For example, feedback from the agricultural community is gathered through NVCA's agricultural advisory committee meetings. Online reviews are also included in the customer satisfaction report.

Feedback is reviewed by staff and managers as it is received, and any suggestions for improvement are considered as time and budgets allow. Similarly, any feedback that is critical of staff's professional performance is dealt with in a prompt manner.

Relevance to Authority Policy/Mandate

NVCA's Customer Service Charter and Strategy requires that results are reported to the Board of Directors annually.

Impact on Authority Finances

Staff time to prepare this report is addressed in the 2024 budget.

Climate Change Implications

This staff report does not result in an increase in green house gases, temperature or precipitation exposure.

Reviewed by:
Original Signed by
Sheryl Flannagan
Director, Corporate Services

Approved for submission by:
Original Signed by
Doug Hevenor
Chief Administrative Officer



Nottawasaga Valley Conservation Authority

2023 Customer Satisfaction Report

Commitment to Excellence in Customer Service

In September 2013, NVCA adopted a Customer Service Charter that sets out our commitment to provide excellent customer service. As part of this commitment, NVCA reports on customer feedback on an annual basis.

NVCA Customer Service Mission Statement

We aim to provide a high standard of effective and efficient service to all our customers. We achieve excellence in customer service by being:

- Accountable
- Personable
- Accessible
- Efficient
- Knowledgeable
- Trustworthy
- Convenient

Watershed Management Services, Permit Process

A customer satisfaction survey is sent out to all individuals and organizations that received an NVCA permit. Out of 751 permits issued, 67 individuals and organizations completed a customer satisfaction survey.

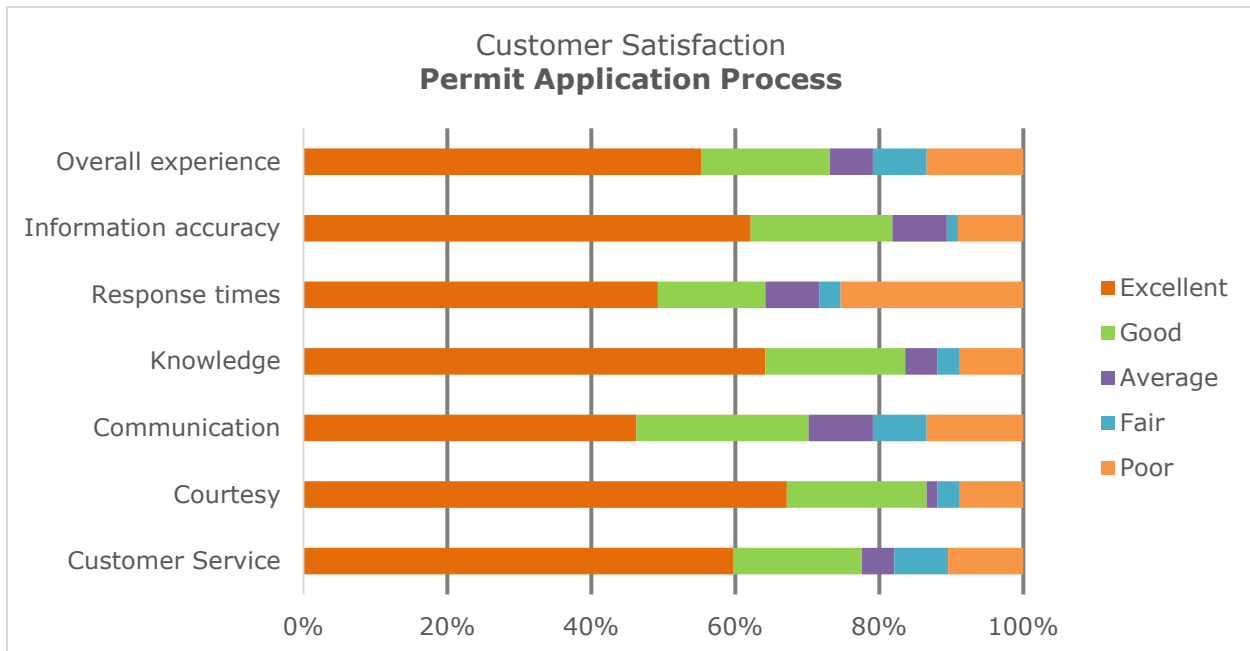
Sixty-eight (68%) of those completing the client survey rated their overall experience with NVCA's permit application process as good or excellent. Between 78% and 87% of respondents rated staff knowledge, courtesy, information accuracy, communication, and customer service as good or excellent. Response time received a slightly lower rating, with 64% of survey respondents rating it as good or excellent.

In general, the responses that were ranked as good or excellent in 2023 was 73%, slightly higher than the 68% rating received in 2022.

In 2023, NVCA contracted Watson & Associates Economists Ltd. to review planning and regulation program rates and assess the full cost of providing plan review and permitting services, applicant affordability, competitiveness, and industry best practices. Watson & Associates also considered recent legislative changes such as the *More Homes Built Faster Act* which altered the role of conservation authorities in the plan review and permitting process.

The analysts assessed the cost of adding additional staff in order to provide a desired level of customer service. Their recommendations included hiring more staff, and increasing some Planning Act application and permit review fees to recover the full costs of plan review and improve cost recovery levels for permitting.

Based on the recommendations of the Watson Report, NVCA staff have developed and presented an updated fee structure to the Board of Directors. The draft fees have been circulated to the development community, member municipalities, the agriculture community, aggregate industry and members of the public for comment. Based on the feedback received, the new fees will be phased in over a two-year period once the province lifts the freeze to conservation authority planning and development fees.



Lands, Education and Stewardship Services

NVCA’s lands, education and stewardship services include a wide variety of service areas. Below are highlights of the feedback received from clients via email, letters and surveys.

Stewardship Program

NVCA’s stewardship services include river restoration, forestry, the Healthy Waters grant program, and other projects to protect and enhance our watershed. Below are some reviews received from partners, funders and landowners.

- The program is extremely well coordinated and amazing at how it engages and involves community. Grassroots programs of this nature are extremely effective in educating people on habitat and important environmental issues, exemplifying how community can come together to create change with impact. Participants were of all age groups, generating broad smiles, young and old! The restoration

has been dramatic - proof positive that thoughtful planning, proper resourcing and some back bending work can create meaningful benefits to a natural habitat.

- Thanks so much for the fantastic tour and discussions on the Notty and Sheldon Creek. You guys are certainly making a difference and I am so pleased by the great and innovative work that you are doing! – Jack Imhof, Aquatic Ecologist and Watershed Scientist
- I was very impressed with your project and for your and your fellow staff members' passion for such a well thought out and implemented environmental restoration project. These Headwaters are extremely important from source to completion. – Lynn Sinclair-Smith

Conservation Lands Program

NVCA's conservation lands program maintains the conservation areas and other properties owned and managed by the authority.

NVCA's conservation areas received 89 reviews in 2023, one from a customer satisfaction survey, and 88 reviews on Google's business listings. Ninety-three (93%) of the reviews received were 4-star or 5-star reviews. The conservation areas that received the most review were Nottawasaga Bluffs Conservation Area, Edenvale Conservation Area and Minesing Conservation Area.

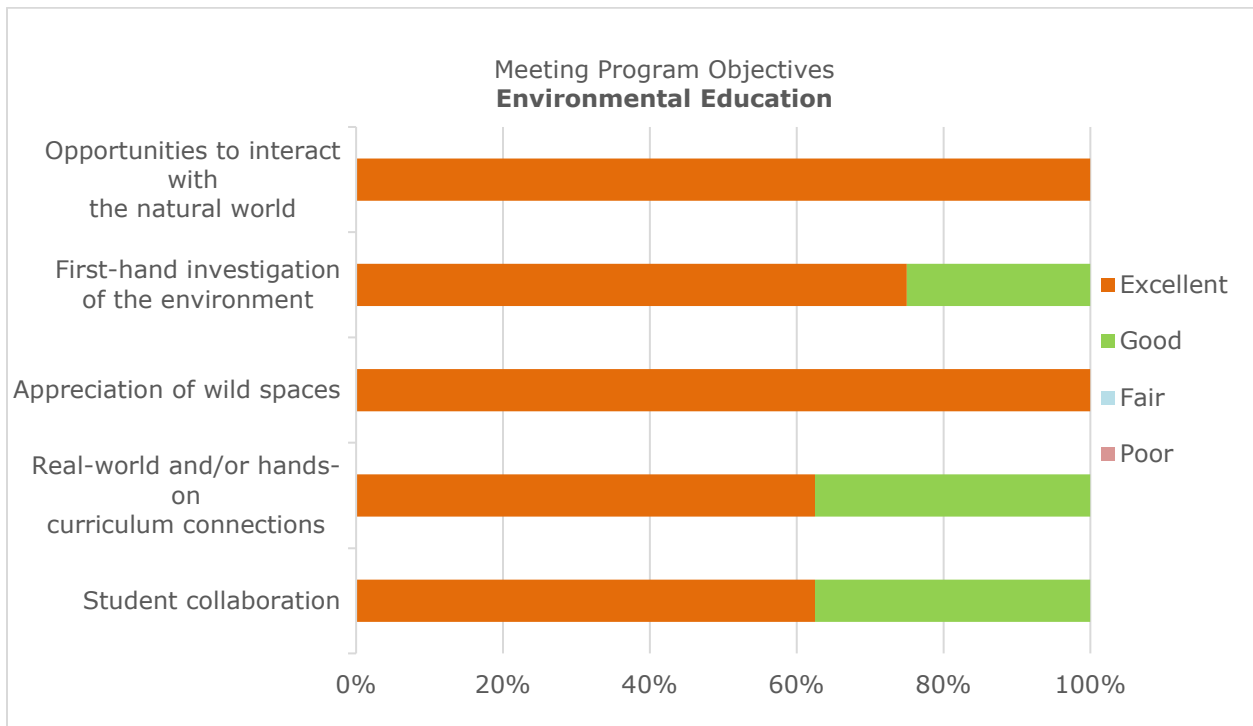
Below are some reviews received from Google reviews.

- Wonderful place for hiking and enjoying nature. It's beautiful here (Tiffin Conservation Area).
- Very nice conservation area. The trails are very well maintained and allows you to truly enjoy the serene setting. The river is such a nice companion in the silent forest... (Nottawasaga Bluffs Conservation Area).
- Nice clean park! Well maintained trails. Very unique and hiking skills level ranging from easy to expert. Lookout was beautiful and easy to access. Amazing experience through the rock walls (Nottawasaga Bluffs Conservation Area).
- A great place for a day to hang out. Love the paddling / canoeing as it connects all the way to Wasaga Beach. Although parking space is very little still a great place to be. We went fishing, although nothing was caught but if you like spending more time than it's a great place (Edenvale Conservation Area).
- I've been visiting this CA for over 40 years, it's a wonderful place to walk in new and old growth forests, explore caves and rock climb (Petun Conservation Area).

Environmental Education

NVCA's environmental education program provides hands-on, curriculum-aligned programs for Grade 4 students in the Simcoe County District School Board. Thousands of students take part in these programs each year.

In 2023, 8 teachers submitted feedback surveys on NVCA’s virtual environmental education programs. One hundred (100%) of the respondents ranked the Grade 4 program as excellent or good for the following criteria: opportunities to interact with the natural world, first-hand investigation of the environment, appreciation of wild spaces, real-world and/or hands-on curriculum connections and student collaboration.



Among the written comments, teachers mentioned these positive outcomes:

- Students were thrilled to be outside learning. The leaders were so knowledgeable and friendly.
- Being outdoors, students working and playing together and the pond study.
- Student engagement Class discussion re: habitats back in class
- J didn't go swimming, we saw butterflies and T was so excited to be in a forest for the first time.

Events/Public Programming

NVCA’s lands department hosted the Spring Tonic Maple Syrup Festival and the Festival at Fort Willow in 2023. Although there was no official survey, the feedback that staff received were positive. One of the comments received was:

- I was attending a war of 1812 event. Friendly and knowledgeable staff.

Weddings Celebrations

In 2023, the Tiffin Centre for Conservation hosted 24 wedding celebrations. Ten (10) of these couples responded to a wedding feedback survey. Of those responding, 100% rated NVCA's customer service as excellent, and 100% said they would recommend Tiffin Centre as a wedding venue to others.

Some of the comments received included:

- We had the perfect day at the perfect venue. We received countless praises on the venue, everyone thought it was stunning. All the staff were so friendly and helpful we truly had the best experience.
- [All the staff] are amazing to work with. Made the event run so smoothly and were available quickly and professionally. Highly recommend the Tiffin Conservation Centre. Beautiful location and our guests loved the site.
- I just wanted to share that having my wedding at Tiffin Centre was the best decision I ever made!! Everything was amazing, the staff were incredible, the communication was fantastic... it was the best day of my life and having it at Tiffin was so incredible.
- We loved hosting our wedding at Tiffin Centre. From the very first tour the staff and grounds were both incredible and the staff were there to help every step of the way. We booked our wedding on a Saturday and had the Friday to decorate and the Sunday to tidy the venue, which gives so much flexibility to decorate and clean up outside of your wedding day which relieved so much stress from us, the brides, and helped make everything especially magical on our big day.

Committed to Customer Service

NVCA remains committed to providing excellence in customer service. We will continue to encourage customer feedback in 2024 through the use of formal online surveys, online reviews and event evaluations.

For more information about NVCA's Customer Service Charter or this report, contact NVCA's director of corporate services at 705-424-1479 or admin@nvca.on.ca.

Alternative Formats

If you require this document in a different format please contact NVCA at 705-424-1479 or admin@nvca.on.ca.



Staff Report: 13-03-24-BOD

Date: 26/04/2024

To: Chair and Members of the Board of Directors

From: Maria Leung
Senior Communications Specialist

SUBJECT: Communications Report – March 9, 2024 – April 11, 2024

Recommendation

RESOLVED THAT: Staff Report No. 13-03-24-BOD regarding NVCA Communications – March 9, 2024 – April 11, 2024, be received.

Purpose of the Staff Report

This staff report presents a summary of NVCA media coverage and public outreach during the period of March 9, 2024 – April 11, 2024.

The following outlines the communications and media coverage during the period.

1. Flood Messages

There were no flood messages issued in this reporting period.

2. Media coverage of NVCA news releases

Column: Planting forests is a rewarding journey that requires time and patience, issued on March 26, 2024

Title	Media Outlet	Date	Reference
COLUMN: Tree planting a timely endeavour but worth the wait	Barrie Today	March 30, 2024	Rick Grillmayer, Manager, Forestry
COLUMN: Tree planting a timely endeavour but worth the wait	Bradford Today	March 30, 2024	Rick Grillmayer, Manager, Forestry
COLUMN: Tree planting a timely endeavour but worth the wait	Collingwood Today	March 30, 2024	Rick Grillmayer, Manager, Forestry
COLUMN: Tree planting a timely endeavour but worth the wait	Innisfil Today	March 30, 2024	Rick Grillmayer, Manager, Forestry
COLUMN: Tree planting a timely endeavour but worth the wait	Midland Today	March 30, 2024	Rick Grillmayer, Manager, Forestry
COLUMN: Tree planting a timely endeavour but worth the wait	Orillia Matters	March 30, 2024	Rick Grillmayer, Manager, Forestry

Celebrate 30+ years of sweet family fun, community activities at Spring Tonic Maple Syrup Festival, issued on March 26, 2024

Title	Media Outlet	Date	Reference
Spring Tonic Maple Syrup Festival returning in April	Bradford Today	March 26, 2024	Kyra Howes, Director of Conservation Services
Spring Tonic Maple Syrup Festival returning in April	Innisfil Today	March 26, 2024	Kyra Howes, Director of Conservation Services
Spring Tonic Maple Syrup Festival returning in April	Barrie Today	March 26, 2024	Kyra Howes, Director of Conservation Services
Spring Tonic Maple Syrup Festival returning in April	Collingwood Today	March 27, 2024	Kyra Howes, Director of Conservation Services
Spring Tonic Maple Syrup Festival returning in April	Midland Today	March 30, 2024	Kyra Howes, Director of Conservation Services

Title	Media Outlet	Date	Reference
Celebrate 30+ years of sweet family fun, community activities at Spring Tonic Maple Syrup Festival this weekend	Simcoe.com	April 4, 2024	Kyra Howes, Director of Conservation Services

Apply for NVCA’s 2025 tree planting grants, issued on April 11, 2024

Title	Media Outlet	Date	Reference
NVCA accepting applications for 2025 tree-planting program	Bradford Today	April 11, 2024	Rick Grillmayer, Manager, Forestry
NVCA accepting applications for 2025 tree-planting program	Innisfil Today	April 11, 2024	Rick Grillmayer, Manager, Forestry
NVCA accepting applications for 2025 tree-planting program	Orillia Matters	April 11, 2024	Rick Grillmayer, Manager, Forestry

All other media releases can be found on [NVCA website under "News."](#)

3. Other Media Coverage

Title	Media Outlet	Date	Reference
Environmental agencies seek \$500K in funding from Oro-Medonte	Barrie Today	March 13, 2024	CAO Hevenor
Environmental agencies seek \$500K in funding from Oro-Medonte	Orillia Matters	March 13, 2024	CAO Hevenor
Conservation Authorities Act changes trigger cost hike for Oro-Medonte	Barrie Today	March 14, 2024	CAO Hevenor
Environmental agencies in Oro-Medonte seeking increased funding	CTV Barrie	March 19, 2024	

Title	Media Outlet	Date	Reference
Restoring lost grasslands is as important as planting trees	Rewilding	March 21, 2024	Shannon Stephens, Healthy Waters Program Coordinator
NVCA hosting fly fishing event prior to trout season	New Tecumseth Times	March 28, 2024	
'Why is this water so clean?' 5-year study to drill down into the reason why water in the Alliston aquifer is the purest in the world	Simcoe.com	March 29, 2024	
LETTER: Forests Ontario wants to help landowners plant trees	Collingwood Today	March 29, 2024	Rick Grillmayer, Manager, Forestry
The federal government promised to plant two billion trees. How's that going?	CBC News	March 30, 2024	CAO Hevenor
The real dirt on the Liberals' two-billion-tree pledge	CBC The House with Catherine Cullen	March 30, 2024	CAO Hevenor
LETTER: Forests Ontario wants to help landowners plant trees	Bradford Today	March 31, 2024	Rick Grillmayer, Manager, Forestry
LETTER: Forests Ontario wants to help landowners plant trees	Bradford Today	March 31, 2024	Rick Grillmayer, Manager, Forestry
Invasive species a threat to Nottawasaga watershed	New Tecumseth Times	April 4, 2024	New Tecumseth Times
Children in Simcoe County learned the importance of solar eclipse safety	CTV Barrie	April 8, 2024	Naomi Saunders, Manager, Environmental Education

DISCLAIMER: NVCA does not allege that the information provided in the media articles depicts accurate statements or testimonies on behalf of any individual named, and is not responsible for any misinterpretation of information or misquoted statement(s).

2. Other Communication/Media Outreach

- Ongoing – social media outreach (Facebook, Twitter, Instagram, LinkedIn)

3. Presentations/Displays/Key Events by NVCA staff

- March 2024 – NVCA’s Education team hosted maple syrup tours at the Tiffin Centre for Conservation
- March 11 – 15, 2024 – March Break Camp Tiffin
- March 26 – 27, 2024 – Ian Ockenden attended the Source to Stream stormwater management conference
- March 28, 2024 – Ian Ockenden, Manager of Watershed Science presented the Nottawasaga River and the Nottawasaga Watershed at Parkbridge in Wasaga Beach
- April 6, 2024 – NVCA’s Stewardship team hosted Flyfishing with a Biologist workshop with Cabela’s
- April 6 – 7, 2024 – Spring Tonic Maple Syrup Festival
- April 8, 2024 - PA/PD Day featuring the solar eclipse

Issues/Analysis

The media coverage and public outreach/communications in this reporting period was positive with regard to NVCA work and programs. There are no issues of concern at this time.

Impact on Authority Finances

Staff time to prepare this report is addressed in the 2024 budget.

Climate Change Implications

This staff report does not result in an increase in green house gases, temperature or precipitation exposure.

Reviewed by:
Original Signed by
Sheryl Flannagan
Director, Corporate Services

Approved for submission by:
Original Signed by
Doug Hevenor
Chief Administrative Officer

Attachment 1 – Media Clippings for the period

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Township council hears updated numbers from Lake Simcoe Region and Nottawasaga Valley conservation authorities, as well as Severn Sound Environmental Association

March 13, 2024 by Wayne Doyle

Barrie Today



The Lake Simcoe Region Conservation Authority monitors Lake Simcoe year round to ensure it's healthy and remains that way into the future. Lake Simcoe Region Conservation Authority

What was once an option is now mandatory.

That's the basic explanation of why Oro-Medonte Township is being asked to pay more in 2024 for services from its conservation authority partners.

According to Rob Baldwin, chief administrative officer for the Lake Simcoe Region Conservation Authority (LSRCA), 2024 is a big transition year for all conservation authorities in Ontario because of amendments made to the Conservation Authorities Act (CAA).

"There's a litany of legislation that's occurred over the last four or five years that is affecting how we operate and how we do our business," Baldwin told Oro-Medonte council Wednesday while he was making a pitch for funding.

"Some of the work the agency has done for the township in the past — watershed planning and some of the ecological aspects of work — was being done at the discretion of the municipality," he added. "That has now become a mandatory program."

The LSRCA is seeking \$94,394 from Oro-Medonte in 2024.

In the township's 2023-24 final budget, support for the LSRCA this year was budgeted at \$75,844.

According to Baldwin, some of the key changes that conservation authorities are dealing with are the establishment of mandatory programs and services, how those programs and services are apportioned out for the cost to member municipalities, and the memorandums of understanding that are now required for all Category 2 and 3 services under the CAA.

The CAA and Ontario Regulation 686-21, defines three categories of mandatory programs and services for the LSRCA:

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The bottom line is more programs are now classified as mandatory or Category 1, Baldwin noted.

With all of the heavy lifting and explanations out of the way courtesy of Baldwin, Doug Hevenor, chief administrative officer for the Nottawasaga Valley Conservation Authority (NVCA), stepped up and made his case for an ask of \$246,480.

NVCA had an allocation of \$172,025 in Oro-Medonte's 2024 budget.

The almost \$75,000 difference caught council's attention.

"Ultimately, there's a 60-some-odd-thousand dollar difference," Deputy Mayor Peter Lavoie said, doing math on the fly. "We're going to be taking something less than that as a budget increase to our residents for their tax assessment, so we probably need to have a little more understanding of why the differences exist, possibly in order to move forward and explain it to our residents."

According to Oro-Medonte chief administrative officer Robin Dunn, the difference is due to a discount the township received from the NVCA.

"There was a multi-year undertaking between the NVCA and the SSEA that mapped out overlap in service delivery," Dunn said, "There was a corresponding offset that was

recognized in the NVCA's budget in the order of just under \$40,000.

"I'm of the opinion, Mr. Mayor, that maybe there's an opportunity to look at what that overlap still looks like, understanding that what you have before you is roughly a \$25,000 increment and offset where there is no longer that almost \$40,000 reduction for the overlap between NVCA and Severn Sound Environmental Association (SSEA) services," Dunn added.

Lavoie asked: "Are we aware or not if there's still an operational overlap? Is that what created the reduction previously?"

"If that's been reconciled," he added, "then I guess we're looking at what we have but if there's still that operational overlap how do we reconcile the budget against the work?"

Hevenor advised council that the NVCA never agreed to the number the township is using.

"For those that were here on council the last time I came here, when (former mayor) Harry Hughes was in your seat, we informed him at that time that we felt those numbers, we were not in agreement with those numbers and we advised council at that time that we would not be carrying that number forward in our future budget," Hevenor said.

"We're happy to go through and look at numbers and diagnose, but in the seven years I've been here, I've never seen a clear layout of that explanation to me," he added. "It's never been

explained to me by any of the parties and I think we need clarity. We're partners."

Oro-Medonte Mayor Randy Greenlaw agreed.

"We value the partnership and we have to work collaboratively," he said.

Greenlaw told Hevenor the township will be in touch over the next week to discuss the NVCA's proposal.

SSEA executive director Julie Cayley was the last to present. She started by telling council the SSEA is not a conservation authority, but does operate on a watershed basis, much like the NVCA and LSRCA.

She also clarified that the SSEA is not a non-governmental agency (NGO) or a charity.

"We're basically like the environmental arm of the municipalities we serve," Cayley said.

She noted Oro-Medonte was one of the founding members of the SSEA and, as such, the SSEA is the township's Joint Municipal Service Board, established in 2009 under the Municipal Act.

"We're also your source protection authority under the Clean Water Act and we deliver on your risk-management services under that Act," Cayley said.

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Environmental agencies in Oro-Medonte seeking increased funding

March 19, 2024 by Alessandra Carneiro

CTV Barrie



[Watch here](#)

Environmental agencies in Oro-Medonte are hoping for an increase in funding after legislative changes were made to certain conservation programs.

Conservation organizations need roughly \$500,000 in funding to support their programs.

Three organizations in Oro-Medonte, the Nottawasaga Valley Conservation Authority, the Lake Simcoe Region Conservation Authority, and the Severn Sound Environmental Association, require additional assistance.

Each organization presented at council last week seeking increased financial support, more than what was initially allocated in 2023.

The groups monitor watershed conditions, rivers, and land monitoring.

Mayor Randy Greenlaw said while the increase is significant, the town may be able to allocate funds from other departments, such as winter maintenance fees, which were under budget this year.

"What we are looking at is to ensure that the right money is spent to ensure the stewardship responsibilities we have to fulfill in Oro-Medonte with minimal, if not hopefully no impact to the tax base. We are quite confident we will get there, and is important that we are responsible with our development as we move forward," said Greenlaw.

Councillors are expected to meet again with representatives from the conservation authority on Wednesday to finalize the increase.

Restoring lost grasslands is as important as planting trees

Most of the grasslands that once dotted Ontario have been lost to development and agriculture. Bringing back these carbon-rich landscapes would be good for birds, bees, butterflies and people.

March 21, 2024 by Emma McIntosh

Rewilding



This article was originally published by [The Narwhal](#) and has been reproduced here with permission.

Many old farm fields in Canada's southern Ontario look a lot like this one, which last November was a vast expanse of waist-high grasses the colour of washed-out gold, rippling in the breeze.

On a sunny, mild late fall day, a few green leaves persisted close to the not-yet frozen ground. Dried-out stems crunched underfoot. Birds called out from the trees surrounding the field while grazing horses looked on from the property next door. Over the fence and down the road were more fields, rolling on and on in the distance. But something made this particular meadow different from the others – the line of people walking

through it with bright orange buckets in hand, lifting out handfuls of seeds and allowing the wind to waft them away.

The people scattering seeds were part of a push to transform this former farm field into a tallgrass prairie, a type of habitat that has all but disappeared from southern Ontario. When most people imagine what this region looked like before European settlers cleared land for farming and development, they tend to think of thick forest. Many don't know grasslands were also part of the mosaic of the landscape – meadows, prairies and savannas, maintained by different Indigenous communities and teeming with life.

Resurrecting grasslands is good for the increasingly imperiled species who rely on them, like meadowlarks and the rare Karner blue butterfly. Bringing back native plants is even better: they're naturally well-adapted to survive here without human help, and also provide the best food and shelter for native animal species who evolved to rely on them. Prairies and meadows also absorb carbon, storing most of it underground, and soak up floodwater. Plus, when frost melts and wildflowers start popping up in a giant bouquet of leaves and petals, the whole thing looks pretty spectacular.



Photo: Kevin Lamb / WWF-Canada

“Right now everything’s brown and going dormant, but if you come here in July and August, that’s when the prairies are blooming and just humming with bees and butterflies,” said Shannon Stephens of the Nottawasaga Valley Conservation Authority, which is leading the effort.

“In the spring, you’ve got the grassland birds singing.”

The three-hectare property is in Shelburne, about an hour and a half’s drive from Toronto in an area of Ontario’s Greenbelt dotted with provincial parks, nature reserves, rolling hills and farms. A lot of [the Greenbelt](#) lies on rich agricultural land, but not this site: a tenant farmer tried to grow crops here for years, but found the soil too acidic, sandy and compacted. So, the landowner asked the conservation authority – an [agency overseeing conservation and development](#) in the lands surrounding the nearby Nottawasaga River – for help to do some kind of habitat restoration. Together, they settled on grassland and got to work in 2021.

Although the Shelburne project is young, it’s already changed the land.

The soil is looser and able to absorb more water, nurturing more native grasses and flowering plants. But the site is still not as lush as Stephens hoped it would be by now – even weeds weren’t as big as she’d expected, held back by the acidic soil. “I was like, ‘Oh my god, even the weeds are having trouble here,’ ” she said with a chuckle.

So the conservation authority, with support from World Wildlife Fund Canada’s nature and climate grant program and a gaggle of volunteers, went back in November to plant some more.



Native wildflower seeds are tiny and difficult to spread evenly. To make them easier to scatter, Shannon Stephens, right, and staff from the local conservation authority mixed them with heaps of oat seeds. Photo: Kevin Lamb / WWF-Canada

One hectare at a time, grassland restoration adds up

For millennia before European colonization, Indigenous peoples in what’s now known as North America [managed grasslands](#) to keep them healthy, harvesting food and medicines there. Often, communities [used fire](#) to [renew the](#)

[ecosystem](#) and encourage new growth. Fire is a part of nature – so are people.

As settlers dispossessed Indigenous nations of the land and started farming and building, however, they often began by clearing meadows and savannas, which are [less valued](#) than forests and easier to plough. Many thought of grasslands as an intermediate type of landscape – something that springs up when a forest is cut down or farmland is abandoned, instead of a distinct landscape with its own ecological importance. Somewhere between [75 to 90 per cent](#) of the grasslands that once existed in Canada are now gone, lost to agriculture and development.

Even today, not everyone sees the point of grassland. Just last April, Ontario Premier Doug Ford [famously described](#) one piece of the Greenbelt as an “empty field with weeds in it,” arguing it should be used for housing instead. But in recent years, Western scientists have [started to clue in](#) to something Indigenous Knowledge held true all along: grasslands are vital and humans can be a force for good in keeping them healthy.



Photo: Kevin Lamb / WWF-Canada

More and more, [international consensus](#) is pointing to [restoring nature](#), not just conserving what’s left, as a vital way to [sequester carbon](#) and counteract climate change. And although [planting trees](#) tends to be the popular choice for habitat restoration, grasslands have advantages that shouldn’t be overlooked. Over the course of many years, they store an enormous amount of carbon in their roots, which extend metres underground. They’re hubs of biodiversity, too. Every hectare matters.

“It all adds up,” Ryan Godfrey, a botanist with World Wildlife Fund Canada who helped sow seeds at the Shelburne site in November, said. “It has to add up.”

The idea of grassland restoration can spread. Stephens has seen landowners become interested after watching a neighbour have their land planted, which is what happened with the Shelburne site. Beyond property lines, this field is connected to the land that surrounds it and the waters flowing through it. Wind and birds carry seeds in all directions. Various conservation organizations, First Nations and environmental groups across Ontario, Canada and [even the continent](#) are doing grassland restoration too.

Maybe, with enough work and time, a patchwork of restored places can reconnect to form a healthier landscape. A day of sprinkling seeds can seem small, but the ripple effects can grow. “How big? A great question,” Godfrey said. “But

definitely, definitely way bigger than this. It cascades out.”

At the centre, Godfrey said, is the need for many people to fundamentally change the way they see [nature and their place in it](#). Generations of settlers have been taught that nature is something to be fenced off in parks because humans ruin natural places.

“Actually, what we needed to learn was how to touch things in a nicer way,” Godfrey said.



Photo: Kevin Lamb / WWF-Canada

In grasslands and beyond, people and landscapes are 'intertwined with each other'

Last fall in Shelburne, the renaturalization team used a technique called overseeding, where people scatter grass and wildflower seeds by hand on top of existing plants, filling in gaps without disturbing what's already in the ground.

Seeds for native plants are often miniscule and, especially for wildflowers, expensive. In the palm of your hand, some look like tiny grains of sand. To make it easier to spread them evenly and maximize their odds

of survival, Stephens mixed them with heaps of smooth, oblong oat seeds, which will die off over winter and leave room for the native plants to grow. Row by row and handful by handful, the team emptied their buckets, the sun beaming down.

Many people think of spring as the time for sowing seeds, but Stephens said there's also a window in late fall. Some native species, including plenty of wildflowers, don't just sprout as soon as they're planted: they need to go through a cold, moist period to germinate. Humans can replicate it artificially, but it's easier to let winter do the work.

As the months go by, snow will press the seeds into the ground, getting them ready to sprout in spring. It takes a little while, but once they mature, flowers will start to bloom and the grasses could be nearly two metres tall.

“The first couple of years, you don't see much,” Stephens said. “It looks pretty weedy to be honest. But then the second year, you start to see some of the wildflowers bloom. Third year, you're usually seeing grasses.” Eventually, the team hopes grassland birds – like meadowlarks and bobolinks, both threatened species in Ontario – will take up residence, along with [butterflies](#) and [native bees](#).

Meanwhile, magic is happening below the surface. As more plants grow, they add more organic material to the soil, making it looser and better able to support life. Less compact soil also means the ground can absorb more water – a handy quality when rain

pours down or snow starts melting – helping to control floodwater and making not just the site but the area around it more resilient to extreme weather events, which are increasing with climate change. Native grasses also have far deeper root systems than crops, making the ground more stable and less susceptible to erosion.

Just like the native grasslands that existed in the region hundreds of years ago, this one will still need care and stewardship in the future. It might need to be burned, mowed or have animals graze on it to replicate the natural processes that would prevent it from becoming overgrown. But if they can do it right, people can sustain the land and the land can help sustain them, too.

“In southern Ontario, there’s really not a lot of ecosystem that hasn’t had incredible human influence,” Stephens said.

“We’re so intertwined with each other.”

Spring Tonic Maple Syrup Festival returning in April

Event at Tiffin Centre for Conservation will feature variety of family-friendly activities

March 26, 2024

Bradford Today



1 / 7 The Spring Tonic Maple Syrup Festival will take place April 6 and 7 at the Tiffin Centre for Conservation, featuring a variety of family-friendly activities. Photo supplied by the Nottawasaga Valley Conservation Authority

NEWS RELEASE

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Experience maple syrup season at the Tiffin Centre for Conservation with the Spring Tonic Maple Syrup Festival this April 6 and 7.

The festival is open from 9 a.m. to 3 p.m. each day. Admission includes a pancake and sausage breakfast with fresh maple syrup and a wide range of family-friendly activities.

"For more than 30 years, Spring Tonic has celebrated maple syrup as an important aspect of Canadian

heritage," said Kyra Howes, director of conservation services at the Nottawasaga Valley Conservation Authority (NVCA). "Our staff and volunteers always look forward to sharing the past and present methods of maple syrup production with the public. Of course, the event is also a great opportunity to purchase delicious Tiffin maple syrup, the sale of which supports community programs."

Festival activities include interactions with exotic animals, dog agility demonstrations and tractor-wagon rides through the forest. Visitors will also enjoy learning outdoor skills with cadets, live music by Rob Watts, meet-and-greets with firefighters, paramedics, conservation officers and much more.

The festival is jointly hosted by NVCA and the Rotary Club of Barrie. Volunteers from the Rotary club generously donate their time to organize Spring Tonic and manage different stations during the event.

"All proceeds from the festival go towards Rotary community projects and maintaining Tiffin Conservation Area," said Darren Robinson, chairperson of the Spring Tonic Maple Syrup Festival at the Rotary Club of Barrie. "Funds help support the Royal Victoria hospital, Salvation Army, affordable housing and many other community enhancement projects throughout Simcoe County."

The Spring Tonic Maple Syrup Festival is held at the Tiffin Conservation Area, 10 minutes from Barrie, Angus and Innisfil, and only one hour north of the

Greater Toronto Area. Admission to the festival is \$20 for adults, \$15 for children between three and 12 and free for children two and under. Family packs for two adults and two children are available for \$65. Visitors can also build their own bird box for \$10, or purchase a pre-built cedar bird box for \$30.

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March 30, 2024

Barrie Today



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Event at Tiffin Centre for Conservation will feature variety of family-friendly activities

March 27, 2024

Collingwood Today



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NVCA hosting fly fishing event prior to trout season

March 28, 2024 by Brian Lockhart

New Tecumseth Times

If you're an angler and would like to try fly fishing, or even if you have been fly fishing for years but would like to learn more, Cabela's Barrie and the Nottawasaga Valley Conservation Authority are hosting a pre-season fly fishing event as a warm-up to the opening day of trout season.

The event will be held at the Cabela's store in Barrie. It will feature educational seminars about fly fishing as well as a 'Fish like a Biologist' presentation that will teach you how to interpret stream temperature and flow conditions in order to make the most of your opening day experience.

The event will also feature fly casting instruction, fly-tying tutorials, an overview of the Nottawasaga River Restoration Program, and expert advice on flies and equipment.

The Learn to Fish like a Biologist event will take place on Saturday, April 6, from 11 a.m. to 1 p.m., at the Cabela's store in Barrie at 50 Concert Way.

No registration is required.

LETTER: Forests Ontario wants to help landowners plant trees

Forests Ontario is accepting applications for its 50 Million Tree Program

March 29, 2024

Collingwood Today



I read with interest Rick Grillmayer's recent column about the valuable work being done by the Nottawasaga Valley Conservation Authority (NVCA) to assist landowners in making their property and communities much greener.

For the past two decades, Forests Ontario has been proud to collaborate with the NVCA, among many other planting partners across the province and nationally, to provide technical and funding support for private-land tree planting initiatives that align with crucial goals like increasing biodiversity, boosting wildlife habitat, and improving the resiliency and health of our forested landscapes.

Forests Ontario is currently accepting applications to help support future tree-planting projects. Whether you reside within the NVCA watershed or elsewhere in Ontario, landowners with half an acre of open land or 1,000

metres for a windrow or riparian buffer planting can find out more about our 50 Million Tree Program and apply at forestsontario.ca/50MTP.

Jess Kaknevicus
CEO, Forests Ontario

'Why is this water so clean?' 5-year study to drill down into the reason why water in the Alliston aquifer is the purest in the world

Study could show how natural processes could be replicated to provide clean water to areas that don't have access

March 29, 2024 by Ian Adams

Simcoe.com

Aquifer is located in the Simcoe uplands, which covers an area that includes Tiny, Springwater, Oro-Medonte and Tay townships.



The University of Alberta's Mike Powell examines a wellhead site on William Shotyk's farm outside Elmvale.

Quincy Ybanez photo

It's not enough to know the water in the [Alliston aquifer](#) is the purest in the world — scientists also want to understand why.

Having that understanding, said [Dr. Michael Powell of the University of Alberta](#), could lead to solutions that could bring clean water to other parts of the world where water isn't as abundant or as pure.

"The job of science is to fill knowledge gaps," said Powell, the adjunct professor and research associate at the university, and project director for the [Elmvale Groundwater Study](#). "And this is a huge knowledge gap, because we seriously don't know of any other water that can claim what this water claims."

Powell has been enlisting municipalities and other organizations within the last several months to join in on a five-year study to understand the processes at work in the aquifer.

By May 15, Powell should have the pieces put together for a grant application to the National Sciences and Engineering Research Council of Canada to fund the work.

A number of partners have come on board, including researchers and experts in a variety of disciplines from the University of Guelph and the University of Ottawa, along with partners and stakeholders that represent area municipalities, the [Nottawasaga Valley Conservation Authority](#), the [Severn Sound Environmental Association](#), the [Ontario Geological Survey](#), the [Canadian Museum of Water](#), and [Beausoleil First Nation](#).

"All of these people have to come together and provide the results from their work to show what's really going on," Powell said. "There are a lot of moving parts... we're going to have quite a large number of partners and a lot of connections and a huge network all interested in the findings of the work."

Powell should know by the fall if the application is successful, at which point the team will begin a study that will last about five years and involve drilling test wells at different locations on the aquifer found under the Simcoe Uplands, created as a result of glacial forces during the last ice age 16,000 years ago.

While many are familiar with the non-stop flow of water from the [artesian well at the Elmvale Water Kiosk](#), the aquifer itself covers an area that includes Tiny, Springwater, Oro-Medonte, and Tay townships.

Powell said establishing the sites, and conducting field work (including coring, sampling, and analysis) will take up the first four years of the study, followed by a year to assemble the final report.

Powell said there are processes at work in the layers between the aquifer and the ground, that as the water works its way back to recharge the aquifer it is purified.

"By knowing what this natural analog has provided to us, we would have a model for other places along the Canada-U.S. border where we might find waters of very high quality," he said.

Powell said the processes at work could also be replicated by industry, and technology could be developed to build water purification and filtration systems for communities in the developing world based on what's occurring naturally here.

"If the natural materials we find here are available elsewhere, you could conceivably construct filtration systems that would give very good quality," he said.

He also hopes the work leads to policy development on land-use planning that considers resource protection, conservation, and resource use.

Under the current regime, he said, those matters are examined under the lens of a single policy, when the approach required should be much broader.

"That would assume you apply the same criteria for permitting water use, regardless of the water," he said. "What we're saying is, 'wait a minute, this is just not another water'.

"It's like the Monarch butterfly is just not another butterfly, it has a very special story to tell, it's protected in a very special way," he said. "We're not doing that with resources like water.

"What we're hoping is that by understanding why this water is so clean, it will be protected for posterity so that it can be used and examined further."

Powell said the "driving force" behind the study is [William Shotyk](#), whose ongoing documentation and work over the decades determined the purity of the water.

“Bill’s original research on the water has been pretty much descriptive: from wells and springs all around that area, to the three research wells, the special research wells he has on his property, over decades,” he said. “This is one of the reasons why we can say it’s the cleanest water we have found in the world.”

Shotyk has ensured his research wells “are of the highest quality,” Powell said, with strict processes and collection equipment for samples to ensure there is no potential for contamination.

At his lab at the University of Alberta, the most stringent protocols are in place.

“Really, it is the best data you can get,” Powell said, adding that Shotyk’s lab is one of the few in Canada, if not the world, able to measure the elements in the water to the minutest amounts. “We understand the quality of the water.

“The question that needs to be answered now is... why is this water so clean?”

COLUMN: Tree planting a timely endeavour but worth the wait

'Watching a forest grow is a slow but enjoyable process,' explains Nottawasaga Valley Conservation Authority official

March 30, 2024 by Rick Grillmayer

Barrie Today



1 / 4 Trees are planted by hand in areas that are unsafe for the planting machine. Photo supplied by the Nottawasaga Valley Conservation Authority



2 / 4 Rows of planted seedlings are shown. Photo supplied by the Nottawasaga Valley Conservation Authority



3 / 4 A tree-planting machine plants rows of trees. Photo supplied by the Nottawasaga Valley Conservation Authority



4 / 4 This photo taken by E.J. Zavitz shows white pine seedlings being planted in Guelph in 1906. Photo courtesy of Ed Borczon

Can you imagine parts of the Nottawasaga watershed as a wasteland without the lush forests we see now?

This was a common sight 100 years ago, when parts of Simcoe, Dufferin and Grey counties were turned into barren deserts as European settlers clear-cut the original forests for lumber and agriculture. As a result, the soil could no longer support agriculture, and rivers dried up.

Thanks to the long-term planning and vision of Premier E.C. Drury and Edmund J. Zavitz, the province and the county planted the first tract of Simcoe County Forest in 1922. Today, the Simcoe County Forest is 13,646 hectares in size, providing wildlife habitat, shade rivers and streams, oxygen, wood for construction, and wood fibre for products such as paper. The forests are also open for recreation opportunities such as hiking and biking and they help protect against flooding.

Private landowners can also enjoy the benefits of forests on their properties and, similar to the Simcoe County Forest, this takes long-term planning. As the province and county wended down tree-planting efforts, the Nottawasaga Valley Conservation Authority (NVCA) is the only organization in the Nottawasaga watershed that offers professional tree-planting services for private landowners at such a scale.

Over the past 30 years, the NVCA has planted almost three million trees for hundreds of property owners. Some property owners planted a forest for privacy, or wind breaks, while others planned to use their forest as a source of income through selling lumber and firewood. Recently, many property owners plant trees so their children and grandchildren will be able to enjoy the benefits of having a forest in their backyard. For those looking to help reduce the effects of climate change, planting forests is a great option to help sequester carbon.

Watching a forest grow is a slow but enjoyable process. Property owners

find it delightful to watch their trees grow year by year, and enjoy watching birds and other wildlife use their young forests as habitat. The young forests may require work for the first few years, but after that, they can be left alone until the first thinning is required 15 to 20 years later. Property owners with four or more hectares of forests can qualify for Ontario's Managed Forest Tax Incentive Program, which gives them a property tax reduction on the forested portion of their properties.

In the forestry industry, they say, "The best time to plant a tree was 30 years ago; the second-best time is today."

For more information about NVCA's tree-planting services, visit nvca.on.ca.

Rick Grillmayer is the manager of forestry at the Nottawasaga Valley Conservation Authority.

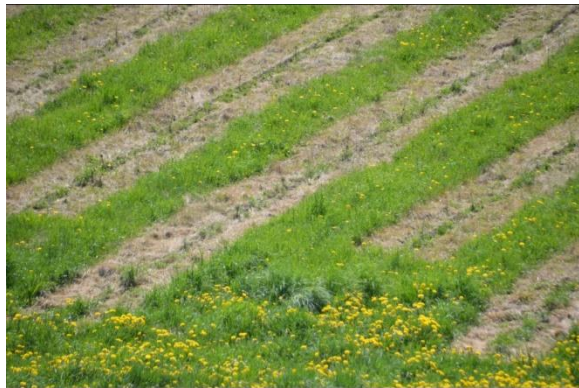
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Bradford Today



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The federal government promised to plant two billion trees. How's that going?

An ambitious plan to make a greener Canada is struggling to take root.

March 30, 2024

CBC News



Just off a country road in rural Ontario, a short drive from Barrie, Kerry McLaven's decades-old machinery is revving up for the summer.

The "machines" are trees — rows of white pines, cut and grafted from the best trees McLaven and her predecessors could find, now put to work in this eight hectare plot near Lisle, Ont.

"They are beautiful and they provide a habitat ... but their real role is to produce seed and so they are seed machines," said McLaven, CEO of Forest Gene Conservation Association of Ontario, which manages this seed orchard.

The trees produce high-quality seed for a Canadian forestry sector that can't get enough. Forestry in Canada is big business and commercial foresters plant hundreds of millions of trees each year.

Now the federal government wants to get in on the act. Ottawa has promised to plant two billion trees by 2031 by providing funding to provinces, territories, cities, Indigenous groups and non-profits.

That effort will require a vast amount of seed. For two billion additional trees, McLaven said, you need at least four billion seeds — likely more, depending on which species is being planted.



Seed production is the first of several chokepoints confronting the 2 Billion Trees program (2BT), according to experts and industry participants who spoke to [CBC Radio's The House](#) as part of a special episode on the program. Securing seeds, building up nursery capacity, finding enough land — the federal government and its partners have a lot of work ahead of them before they can be confident of meeting the 2031 commitment.

McLaven said she's not sure that enough work has been done so far to boost the broader capacity of the tree industry and prepare it for the two-billion target.

“There does have to be that reality check because people can’t just turn these things on overnight,” she said.



Natural Resources Minister Jonathan Wilkinson told *The House* the government understands the scope of the challenge and is working to meet it.

“We all knew there were going to be some growing pains ... It was always going to be an ambitious thing and we certainly didn’t say we had all of the answers at the beginning. It’s been an evolution and I think it’s been a positive evolution,” he said.

“We’ve had to work through a bunch of issues, but I would say we’ve made enormous progress.”

A short drive down the road from the seed orchard, Somerville Seedlings represents the next step in the planting process and another potential supply chain bottleneck: the nursery.

From seeds to seedlings

In many ways, Somerville looks like any other farm. But instead of corn or soybeans growing in furrows, there’s white pine, or varieties of oak, hickory or cedar at various stages of growth.

Brent Forbes, a manager at the nursery, told *The House* that Somerville typically produces

something like three million seedlings a year for sale in Ontario. He said Somerville will supply about 1.2 million seedlings destined for the federal government’s tree-planting projects over the next few weeks.





Forbes said that for nurseries like his, long-term planning is key. Trees take years to grow into seedlings that will survive replanting; Forbes said his business needs to know that once it ramps up production, the demand will still exist.

“We need long-term, stable, predictable funding ... to see the program continue and know that when we put a seed in the ground and we’re going to grow it for three or four years, that when that tree is ready to go ... it’s going to have a home,” he said.

Big country, little space

Through bilateral negotiations with the federal government, provinces and territories will be responsible for planting a substantial portion of the two billion trees. Many of them will be planted on vast stretches of public land.

But many 2BT projects are planting on private land — and in places like

Southern Ontario, there’s not enough of that land to go around, experts told *The House*.

Doug Hevenor, chief administrative officer with the Nottawasaga Valley Conservation Authority, said that in Simcoe County there’s competition between agriculture, residential development and forestation projects.



His organization recently used 2BT funding to convert land previously used for farming to a nascent forest, and it works with other landowners in the area on similar projects. Not everyone is game to take on big projects, he said, but small-scale work can still be beneficial.

“I’m a grandfather,” he said. “I want my children to be able to come and see green parts of Ontario and Saskatchewan and Alberta and British Columbia and Quebec and New Brunswick — all the way across our country. And I’m not alone. There’s lots of people out there like me that really want to see this happen, and we’ll make it happen.”

A worthwhile goal?

Prime Minister Justin Trudeau announced the idea of the 2 Billion

Trees program during the 2019 election campaign and has pledged \$3.2 billion to the cause.

The initial announcement, and the [Liberal 2019 platform](#), said the program would help reduce Canada's greenhouse gas emissions through carbon sequestration.

Akaash Maharaj, policy director with Nature Canada, and biologist Christian Messier of the Université du Québec à Montréal told The House that the program's emissions benefits were overstated in its early stages.



"We will not mitigate carbon emissions by planting two billion trees. I think that has to be very clear," Messier said.

Both also agreed that the goal of planting more trees is still a good one — if it's done right. Maharaj argued that there are flaws in the program that need to be addressed before it can succeed.

For starters, not all of the trees being planted through the program are protected from being cut down later. And not all of the tree-planting projects are using a diverse range of species.

Wilkinson told *The House* that while the program did not initially include requirements to keep trees in the ground, many agreements now being signed include language on tree permanence. He said the "bulk" of the two billion trees will be planted with that requirement.



"Certainly as we move forward, the focus is on ensuring that the permanence is defined so that it's not that you can plant a tree and five years later you can cut it down," he said.

Messier said encouraging biodiversity should be the real goal of the program — rather than meeting an arbitrary target of two billion trees.

"We should avoid monocultures, we should diversify with species that are well adapted to the current and future climate. And I think if we achieve this, then this will have been maybe a precursor for even a better program" to come, he said.

Maharaj said the government needs to acknowledge that the 2BT project faltered out of the gate, and commit to implementing the necessary changes.

"The problem with the program is not that the goal is not laudable. It is that the program has not really been designed to achieve its goals," he said.

"The program has been designed to meet a slogan — 'two billion trees.'"

While Wilkinson acknowledged that the program's carbon sequestration benefits won't materialize by 2031, he said they will be "significant" by 2050. He added that trees provide significant benefits in other areas of the environment, such as biodiversity.

'Everyone knows we need to do something'

Further south, along the banks of the Grand River near Brantford, Ont., some of the program's capacity building efforts are in action.

Kerdo Deer, ecological team lead for Kanayase — a greenhouse and ecological restoration facility that's part of the Six Nations of the Grand River — showed *The House* how early 2BT funding allowed his organization to repair and modernize his greenhouse. Deer is now hoping for another grant to kickstart tree seedling production and reach Kanayase's goal of a million seedlings a year.



Deer said his community faced many of the same challenges for land as the rest of Ontario; the restricted footprint of the reserve meant competition between housing and tree planting.

Like many of the experts and industry workers who spoke to *The House*, Deer said he was taken aback initially by the two billion target when it was first announced. He said he's still confident the industry can rise to the task.

"Everyone knows that we need to do something," he said. "As we grow and expand and organize ourselves, I think people are going to make it more accessible to people that are going to jump on."

- With files from Catherine Cullen, Jennifer Chevalier and David Thurton

The real dirt on the Liberals' two-billion-tree pledge

March 30, 2024

CBC The House with Catherine Cullen

[Listen here](#)

The federal government has promised to plant two billion trees by 2031 as part of the fight against climate change. But it's not quite going to plan. This special edition of The House digs into the real-world challenges of planting so many trees — and whether the promise can live up to the hype.

Host Catherine Cullen visits a seed orchard to speak with **Kerry McLaven**, CEO of the Forest Gene Conservation Association, about how many seeds will be needed — and why it's so hard to get them. Then, The House travels to Somerville Nurseries, where manager **Brent Forbes** shows us his extensive operation, and **Rob Keen** of the Canadian Tree Nursery Association underscores the need for a long-term approach to tree planting. Plus, **Doug Hevenor** of the Nottawasaga Valley Conservation Authority explains the challenges around finding land and **Susan Antler** talks about why she turned some of her farmland into forest. **Kerdo Deer** shows us how one Indigenous community is using funding from the 2 Billion Trees program to expand operations and apply Indigenous knowledge to its work. **Akaash Maharaj** of Nature Canada and forestry expert **Christian Messier** from the Université du Québec à Montreal take a critical look at whether the program is working as intended. Finally, we ask Natural

Resources Minister **Jonathan Wilkinson** if planting two billion trees is just a slogan — or a real stab at climate salvation?

COLUMN: Tree planting a timely endeavour but worth the wait

'Watching a forest grow is a slow but enjoyable process,' explains Nottawasaga Valley Conservation Authority official

March 30, 2024 by Rick Grillmayer
Collingwood Today



3 / 4 A tree-planting machine plants rows of trees. Photo supplied by the Nottawasaga Valley Conservation Authority



1 / 4 Trees are planted by hand in areas that are unsafe for the planting machine. Photo supplied by the Nottawasaga Valley Conservation Authority



4 / 4 This photo taken by E.J. Zavitz shows white pine seedlings being planted in Guelph in 1906. Photo courtesy of Ed Borczon



2 / 4 Rows of planted seedlings are shown. Photo supplied by the Nottawasaga Valley Conservation Authority

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This was a common sight 100 years ago, when parts of Simcoe, Dufferin and Grey counties were turned into barren deserts as European settlers clear-cut the original forests for lumber and agriculture. As a result, the soil could no longer support agriculture, and rivers dried up.

Thanks to the long-term planning and vision of Premier E.C. Drury and Edmund J. Zavitz, the province and the county planted the first tract of Simcoe County Forest in 1922. Today, the Simcoe County Forest is 13,646 hectares in size, providing wildlife habitat, shade rivers and streams, oxygen, wood for construction, and wood fibre for products such as paper. The forests are also open for recreation opportunities such as hiking and biking and they help protect against flooding.

Private landowners can also enjoy the benefits of forests on their properties and, similar to the Simcoe County Forest, this takes long-term planning. As the province and county wended down tree-planting efforts, the Nottawasaga Valley Conservation Authority (NVCA) is the only organization in the Nottawasaga watershed that offers professional tree-planting services for private landowners at such a scale.

Over the past 30 years, the NVCA has planted almost three million trees for hundreds of property owners. Some property owners planted a forest for privacy, or wind breaks, while others planned to use their forest as a source of income through selling lumber and firewood. Recently, many property owners plant trees so their children and grandchildren will be able to enjoy the benefits of having a forest in their backyard. For those looking to help reduce the effects of climate change, planting forests is a great option to help sequester carbon.

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find it delightful to watch their trees grow year by year, and enjoy watching birds and other wildlife use their young forests as habitat. The young forests may require work for the first few years, but after that, they can be left alone until the first thinning is required 15 to 20 years later. Property owners with four or more hectares of forests can qualify for Ontario's Managed Forest Tax Incentive Program, which gives them a property tax reduction on the forested portion of their properties.

In the forestry industry, they say, "The best time to plant a tree was 30 years ago; the second-best time is today."

For more information about NVCA's tree-planting services, visit nvca.on.ca.

Rick Grillmayer is the manager of forestry at the Nottawasaga Valley Conservation Authority.

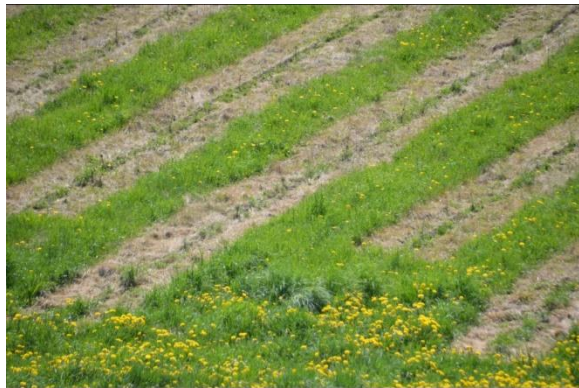
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Innisfil Today



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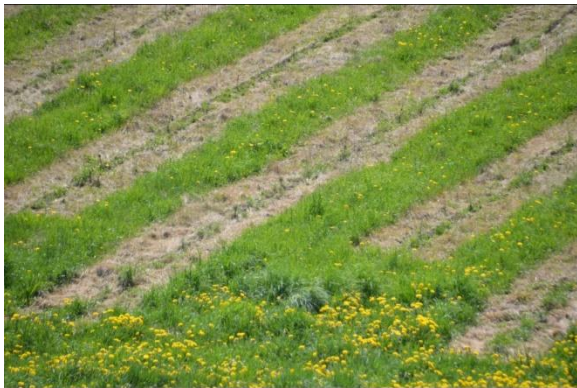
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Spring Tonic Maple Syrup Festival returning in April

Event at Tiffin Centre for Conservation will feature variety of family-friendly activities

March 30, 2024

Midland Today



1 / 7 The Spring Tonic Maple Syrup Festival will take place April 6 and 7 at the Tiffin Centre for Conservation, featuring a variety of family-friendly activities. Photo supplied by the Nottawasaga Valley Conservation Authority

NEWS RELEASE
NOTTAWASAGA VALLEY
CONSERVATION AUTHORITY

Experience maple syrup season at the Tiffin Centre for Conservation with the Spring Tonic Maple Syrup Festival this April 6 and 7.

The festival is open from 9 a.m. to 3 p.m. each day. Admission includes a pancake and sausage breakfast with fresh maple syrup and a wide range of family-friendly activities.

“For more than 30 years, Spring Tonic has celebrated maple syrup as an important aspect of Canadian

heritage,” said Kyra Howes, director of conservation services at the Nottawasaga Valley Conservation Authority (NVCA). “Our staff and volunteers always look forward to sharing the past and present methods of maple syrup production with the public. Of course, the event is also a great opportunity to purchase delicious Tiffin maple syrup, the sale of which supports community programs.”

Festival activities include interactions with exotic animals, dog agility demonstrations and tractor-wagon rides through the forest. Visitors will also enjoy learning outdoor skills with cadets, live music by Rob Watts, meet-and-greets with firefighters, paramedics, conservation officers and much more.

The festival is jointly hosted by NVCA and the Rotary Club of Barrie. Volunteers from the Rotary club generously donate their time to organize Spring Tonic and manage different stations during the event.

“All proceeds from the festival go towards Rotary community projects and maintaining Tiffin Conservation Area,” said Darren Robinson, chairperson of the Spring Tonic Maple Syrup Festival at the Rotary Club of Barrie. “Funds help support the Royal Victoria hospital, Salvation Army, affordable housing and many other community enhancement projects throughout Simcoe County.”

The Spring Tonic Maple Syrup Festival is held at the Tiffin Conservation Area, 10 minutes from Barrie, Angus and Innisfil, and only one hour north of the

Greater Toronto Area. Admission to the festival is \$20 for adults, \$15 for children between three and 12 and free for children two and under. Family packs for two adults and two children are available for \$65. Visitors can also build their own bird box for \$10, or purchase a pre-built cedar bird box for \$30.

COLUMN: Tree planting a timely endeavour but worth the wait

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March 30, 2024 by Rick Grillmayer

Orillia Matters



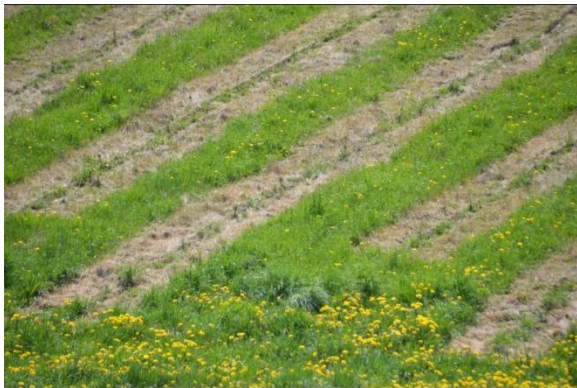
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Rick Grillmayer is the manager of forestry at the Nottawasaga Valley Conservation Authority.

LETTER: Forests Ontario wants to help landowners plant trees

Forests Ontario is accepting applications for its 50 Million Tree Program

March 31, 2024

Bradford Today



I read with interest Rick Grillmayer's recent column in *BradfordToday* about the valuable work being done by the Nottawasaga Valley Conservation Authority (NVCA) to assist landowners in making their property and communities much greener.

For the past two decades, Forests Ontario has been proud to collaborate with the NVCA, among many other planting partners across the province and nationally, to provide technical and funding support for private-land tree-planting initiatives that align with crucial goals like increasing biodiversity, boosting wildlife habitat, and improving the resiliency and health of our forested landscapes.

Forests Ontario is currently accepting applications to help support future tree-planting projects. Whether you reside within the NVCA watershed or elsewhere in Ontario, landowners with half an acre of open land or 1,000

metres for a windrow or riparian buffer planting can find out more about our 50 Million Tree Program and apply at forestsontario.ca/50MTP.

Jess Kaknevicus

Chief executive officer, Forests Ontario

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Forests Ontario 'proud to collaborate with the NVCA' and other organizations, says chief executive officer

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Invasive species a threat to Nottawasaga watershed

April 4, 2024 by Brian Lockhart

New Tecumseth Times



With the spring weather approaching, plant life will start growing again, and that includes invasive species that are not native to Ontario.

Invasive species are a significant threat to the Nottawasaga watershed. They are non-native plants and animals that aggressively take over habitat from native wildlife and plants.

The species usually spread with the help of humans, animals, wind and water. They out-compete native species for resources, directly kill other species, introduce disease or hybridize with native species and take over their habitat which can adversely impact the environment, the economy, or even human health.

Most of the time, invasive species don't have natural predators.

In terms of the economy, it has been estimated that the annual financial impact of invasive species across all sectors of the Great Lakes basin is nearly \$30 million.

Within the Nottawasaga Valley Conservation Authority jurisdiction, phragmites are a significant problem in many wetlands while garlic mustard is a threat in hardwood forests. Even the provincial flower – the white trillium – is impacted by invasive species.

The emerald ash borer is causing mass destruction in ash trees. Zebra and quagga mussels have impacted the entire Georgian Bay ecosystem.

A small fish, the round goby, has colonized the shoreline and larger river systems.

Early detection and rapid response are essential for the control or eradication of invasive species.

You can report an invasive species if you find it at <http://www.eddmaps.orgt/ontario>.

The NVCA has worked on several local projects to remove invasive species.

The NVCA has identified the top 12 invasive species that are causing problems in Ontario.

Plants include common and glossy buckthorn, dog-strangling vine, garlic mustard, giant hogweed, Norway maple, phragmites, rough manna grass, and wild parsnip.

Invasive marine life includes the round goby, rusty crayfish, and zebra and quagga mussel.

The emerald ash borer has caused significant damage to ash trees in the province.

You can report sightings of invasive species and take corrective action on

your own land if you find plants
growing on your property.

Celebrate 30+ years of sweet family fun, community activities at Spring Tonic Maple Syrup Festival this weekend

List of planned activities for event taking place April 6 and 7 includes interactions with exotic animals, dog agility demonstrations and tractor-wagon rides through the forest.

April 4, 2024

Simcoe.com



Try tapping a maple tree.

NVCA photo

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The Nottawasaga Valley Conservation Authority is a public agency dedicated to the preservation of a healthy environment through specialized programs to protect, conserve and enhance our water, wetlands, forests and lands.

Children in Simcoe County learned the importance of solar eclipse safety

April 8, 2024 by Alessandra Carneiro

CTV Barrie



[Watch here](#)

Residents in Simcoe Muskoka took in the celestial site on Monday as the solar eclipse made its long-awaited appearance.

The cosmic event marked a historic moment for millions throughout North America, with people gathering outdoors to catch a glimpse of the event.

While cloudy skies stole the show for many, experts say the darkness that loomed briefly around 3:30 p.m. provided a unique opportunity.

"It wasn't just a sighting; it was an experience, and that experience was like, my god, this wall of darkness that came so quickly," said David Philips, senior climatologist with Environment Canada.

While Minesing Central Public School students stayed home, their vice principal captured the sight.

Over the past several months, Jim Dewey and a team of students created

a large telescope to capture every moment, which he then shared online.

"This was just an opportunity to do something big with this eclipse. A solar eclipse is rare, and to have something like this in our backyard, well, we should take advantage of it," said Dewey.

In Utopia, glasses were on, and children took in the sights at the day camp at the Tiffin Centre for Conservation, where they learned just how an eclipse occurs and how to keep their eyes safe.

"On any given day, we hope they have a wonderful day being outside in nature, and today really hit that target to make sure that they looked around and noticed their environment with their time spent outside," said Naomi Saunders, manager of environmental education at the Nottawasaga Valley Conservation Authority.

Experts say Monday's eclipse won't happen again in Simcoe Muskoka for several decades, with the next eclipse estimated to occur in just over 120 years.

NVCA accepting applications for 2025 tree-planting program

Conservation authority could cover up to 95% of tree-planting projects

April 11, 2024

Bradford Today



The Nottawasaga Valley Conservation Authority is accepting applications for its 2025 tree-planting program. Photo supplied by the Nottawasaga Valley Conservation Authority

NEWS RELEASE
NOTTAWASAGA VALLEY
CONSERVATION AUTHORITY

Landowners are invited to apply for the Nottawasaga Valley Conservation Authority's (NVCA) 2025 tree-planting grants before next winter.

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There are two requirements to qualify for tree planting grants from NVCA: The property must be in the Nottawasaga watershed, and there is a minimum of one hectare of planting space. Depending on the location of the site, NVCA may be able to cover 25 to 95 per cent of tree-planting projects. Properties over 4.45 hectares in size may be eligible for the [Managed Forest Tax Incentive Program](#).

"Interested landowners can contact me to schedule a free site visit," continued Grillmayer. "We will discuss the tree-planting process, funding structure and feasibility of planting on the site. If everything goes well, I will develop a tree-planting plan for the site and schedule the property into the 2025 spring tree plant."

Landowners who do not meet the minimum requirements for NVCA's tree-planting program can purchase seedlings at NVCA's Arbor Day Tree Sale. There will be a variety of bare-root tree and shrub seedlings for sale. Trees and shrubs are sold in bundles of 10 for \$35 each.

Planting trees helps to provide wildlife habitat, shade rivers and streams, produces oxygen, among many other benefits. Well-managed forests also contribute to the economy by providing wood for construction and wood fibre for products such as paper.

For more information about NVCA's tree-planting program or Arbor Day Tree Sale, visit nvca.on.ca.

To schedule your site assessment,
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email rgrillmayer@nvca.on.ca.

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NVCA accepting applications for 2025 tree-planting program

Conservation authority could cover up to 95% of tree-planting projects

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Orillia Matters



The Nottawasaga Valley Conservation Authority is accepting applications for its 2025 tree-planting program. Photo supplied by the Nottawasaga Valley Conservation Authority

NEWS RELEASE
NOTTAWASAGA VALLEY
CONSERVATION AUTHORITY

Landowners are invited to apply for the Nottawasaga Valley Conservation Authority's (NVCA) 2025 tree-planting grants before next winter.

"As spring is approaching, many landowners are looking to plant their forests this year," said Rick Grillmayer, manager of forestry at NVCA. "However, planting forests takes a lot of planning. We look at soil conditions, the tree species that are suitable for the property, and most importantly, we need to let the nurseries know what species of trees we need so they can start growing the trees."

There are two requirements to qualify for tree planting grants from NVCA: The property must be in the Nottawasaga watershed, and there is a minimum of one hectare of planting space. Depending on the location of the site, NVCA may be able to cover 25 to 95 per cent of tree-planting projects. Properties over 4.45 hectares in size may be eligible for the [Managed Forest Tax Incentive Program](#).

"Interested landowners can contact me to schedule a free site visit," continued Grillmayer. "We will discuss the tree-planting process, funding structure and feasibility of planting on the site. If everything goes well, I will develop a tree-planting plan for the site and schedule the property into the 2025 spring tree plant."

Landowners who do not meet the minimum requirements for NVCA's tree-planting program can purchase seedlings at NVCA's Arbor Day Tree Sale. There will be a variety of bare-root tree and shrub seedlings for sale. Trees and shrubs are sold in bundles of 10 for \$35 each.

Planting trees helps to provide wildlife habitat, shade rivers and streams, produces oxygen, among many other benefits. Well-managed forests also contribute to the economy by providing wood for construction and wood fibre for products such as paper.

For more information about NVCA's tree-planting program or Arbor Day Tree Sale, visit nvca.on.ca.

To schedule your site assessment,
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