



Full Authority Agenda

February 8, 2023

KCCA Admin Centre

10:00 a.m.

This meeting will be held electronically. The recording and draft minutes will be posted to KCCA’s web site on February 8, 2023. The meeting will be streamed live at the following link:

Facebook Page - <https://www.facebook.com/KettleCreekCA/>

Audio/Video Recording Notice

“Board members, staff, guests and members of the public are reminded that the Full Authority Board/Committee meeting is being recorded, and will be posted to the Authority’s web site along with the official written minutes. As such, comments and opinions expressed may be published and any comments expressed by individual Board members, guests and the general public are their own, and do not, represent the opinions or comments of the Full Authority and/or the KCCA Board of Directors.

The recorded video of the Full Authority meeting is not considered the official record of that meeting. The official record of the Full Authority meeting shall consist solely of the Minutes approved by the Full Authority.”

Introductions and Declarations of Pecuniary Interest

Minutes of Meetings

- a) January 18, 2023 Full Authority Meeting3
Recommendation: That the minutes of the January 18, 2023 Full Authority Meeting be approved.

Matters Arising

- a) Western Fair Association Membership Appointment13
Recommendation:

Correspondence

- a) Invitation to Lower Thames Valley Conservation Authority AGM15
Recommendation: That the correspondence be received.

Statement of Revenue and Expenses

- a) 2022 Draft Audited Financial Statements (Staff Report).....16
- b) Draft Financial Statements (Scott Trevors/Jim Frederick – Graham Scott Enns)17
- c) Audit Planning and Finding Letters (Scott Trevors/Jim Frederick – Graham Scott Enns).....39
Recommendation: That the report on the Draft Audited Financial Statements be received and that the Audit Planning and Finding Letters be executed.



Full Authority Agenda

February 8, 2023

KCCA Admin Centre

10:00 a.m.

New Business

- a) Draft 2023 Budget – Updated (Elizabeth VanHooren)51
Recommendation: For the information of members.
- c) Dalewood Dam Inspection Report(Jennifer Dow)72
Recommendation: That the staff report and GD Vallee’s letter dated January 10, 2023 be received.
- d) Homelessness and Encampment Safety (Joe Gordon).....78
Recommendation: That the KCCA Safe Work Procedure for Homelessness and Encampment Safety be approved as presented.
- d) February Planning and Regulations Report (Joe Gordon)88
Recommendation: That the February 2023 Planning and Regulations Activity Report be received.

Closed Session

- a) January 18, 2023 Closed Session Minutes
- b) Legal Matter

Up Coming Meetings

Annual General Meeting

February 22, 2023

10 a.m.



Full Authority Minutes

January 18, 2023

A meeting of the Full Authority of the Kettle Creek Conservation Authority was held on Wednesday, January 18, 2023 at 10:00 a.m. The meeting was streamed live to Facebook.

The meeting came to order at 10:00 a.m. Elizabeth VanHooren read the following statement:

Audio/Video Record Notice

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Members Present:

Frank Berze	Middlesex Centre	In Person
Jim Herbert	St. Thomas	In Person
Grant Jones	Southwold	In Person
Sharron McMillan	Thames Centre	In Person
Todd Noble	Central Elgin	In Person
Sam Trosow	London	In Person
John Wilson	Malahide	In Person

Members Absent:

Lori Baldwin-Sands	St. Thomas
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Staff Present

Jessica Kirschner	GIS and Information Services Coordinator	Virtual
Marianne Levogiannis	Public Relations Supervisor	Virtual
Elizabeth VanHooren	General Manager/Secretary Treasurer	In Person
Jennifer Dow	Water Resources Supervisor	Virtual
Joe Gordon	Manager of Planning and Development	In Person
Jeff Lawrence	Forestry and Lands Supervisor	Virtual
Betsy McClure	Stewardship Program Supervisor	Virtual
Brandon Lawler	Forests and Lands Technician	Virtual
Rob Lindsay	Dalewood Conservation Area Coordinator	Virtual

Guests:

Dennis Crevits	Acting Chair (Election of Officers)	In Person
Dan Dale	Scrutineer	In Person
Grant Inglis	KCCA Solicitor	In Person

2023 Elections

VanHooren declared the position of Chair and Vice Chair vacant.
VanHooren asked for a motion that Dennis Crevits conduct the election of officers for 2023.

FA1/2023

Moved by: Todd Noble
Seconded: Sharron McMillan

That Dennis Crevits be appointed as Acting Chair for the purposes of conducting the election for Chair and Vice Chair.

Carried

Crevits then assumed the Chair. Crevits noted that the appointment of one or more scrutineers was required for the purpose of counting ballots should an election be required.

FA2/2023

Moved by: Grant Jones
Seconded: Sharron McMillan

That Dan Dale act as scrutineer and that the ballots be destroyed after the election.

Carried

a) Election of Chair

Crevits read the election procedures and proceeded to ask for nominations for the position of Chair.

FA3/2023

Moved by: Jim Herbert

That Grant Jones be nominated for the position of Chair of Kettle Creek Conservation Authority for the Year 2023.

Crevits called for nominations for the position of Chair for a second time and a third and final time. There were no further nominations for Chair.

FA4/2023

Moved by: Frank Berze
Seconded: Sharron McMillan

That nominations for the position of Chair of Kettle Creek Conservation Authority for the Year 2023 be closed.

Carried

Grant Jones indicated his desire to let his name stand for the position of Chair.

Grant Jones was declared Chair of the Kettle Creek Conservation Authority for 2023 by acclamation.

b) Election of Vice Chair

Crevits called for nominations for the position of Vice Chair.

Jim Herbert noted that while not present Lori Baldwin Sands had previously indicated her desire to allow her name to stand for office. VanHooren confirmed that in accordance with KCCA's Administrative By-Law, Baldwin-Sands had submitted by email her intention to let her name stand for any office in 2023.

FA5/2023

Moved by: Grant Jones

That Lori Baldwin-Sands be nominated for the position of Vice Chair of Kettle Creek Conservation Authority for the Year 2023.

Crevits called for nominations for the position of Vice Chair for a second and a third and final time for nominations for the position of Vice Chair.

There were no further nominations for the position of Vice Chair.

FA6/2023

Moved by: Grant Jones

Seconded: Todd Noble

That nominations for the position of Vice Chair of Kettle Creek Conservation Authority for the Year 2023 be closed.

Carried

Again, it was noted that Baldwin-Sands had indicated in writing her acceptance to let her name stand for office in writing to the General Manager/Secretary-Treasurer.

Lori Baldwin-Sands was declared Vice Chair of the Kettle Creek Conservation Authority for 2023 by acclamation.

Crevits turned over the Chair to Grant Jones.

Introductions & Declarations of Pecuniary Interest

There were no declarations of pecuniary interest.

Hearing Board

There was no Hearing required.

Year 2023 Administrative Approvals

a) Committee Appointments

i.) Executive Committee (Conducted by the Acting Chair)

VanHooren noted that the Executive Committee consisted of five positions, the Chair, Vice Chair and Past Chair plus two to be elected. As there is no current serving Past Chair there were three available positions on the Executive Committee. The Chair first asked for volunteers to fill the available seats on the Executive Committee. Todd Noble, Frank Berze and John Wilson all volunteered.

FA7/2023

Moved by: Sharron McMillan

Seconded: Todd Noble

That the 2023 Executive Committee consist of Grant Jones, Lori Baldwin-Sands, Todd Noble, Frank Berze and John Wilson.

Carried

Jones thanked Crevits and Dale for their assistance in the Election of Officers for 2023. Crevits and Dale left the meeting.

- i.) Conservation Ontario
- ii.) Lake Erie Source Protection Committee

FA8/2023

Moved by: Frank Berze

Seconded: Jim Herbert

That the Chair be appointed as the voting delegate to Conservation Ontario, the General Manager/Secretary Treasurer be appointed the alternate voting delegate and that Lori Baldwin-Sands be appointed as the second alternate for 2023; and further

That the Chair and the General Manager/Secretary Treasurer be KCCA's representatives on the Lake Erie Source Protection Committee.

Carried

iii.) Western Fair Association

Members asked that staff provide further information on the appointment to Western Fair Association before appointing a member. Appointment was deferred.

a) 2023 Signing Officers

FA9/2023

Moved by: Todd Noble

Seconded: John Wilson

That the signing officers for the Kettle Creek Conservation Authority for 2023 be one of the Chair or Vice Chair and one of the General Manager/Secretary Treasurer or Manager of Planning and Development.

Carried

b) Borrowing Maximum

FA10/2023

Moved by: Sharron McMillan

Seconded: Todd Noble

That the borrowing maximum for the Kettle Creek Conservation Authority for all expenditures in 2023 be \$200,000.00 and further, that signing officers be authorized to execute the necessary documents in this regard.

Carried

c) Appointment of Auditor

FA11/2023

Moved by: John Wilson

Seconded: Frank Berze

That the firm of Graham Scott Enns be appointed auditors for the Kettle Creek Conservation Authority for 2023.

Carried

d) Appointment of Solicitor

FA12/2023

Moved by: Jim Herbert

Seconded: Todd Noble

That Grant Inglis be appointed solicitor for the Kettle Creek Conservation Authority for 2023.

Carried

e) 2023 Meeting Dates

The 2023 Meeting dates were previously approved and are available on the web site. VanHooren noted that staff were planning to hold training sessions prior to upcoming board meetings and a watershed tour is tentatively scheduled for June 23, 2023. Further details will be forwarded to members.

The Chair noted the Authority's Solicitor, Grant Inglis was present and available for a Closed Session item. Members concurred to entertain Closed Session at this point in the Agenda.

The livestream of the meeting stopped and resumed following the Closed Session.

Closed Session

The Closed Session meeting began at 10:30 a.m.

FA13/2023

Moved by: Todd Noble

Seconded: Frank Berze

That the Full Authority move to Closed Session to discuss legal, Personnel or Property matters.

Carried

FA14/2023

Moved by: Sam Trosow

Seconded: Sharron McMillan

That the Full Authority revert to open session and report.

Carried

The Open Session resumed at 11:19 a.m.

a) Minutes

Jim Herbert and Grant Jones were the only current members who attended the August 18, 2022 meeting and therefore moved and seconded approval.

FA15/2023

Moved by: Jim Herbert

Seconded: Grant Jones

That the minutes of the Closed Session meeting of August 18, 2022 be approved.

Carried

b) Legal Matter

FA16/2023

Moved by: Todd Noble

Seconded: John Wilson

That staff proceed as directed on the Legal Matter.

Carried

c) Personnel Matter – Identifiable Person(s)

FA17/2023

Moved by: Sharron McMillan

Seconded: Sam Trosow

That the 2023 Salaries be enacted as presented retroactive to January 1, 2023; and further

That staff proceed to fill the position of Corporate Administrative Clerk.

Carried

d) Legal Matter

FA18/2023

Moved by: Jim Herbert

Seconded: Todd Noble

That staff proceed as directed on a Legal Matter.

Carried

e) Legal Matter

The report was presented for information.

Minutes of Meeting

Jim Herbert and Grant Jones were the only current members who attended the November 9, 2022 meeting and therefore moved and seconded approval.

FA19/2023

Moved by: Jim Herbert

Seconded: Grant Jones

That the minutes of the November 9, 2022 Full Authority meeting be approved.

Carried

Matters Arising

- a) January Media Report
- b) January Project Tracking
- c) January Watershed Conditions Report
- d) January 1, 2023 CA Act Progress Report
- e) Legislative and Regulatory Changes Affecting CAs/Minister Direction on Fees

FA20/2023

Moved by: Sam Trosow

Seconded: Todd Noble

That the Staff Reports under Matters Arising (A) through (E) be received.

Carried

Correspondence

FA21/2023

Moved by: Frank Berze

Seconded: Todd Noble

That the correspondence be received as presented.

Carried

Statement of Revenue and Expenses

No Statements were presented. Draft 2022 financials will be presented at the February 9, 2023 meeting.

New Business

- a) KCCA-Elgin County Memorandum of Understanding

FA22/2023

Moved by: John Wilson

Seconded: Frank Berze

That the Memorandum of Understanding between the Kettle Creek Conservation Authority and the Corporation of the County of Elgin for program and services required for the duties of Tree Commissioner and Weed Inspector be approved and executed as presented effective January 1, 2023.

Carried

- b) Kettle Valley Pioneer Agreements

FA23/2023

Moved by: Jim Herbert

Seconded: John Wilson

That the renewal agreements between KCCA and the Kettle Valley Pioneers for the lease of the Bucke Barn and grounds at Dan Patterson Conservation Area be executed as presented.

Carried

- c) 2022 Health and Safety Committee Report

FA24/2023

Moved by: Sharron McMillan

Seconded: Todd Noble

That the 2022 Health and Safety Committee Report be received.

Carried

- d) 2022 Year End Reserve Report

- i) 2022 Year End Reserve Report

FA25/2023

Moved by: Sam Trosow

Seconded: Jim Herbert

That transfers to and from reserves be conducted as outlined in the 2022 approved budget and 2022 Year End Reserve Report with any surplus funds at year end being directed toward the Capital Reserves and the Wage Subsidy Reserve.

Carried

- i) Automated Gate Controls

FA26/2023

Moved by: Frank Berze

Seconded: John Wilson

That \$12,000 from the 2022 campground surplus be allocated to acquire automated gate controls for Dalewood and Lake Whittaker campgrounds in 2023; and further

That the purchase and implementation of the automated gates occur prior to the 2023 budget approval to facilitate installation before the start of the camping season.

Carried

- e) Draft 2023 Budget

- i) 2023 Draft Budget with proposed Capital Purchases
- ii) 2023 Draft Levy
- iii) Notice of Meeting for Conservation Authority Levy Approval

FA27/2023

Moved by: Jim Herbert

Seconded: Todd Noble

That the Draft 2023 Budget be received as information and further; That the Notice of Meeting for Conservation Authority Levy Approval be circulated.

Carried

- f) December 2022 Planning and Regulations Activity Summary

FA28/2023

Moved by: Sam Trosow

Seconded: Sharron McMillan

That the December 2022 Planning and Regulations Activity Report be received.

Carried

Upcoming Meetings

KCCA Full Authority Meeting (Audit) February 8, 2023
Annual General Meeting February 22, 2023

Jones thanked members for their vote of confidence in his leadership.

FA29/2023

Moved by: Frank Berze

Seconded: Sharron McMillan

That the meeting adjourn.

Carried

The meeting adjourned at 11:53 a.m.



Elizabeth VanHooren
General Manager/Secretary Treasurer

Grant Jones
Chair

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MEMBERSHIP CRITERIA

February 2023

Member Organizations via their Representatives and the At Large individuals:

All voting member representatives, excluding our Life Members are asked to adhere to the following **Expectations of Being an Active Member**:

In-person events:

- To attend at least two (2) meetings/membership events in two (2) years.
- To attend at least two (2) WFD owned and operated events in two (2) years.
- AND/OR participate as a volunteer in a WFD owned event as organized through Volunteer Services coordinated by Michelle Scott.
- Representatives/individuals must be willing to serve on specific committees, provide expertise, ideas and suggestions, through committee work, attending Western Fair District events in order to provide feedback and perspective by way of assessments and surveys to enhance and advance these activities.
- Representatives/individuals must be willing to respond to Member surveys to help guide our event, agricultural, educational and recreational initiatives.
- All Membership applications (organization/individual) will be reviewed by the Governance & Membership Committee and require approval by the Board of Governors.

Responsibilities & Obligations:

Member Organizations via their Representatives and Individuals are encouraged to...


- Actively share and positively promote all Western Fair District events and activities through communications to respective member organizations, promotional materials, word of mouth to family, friends, colleagues, and acquaintances.

- Attend Western Fair District events to gain a better understanding and appreciation of the events and provide perspective and feedback.
- Attend Association key events such as the Special Membership Meetings and Annual General Meeting.
- If selected, to serve on a specific advisory committee, must attend meetings (3-4 annually) and actively participate in related Western Fair District event(s).
- Seek election to the Governance of the Association and if elected shall serve on specific committees and provide valuable input, review and recommendations for the future development of the Association's key events, activities and direction.
- Appreciate and be supportive of the Association's position in the greater community and the goals and objectives of the Association.

Member Benefits:

Include...

- Direct association and connection with a high-profile community organization within the Southwestern Ontario region and a role in its continued growth and development.
- WFA Membership ID Card which provides free admission to specific Western Fair District events/activities for the purpose of providing feedback and direction specific to the event/activity.
- The opportunity to be considered as a candidate for election to the governance of the Association.
- The opportunity to be considered as a member of various advisory committee(s).
- The opportunity to help develop and review programming for new and existing Western Fair District events/activities.
- The right to attend the Annual General Meeting and right to vote for candidates for the Association's Governance.
- Recognition of contribution to and engagement in the Association's Membership Program.



Please join us for the
Lower Thames Valley Conservation Authority's

Annual General Meeting

Thursday, February 23, 2023

WILLSON HALL, CAMPUS CENTRE

University of Guelph, Ridgetown Campus
120 Main St. E., Ridgetown, Ontario

Refreshments 12:00 p.m.

Lunch 12:30 p.m.

Guest Speaker 1:30 p.m.

Awards 1:50 p.m.

Meeting 2:10 p.m.

Please RSVP by Friday, February 10th

info@ltvca.ca

519-264-2420

Please advise of any special dietary requests

TO: Board of Directors
FROM: Elizabeth VanHooren
Date: February 8, 2023
Subject: 2022 Draft Audited Financial Statements
Recommendation: For information.



PURPOSE

To present the draft 2022 financial statements to the Board of Directors for review following year-end transfers.

REPORT SUMMARY

- The 2022 Audit occurred during the week of January 23-27, 2023
- A successful camping season, revenue from forest management at LWCA and a one-time land donation valued at \$228,000 contributed to a positive year-end position of \$236,515.
- A positive year-end allowed the opportunity to push additional funds to the capital reserve in anticipation of expenditures within the five-year capital plan, and the conservation lands management reserve for future land management.
- Representatives of Graham Scott Enns will attend the meeting to present their findings.

RECOMMENDATION

For the information of members.

KETTLE CREEK CONSERVATION AUTHORITY

Financial Statements

December 31, 2022

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KETTLE CREEK CONSERVATION AUTHORITY

Financial Statements

For The Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of **Kettle Creek Conservation Authority**:

Opinion

We have audited the financial statements of **Kettle Creek Conservation Authority**, which comprise the statement of financial position as at December 31, 2022, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for public sector entities.

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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization 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 accounting standards for public sector entities, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities 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 these financial statements.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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 organization'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 organization'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 organization 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

St. Thomas, Ontario

February 8, 2023

Graham Scott Enns LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

KETTLE CREEK CONSERVATION AUTHORITY

**Statement of Financial Position
As At December 31, 2022**

	2022	2021
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash	446,216	259,431
Short-term investments (Note 3)	1,263,652	1,254,295
Accounts receivable	<u>78,703</u>	<u>122,967</u>
	<u>1,788,571</u>	<u>1,636,693</u>
LIABILITIES		
Accounts payable and accruals	278,624	179,586
Deferred revenue (Note 8)	<u>870,258</u>	<u>675,585</u>
	<u>1,148,882</u>	<u>855,171</u>
NET FINANCIAL ASSETS	639,689	781,522
NON-FINANCIAL ASSETS		
Prepays and inventory	17,226	18,676
Tangible capital assets (Page 19 - 20)	<u>3,486,196</u>	<u>3,106,398</u>
ACCUMULATED SURPLUS (NOTE 9)	<u>4,143,111</u>	<u>3,906,596</u>

DRAFT

On behalf of the board: _____

KETTLE CREEK CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2022

	Unaudited Budget \$ (Note 6)	2022 \$	2021 \$
REVENUES			
Municipal levies (Note 2)	1,047,144	1,047,143	1,016,644
User fees and sales	857,036	961,074	944,443
Other	157,020	315,388	82,802
Contributed land donation (Note 7)	-	228,000	-
Municipal grants and fees for services	126,258	147,058	111,871
Donations and fundraising	94,102	117,889	80,582
Provincial grants and fees for services	30,970	77,419	88,013
Federal grants and fees for services	24,000	74,843	98,003
Ministry of Natural Resources - operating grant	<u>61,770</u>	<u>61,770</u>	<u>61,770</u>
	<u>2,398,300</u>	<u>3,030,584</u>	<u>2,484,128</u>
EXPENDITURES			
Program operations (Page 16)	1,255,514	1,275,451	1,187,859
Lake Whittaker Conservation Area (Page 15)	430,565	540,870	378,962
Dalewood Conservation Area (Page 15)	371,874	479,239	362,516
Stewardship (Page 18)	118,023	160,255	228,386
Administration (Page 14)	189,331	164,582	193,411
Vehicles and equipment (Page 18)	60,039	73,850	59,561
Volunteerism and fundraising (Page 18)	22,419	20,891	23,606
Other conservation area expenditures (Page 18)	33,935	35,479	34,427
Carolinian Forest Festival (Page 18)	<u>41,235</u>	<u>43,452</u>	<u>6,000</u>
TOTAL EXPENDITURES (NOTE 10)	<u>2,522,935</u>	<u>2,794,069</u>	<u>2,474,728</u>
NET SURPLUS (DEFICIT)	(124,635)	236,515	9,400
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>3,906,596</u>	<u>3,906,596</u>	<u>3,897,196</u>
ACCUMULATED SURPLUS, END OF YEAR (NOTE 9)	<u>3,781,961</u>	<u>4,143,111</u>	<u>3,906,596</u>

DRAFT

See accompanying notes to the financial statements

KETTLE CREEK CONSERVATION AUTHORITY

**Statement of Changes in Net Financial Assets
For The Year Ended December 31, 2022**

	Unaudited Budget <u> \$ </u> (Note 6)	2022 <u> \$ </u>	2021 <u> \$ </u>
Net surplus (deficit) for the year	(124,635)	236,515	9,400
Amortization of tangible capital assets	135,132	135,132	124,180
Acquisition of tangible capital assets	(274,000)	(514,930)	(189,781)
Change in inventory and prepaids	<u> -</u>	<u> 1,450</u>	<u> (2,438)</u>
CHANGE IN NET FINANCIAL ASSETS	(263,503)	(141,833)	(58,639)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u> 781,522</u>	<u> 781,522</u>	<u> 840,161</u>
NET FINANCIAL ASSETS, END OF YEAR	<u> 518,019</u>	<u> 639,689</u>	<u> 781,522</u>

DRAFT

See accompanying notes to the financial statements

KETTLE CREEK CONSERVATION AUTHORITY

Statement of Cash Flows For The Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>
	<u>\$</u>	<u>\$</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net surplus (deficit) for the year	236,515	9,400
Adjustments for non-cash items:		
Amortization of tangible capital assets	135,132	124,180
Contributed land donation	(228,000)	-
Amortization of deferred capital contributions	<u>(16,660)</u>	<u>(21,718)</u>
	<u>126,987</u>	<u>111,862</u>
Changes in non-cash working capital:		
Accounts and other receivables	44,264	(40,672)
Inventory and prepaids	1,450	(2,438)
Accounts payable and accrued liabilities	99,038	108,880
Deferred revenue	<u>(2,696)</u>	<u>4,703</u>
	<u>142,056</u>	<u>70,473</u>
	<u>269,043</u>	<u>182,335</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of tangible capital assets	<u>(286,930)</u>	<u>(189,781)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital funding received	<u>214,029</u>	<u>95,618</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	196,142	88,172
CASH AND CASH EQUIVALENTS , BEGINNING OF YEAR	<u>1,513,726</u>	<u>1,425,554</u>
CASH AND CASH EQUIVALENTS , END OF YEAR	<u>1,709,868</u>	<u>1,513,726</u>
CASH AND CASH EQUIVALENTS ARE COMPRISED OF:		
Cash	446,216	259,431
Short-term investments	<u>1,263,652</u>	<u>1,254,295</u>
	<u>1,709,868</u>	<u>1,513,726</u>

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See accompanying notes to the financial statements

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements For The Year Ended December 31, 2022

PURPOSE OF ORGANIZATION

The Kettle Creek Conservation Authority ("KCCA") is established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, other than gas, oil, coal and minerals for the 520 square kilometres of watershed within its jurisdiction. KCCA's area of jurisdiction includes areas in the City of London, the City of St. Thomas, the Municipality of Central Elgin, the Township of Southwold, the Township of Middlesex Centre, Thames Centre and the Township of Malahide.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of KCCA are prepared by management in accordance with Canadian accounting standards for public sector entities. Management is responsible for the integrity and objectivity of these statements, all of the notes and schedules and ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Use of estimates

The preparation of any financial statement under Canadian accounting standards for public sector entities 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 expenditure during the year and as a result actual amounts could differ from those estimated. KCCA made no significant estimates that would require additional disclosure in the year.

Revenue recognition

KCCA has the following revenue recognition policies:

- Municipal levy revenue is recognized in full once the Municipalities approve the levied amount.
- Campground rental revenue is recognized when the campsite is used. For seasonal campground rentals the revenue is recognized over the camping season to which it relates.
- Grant revenue is recognized when the corresponding expenditure is incurred.
- Donation revenue is recognized when received.

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements For The Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred revenue

KCCA receives certain amounts, principally from other public sector bodies, which may only be used in the conduct of certain programs or completion of specific work. These amounts are carried as deferred and recognized as revenue in the year the related expenditures are incurred or services performed.

Amounts are also received from seasonal campers for the forthcoming camping season. All amounts received from campers as down payments on the forthcoming season are deferred and brought into income over the forthcoming season.

Classification of expenditures

Expenditures are reported in various categories. The main categories include subwatershed rehabilitation, flood forecast and warning, significant areas, environmental monitoring and source protection, environmental planning and regulations, dam maintenance, information and education, tree and woodlot management, and GIS and data management. The total expenditures of these programs are outlined on Page 16 and include allocations of wages and benefits, utilities, insurance, program support allocations, vehicle charge allocations and other direct expenses incurred for these programs.

Reserves

KCCA sets up internal reserves for campground operations, capital replacement, legal and other items in order to ensure funds are available to finance shortfalls. These reserves are replenished from operating surplus as directed by the board of directors.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as deferred revenue and amortized over the useful life of the asset.

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements For The Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Bridges, boardwalks and other wood structures	30 years
Buildings	50 years
Dams	100 years
Hydro and water services	50 years
Pools, courts and playgrounds	30 years
Roads	100 years
Septic systems	40 years
Signs, fencing and gates	50 years
Technology infrastructure	5 years
Vehicles and equipment	8 years

Cash and cash equivalents

KCCA reports cash and other investments as short term investments if it is expected these funds will not be used within the next fiscal year.

Government transfers

KCCA reports any government transfers received according to the purpose of the transfer, which is either capital or operating. A capital transfer, used to acquire a capital asset, will be deferred on the statement of financial position and brought into income as the related capital asset is expensed or amortized.

Contaminated sites

KCCA may be exposed to litigation or other costs of remediation due to contaminated properties. A liability for remediation is recognized in the financial statements when an environmental standard exists, contamination exceeds the standard, KCCA is directly responsible for the remediation and a reasonable estimate of the liability can be made. As at December 31, 2022 there were no properties that KCCA was responsible to remedy and as such no liability has been accrued.

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements For The Year Ended December 31, 2022

2. MUNICIPAL LEVIES

The municipalities that participate as members of KCCA and their corresponding financial levies are as follows:

	2022	2021
	<u>\$</u>	<u>\$</u>
City of London	574,558	562,671
City of St. Thomas	306,815	293,605
Municipality of Central Elgin	83,985	80,460
Township of Southwold	43,800	42,472
Township of Middlesex Centre	16,714	16,375
Thames Centre	13,788	13,652
Township of Malahide	<u>7,483</u>	<u>7,409</u>
	<u><u>1,047,143</u></u>	<u><u>1,016,644</u></u>

3. SHORT-TERM INVESTMENTS

The short-term investments consist of a high interest bank account. Total interest earned on the high interest bank account was \$9,397 (2021 - \$3,963).

4. CREDIT FACILITY

KCCA has available a \$200,000 revolving demand loan with the Royal Bank of Canada that bears interest at prime plus 1.10%. At year end, KCCA had available \$200,000 of this operating loan. KCCA has provided a general security agreement covering all assets as security and is subject to a financial reporting covenant. KCCA was in compliance with this reporting covenant.

5. PENSION PLANS

KCCA makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of full-time members of staff and eligible contract staff. The plan is a defined benefit pension plan, which specifies the amount of retirement benefits to be received by the employees based on the length of service and rates of pay. The contributions paid by KCCA to OMERS for the year were approximately \$89,391 (2021 - \$78,044).

KETTLE CREEK CONSERVATION AUTHORITY

**Notes to the Financial Statements
For The Year Ended December 31, 2022**

6. BUDGETED FIGURES

Public Sector Accounting Standards require a comparison of the results of the period with those originally planned on the same basis as that used for actual results. The budget in the statement of operations has been adjusted to be presented on a consistent basis as actual results. Below is a reconciliation of the figures from the approved budget to the financial statements.

	<u>\$</u>
Approved budgeted revenue	3,252,698
Transfers from reserves - capital	(274,000)
Transfer from reserves - operating	(153,199)
Transfer from other departments	<u>(427,199)</u>
 Budgeted revenue - PSAB	 <u><u>2,398,300</u></u>
Approved budgeted expenses (excluding capital purchases)	3,252,698
Capital asset purchases	(274,000)
Transfers to reserves	(28,964)
Transfer to other departments	<u>(427,199)</u>
 Budgeted expenses - PSAB	 <u><u>2,522,535</u></u>

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7. DONATED SERVICES

Community members have volunteered their time and work to KCCA. Since these services are not normally purchased and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

During the year, the organization received a land donation with a fair market value of \$228,000. This amount is included in the current year donations and accumulated surplus.

KETTLE CREEK CONSERVATION AUTHORITY

**Notes to the Financial Statements
For The Year Ended December 31, 2022**

8. DEFERRED REVENUE

	2022	2021
	<u>\$</u>	<u>\$</u>
Stewardship and other projects	149,054	199,500
Campground deposits	267,069	219,319
Capital funding	<u>454,135</u>	<u>256,766</u>
	<u>870,258</u>	<u>675,585</u>

9. ACCUMULATED SURPLUS AND RESERVES

	2022	2021
	<u>\$</u>	<u>\$</u>
Accumulated Surplus		
General fund	17,000	5,000
Reserves	1,094,050	1,051,964
Invested in tangible capital assets	<u>3,032,061</u>	<u>2,849,632</u>
	<u>4,143,111</u>	<u>3,906,596</u>
Reserves		
Water Management	80,770	80,770
Watershed Rehabilitation	175,169	175,169
Wage Subsidy	111,749	235,032
Campground	56,294	56,294
Capital Replacement	374,058	283,441
Stewardship	92,009	96,463
Legal	41,946	41,946
Carolinian Forest Festival	53,709	52,503
Conservation Lands Management	<u>108,346</u>	<u>30,346</u>
	<u>1,094,050</u>	<u>1,051,964</u>

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KETTLE CREEK CONSERVATION AUTHORITY

**Notes to the Financial Statements
For The Year Ended December 31, 2022**

10. SUPPLEMENTAL INFORMATION

	<u>2022</u>	<u>2021</u>
	<u>\$</u>	<u>\$</u>
Current fund expenditures by object:		
Salaries, wages and employees benefits	1,556,744	1,355,185
Materials and supplies	1,042,154	939,300
Amortization	135,132	124,180
Vehicle and equipment charges	<u>60,039</u>	<u>56,064</u>
	<u>2,794,069</u>	<u>2,474,729</u>

11. RELATED PARTY TRANSACTIONS AND BALANCES

KCCA General Manager and Chair are ex officio of the Kettle Creek Environmental Trust ("KCET"). KCET is a public foundation that raises funds to support environmental works in the Kettle Creek Watershed. KCCA does not exercise control or significant influence over KCET and consequently the financial statements do not include the assets, liabilities or activities of KCET. KCCA and KCET at this time do not share resources, employees or financing.

During the year KCET made a donation to KCCA for \$19,000 (2021 - \$19,000) to support specific projects administrated by KCCA.

KETTLE CREEK CONSERVATION AUTHORITY

**Schedule of Administrative Expenditures
For The Year Ended December 31, 2022**

	Budget	2022	2021
	<u>\$</u>	<u>\$</u>	<u>\$</u>
WAGES AND BENEFITS			
Administrative staff salaries and benefits	<u>109,863</u>	<u>94,529</u>	<u>131,740</u>
GENERAL			
Professional fees	83,000	78,206	46,276
Conservation Ontario Levy	24,480	22,535	22,973
Insurance and taxes	14,403	15,396	12,558
Bank charges and interest	3,950	10,723	4,830
Amortization	8,121	8,121	13,048
Memberships and subscriptions	3,292	3,783	1,742
Advertising	<u>1,700</u>	<u>-</u>	<u>-</u>
	<u>138,946</u>	<u>138,764</u>	<u>101,427</u>
RENT AND UTILITY SERVICES			
General	22,697	22,213	1,139
Office cleaning and maintenance	15,300	14,418	16,430
Light, heat, power and water	4,500	4,220	4,009
Telephone	<u>3,000</u>	<u>3,474</u>	<u>1,561</u>
	<u>45,497</u>	<u>44,325</u>	<u>23,139</u>
TRAVEL AND ALLOWANCE			
Members allowances	11,750	10,935	17,029
Staff mileage	<u>500</u>	<u>61</u>	<u>25</u>
	<u>12,250</u>	<u>10,996</u>	<u>17,054</u>
EQUIPMENT PURCHASES AND RENTAL			
Equipment purchase and rental	7,000	2,526	7,285
Equipment maintenance	<u>5,567</u>	<u>4,937</u>	<u>4,305</u>
	<u>12,567</u>	<u>7,463</u>	<u>11,590</u>
MATERIAL AND SUPPLIES			
Stationery and office supplies	5,000	3,710	5,413
Postage	<u>700</u>	<u>287</u>	<u>240</u>
	<u>5,700</u>	<u>3,997</u>	<u>5,653</u>
PROGRAM SUPPORT	<u>(135,492)</u>	<u>(135,492)</u>	<u>(97,192)</u>
	<u>189,331</u>	<u>164,582</u>	<u>193,411</u>

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KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Conservation Areas
For The Year Ended December 31, 2022

Dalewood Conservation Area

	Budget	2022	2021
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	198,045	272,644	183,621
Campground purchases and supplies	107,965	129,792	112,163
Utilities	34,000	44,939	38,431
Amortization	<u>31,864</u>	<u>31,864</u>	<u>28,301</u>
	<u>371,874</u>	<u>479,239</u>	<u>362,516</u>

Lake Whittaker Conservation Area

	Budget	2022	2021
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	215,965	286,266	181,367
Campground purchases and supplies	140,849	175,545	130,984
Amortization	43,751	43,751	36,363
Utilities	<u>30,000</u>	<u>35,308</u>	<u>30,248</u>
	<u>430,565</u>	<u>540,870</u>	<u>378,962</u>

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KETTLE CREEK CONSERVATION AUTHORITY

**Schedule of Program Expenditures
For The Year Ended December 31, 2022**

	Budget	2022	2021
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Subwatershed rehabilitation			
Wages and benefits	165,464	156,195	172,819
Purchases and materials	73,440	90,736	78,338
General	26,802	20,686	24,483
Community Stewardship projects	-	-	18,750
	<u>265,706</u>	<u>267,617</u>	<u>294,390</u>
 Flood forecast and warning			
Wages and benefits	164,796	156,282	186,041
General	56,112	50,509	47,180
	<u>220,908</u>	<u>206,791</u>	<u>233,221</u>
 Significant areas			
Wages and benefits	133,062	144,601	113,621
General	73,398	54,221	61,993
Property and utility services	15,365	23,360	15,362
Amortization	13,390	13,390	9,418
	<u>235,215</u>	<u>235,572</u>	<u>200,394</u>
 Environmental monitoring and source protection			
Wages and benefits	101,947	103,592	90,791
General	35,918	38,625	31,032
Amortization	1,659	1,659	1,659
	<u>139,524</u>	<u>143,876</u>	<u>123,482</u>
 Environmental planning and regulations			
Wages and benefits	87,435	89,543	80,172
General	20,268	13,337	21,826
Capital studies	-	2,312	21,739
	<u>107,703</u>	<u>105,192</u>	<u>123,737</u>
 Dam maintenance			
Wages and benefits	63,664	64,817	65,102
General	33,465	59,009	27,909
Amortization	6,010	6,010	5,053
	<u>103,139</u>	<u>129,836</u>	<u>98,064</u>

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KETTLE CREEK CONSERVATION AUTHORITY

**Schedule of Program Expenditures
For The Year Ended December 31, 2022**

	Budget	2022	2021
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Information and education			
Wages and benefits	64,666	66,225	18,749
General	<u>10,855</u>	<u>8,965</u>	<u>4,827</u>
	<u>75,521</u>	<u>75,190</u>	<u>23,576</u>
Tree and woodlot management			
Wages and benefits	54,552	55,867	45,897
General	<u>7,517</u>	<u>6,967</u>	<u>7,568</u>
	<u>62,069</u>	<u>62,834</u>	<u>53,465</u>
GIS and data management			
General	29,922	32,736	21,723
Amortization	<u>15,807</u>	<u>15,807</u>	<u>15,807</u>
	<u>45,729</u>	<u>48,543</u>	<u>37,530</u>
	<u>1,255,514</u>	<u>1,275,451</u>	<u>1,187,859</u>

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KETTLE CREEK CONSERVATION AUTHORITY

**Schedule of Other Expenditures
For The Year Ended December 31, 2022**

	Budget	2022	2021
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Stewardship			
Stewardship projects	87,000	79,638	139,430
Purchases, materials, program support	6,291	57,061	60,559
Wages and benefits	<u>24,732</u>	<u>23,556</u>	<u>28,397</u>
	<u>118,023</u>	<u>160,255</u>	<u>228,386</u>
 Carolina Forest Festival			
Transportation	16,231	19,019	-
Purchases and materials	14,026	13,433	13
Wages and benefits	<u>10,978</u>	<u>11,000</u>	<u>5,987</u>
	<u>41,235</u>	<u>43,452</u>	<u>6,000</u>
 Other Conservation Areas			
Wages and benefits	26,354	27,636	29,194
Purchases and materials	5,915	6,177	3,567
Amortization	<u>1,666</u>	<u>1,666</u>	<u>1,666</u>
	<u>33,935</u>	<u>35,479</u>	<u>34,427</u>
 Vehicle and Equipment Maintenance			
Purchases and materials	47,173	60,984	46,695
Amortization	<u>12,866</u>	<u>12,866</u>	<u>12,866</u>
	<u>60,039</u>	<u>73,850</u>	<u>59,561</u>
 Volunteerism and Fund Raising			
Wages and benefits	5,518	3,991	21,014
Purchases and materials	<u>16,901</u>	<u>16,900</u>	<u>2,592</u>
	<u>22,419</u>	<u>20,891</u>	<u>23,606</u>

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KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Tangible Capital Assets For The Year Ended December 31, 2022

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2022)	2022 Acquisitions	2022 Disposals	2022 Write-Offs	Ending Historical Cost Balance (Dec 31/2022)	Opening Accumulated Amortization Balance (Jan 1/2022)	2022 Disposals	2022 Amortization	2022 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/2022)	Ending Net Book Value (Dec 31/2022)
<u>Infrastructure Related</u>											
Land	619,169	228,000	-	-	847,169	-	-	-	-	-	847,169
Buildings	867,338	33,966	-	-	901,304	509,836	-	18,840	-	528,676	372,628
Dams	476,861	18,251	-	-	495,112	115,995	-	6,002	-	121,997	373,115
Bridges, boardwalks and other wood	287,985	87,869	-	-	375,854	135,252	-	5,019	-	140,271	235,583
Hydro and water services	625,009	-	-	-	625,009	247,103	-	10,907	-	258,010	366,999
Septic systems	71,319	-	-	-	71,319	45,071	-	1,735	-	46,806	24,513
Pools, courts and playgrounds	657,924	-	-	-	657,924	269,968	-	26,955	-	296,923	361,001
Roads	777,206	-	-	-	777,206	307,005	-	12,809	-	319,814	457,392
Infrastructure Related Sub-Total	<u>4,382,811</u>	<u>368,086</u>	<u>-</u>	<u>-</u>	<u>4,750,897</u>	<u>1,630,230</u>	<u>-</u>	<u>82,267</u>	<u>-</u>	<u>1,712,497</u>	<u>3,038,400</u>
<u>General Capital</u>											
Signs, fencing and gates	198,715	134,973	-	-	333,688	47,733	-	4,966	-	52,699	280,989
Equipment	307,581	-	-	-	307,581	192,022	-	16,953	-	208,975	98,606
Vehicles	217,627	5,305	-	-	222,932	165,965	-	10,545	-	176,510	46,422
Technology infrastructure	149,434	6,566	-	-	156,000	113,820	-	20,401	-	134,221	21,779
General Capital Sub-Total	<u>873,357</u>	<u>146,844</u>	<u>-</u>	<u>-</u>	<u>1,020,201</u>	<u>519,540</u>	<u>-</u>	<u>52,865</u>	<u>-</u>	<u>572,405</u>	<u>447,796</u>
Total Tangible Capital Assets	<u>5,256,168</u>	<u>514,930</u>	<u>-</u>	<u>-</u>	<u>5,771,098</u>	<u>2,149,770</u>	<u>-</u>	<u>135,132</u>	<u>-</u>	<u>2,284,902</u>	<u>3,486,196</u>

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Tangible Capital Assets For The Year Ended December 31, 2021

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2021)	2021 Acquisitions	2021 Disposals	2021 Write-Offs	Ending Historical Cost Balance (Dec 31/2021)	Opening Accumulated Amortization Balance (Jan 1/2021)	2021 Disposals	2021 Amortization	2021 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/2021)	Ending Net Book Value (Dec 31/2021)
<u>Infrastructure Related</u>											
Land	619,169	-	-	-	619,169	-	-	-	-	-	619,169
Buildings	867,338	-	-	-	867,338	490,896	-	18,940	-	509,836	357,502
Dams	406,947	69,914	-	-	476,861	111,052	-	4,943	-	115,995	360,866
Bridges, boardwalks and other wood	226,308	61,677	-	-	287,985	131,635	-	3,617	-	135,252	152,733
Hydro and water services	625,009	-	-	-	625,009	235,474	-	11,629	-	247,103	377,906
Septic systems	71,319	-	-	-	71,319	43,298	-	1,773	-	45,071	26,248
Pools, courts and playgrounds	657,924	-	-	-	657,924	243,013	-	26,955	-	269,968	387,956
Roads	<u>777,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>777,206</u>	<u>294,379</u>	<u>-</u>	<u>12,626</u>	<u>-</u>	<u>307,005</u>	<u>470,201</u>
Infrastructure Related Sub-Total	<u>4,251,220</u>	<u>131,591</u>	<u>-</u>	<u>-</u>	<u>4,382,811</u>	<u>1,549,747</u>	<u>-</u>	<u>80,483</u>	<u>-</u>	<u>1,630,230</u>	<u>2,752,581</u>
<u>General Capital</u>											
Signs, fencing and gates	193,715	5,000	-	-	198,715	44,414	-	3,319	-	47,733	150,982
Equipment	254,391	53,190	-	-	307,581	182,590	-	9,432	-	192,022	115,559
Vehicles	217,627	-	-	-	217,627	155,420	-	10,545	-	165,965	51,662
Technology infrastructure	<u>149,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,434</u>	<u>93,419</u>	<u>-</u>	<u>20,401</u>	<u>-</u>	<u>113,820</u>	<u>35,614</u>
General Capital Sub-Total	<u>815,167</u>	<u>58,190</u>	<u>-</u>	<u>-</u>	<u>873,357</u>	<u>475,843</u>	<u>-</u>	<u>43,697</u>	<u>-</u>	<u>519,540</u>	<u>353,817</u>
Total Tangible Capital Assets	<u>5,066,387</u>	<u>189,781</u>	<u>-</u>	<u>-</u>	<u>5,256,168</u>	<u>2,025,590</u>	<u>-</u>	<u>124,180</u>	<u>-</u>	<u>2,149,770</u>	<u>3,106,398</u>



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CHARTERED PROFESSIONAL ACCOUNTANTS

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November 15, 2022

Kettle Creek Conservation Authority
44015 Ferguson Line
St. Thomas, Ontario, N5P 3T3

Dear Ms. Elizabeth VanHooren:

The Objective and Scope of the Audit

You have requested that we audit the financial statements of Kettle Creek Conservation Authority, which comprise the statement of financial position as at December 31, 2022, and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Engagement Letter 1

- d. 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 entity'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 entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

The Responsibilities of Management

Our audit will be conducted on the basis that management and those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for public sector entities
- b. For the design and implementation of 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.
- c. To provide us with timely:
 - i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of noncompliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - iv. Unrestricted access to persons within Kettle Creek Conservation Authority from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained below.

INDEPENDENT AUDITORS' REPORT

To the Members of **Kettle Creek Conservation Authority**:

Opinion

We have audited the financial statements of **Kettle Creek Conservation Authority**, which comprise the statement of financial position as at December 31, 2022, and the statement of operations and accumulated surplus, statement of changes in financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for public sector entities.

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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization 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 accounting standards for public sector entities, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities 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 these financial statements.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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 organization'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 organization'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 organization 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

St. Thomas, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly authorized by law or by the Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits). If you do not consent to our use of electronic communications, please notify us in writing.

We offer you the opportunity to communicate by a secure online portal, however if you choose to communicate by email you understand that transmitting information poses the risks noted above. You should not agree to communicate with the firm via email without understanding and accepting these risks.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Kettle Creek Conservation Authority and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Kettle Creek Conservation Authority.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Kettle Creek Conservation Authority) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm's standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, the audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Code of Professional Conduct/Code of Ethics, prepare your federal and provincial income tax returns and other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution

You agree that:

- a. Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b. You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Indemnity

Kettle Creek Conservation Authority hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm, and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- (a) The breach by Kettle Creek Conservation Authority, or its directors, officers, agents, or employees, of any of the covenants made by Kettle Creek Conservation Authority herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- (b) A misrepresentation by a member of your management or board of directors.

Time Frames

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by Kettle Creek Conservation Authority of its obligations.

Fees at Regular Billing Rates

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Fees will be rendered as work progresses and are payable on presentation.

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.0% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

Termination

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all of our out-of-pocket costs through to the date of termination.

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, Kettle Creek Conservation Authority shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

Conclusion

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your organization.

Sincerely,

GRAHAM SCOTT ENNS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Jim Frederick

James G. Frederick, CPA, CA
Partner

Acknowledged and agreed on behalf of Kettle Creek Conservation Authority by:

Ms. Elizabeth VanHooren

Kettle Creek Conservation Authority



GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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February 8, 2023

Kettle Creek Conservation Authority
44015 Ferguson Line
St. Thomas, Ontario, N5P 3T3

Dear Board of Directors:

Re: Audit Findings

This letter has been prepared to assist you with your review of the financial statements of Kettle Creek Conservation Authority for the year ending December 31, 2022. We look forward to meeting with you and discussing the matters outlined below.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan (as previously presented to you).

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- There were no significant changes in accounting policies.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

There were no significant estimates/judgements contained in the financial statements.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated no significant uncorrected misstatements during our audit.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Written Representations

In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian accounting standards for public sector entities.

Other Audit Matters of Governance Interest

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Kettle Creek Conservation Authority to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Jim Frederick

James G. Frederick, CPA, CA
Partner

Acknowledgement of Board of Directors:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per: Kettle Creek Conservation Authority

Signed: _____

Print Name: _____

TO: Board of Directors
FROM: Elizabeth VanHooren
Date: February 8, 2023
Subject: 2023 Draft Budget - **Updated**
Recommendation: For the information of members.



PURPOSE

To provide members with the final draft 2023 budget for consideration and discussion before presentation and final consideration at the February 22, 2023 Annual General Meeting.

REPORT SUMMARY

- A draft of the 2023 budget with a 5% levy was circulated to members as part of the January 18, 2023 Full Authority package. Members were encouraged to submit any questions or concerns. The levy and link to the draft budget was then circulated to member municipalities on January 19, 2023.
- To date no comments have been received by members or their municipalities on the 2023 draft budget or levy.
- 2022 Actuals are now included in the draft 2023 budget for comparison. Small adjustments were made to the draft budget previously circulated to reflect the 2023 amortization rate and better reflect comparisons to 2022 actuals. There are no significant changes as a result of these adjustments.
- The 2023 Budget will be presented for consideration of members at the Annual General Meeting on February 22, 2023

Recommendation: For the information of members.

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
Revenue						
Municipal Levy	977,260.37	1,006,578.18	1,016,644.00	1,047,144.00	1,047,143.25	1,099,501.00
User Fees and Sales						
Lake Whittaker	423,451.88	240,611.05	399,466.50	439,251.00	486,223.46	485,704.00
Dalewood	338,153.13	185,238.31	341,399.51	376,152.00	445,529.39	431,320.00
Other	60,774.28	28,401.37	53,224.41	41,633.00	39,180.71	50,779.00
Transfer from Reserve (Capital)	-	-	-	274,000.00	-	124,000.00
Transfer from Reserve (Operating)	7,268.78	13,188.09	-	153,199.00	4,453.43	179,587.00
Ministry of Natural Resources	61,769.86	61,770.00	61,770.00	61,770.00	61,770.00	61,770.00
Other Revenue and Grants	535,937.43	591,594.72	610,767.42	432,350.00	723,737.46	506,614.00
Interdepartmental Transfers	7,268.78	0.00	0.00	427,199.00	0.00	303,587.00
Donations	65,415.31	221,940.46	46,192.27	0.00	679,938.46	0.00
Total Revenue	2,477,299.82	2,349,322.18	2,529,464.11	3,252,698.00	3,487,976.16	3,242,862.00
Expenditures						
Program Operations						
Flood Forecasting and Warning	207,233.19	217,539.93	233,220.83	220,008.00	206,790.55	286,648.00
Dam Maintenance	87,326.87	91,910.37	93,011.67	97,129.00	123,825.78	102,323.00
Information and Education	67,219.93	61,400.24	23,576.04	75,521.00	75,189.92	76,157.00
Tree and Woodlot Management	55,930.01	52,423.49	53,465.37	62,569.00	62,833.84	64,183.00
Enviro. Planning and Regulations	121,304.56	129,864.64	123,736.76	107,703.00	105,192.05	86,337.00
Source Water Protection	144,949.05	115,567.47	121,822.81	137,865.00	142,217.65	146,277.00
Subwatershed Rehabilitation	269,466.81	218,128.78	294,390.36	265,706.00	267,617.09	249,762.00
GIS and Data Management	38,608.46	25,686.23	21,723.83	29,922.00	32,736.63	48,493.00
Significant Areas	148,288.55	146,821.02	190,976.31	221,825.00	300,182.24	225,794.00
Administration	132,834.82	114,230.62	180,362.98	181,210.00	156,462.41	179,240.00
Stewardship	135,043.87	156,128.98	228,386.37	118,023.00	185,680.34	187,705.00
Lake Whittaker Conservation Area	402,007.98	307,221.88	351,997.33	403,500.00	454,907.54	450,490.00
Dalewood Conservation Area	332,924.67	279,928.79	334,214.90	352,288.00	397,921.22	412,475.00
Other Conservation Areas	30,760.19	21,660.01	32,760.79	32,269.00	33,812.96	32,840.00
Children's Water/Carolinian Forest Fes	42,820.03	6,000.00	5,999.99	41,235.00	44,658.73	42,492.00
Vehicle and Equipment	38,963.68	32,432.00	46,694.58	47,173.00	60,983.84	59,977.00
Volunteerism and Fundraising	94,099.39	245,557.54	68,942.47	449,618.00	701,829.93	324,930.00
Amortization	127,517.76	126,820.19	124,180.72	135,134.00	135,133.44	142,739.00
Total Expenditures	2,477,299.82	2,349,322.18	2,529,464.11	2,978,698.00	3,487,976.16	3,118,862.00
Surplus/Deficit	0.00	0.00	0.00	274,000.00	0.00	124,000.00

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Corporate Services
Department 100/Administration							Summary
Revenue							
Municipal Levy	127,893.37	139,969.18	139,975.96	146,330.00	146,330.05	163,247.00	<p>To ensure the effective and efficient delivery of KCCA's programs and services for the benefit of member municipalities and watershed residents.</p> <p>Standard Deliverables</p> <p>To achieve the purpose of this program the Authority will carry out the following activities:</p> <ul style="list-style-type: none"> Support the Board of Directors in meeting its mandate and responsibilities Provide necessary administrative and support services to the Authority (i.e. payroll, purchasing, financial, human resources, equipment and facility management) Foster relationships with watershed municipalities through direct, regular communication; support board members in their liaison role and look for opportunities to build board - staff relationships through job shadowing and presentations. Audit and general legal expenses <p>Planned for 2023</p> <ul style="list-style-type: none"> Administrative expenses related to the introduction of municipal agreements and other elements of governance and transparency as outlined in the CA Act changes is ongoing Implementation of 2022 Salary and Pay Equity Review Recommendations will be phased in over the next five years Continued implementation of cloud-based accounting and outsource accounting services including introduction of contract Administrative Clerk position CA Act Review goals for 2023 <ul style="list-style-type: none"> Negotiation of agreements Land Inventory complete Conservation Land Management Strategy Watershed Management Strategy underway OMERs eligibility requirements will extend to all employees – while enrollment is voluntary for less than continuous full-time employees, budget will need to account for potential; currently budget is prepared with expense accounted for all hires more than 6 months in duration Board Training and onboarding of new members and possible agricultural representative
Provincial Grant	10,501.00	10,501.00	10,501.00	10,501.00	10,501.00	10,501.00	
Employment Grant	0.00	1,837.49	0.00	0.00		0.00	
Interest Income	18,353.10	7,568.60	3,963.34	12,000.00	9,396.54	14,000.00	
Sundry Revenue	356.66	165.72	5,792.55	500.00	84.35	500.00	
Transfer from Operating Reserve	0.00	0.00	0.00	20,000.00			
Transfer from Capital Reserve			0.00				
Gain on Sale	0.00	0.00	0	0		0	
Total Revenues	157,104.13	160,041.99	160,232.85	189,331.00	166,311.94	188,248.00	
Expenditures							
Wages & benefits	118,172.93	107,631.48	131,740.35	109,863.00	94,528.90	129,012.00	
Staff Training	1,418.53	1,723.51	188.86	1,000.00	605.50	1,365.00	
Travel & Expense - Members	11,290.22	9,701.05	17,029.46	11,500.00	10,934.82	11,500.00	
Travel & Expense - Chairman	266.02	0.00	0.00	250.00		250.00	
Travel & Expense - Staff	240.65	240.97	24.93	500.00	61.10	500.00	
Equipment Rental/Maintenance	6,138.25	3,093.70	7,285.39	7,000.00	2,526.02	4,113.00	
Transfer to Vehicle Reserve	3,000.00	3,000.00	1,830.00	1,867.00	1,866.96	3,213.00	
Gasoline & Fuel	1,908.85	1,220.47	2,475.33	3,700.00	3,070.44	3,000.00	
Office Supplies	4,399.50	4,241.42	5,412.92	5,000.00	3,710.44	5,000.00	
Postage	963.77	585.10	239.80	700.00	287.08	500.00	
Uniforms	905.73	91.57	940.13	900.00	848.35	800.00	
Telephone	3,848.44	2,636.28	1,561.39	3,000.00	3,473.91	3,500.00	
Utilities	4,162.41	3,579.23	4,008.96	4,500.00	4,219.64	4,500.00	
Cleaning Contract	8,975.21	11,814.33	11,448.01	11,000.00	11,498.49	11,500.00	
Building Maintenance	1,995.03	1,739.26	4,284.37	2,300.00	1,423.70	2,500.00	
Grounds maintenance	1,751.21	1,070.16	697.22	2,000.00	1,496.02	2,100.00	
General Expenses	-	-	9.95	20,797.00	20,759.04	500.00	
Audit and Legal	19,506.45	18,640.90	46,275.64	83,000.00	78,206.38	81,258.00	
Bank Charges/Interest	3,500.50	3,751.21	4,830.00	3,950.00	10,722.01	10,000.00	
Insurance	7,707.98	8,992.53	10,736.50	11,903.00	13,696.60	14,792.00	
Memberships	2,709.71	841.82	1,741.76	3,292.00	3,783.44	4,000.00	
Conservation Ontario Levy	22,983.00	23,561.00	22,973.00	24,480.00	22,535.00	22,626.00	
Property Taxes	1,648.43	1,645.31	1,821.00	2,500.00	1,699.39	2,000.00	
Printing and Publications	0.00	76.32	0.00	1,700.00	0.00	1,700.00	
Program Support	(94,658.00)	(95,647.00)	(97,191.99)	(135,492.00)	(135,492.00)	(140,989.00)	
Transfer to Reserve	0.00	0.00	0.00	0.00	1.18	0.00	
Amortization	12,642.84	13,048.08	13,048.20	8,121.00	8,120.64	9,008.00	
Total Expenditures	145,477.66	127,278.70	193,411.18	189,331.00	164,583.05	188,248.00	
SURPLUS (DEFICIT)	11,626.47	32,763.29	(33,178.33)	0.00	1,728.89	0.00	
Work in Progress - Capital				0.00			

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Flood Forecasting
Department 110/Flood Forecasting and Warning							Summary
Revenues							
Municipal Levy	139,580.00	175,444.00	182,390.00	184,181.00	184,181.05	185,696.00	To provide a comprehensive Flood Forecasting and Warning System to alert residents in a timely manner of potential flooding.
Provincial Grant	35,820.86	35,827.00	35,827.00	35,827.00	35,827.00	35,827.00	
Sundry Revenue	240.41	3,186.21	9,250.00				
Transfer from Operating Reserve						65,125.00	
Transfer from Capital Reserve	0.00	0.00		50,000.00			
Total Revenues	175,641.27	214,457.21	227,467.00	270,008.00	220,008.05	286,648.00	
Expenditures							
Wages & benefits	178,680.00	188,042.49	186,041.28	164,796.00	156,282.42	163,426.00	Standard Deliverables To achieve the purpose of this program the Authority will carry out the following activities: <ul style="list-style-type: none"> Operate a year round, flood forecasting and warning system to ensure that residents and municipalities are aware of potential flood related events in a timely manner; and during flood events, provide data and support to municipally led emergency response. Operate control structures (Union Dam, Dalewood Dam and Southwold Wall).
Staff Training	101.76	0.00	0.00	500.00	127.99	500.00	
Travel & Expense	149.70	500.00	0.00	250.00	0.00	250.00	
Equipment Rental/Maintenance	1,638.40	0.00	1,037.95	4,000.00	1,648.51	4,000.00	
Transfer to Vehicle Reserve	4,000.00	4,000.00	3,999.96	4,120.00	4,119.96	4,738.00	
Materials & Supplies	410.69	2,172.05	18,595.15	1,000.00	245.76	1,000.00	
Reports and Studies					0.00	65,125.00	
Telephone	1,444.64	1,601.39	1,969.17	2,461.00	1,484.87	2,584.00	
Program Support	20,808.00	21,224.00	21,577.32	42,881.00	42,881.04	45,025.00	
Total Expenditures	207,233.19	217,539.93	233,220.83	220,008.00	206,790.55	286,648.00	
SURPLUS (DEFICIT)	-31,591.92	-3,082.72	(5,753.83)	50,000.00	13,217.50	0.00	Planned for 2023 <ul style="list-style-type: none"> Data logger at Dalewood Dam Budget for removal of logs on dam as required Update flood mapping project for priority areas using operating reserves and funding proposal

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Dam Maintenance
Department 111/Dam Maintenance							Summary
Revenues							
Municipal Levy	68,607.00	82,463.00	83,451.00	89,550.00	89,550.03	95,109.00	To maintain the Authority's flow control and erosion control structures.
Provincial Grant	13,589.00	13,589.00	13,589.00	13,589.00	13,589.00	13,589.00	Standard Deliverables
Sundry Revenue	81.79	1,181.00	22,057.21		18,833.65		To achieve the purpose of this program the Authority will carry out the following activities:
Transfer from Capital Reserve	0.00	0.00		128,000.00	0.00	0.00	
Total Revenues	82,277.79	97,233.00	119,097.21	231,139.00	121,972.68	108,698.00	
Expenditures							
Wages & benefits	59,017.00	64,363.47	65,102.03	63,664.00	64,816.63	63,869.00	
Staff Training	0.00	0.00	0.00	0.00	0.00	250.00	
Equipment Rental/Maintenance	0.00	0.00	0.00	500.00	411.69	500.00	
Transfer to Vehicle Reserve	6,500.00	6,500.00	5,330.04	6,500.00	6,500.04	7,475.00	
Materials & Supplies	452.63	469.71	415.27	450.00	1,287.21	450.00	
Dam maintenance	2,544.00	442.66	100.00	2,520.00	25,692.51	3,000.00	
Insurance	7,889.24	8,992.53	10,736.50	11,903.00	13,525.70	14,607.00	
Program Support	10,924.00	11,142.00	11,327.83	11,592.00	11,592.00	12,172.00	
Amoritization	3,664.92	4,338.47	5,052.72	6,010.00	6,009.96	6,375.00	
Total Expenditures	90,991.79	96,248.84	98,064.39	103,139.00	129,835.74	108,698.00	
SURPLUS (DEFICIT)	(8,714.00)	984.16	21,032.82	128,000.00	-7,863.06	0.00	
Work in Progress - Capital				128,000.00			
				Dam			

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Information and Education
Department 112 Information							Summary
Revenue							
Municipal Levy	64,924.00	66,586.00	67,145.00	68,521.00	68,521.00	69,157.00	To develop and promote a positive community profile of KCCA's program and services and foster awareness and appreciation of the watershed.
Employment Grant				0.00	0.00	0.00	
Sundry Revenue	8,126.41	4,556.37	0.00	6,000.00	4,154.41	6,000.00	
School Fees	544.00	0.00	0.00	1,000.00	0.00	1,000.00	
Transfer from Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenues	73,594.41	71,142.37	67,145.00	75,521.00	72,675.41	76,157.00	
Expenditures							
Wages & benefits	55,075.84	55,390.13	18,749.30	64,666.00	66,224.95	65,191.00	<p>To achieve the purpose of this program the Authority will carry out the following activities:</p> <ul style="list-style-type: none"> • Develop the Authority's corporate image including the web site, social media and print publications • Promote and market KCCA's programs and services including campgrounds, tree planting, flood forecasting and warning • Develop and support special events and visitor programming at Dalewood and Lake Whittaker Conservation Areas • Coordinate volunteer experiences at the Authority • Standard Communication Products include: annual report, visitor's guide, watershed report cards, web site and social media content
Staff Training	97.00	125.00	0.00	500.00	80.00	500.00	
Travel & Expense	31.84	0.00	0.00	0.00	0.00	0.00	
Annual General Meeting	1,234.97	1,365.47	0.00	500.00	0.00	525.00	
Equipment Rental/Maintenance	569.85	0.00	0.00	600.00	17.29	630.00	
Transfer to Vehicle Reserve	1,000.00	1,000.00	1,020.00	1,040.00	1,040.04	1,196.00	
Materials & Supplies	2,981.64	0.00	180.02	1,753.00	836.52	1,437.00	
Printing & Publications	2,867.28	123.16	174.99	2,750.00	3,448.96	2,800.00	
Telephone	240.51	213.48	215.40	400.00	230.16	400.00	
Program Support	3,121.00	3,183.00	3,236.33	3,312.00	3,312.00	3,478.00	
Transfer to Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
Amoritization	6,578.16	861.96	0.00	0.00	0.00	0.00	
Total Expenditures	73,798.09	62,262.20	23,576.04	75,521.00	75,189.92	76,157.00	
SURPLUS (DEFICIT)	(203.68)	8,880.17	43,568.96	0.00	-2,514.51	0.00	
Work in Progress - Capital				0			

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Tree and Woodlot
Department 113/ Tree and Woodlot							Summary

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	
Revenue							
Municipal Levy	9,182.00	9,763.00	9,049.00	10,395.00	10,395.00	11,717.00	To coordinate and implement forestry activities that maintain or improve the health of the Kettle Creek watershed.
Provincial Grant	0.00	0.00	0.00	0.00	0.00	0.00	
Sundry Revenue	144.76	378.74	21.24	250.00	43.15	307.00	
County of Elgin	45,687.00	46,601.00	47,533.00	51,924.00	48,483.00	52,159.00	
Transfer from Reserve	0.00	0.00		0.00	0.00	0.00	
Total Revenues	55,013.76	56,742.74	56,603.24	62,569.00	58,921.15	64,183.00	
Expenditures							
Wages & benefits	48,207.95	45,678.49	46,569.13	54,552.00	55,866.88	55,817.00	Standard Deliverables <ul style="list-style-type: none"> • Undertake the Tree Commissioner contract for the County of Elgin, including: <ul style="list-style-type: none"> ○ Administration of the Elgin County Woodlands Conservation By-law ○ Review of harvest and clearing applications ○ Undertake site visits and woodland inspections ○ Attend council meetings or court as required • Undertake the Weed Inspector duties for the County of Elgin, including: <ul style="list-style-type: none"> ○ Responding to weed related complaints and enforcement as required ○ Assist partner municipalities with weed identification and control advice ○ Attend annual weed inspector's conference • Develop forest management/prescription plans for each Conservation Authority owned woodlot.
Staff Training	0.00	0.00	49.62	150.00	0.00	150.00	
Travel & Expense	0.00	0.00	0.00	100.00	0.00	100.00	
Transfer to Vehicle Reserve	2,500.00	2,500.00	2,499.96	2,550.00	2,550.00	2,678.00	
Materials & Supplies	1,060.06	0.00	30.83	300.00	0.00	300.00	
Printing & Publications	0.00		0.00	500.00	0.00	500.00	
Telephone	0.00	0.00	0.00	0.00	0.00	0.00	
Program Support	4,162.00	4,245.00	4,315.83	4,417.00	4,416.96	4,638.00	
Transfer to Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	55,930.01	52,423.49	53,465.37	62,569.00	62,833.84	64,183.00	
SURPLUS (DEFICIT)	(916.25)	4,319.25	3,137.87	0.00	-3,912.69	0.00	
Work in Progress							

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Planning and Regulations
Department 114 Planning and Regulations							Summary
Revenue							
Municipal Levy	82,316.00	86,694.00	87,522.00	87,850.00	87,850.01	63,062.00	To ensure that people and property are protected from flooding and other natural hazards.
Provincial Grant	1,859.00	1,853.00	1,853.00	1,853.00	1,853.00	1,853.00	
Employment Grant	0.00	1,220.58	0.00	0.00		0.00	
Enquiry Letter Fees	1,615.02	1,371.66	862.81	1,000.00	1,055.86	1,500.00	Standard Deliverables
Permit Fees	18,278.85	14,140.48	30,628.23	13,000.00	14,341.58	15,922.00	To achieve the purpose of this program the Authority will carry out the following activities:
Sundry Revenue	111.02	112.29	0.00	0.00	5,088.00	0.00	
Transfer from Reserve (legal)	0.00	0.00	0.00	4,000.00	0.00	4,000.00	
Total Revenues	104,179.89	105,392.01	120,866.04	107,703.00	110,188.45	86,337.00	
Expenditures							
Wages & benefits	80,018.05	79,181.87	80,172.18	87,435.00	89,543.17	65,625.00	
Staff Training	135.08	0.00	49.62	500.00	616.25	500.00	
Travel & Expense	0.00	0.00	0.00	250.00	0.00	250.00	
Transfer to Vehicle Reserve	4,000.00	4,000.00	4,080.00	4,162.00	4,161.96	4,786.00	
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	
Uniforms	0.00	0.00	183.16	250.00	155.48	250.00	
Printing & Publications	0.00	0.00	0.00	250.00	0.00	250.00	
Telephone	248.05	627.38	266.60	700.00	246.99	300.00	
Legal Expenses	31,181.38	40,219.39	11,313.08	4,000.00	2,083.75	4,000.00	
Program Support	5,722.00	5,836.00	5,933.49	6,072.00	6,072.00	6,376.00	
Transfer to Reserve	0.00	0.00		0.00	0.00	0.00	
Reports and studies	0.00	0.00	21,738.63	4,084.00	2,312.45	4,000.00	
Total Expenditures	121,304.56	129,864.64	123,736.76	107,703.00	105,192.05	86,337.00	
SURPLUS (DEFICIT)	(17,124.67)	(24,472.63)	(2,870.72)	0.00	4,996.40	0.00	
Work in Progress							

To ensure that people and property are protected from flooding and other natural hazards.

Standard Deliverables

To achieve the purpose of this program the Authority will carry out the following activities:

- Deliver the Authority's permitting responsibilities ensuring adherence to Ontario Regulation 181/06 and related policies, timely customer service and appropriate enforcement action;
- Meet the Authority's delegated responsibility to represent the provincial interest in natural hazards through timely engagement with member municipalities in the review of applications under the *Planning Act*.

Planned for 2023

- Work with Conservation Ontario to implement legislative requirements outlined in the updated Conservation Authorities Act as required, including but not limited to:
 - Clarifying the scope of activities subject to CA review
 - Update compliance and enforcement tools
- Development of on-line fillable applications or request for services as part of web site developments
- Review and update decision-making policies and tools (i.e. Regulation policies)
- Anticipated legal expenses offset through operating reserve

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Environmental Monitoring and Source Protection
Department 115 Environmental Monitoring and Source Protection							Summary
Revenue							
Municipal Levy	108,257.00	112,991.00	113,664.00	119,859.00	119,859.02	125,179.00	To develop, manage, and implement the water resources conservation and protection programs to improve the health of the watershed through collaborative, integrated, science-based approaches.
Provincial Grant	2,495.67	0.00	0.00	0.00	0.00	0.00	
Employment Grant	0.00	3,884.22	0.00	0.00	0.00	0.00	Standard Deliverables
Sundry Revenue	40,842.08	16,108.73	11,870.71	8,000.00	18,617.03	8,000.00	
Low Water Response	0.00		0.00		0.00		To achieve the purpose of this program the Authority will carry out the following activities:
SPP Transfer from GRCA	3,598.29	1,990.45	1,056.33	3,451.00	8,085.12	5,000.00	<ul style="list-style-type: none"> Undertake water resource monitoring programs (PGMN, PWGMN, liaison for Permit to Take Water and Spills Response)
Transfer from Reserve	0.00	0.00	0.00	8,214.00	0.00	9,757.00	<ul style="list-style-type: none"> Undertake specialized monitoring (Lake Whittaker)
Total Revenues	155,193.04	134,974.40	126,591.04	139,524.00	146,561.17	147,936.00	<ul style="list-style-type: none"> Data is tabulated to inform future goals and is reported back to the community in a Watershed Report Card.
Expenditures							
Wages & Benefits	91,388.58	88,260.48	90,790.97	101,947.00	103,591.58	108,388.00	<ul style="list-style-type: none"> Implement the Authority's responsibilities regarding the <i>Drainage Act</i> and <i>Conservation Authorities Act</i> (DART) Protocol for agricultural drain maintenance.
Staff Training	0.00	0.00	49.62	500.00	0.00	500.00	<ul style="list-style-type: none"> Undertake the Authority's responsibilities in complying with small drinking water systems regulations applicable to conservation lands and campground operations.
Travel & Expense (Staff)	0.00	0.00	0.00	250.00	0.00	250.00	<ul style="list-style-type: none"> Implementation of the Kettle Creek Source Protection Plan including outreach and education activities.
Equipment Rental/Maintenance	14,010.18	0.00	0.00	250.00	274.49	250.00	
Transfer to Vehicle Reserve	7,500.00	7,500.00	7,650.00	7,803.00	7,803.00	8,193.00	
Materials & Supplies	172.96	0.00	281.79	1,000.00	2,031.22	1,050.00	
Telephone	643.47	473.44	533.87	700.00	525.28	735.00	
Monitoring, Evaluating and Reporting	23,233.86	4,595.78	14,220.73	16,926.00	19,503.04	18,172.00	
Program Support	8,000.00	8,160.00	8,295.83	8,489.00	8,489.04	8,739.00	Planned for 2023
Transfer to Reserve	0.00	6,577.77	0.00	0.00	0.00	0.00	<ul style="list-style-type: none"> Re-introduction of the Low Water Response Program as a mandatory program under the CA Act.
Amoritization	7,521.24	7,521.24	1,658.76	1,659.00	1,658.76	1,659.00	<ul style="list-style-type: none"> No changes from current program; further cuts would jeopardize long-term data collection, and accountability. Data collected is used for development of mandatory strategies and programs.
Total Expenditures	152,470.29	123,088.71	123,481.57	139,524.00	143,876.41	147,936.00	<ul style="list-style-type: none"> Operating reserve required to offset seasonal staff wages to assist with seasonal monitoring
SURPLUS (DEFICIT)	2,722.75	11,885.69	3,109.47	0.00	2,684.76	0.00	<ul style="list-style-type: none"> Release of 2023 Watershed Report Card
Work in Progress - Capital		0.00	0.00	0.00	0.00	0.00	

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Subwatershed Rehabilitation
Department 116 Tree Planting							Summary
Revenue							
Municipal Levy	115,354.00	115,567.00	115,567.00	118,000.00	118,000.03	124,808.00	To coordinate and implement forestry activities that maintain or improve the health of the Kettle Creek watershed.
OPG	25,000.00	23,812.50	50,000.00	0.00	0.00	0.00	
Employment Grants	12,292.76	28,357.04	0.00		0.00	500.00	Standard Deliverables
Landowner Share	14,085.75	7,287.50	20,421.20	11,000.00	21,649.06	14,500.00	To achieve the purpose of this program the Authority will carry out the following activities:
Sundry Revenue	79,960.67	43,104.74	73,688.46	82,337.00	109,492.78	74,629.00	
Transfer from Reserve	0.00		0.00	54,369.00	0.00	35,325.00	
Total Revenues	246,693.18	218,128.78	259,676.66	265,706.00	249,141.87	249,762.00	
Expenditures							
Wages & benefits	163,155.36	135,865.09	172,819.06	165,464.00	156,194.75	143,433.00	<ul style="list-style-type: none"> Undertake a comprehensive tree planting program including the planting of large stock and seedling trees, over the counter sales, community plants and municipal/provincial partnerships (Greening Communities, Central Elgin Street Trees, Hwy 401 corridor etc.) Organize and lead the engagement of watershed residents, community groups and students in tree planting activities Promotion of tree planting through hosting and participating in tours, leading workshops, attending community events etc.
Staff Training	2,254.51	107.10	2,482.17	500.00	546.03	1,095.00	
Travel & Expense	97.87	0.00	228.95	600.00	90.00	500.00	
Equipment Rental/Maintenance	1,559.41	814.08	1,607.81	3,967.00		3,633.00	
Transfer to Vehicle Reserve	11,220.00	11,220.00	11,444.04	11,673.00	11,673.00	13,424.00	
Materials & Supplies	6,722.84	3,208.94	5,084.63	5,100.00	5,454.95	5,355.00	
Tree Purchases (50K seedlings)	67,952.65	52,283.25	73,253.59	68,340.00	85,281.18	71,757.00	Planned for 2023
Printing & Publications	2,322.77	20.00	477.43	1,683.00	-47.49	1,767.00	<ul style="list-style-type: none"> OPG contract for tree planting ended in 2022; additional funding partner required to ensure base program of 50,000 trees per year is maintained in future Determine increased opportunities for Forestry and Lands Technician to obtain fee for service contracts for invasive species control on private properties Fees increased to better reflect costs Operational reserves are used to maintain base tree planting program and staff wages
Telephone	648.40	571.00	689.52	649.00	694.63	681.00	
Program Support	7,283.00	7,429.00	7,553.16	7,730.00	7,730.04	8,117.00	
Community Stewardship Projects	6,250.00	0.00	18,750.00		0.00	0.00	
Transfer to reserve	0.00	6,610.32	0.00	0.00	0.00	0.00	
Amortization	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	269,466.81	218,128.78	294,390.36	265,706.00	267,617.09	249,762.00	
SURPLUS (DEFICIT)	(22,773.63)	0.00	(34,713.70)	0.00	-18,475.22	0.00	
Work in Progress - Capital				0			

DRAFT Budget 2023

100% Self-Funded	Actual	Actual	Actual	Budget	Actual	Budget	Stewardship
	2019	2020	2021	2022	2022	2023	

Department 117 Stewardship

Summary

Revenue							
Municipal Levy	0.00	0.00	0.00	0.00	0.00	0.00	
Sundry Revenue	132,089.51	142,940.89	229,649.98	95,000.00	181,226.91	163,705.00	
Transfer from Reserve	2,954.36	3,500.00	0.00	12,000.00	4,453.43	12,000.00	
Transfer from Wage Subsidy Reserve	0.00	9,688.09	0.00	11,023.00	0.00	12,000.00	
Total Revenues	135,043.87	156,128.98	229,649.98	118,023.00	185,680.34	187,705.00	
Expenditures							
Wages & benefits	20,942.08	21,501.82	28,397.02	24,732.00	23,556.47	25,784.00	
Staff Training	30.00	0.00	40.00	0.00	127.99	0.00	
Travel & Expense - Staff	0.00	0.00	0.00	0.00	0.00	0.00	
Materials & Supplies	198.75	27.85	4,512.95	1,774.00	1,766.71	1,860.00	
Transfer to Vehicle Reserve	750.00	750.00	750.00	750.00	750.00	750.00	
Stewardship Projects - Elgin	83,881.23	66,852.51	73,941.09	75,000.00	40,358.19	75,000.00	
Stewardship Projects - Kettle	23,458.33	63,400.70	65,489.40	12,000.00	39,279.69	13,221.00	
Uniforms		357.94			172.23		
Printing and Publications	480.30	238.16	47.88	767.00	854.50	21,000.00	
Program Support (internal)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,090.00	
Program Support (external)	0.00	0.00	52,208.03	0.00	50,389.28	47,000.00	
Outreach and Education	2,303.18	0.00	0.00	0.00	0.00	0.00	
Transfer to reserve	0.00	0.00	0.00	0.00	25,425.28	0.00	
Amoritization	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	135,043.87	156,128.98	228,386.37	118,023.00	185,680.34	187,705.00	
		0.00					
SURPLUS (DEFICIT)	0.00	0.00	1,263.61	0.00	0.00	0.00	

To coordinate and implement stewardship and outreach activities that maintain or improve the health of the Kettle Creek watershed. This department is currently independent of municipal levy.

Standard Deliverables

- To achieve the purpose of this program the Authority will carry out the following activities:
- Coordinate and lead the implementation of stewardship projects in partnership with member municipalities, public/private landowners and contractors
 - Administration of the Elgin Clean Water Program on behalf of the four Elgin Conservation Authorities; Administration of the Kettle Creek Clean Water Initiative
 - Organize and lead the engagement of watershed residents, community groups and students in stewardship activities and outdoor education
 - Promotion of stewardship through hosting and participating in tours, leading workshops, attending community events etc.
 - Coordination and implementation of the annual Carolinian Forest Festival
 - Program and wages are 100% self-funded; no municipal levy contribution.

Planned for 2023

- Continue to enhance the Elgin Clean Water Program, Kettle Creek Clean Water Initiative and related programs to respond to local issues/needs
- Focus on and leverage funding sources and partnerships related to issues such as phosphorous loading in Lake Erie including a transfer payment agreement with OMAFRA through the COA program.
- Continuation of Kettle Creek Environmental Youth Corps and assistance with other community-led initiatives

Work in Progress

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	GIS and Data Management
Department 118 GIS and Data Management							Summary

Revenue

Municipal Levy	82,419.00	32,992.00	32,100.00	29,729.00	29,729.00	50,613.00
WiFi Services	0.00	0.00	0.00	3,000.00	0.00	0.00
Sundry Revenue	13,541.03	13,296.73	0.00	13,000.00	6,594.76	2,580.00
Transfer from Reserve	0.00		0.00	0.00	0.00	0.00
Transfer from Reserve (Capital)	0.00	0.00	0.00	8,000.00	0.00	26,000.00
Total Revenues	95,960.03	46,288.73	32,100.00	53,729.00	36,323.76	79,193.00

Expenditures

Wages & benefits	22,725.34				0.00	13,330.00
Staff Training	0.00	5,871.38	0.00	500.00	127.99	300.00
Software Licenses	937.32	2,560.20	3,272.07	4,000.00	1,869.70	4,161.00
Service Agreement	8,806.70	13,191.93	14,338.82	20,000.00	27,246.52	27,000.00
Equipment Rental/Maintenance	90.00	0.00	(28.15)	1,000.00	1,215.69	500.00
Transfer to Vehicle Reserve	750.00	0.00	0.00	0.00		864.00
Materials & Supplies	240.02	0.00	2,054.69	510.00	163.22	250.00
Telephone	418.32	257.00	174.62	0.00	376.51	250.00
Insurance	3,079.76	3,055.72	1,149.28	3,147.00	972.00	1,050.00
Program Support (internal)	1,561.00	750.00	762.50	765.00	765.00	788.00
Transfer to reserve	0.00	0.00	0.00			
Amoritzation	13,822.80	14,415.24	15,806.52	15,807.00	15,806.52	4,700.00
Total Expenditures	52,431.26	40,101.47	37,530.35	45,729.00	48,543.15	53,193.00

SURPLUS (DEFICIT)	43,528.77	6,187.26	(5,430.35)	8,000.00	-12,219.39	26,000.00
Work In Progress				8,000.00 Computers		26,000.00 Computers

To develop and maintain the Authority's spatial data infrastructure (SDI) and information technology (IT), which supports internal operations and knowledge transfer of Authority's programs, services, and watershed health to the community.

Standard Deliverables

- To achieve the purpose of this program the Authority will carry out the following activities:
- Will expore shared service agreement with the Municipality of Central Elgin to ensure that basic datasets are maintained including but not limited to hydrology, wetlands, forestry and stewardship activities.
 - Develop and maintain a metadata strategy for the Authority.
 - Work with outside IT service provider to maintain entire IT infrastructure and internet services.

Planned for 2023

- Continue to investigate introduction of WiFi fee for service in campgrounds may result in some revenue generation. Project was deferred due to the Pandemic.
- Ensure KCCA's current Capital Managemen Porgram meets requirements of the CA Act
- GIS improvements including on-line mapping services through outside service provider fully implemented.
- Continue to embrace emerging technology to streamline operations, enhance business delivery and improve internal operations.

Capital Expenditures

Full server replacement required and computer replacement to bring hardware into compliance.
Computers/Server \$26,000

DRAFT Budget 2023

100% Self-Funded

Department 200 Lake Whittaker

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
Municipal Levy	0.00	0.00	0.00	0.00	0.00	0.00
Employment Grant	18,212.27	73,574.08	20,998.44	8,000.00	12,435.00	13,000.00
Campground Fees	340,644.56	200,430.48	339,704.03	362,186.00	413,304.29	400,428.00
Day Use Fees	22,411.80	14,646.47	18,026.54	25,502.00	24,247.79	25,502.00
Store Sales	36,780.05	11,834.35	19,762.38	30,293.00	25,961.05	25,293.00
Administration Fees	16,329.09	13,769.68	19,595.05	16,974.00	21,571.69	21,000.00
Sundry Revenue	2,652.17	(1,344.93)	628.50	3,296.00	1,138.64	12,481.00
Visitor Services Revenue	4,634.21	1,275.00	1,750.00	1,000.00	0.00	1,000.00
Transfer from Campground Reserve	0.00	0.00	0.00		0.00	6,000.00
Transfer from Wage Subsidy Reserve			0.00		0.00	
Transfer from Capital Reserves			0.00	57,500.00	0.00	5,000.00
Total Revenues	441,664.15	314,185.13	420,464.94	504,751.00	498,658.46	509,704.00
Expenditures						
Wages & benefits	185,363.07	127,594.10	181,367.11	215,965.00	286,265.94	251,375.00
Staff Training	901.38	120.00	695.51	1,020.00	1,654.64	1,600.00
Equipment Rental/Maintenance	7,225.01	4,176.82	9,671.93	9,604.00	4,673.97	8,500.00
Transfer to Vehicle Reserve	4,896.00	4,896.00	3,462.00	5,043.00	5,043.00	6,520.00
Office Supplies	1,268.05	407.14	306.25	1,040.00	1,317.08	1,061.00
Materials & Supplies	1,977.67	2,742.87	3,934.58	2,166.00	2,451.09	2,209.00
Uniforms	1,195.49	766.34	531.46	1,040.00	1,341.45	1,300.00
Store Supplies	19,838.49	8,981.63	11,634.62	16,320.00	16,415.37	17,000.00
Printing & Publications	3,039.17	1,892.50	1,550.00	3,366.00	2,759.07	3,400.00
Telephone	3,914.94	4,435.37	3,345.12	3,464.00	3,727.62	3,800.00
Service Agreement	16,255.51	15,244.02	18,651.24	15,606.00	19,566.00	20,000.00
Utilities	30,672.31	20,597.60	30,248.32	30,000.00	35,307.58	35,000.00
Cleaning Supplies	3,133.33	4,157.48	3,544.93	6,120.00	5,828.94	6,242.00
Garbage Expense	4,079.60	2,098.44	2,682.95	4,245.00	4,679.34	4,330.00
Septic System Maintenance	6,440.00	5,492.90	7,500.00	8,364.00	8,640.00	8,531.00
Building Maintenance	8,354.39	5,823.08	7,115.05	6,000.00	30,995.50	6,120.00
Roads Maintenance	2,677.44	483.00	2,193.62	4,769.00	3,452.95	4,000.00
Grounds maintenance	5,850.94	5,154.21	10,968.81	6,124.00	11,695.71	12,246.00
Pool Maintenance	11,548.23	4,207.71	6,007.15	6,000.00	9,319.72	9,000.00
Habitat and Trails	1,922.85	2,915.94	225.00	1,500.00	1,659.96	1,500.00
Audit & Legal	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	6,387.08	6,199.77	8,168.34	8,000.00	7,122.40	8,160.00
Insurance	10,327.65	11,990.04	14,315.34	15,870.00	18,151.87	19,593.00
Property Taxes	3,830.50	1,600.27	1,312.20	2,000.00	1,034.43	1,500.00
Visitor Services	3,663.90	80.40	1,095.00	0.00	0.00	0.00
Water Testing Services	2,547.00	1,979.00	2,362.00	2,601.00	3,428.00	3,500.00
Program Support	9,364.00	9,551.00	9,710.18	10,587.00	10,587.00	10,905.00
Over/Short	1.54	1.20	0.50	0.00	0.00	0.00
Loss on sale of vehicle	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to reserve	45,332.44	53,633.05	9,398.12	16,686.00	(42,211.09)	3,098.00
Amortization	31,814.88	35,738.28	36,363.24	43,751.00	43,750.92	54,214.00
Total Expenditures	433,822.86	342,960.16	388,360.57	447,251.00	498,658.46	504,704.00
SURPLUS (DEFICIT)	7,841.29	(28,775.03)	32,104.37	57,500.00	0.00	5,000.00
Work In Progress				57,500.00		5,000.00

Lake Whittaker Conservation Area

Summary

To ensure the protection and management of Authority owned lands to support a healthy watershed, and to provide outdoor recreation opportunities. **This department is currently independent of municipal levy.**

Standard Deliverables

To achieve the purpose of this program the Authority will carry out the following activities:

- Maintain and operate the Lake Whittaker Conservation Area including the 26-acre (11 hectare) spring-fed lake and 214 camp sites.
- To maintain the campground independent of municipal levy and capable of revenue generation for reinvestment in the Authority's programs and services.
- Campgrounds currently operate completely independent of municipal levy and generate, on average \$46,000 per year which is invested back into capital infrastructure and KCCA's core programs and services.

Planned for 2023

- Ensure staffing capacity to respond to the increase in campground and day-use visitation and property management; salaries adjusted to meet 2022 Salary and Pay Equity Review and OMERS requirements
- Staff to explore revenue generating options for interim uses of a portion of unused lands.
- Ensure conservation area infrastructure investment and renewal through update and maintenance of five-year capital asset management plan.

Capital Expenditures

Pooled Assets (roads/signs/tables) \$5,000

Pooled/ 5,000
Washroom/17500
Property/18000

Pooled/ 5,000

DRAFT Budget 2023

100% Self-Funded	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Dalewood Conservation Area
Department 250 Dalewood							Summary
Revenues							
Municipal Levy	0.00	0.00	0.00	0.00	0.00	0.00	To ensure the protection and management of Authority owned lands to support a healthy watershed, and to provide outdoor recreation opportunities. This department is currently independent of municipal levy.
Employment Grant	18,212.26	73,509.61	20,998.43	8,000.00	12,435.00	8,000.00	
Campground Revenue	277,606.03	154,844.62	283,059.51	315,682.00	373,696.30	363,000.00	
Day Use Fees	6,965.49	3,832.01	6,390.33	9,455.00	8,628.33	8,000.00	
Store Sales	22,193.87	6,269.48	13,597.80	18,496.00	19,050.89	18,000.00	
Administration Fees	8,749.76	7,150.84	10,407.08	9,003.00	13,879.65	13,000.00	
Sundry Revenue	5,224.10	1.60	548.90	5,025.00	8,948.20	500.00	
Hydro Deposits	15,105.48	11,864.76	25,645.89	17,500.00	21,326.02	28,320.00	
Visitor Services	2,308.40	1,275.00	1,750.00	991.00	0.00	500.00	
Transfer from Campground Reserve	3,705.68	0.00	0.00		0.00	6,000.00	
Transfer from Wage Subsidy Reserve			0.00		0.00		
Transfer from Capital Reserves			0.00	22,500.00	0.00	5,000.00	
Total Revenues	360,071.07	258,747.92	362,397.94	406,652.00	457,964.39	450,320.00	
Expenditures							
Wages & benefits	190,110.93	119,623.69	183,620.84	198,045.00	272,644.03	240,770.00	Standard Deliverables To achieve the purpose of this program the Authority will carry out the following activities: <ul style="list-style-type: none"> Maintain and operate the Dalewood Conservation Area including 200 camp sites and a 8.2 kilometre trail surrounding the Dalewood Reservoir. To maintain the campground independent of municipal levy and capable of revenue generation for reinvestment in the Authority's programs and services. Campgrounds currently operate completely independent of municipal levy and generate, on average \$46,000 per year which is invested back into capital infrastructure and KCCA's core programs and services. Planned for 2023 <ul style="list-style-type: none"> Ensure staffing capacity to respond to the increase in campground and day-use visitation and property management; salaries adjusted to meet 2022 Salary and Pay Equity Review and OMERS requirements Ensure conservation area infrastructure investment and renewal through update and maintenance of five-year capital asset management plan. Capital Expenditures Pooled Assets (roads/signs/tables) \$5,000
Staff Training	434.45	120.00	893.99	1,224.00	2,021.40	1,248.00	
Equipment Rental/Maintenance	6,652.50	2,011.32	6,133.40	5,464.00	3,642.12	4,000.00	
Transfer to Vehicle Reserve	4,896.00	4,896.00	3,369.00	3,470.00	3,470.04	5,786.00	
Office Supplies	910.37	357.45	163.63	936.00	257.55	600.00	
Materials & Supplies	1,072.31	2,304.52	3,042.01	1,253.00	1,396.10	1,500.00	
Uniforms	496.28	551.37	668.26	624.00	861.43	800.00	
Store Supplies	12,316.11	5,385.51	6,025.36	6,763.00	13,094.47	7,000.00	
Printing & Publications	3,056.16	1,292.50	1,210.00	3,366.00	2,110.26	3,000.00	
Telephone	2,494.70	3,449.49	3,472.22	3,604.00	2,846.35	3,200.00	
Service Agreement	8,745.51	8,094.03	10,121.24	8,874.00	11,877.00	9,051.00	
Utilities	36,588.11	27,645.41	38,430.80	34,000.00	44,939.26	45,000.00	
Cleaning Supplies	3,220.59	3,907.42	2,854.76	3,183.00	2,536.14	3,000.00	
Garbage Expense	3,803.51	1,517.25	3,586.31	3,183.00	3,100.95	3,300.00	
Septic System Maintenance	11,760.00	4,845.00	9,900.00	12,000.00	13,120.00	13,500.00	
Building Maintenance	4,772.38	1,629.20	4,850.58	5,520.00	8,080.73	5,686.00	
Roads Maintenance	2,145.03	0.00	2,233.30	3,878.00	5,356.91	4,000.00	
Grounds maintenance	4,374.58	6,034.78	11,887.06	5,330.00	11,875.63	11,490.00	
Pool Maintenance	5,916.32	4,611.46	7,232.09	7,000.00	10,113.79	10,000.00	
General Expenses	0.00	0.00	0.00	0.00	0.00	0.00	
Habitat and Trails	1,664.84	681.71	702.29	1,500.00	0.00	1,000.00	
Bank Charges	5,436.07	4,229.31	8,162.17	4,969.00	5,898.36	6,000.00	
Insurance	9,877.95	11,990.04	13,146.25	14,574.00	16,560.11	17,885.00	
Property Taxes	608.92	621.56	1,694.16	663.00	847.09	900.00	
Visitor Services	2,233.45	80.40	1,095.00	0.00	137.91	0.00	
Program Support	9,364.00	9,551.00	9,710.18	10,587.00	10,587.00	10,905.00	
Over/Short	(26.40)	9.00	10.00	0.00	0.00	0.00	
Transfer to reserve	0.00	54,489.37	0.00	12,278.00	(49,453.41)	2,854.00	
Loss on sale	0.00	0.00	0.00	0.00	0.00	0.00	
Amortization	27,146.40	28,474.20	28,301.40	31,864.00	31,864.44	32,845.00	
Total Expenditures	360,071.07	308,402.99	362,516.30	384,152.00	429,785.66	445,320.00	
SURPLUS (DEFICIT)	0.00	-49,655.07	-118.36	22,500.00	28,178.73	5,000.00	
Work In Progress				22,500.00		5,000.00	
				Pooled/ 5,000 Washroom/17500		Pooled/ 5,000 Sites/30,000	

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Significant Areas
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Department 300 Environmentally Significant Areas Summary

Revenue											
Municipal Levy	148,371.00	152,340.00	154,632.00	162,709.00	162,708.04	181,570.00	<p>To ensure the protection and management of Authority owned lands to support a healthy watershed, and to provide outdoor recreation opportunities.</p> <p>Standard Deliverables To achieve the purpose of this program the Authority will carry out the following activities:</p> <ul style="list-style-type: none"> Operate the Dan Patterson, Kirk Cousins and Union Pond Conservation Day Use Areas for passive outdoor recreational activities. Maintain 25 km of natural surface walking/hiking trails. Ensure the proper stewardship and management of the 500 acres of land owned by the Authority. <p>Planned for 2023</p> <ul style="list-style-type: none"> Continue to enhance and undertake projects to increase public safety on Authority owned lands by improving signage, increasing trail access through trail improvements and parking lot upgradess Utilizing seasonal staff for trail maintenance and upkeep Administrative support required to implement CA Act requirements for Land Inventories and Management Plans. Invasive species management and control prioritization on CA lands underway. <p>Capital Expenditures</p> <table border="0"> <tr> <td>Bucke Barn Repair</td> <td style="text-align: right;">\$18,000</td> </tr> <tr> <td>Conservation Area Refurbishment</td> <td style="text-align: right;">\$20,000</td> </tr> </table>	Bucke Barn Repair	\$18,000	Conservation Area Refurbishment	\$20,000
Bucke Barn Repair	\$18,000										
Conservation Area Refurbishment	\$20,000										
Peacekeeper Park	5,870.67	5,601.73	1,312.17	0.00	0.00	0.00					
Provincial Grant				0.00	0.00						
Employment Grant	0.00	10,816.79	8,215.31	2,970.00	7,789.50	3,029.00					
Day Use Fees	3,707.99	0.00	0.00	4,500.00	2,134.21	5,238.00					
Sundry Revenue	4,609.12	1,822.77	22,407.75	21,443.00	147,422.61	25,711.00					
Administration Fees					227.37	272.00					
Transfer from Wage		0.00	0.00	13,593.00		29,380.00					
Transfer from Operating Reserve		0.00	0.00	30,000.00							
Transfer from Reserve (Capital)	0.00	0.00	0.00			38,000.00					
Total Revenues	162,558.78	170,581.29	186,567.23	235,215.00	320,281.73	283,200.00					

Expenditures						
Wages & benefits	93,301.05	100,473.50	113,621.11	133,062.00	144,601.06	159,448.00
Staff Training	0.00	120.00	62.88	200.00	265.57	200.00
Equipment Rental/Maintenance	3,892.65	2,350.34	1,001.95	3,000.00	8,063.46	2,000.00
Transfer to Vehicle Reserve	10,608.00	10,608.00	9,567.96	10,000.00	9,999.96	12,000.00
Gasoline and Fuel	2,602.98	1,155.88	2,846.70	2,018.00	3,401.96	3,500.00
Materials & Supplies	760.35	417.04	16,053.48	800.00	2,464.05	1,000.00
Uniforms	323.07	0.00	179.99	400.00	391.93	400.00
Telephone	291.32	262.54	286.24	300.00	1,103.93	400.00
Utilities	5,031.14	4,347.44	5,864.75	5,000.00	5,435.84	5,500.00
Cleaning Supplies	268.16	2,219.94	5,778.95	1,500.00	906.70	1,000.00
Garbage Expense	1,806.74	1,111.07	2,073.20	1,465.00	2,192.39	2,200.00
Building Maintenance	2,307.29	228.55	784.69	1,000.00	4,374.41	1,500.00
Roads Maintenance	0.00	0.00	0.00	500.00	0.00	500.00
Grounds maintenance	1,070.12	181.12	422.50	1,000.00	1,917.85	1,174.00
General Expense	0.00	0.00	0.00	30,000.00	0.00	0.00
Habitat and Trails	5,969.40	927.82	5,930.31	6,100.00	8,335.42	6,000.00
Audit & Legal	0.00	0.00	0.00	0.00	1,976.60	0.00
Insurance	7,382.57	7,993.36	9,543.56	10,580.00	12,024.64	13,000.00
Property Taxes	4,350.71	5,935.42	8,327.37	6,000.00	5,926.43	6,900.00
Printing and Publications	0.00	0.00	0.00	300.00	200.00	300.00
Program Support	8,323.00	8,489.00	8,630.67	8,600.00	8,600.04	8,772.00
Transfer to Reserve	0.00	0.00	0.00	0.00	78,000.00	0.00
Amortization	8,018.40	7,585.80	9,417.72	13,390.00	13,390.08	19,406.00
Total Expenditures	156,306.95	154,406.82	200,394.03	235,215.00	313,572.32	245,200.00

SURPLUS (DEFICIT)	6,251.83	16,174.47	(13,826.80)	0.00	6,709.41	38,000.00
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Work In Progress				-		38,000.00
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DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Other Conservation Areas
Department 301 Other Conservation Areas							Summary
Revenue							
Municipal Levy	8,555.00	9,097.00	8,826.00	7,601.00	7,601.01	8,000.00	To ensure the protection and management of Authority owned lands to support a healthy watershed, and to provide outdoor recreation opportunities.
Provincial Grant	0.00	0.00	0.00	0.00	0.00	0.00	
Sundry Revenue	21,213.44	18,723.93	0.00	26,334.00	28,473.25	26,506.00	
Employment Grant	2,420.41	507.36	19,558.93				
Transfer from Wage Reserve			0.00				
Total Revenues	32,188.85	28,328.29	28,384.93	33,935.00	36,074.26	34,506.00	Standard Deliverables
To achieve the purpose of this program the Authority will carry out the following activities:							
<ul style="list-style-type: none"> In cooperation with the Municipality of Central Elgin and the City of St. Thomas operate/maintain the Kettle Creek off-leash dog park 							
Expenditures							
Wages & benefits	25,553.46	19,027.32	29,193.55	26,354.00	27,636.42	25,828.00	
Transfer to Vehicle Reserve	1,040.00	1,040.00	1,061.04	1,061.00	1,061.04	1,220.00	
Materials & Supplies	1,489.05	0.00	18.29	2,095.00	1,744.67	1,800.00	
Garbage Expense	963.30	187.62	1,394.22	600.00	1,510.49	1,600.00	
Septic System Maintenance	691.98	162.82	0.00	800.00	864.33	1,000.00	
Grounds maintenance	496.40	705.25	547.52	800.00	437.05	816.00	
Program Support	526.00	537.00	546.17	559.00	558.96	576.00	
Amoritization	1,665.72	1,665.72	1,665.72	1,666.00	1,665.72	1,666.00	
Total Expenditures	32,425.91	23,325.73	34,426.51	33,935.00	35,478.68	34,506.00	
SURPLUS (DEFICIT)	(237.06)	5,002.56	(6,041.58)	0.00	595.58	0.00	
Work In Progress				0.00			

DRAFT Budget 2023

100% Self-Funded	Actual 2019	Actual 2020	Budget 2021	Actual 2021	Budget 2022	Children's Water Festival
Department 302 Children's Water Festival						

<u>Revenue</u>						
Municipal Levy	-	-	-	-	-	
Sundry Revenue		-	57,500.00	-		
School Fees		-	25,000.00	-		
Transfer from Reserve		-	-	-		
Total Revenues	-	-	82,500.00	-	-	
<u>Expenditures</u>						
Wages & benefits		-	20,000.00			
Materials and Supplies		-	6,000.00			
General Expenses		-	15,000.00			
Printing and Publications		-	1,500.00			
Transportation and Site Logistics		-	40,000.00			
Transfer to reserve		-	-	-		
Total Expenditures	-	-	82,500.00	-	-	
SURPLUS (DEFICIT)		-	-	-	-	

The St. Thomas-Elgin Children's Water Festival is held annually in one of Oxford, Elgin or Middlesex Counties. KCCA will be hosting the event in 2024. The event is run independent of municipal levy and is scaled based to fundraising success.

DRAFT Budget 2023

Vehicle Operations

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	
Department 310 Vehicle Operations						Summary	
Revenue							
Municipal Levy	0.00	0.00	0.00	0.00		0.00	To ensure the maintenance and service of the Authority fleet of vehicles (7) including implementation of a vehicle replacement policy that looks at mileage, and use, not just asset life expectancy.
Transfer from Vehicle Reserve	62,660.00	61,909.96	56,064.00	60,039.00	60,039.00	72,843.00	
Sundry Revenue	123.24	843.43	1,641.75	0.00	157.21		
Gain on Sale	0.00	3,000.00	0.00	0.00	0.00	0.00	
Transfer from Reserve	0.00	0.00	0.00	8,000.00	0.00	50,000.00	
Total Revenues	62,783.24	65,753.39	57,705.75	68,039.00	60,196.21	122,843.00	
Expenditures							
Equipment Rental/Maintenance	8,283.87	8,256.01	13,447.01	11,000.00	19,105.74	12,000.00	Capital Expenditures Truck \$50,000
Gasoline & Fuel	24,612.83	19,064.45	25,566.88	27,378.00	34,429.46	38,000.00	
Licenses	1,558.57	194.38	1,968.00	1,600.00	265.25	1,875.00	
Materials & Supplies	238.12	221.06	124.52	1,000.00	107.65	502.00	
Insurance	4,270.29	4,696.10	5,588.17	6,195.00	7,075.74	7,600.00	
Loss on Sale/Disposal	0.00	0.00	0.00	0.00	0.00	0.00	
Transfer to Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
Amortization	14,642.40	13,171.20	12,866.40	12,866.00	12,866.40	12,866.00	
Total Expenditures	53,606.08	45,603.20	59,560.98	60,039.00	73,850.24	72,843.00	
SURPLUS (DEFICIT)	9,177.16	20,150.19	(1,855.23)	8,000.00	-13,654.03	50,000.00	
Work In Progress - Capital				8,000.00		50,000.00	
				Trailers		Truck	

DRAFT Budget 2023

100% Self-Funded	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Carolinian Forest Festival
Department 360 Carolinian Forest Festival							Summary
Revenue							KCCA Staff lead in the organization of the Carolinian Forest Festival, an annual festival to provide a unique opportunity for students in grades 6 and 7 to learn about the Carolinian Life Zone through interactive learning. Staff anticipate an in person Festival in 2023.
Municipal Levy	0.00	0.00	0.00	0.00	0.00	0.00	
TD FOE	4,000.00	0.00	0.00			0.00	
CFWIP	0.00	0.00	0.00	0.00		0.00	
Species at Risk SF	0.00	0.00	0.00	0.00		0.00	
Sundry Revenue	21,539.29	6,217.12	5,999.99	30,102.00	44,658.82	30,145.00	
School Fees	16,672.00	0.00	0.00	11,133.00		12,347.00	
Transfer from Reserve	608.74	0.00	0.00	0.00		0.00	
Total Revenues	42,820.03	6,217.12	5,999.99	41,235.00	44,658.82	42,492.00	
Expenditures							
Wages & benefits	11,000.00	6,000.00	5,987.00	10,978.00	11,000.00	11,455.00	
Materials and Supplies	5,306.78	0.00	0.00	5,681.00	11,545.16	5,833.00	
Printing & Publications	667.64	0.00	12.99	264.00	1,887.75	405.00	
General Exenses	7,302.07	0.00	0.00	8,081.00		8,243.00	
Transportation	18,543.54	0.00	0.00	16,231.00	19,019.32	16,556.00	
Transfer to reserve	0.00	0.00		0.00	1,206.50	0.00	
Total Expenditures	42,820.03	6,000.00	5,999.99	41,235.00	44,658.73	42,492.00	
SURPLUS (DEFICIT)	0.00	217.12	0.00	0.00	0.09	0.00	

DRAFT Budget 2023

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	Fundraising
Department 400 Volunteerism and Fundraising							Summary
Revenue							
Municipal Levy	21,802.00	22,672.00	22,322.00	22,419.00	22,419.01	21,343.00	Total Anticipated Capital Projects: \$124,000
Provincial Grant	0.00	0.00	0.00	0.00		0.00	Anticipated Operating Reserve Contributions:
Employment Grant	0.00	336.21	0.00	0.00		0.00	\$179,587
Sundry Revenue	26.24	30.16	0.00	0.00		0.00	<u>Water management</u> \$74,882
Donations	65,415.31	221,940.46	46,192.27	0.00	679,938.46	0.00	Support wages for seasonal staff related to environmental monitoring and \$50,000 to support a watershed-wide flood forecasting model.
Transfer from Reserve	7,268.78	0.00	0.00	427,199.00		303,587.00	
Total Revenues	94,512.33	244,978.83	68,514.27	449,618.00	702,357.47	324,930.00	
Expenditures							
Wages & benefits	18,915.30	21,267.08	21,013.74	5,518.00	3,990.55	3,935.00	<u>Stewardship Reserve</u> \$12,000 To support the Kettle Creek Clean Water Initiative stewardship projects.
Transfer to Reserve	0.00	0.00	0.00	0.00	437,947.79	0.00	
Program Support	2,500.00	2,550.00	2,592.50	16,901.00	16,900.92	17,408.00	<u>Subwatershed Reserve</u> \$17,663 Support to maintain a base tree planting program.
Transfer to 100	0.00	0.00	0.00	20,000.00		0.00	
Transfer to 110	0.00	0.00	0.00	50,000.00		65,125.00	<u>Legal Reserve</u> \$4,000
Transfer to 111	0.00	0.00		128,000.00	17,000.00	0.00	Anticipated legal expenses with regard to compliance related matters of the Authority's Section 28 regulation.
Transfer to 112	450.00	450.00		0.00	3,000.00	0.00	
Transfer to 113	0.00	0.00		0.00		0.00	
Transfer to 114	0.00	0.00		4,000.00		4,000.00	
Transfer to 115	15,000.00	0.00		8,214.00		9,757.00	<u>Wage Subsidy Reserve</u> \$59,043
Transfer to 116	1,100.00	157.70	2,969.47	54,369.00	40,050.06	35,325.00	Support wages in Administration, Stewardship, Forestry, Significant Areas and Campgrounds to sustain operations.
Transfer to 118	0.00	0.00		8,000.00		26,000.00	
Transfer to 200	1,467.00	1,276.50	101.50	57,500.00		11,000.00	
Transfer to 250	3,731.68	1,299.16	20.50	22,500.00		11,000.00	<u>Operating Reserve</u> \$12,000
Transfer to 300	2,372.31	155,057.10	1,244.76	43,593.00	53,935.71	67,380.00	Campground lift arm improvements.
Transfer to 117	42,954.36	40,000.00	41,000.00	23,023.00	124,654.90	24,000.00	
Transfer to 310	0.00	0.00	0.00	8,000.00		50,000.00	
Transfer to 360	4,608.74	9,500.00	0.00	-	4,350.00	-	
Transfer to 301	0.00	0.00	0.00	-		-	
Transfer to 302	0.00	14,000.00	0.00	-		-	
Transfer to Deferred Project	1,000.00	0.00	0.00	-		-	
Total Expenditures	94,099.39	245,557.54	68,942.47	449,618.00	701,829.93	324,930.00	
SURPLUS (DEFICIT)	412.94	(578.71)	(428.20)	0.00	527.54	0.00	

5% Levy Scenario

Kettle Creek Conservation Authority • 2023 Levies •

Municipality	Modified Current Value Assessment	% Municipality in Watershed	MCVA in Watershed	% Levy	2023 Matched Levy	2023 Non-Matched Levy	2022 Special Levy **	Proposed 2023 Total Levy	2022 Total Levy	Difference 2020/2021
Central Elgin	\$2,008,384,351.00	60	1,205,030,610	7.8570	\$36,584.84	\$42,602.08	\$9,799.98	\$88,986.90	\$83,984.74	\$5,002.16
Middlesex Centre	\$3,656,532,420.40	7	255,957,269	1.6689	\$7,770.89	\$9,048.99	\$958.56	\$17,778.43	\$16,714.49	\$1,063.94
London	\$58,028,058,304.35	15	8,704,208,746	56.7532	\$264,260.56	\$307,724.45	\$29,549.54	\$601,534.55	\$574,557.92	\$26,976.63
Thames Centre	\$2,574,729,165.45	8	205,978,333	1.3430	\$6,253.52	\$7,282.06	\$952.25	\$14,487.83	\$13,787.39	\$700.44
Malahide	\$1,303,286,034.75	8	104,262,883	0.6798	\$3,165.43	\$3,686.06	\$952.25	\$7,803.74	\$7,483.55	\$320.19
Southwold	\$782,164,183.40	78	610,088,063	3.9779	\$18,522.33	\$21,568.76	\$7,126.11	\$47,217.21	\$43,800.31	\$3,416.90
St. Thomas	\$4,428,568,044.60	96	4,251,425,323	27.7201	\$129,073.65	\$150,302.87	\$42,315.24	\$321,691.77	\$306,814.87	\$14,876.90
Total	\$72,781,722,504		15,336,951,227	100.00	\$465,631.22	\$542,215.28	\$91,653.94	\$1,099,500.00	\$1,047,143.00	\$52,357.00



**Footnote: Levy partially supports the costs of operating the provincially mandated responsibilities of municipal plan input and review. Province moved to greatly reduce grants in 1995. The levy is calculated based on past, existing and anticipated program activity. The municipality has the option of recovering the levy through application fees.

TO: Board of Directors

FROM: Jennifer Dow

Date: February 8, 2023

Subject: Dalewood Dam Inspection Report

Recommendation: That the staff report and GD Vallee’s letter dated January 14, 2023 be received.



PURPOSE

To update the board on the condition of the Dalewood Dam and necessary concrete repairs.

REPORT SUMMARY

- GD Vallee conducted a thorough inspection of the dam in December 2022 and presented their findings in the attached January 10, 2023 letter.
- In GD Vallee’s opinion the dam spillway, wingwalls and pier structures are continuing to deteriorate. Areas of delamination on the wingwalls observed in August 2022 have grown, and in particular, the south downstream wingwall area of delamination has increased by approximately 6%.
- GD Vallee recommends that repairs and re-facing of the dam wingwalls should be completed within 1 to 5 years and that repairs to the dam spillway and piers should be completed within one year.
- Updated cost for the dam spillway (priority work) are currently estimated at \$325,000; full repair is estimated at \$550,000 based on 2022 Class C construction estimates (+50%/-25%)
- As per the direction of the Board at the October 19, 2022 meeting staff are investigating the option of decommissioning and will provide the board with a full report at the March 2023 meeting.

BACKGROUND

The Dalewood Dam is a 100-year-old concrete dam that is a significant piece of infrastructure that requires extensive concrete rehabilitation to the spillway and wingwalls. KCCA staff have been working closely with GD Vallee engineers to monitor the dam. Due to the age of the structure, the Dalewood Dam concrete rehabilitation work is a significant project that inherently comes with a certain amount of unknowns and risk.

KCCA was to undertake concrete repairs to the dam in 2022. However, after receiving only two bids for the work the RFP was cancelled. Staff were directed to review the scope of work and re-tender at a later date. In the meantime, GD Vallee was retained to provide periodic, seasonal visual inspections of the dam and prepare reports on any significant changes until the repair work could be completed. A motion from the Board at the October 19, 2022 Full Authority meeting directed staff to contract GD Vallee to

continue quarterly inspections of the Dalewood Dam, and that staff should investigate the costs associated with decommissioning the dam as an alternate option to extensive repairs and report back to the Board. In addition, the motion indicated that no costs associated with the dam repairs should be included in the 2023 budget.

2022 Class C construction estimates (+50%/-25%) for the dam spillway (priority work) is estimated at \$325,000; full repair is estimated at \$550,000.

On August 4, 2022, GD Vallee completed a seasonal condition inspection of the Dalewood Dam. The consultant performed soundings along the wingwalls and spillway to assess the level of concrete delamination. Low water conditions provided GD Vallee with the opportunity to better inspect the spillway and estimate the amount of work required and establish a benchmark to measure future deterioration. GD Vallee reported that the dam spillway, upstream and downstream wingwalls and retaining walls were continuing to deteriorate. In addition, the constant exposure to water flowing over the dam will increase the deterioration of the spillway over time. A detailed report regarding this inspection was presented to the Full Authority at the October 19, 2022 meeting.

On December 14, 2022, GD Vallee completed their most recent seasonal inspection of the Dalewood Dam. Water levels were very low during the inspection, allowing the engineer consultant excellent access to the wingwalls and spillway to complete soundings to assess the level of concrete delamination. In GD Vallee's opinion outlined in their January 10, 2023 letter (attached), the dam spillway, wingwalls and pier structures are continuing to deteriorate. Areas of delamination on the wingwalls observed in August 2022 have grown, and in particular, the south downstream wingwall area of delamination has increased by approximately 6%.

The low water conditions at the time of the inspection resulted in no flowing water over the spillway. This allowed GD Vallee to gain access to the downstream face of the spillway and collect new baseline data. A dozen visible areas of deteriorated concrete (including delaminations, scaling, spalls and voids) on the dam spillway were observed. The depth of spalling in most of the observed deteriorated areas ranged from 25-50mm, with some localized areas up to 75mm deep.

GD Vallee recommends that the dam continue to be monitored seasonally until the rehabilitation work can be scheduled, with the knowledge that delay of the work of any element could result in the need for emergency repairs, and/or greater construction costs. GD Vallee recommends that repairs and re-facing of the dam wingwalls should be completed within 1 to 5 years and that repairs to the dam spillway and piers should be completed within one year.

As directed by the Board at the October 19, 2022 meeting, staff are investigating the option of decommissioning to be brought back as part of an options assessment. A full report will be brought to the board at the March 2023 meeting.

Recommendation: That the staff report and GD Vallee's letter dated January 14, 2023 be received.



vallee

*Consulting Engineers,
Architects & Planners*

Kettle Creek Conservation Authority
44015 Ferguson Line,
St. Thomas, ON, N5P 2T3

January 10, 2023

**Attention: Jennifer Dow
Water Conservation Supervisor**

**Reference: Dalewood Dam Rehabilitation
Dam Condition and Rehabilitation
Our Project # 21-253**

As previously requested by KCCA, we completed our most recent seasonal inspection of the Dalewood Dam on Dec. 14th, 2022.

Overall, the dam spillway, walls, and pier structures are continuing to deteriorate. A summary of the observations and recommendations for the elements is below:

Wingwalls:

The accessible portions of the upstream and downstream wingwalls were inspected. The following was observed:

- The North upstream wingwall is continuing to deteriorate. An additional 0.3 m² (+/-) of delaminated area was noted since the previous inspection on Aug. 4, 2022.
- The North downstream wingwall is continuing to deteriorate. Spalling has continued on the wingwall since the previous inspection.
- The South downstream wingwall is continuing to deteriorate. The delaminated areas have grown roughly 6% from an area of approximately 9.9 m² to an area of 10.5 m² since the previous inspection completed on Aug. 4, 2022. See attached photo 1. "South Downstream Wingwall"
- No change was observed at the South upstream wingwall.
- We recommend that repairs and re-facing of the dam wingwalls should be completed within 1 to 5 years.

Dam Spillways and Piers:

During the inspection on Dec. 14, we were able to gain access to the downstream face of the spillway and collect new data. Due to the low upstream water-level at the time of inspection, the dam spillway was not covered with flowing water making the spillway face and lower portions of the piers visible. Photos are attached for reference (2. "Spalling in Spillway Face", 3. "Vertical Crack/Construction Joint in Dam Spillway", 4. "Deterioration and Void at Pier"). The following was observed:

- There are a dozen visible areas of deteriorated concrete on the dam spillways, some of which were inaccessible and could not be reached (was beyond arms-length) to determine the full extent.
- Deteriorated areas included delaminations, scaling, spalls, and voids at the bases of the piers.
- The depth of deteriorated concrete at some localized areas on the spillway was noted to be approximately 75mm deep. Spalling of all other deteriorated areas ranged between 25mm and 50mm deep.

- There is a vertical crack/suspected construction joint in the downstream face of the spillway located between the south pier and centre pier. Spalling is occurring at this location.
- We recommend that repairs to the dam spillway and piers should be completed within 1 year.

Downstream Retaining Walls:

The accessible portions of the upstream and downstream retaining walls were inspected:

- No change was observed at the downstream retaining walls.
- We recommend that repairs to the deteriorated areas of the downstream retaining walls should be completed within 1 to 5 years.

The dam must continue to be monitored by a Professional Engineer seasonally until all rehabilitation work or decommissioning is undertaken.

We respectfully advise that delay of the required work will result in the advancement of deterioration, and increased risk.

In the event that the condition of the structure changes please contact us immediately to complete an inspection and provide further recommendation.

I trust that the information provided is satisfactory. Please do not hesitate to contact us if you have any questions.

Sincerely,



Matt Alderson, C.E.T.

G. DOUGLAS VALLEE LIMITED

Reviewed by: Michael J. Rapai, P.Eng., Ryan Elliott, P.Eng., BDS

CC: Elizabeth VanHooren, KCCA

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G. DOUGLAS VALLEE LIMITED
Consulting Engineers, Architects & Planners



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to offer professional engineering services.





1. South Downstream Wingwall



2. Spalling in Spillway Face



3. Vertical Crack/Construction Joint in Dam Spillway



4. Deterioration and Void at Pier

TO: Board of Directors
FROM: Joe Gordon and Scott Pinnell
Date: February 8, 2023
Subject: Safe Work Procedure – Homelessness and Encampment Safety



Recommendation: That the KCCA Safe Work Procedure for Homelessness and Encampment Safety be approved as presented.

PURPOSE:

To seek approval of the Board of Directors for a new Safe Work Procedure related to Homelessness and Encampment Safety.

SUMMARY:

- KCCA has experienced an increase occurrence of homelessness and encampments on Conservation Authority owned lands.
- The Manager of Planning and Development and the Dalewood Conservation Area Coordinator attended a *Park Encampment: Outreach and Response – One Day Workshop* hosted by the Ontario Parks Association (OPA) which was developed by the City of Toronto/Toronto Public Health.
- The attached KCCA Safe Work Procedure for Homelessness and Encampment Safety was developed specific to KCCA properties in consideration of KCCA polices and past experiences associated with its own Conservation Areas. The procedure was based on a template developed by Conservation Ontario/Regulatory Compliance Committee and considered information learned from the OPA workshop.
- The procedure identifies that only Designated Staff will address all homelessness and encampment related matters upon Conservation Authority lands. All other staff will only be responsible to notify, monitor and report when an encampment is observed on KCCA property.
- Designated Staff will have job specific training on the safe working procedures and associated occupational health and safety hazards related to the removal of encampments. Such training will include additional information on local housing and homeless crisis, legislative tools governing access to CA Lands, and BioHazard Procedures, including the safe handling and disposing of sharps.

Homelessness & Encampment Safety

Purpose:

The intent of this procedure is to provide direction to *Designated Staff* when dealing with someone experiencing *homelessness* and/or responsible for cleaning and removing debris from *encampments* or areas which may contain *biohazards*. This procedure applies to *Designated Staff* only who encounter someone experiencing *homelessness* or living in a transient nature on Conservation Authority (CA) lands.

Definitions

Biohazard – means biological hazard which is a biological substance that poses a threat to the health of living organisms, primarily humans. This could include a sample of microorganism, virus or toxin that can adversely affect human health. A biohazard could also be a substance harmful to other animals (ie. feces, bodily fluids, sharps, drug paraphernalia etc..)

Designated Staff – Permanent staff of KCCA designated by the General Manager and has completed KCCA's Homelessness and Encampment Safety Awareness training. (see Appendix A)

Encampment – means one or more persons experiencing homelessness who are using temporary shelters such as tents or other items and who have set up their shelter on CA lands.

Homelessness – means according to the Service Manager Guidelines provided by the Ministry of Municipal Affairs and Housing: 1) unsheltered, or absolutely homeless and living on the streets or in places not intended for human habitation; 2) Emergency Sheltered, including those staying in overnight shelters for people who are homeless; and 3) Provisionally Accommodated, referring to those whose accommodation is temporary or lacks security of tenure.

Management – means the KCCA General Manager/Secretary Treasurer and/or the KCCA Manager of Planning and Development.

Required Training

- KCCA Homelessness and Encampment Safety Training

PPE Supplies, as required

- Foot Protection (safety boots)
- Respiratory Protection (dust masks or N95 Masks)
- Eye Protection (safety glasses, goggles)
- Skin Protection (grab tools, puncture resistance gloves, disposable gloves and coveralls)
- Disinfectants (sanitizers, tools cleaning)

General

- A. Interactions with people experiencing *homelessness* should be conducted with empathy, dignity and respect. A collaborative effort involving local municipalities, law enforcement, outreach services, if available, community social service agencies and *Designated Staff* is required for a successful resolution.
- B. *Designated Staff* should be aware that these situations are dynamic and can be emotionally charged. Engaging in a calm, respectful and empathetic manner can assist with de-escalating the situation.
- C. Often people experiencing *homelessness* may face mental health challenges and need assistance.
- D. Only *Designated Staff* will attend to *homeless/encampments*. Any other CA staff that encounters an *encampment* shall leave and notify their Supervisor or *Management* immediately.
- E. Never attend the encampment alone. Always attend *encampment* with at least one other *Designated Staff*.

Procedure/Requirements

1. A Prohibition of Entry Notice will only be used as a last resort and only if requested by local Police Services to assist in the safe removal of the unauthorized persons from CA lands. Charges under the Trespass to Property Act will not be laid unless under extreme circumstances and at the sole discretion of the KCCA Board of Directors. The primary concerns are assisting the person and maintaining a safe environment for other users and the public.
2. **Proactive Considerations:**

The following are proactive measures that *Designated Staff* should consider prior to engaging with someone experiencing *homelessness* at an *encampment*:

 - a. Never attend an *encampment* alone. Use the “buddy system” and partner with at least one other *Designated staff* when attending an *encampment*.
 - b. Connect with local community resources if known before attending an encampment where possible:
 - i. Outreach Services – that are part of an overall Outreach program and can connect with people experiencing homelessness. Workers can quickly and effectively connect people to various services.
 - ii. Mental Health Agencies – that can assist with connecting people to local mental health resources, medical practitioners, food resources etc..
 - iii. Local Municipality – which may have their own protocols for encampments in place. CA staff should be aware of what the protocol is for the impacted area and collaborate with municipal staff.

- iv. Local Police Services – may have their own protocols in place for addressing encampments and CA staff should be aware of what the protocols are for the impacted area. Local Police Services may have Community Resources Officers who have built relationships to ease police response time.
- v. Local Fire Department – may have their own protocols in place for addressing encampments and CA staff should be aware of what the protocol is for the impacted area. Often there are hazards such as propane tanks used for heat sources that can pose fire or explosion threats. The fire department should be notified in these circumstances.

3. Initial Visit – Encampment – People Present:

When *Designated Staff* attend an *encampment* for the first time and there are people present, the *Designated Staff* shall:

- a. Notify *Management* of the situation, if not yet aware.
- b. Connect with local Police Services for assistance in engaging with the individuals if the people are unknown to staff or known individuals who have had previous negative interactions with staff.
- c. Verbally notify involved individuals that they are trespassing on CA lands by camping without permission.
- d. Calmly advise the individuals that they must vacate the CA Lands. Assess the current state of the *encampment* to determine appropriate timelines to vacate. Typically, 3 days may be an appropriate timeline to collect their belongings and vacate the property. A shorter timeframe can be provided at the discretion of *Designated Staff* based on the amount of property and/or debris observed. The time frame can be extended at the discretion of *Management* after discussion with *Designated Staff*.
- e. Advise the individuals that any items left at the *encampment* after the deadline provided will be removed by KCCA and disposed of or stored for a short period of time. Advise the individuals of how they can connect with KCCA to retrieve any property retrieved.
- f. If available, provide resources to the individuals to connect them with community agencies that can assist them.
- g. Answer any questions the individual(s) may have, when possible.
- h. Advise the individual(s) that KCCA staff will return after the timeline provided to ensure that they have vacated the CA lands.
- i. If the individual(s) state that they refuse to leave or react in a negative manner, the *Designated Staff* will leave the area immediately, notify *Management* and contact local Police Services for assistance. Direction on next steps will be at the discretion of *Management* after speaking with *Designated Staff* and Police Services.



- j. Complete an occurrence report summarizing the existing conditions observed, any interactions and/or arrangements agreed to with people present.
-
4. **Initial Visit – Encampment – No People Present:**
When *Designated Staff* attends an *encampment* for the first time and no one is present, the *Designated Staff* shall:
 - a. Notify *Management* of the situation, if not yet aware.
 - b. Leave a Notice to Vacate (Appendix B) at the *encampment* by securing it to the tent/shelter opening, if present, or another conspicuous location. Consider bringing a small stake to fasten the Notice to and drive it into the ground near personal items.
 - c. Write the time frame to vacate the CA lands on the Notice. This time frame can be extended at the discretion of *Management* after discussion with *Designated Staff*.
 - d. Take a photograph of the encampment and of the affixed Notice to Vacate for documentation purposes.
 - e. *Designated Staff* will connect with local Police or Outreach Services to determine if the *encampment* may be associated with a known individual.
 - f. Leave the area and follow Subsequent Visit (5) procedures.

 5. **Subsequent Visit:**
When *Designated Staff* return to an encampment after the specified time frame to vacate has lapsed, the *Designated Staff* will:
 - a. Never attend the encampment alone. Always attend *encampment* with at least one other *Designated Staff*.
 - b. Ensure procedures for Initial Visit (3 & 4) have been completed as possible.
 - c. If people have vacated the land, follow Removal of Items (6 & 7) procedures.
 - d. If people have not vacated the land, *Designated Staff* will consult with *Management* to determine next steps. Local Police or Outreach Services will be contacted to assist with removal of people and property.

 6. **Removal of Items – No One Present at Encampment:**
Prior to attending the *encampment*, the *Designated Staff* shall:
 - a. Complete a hazard assessment prior to removal of items.
 - b. Ensure appropriate Personal Protective Equipment (PPE) is available and used by all staff.
 - c. Ensure procedures for Initial Visits (3 & 4) and Subsequent Visit (5) have been completed, as applicable.



- d. If the *Designated Staff* responsible for removal of items is different than those who conducted prior visits or issued a Notice to Vacate, they will confirm any arrangements that may have been discussed with the individuals prior to removal of items.
 - e. Upon arrival or prior to attending an *encampment*, if known, when any item or items present a biohazard risk the *Designated Staff* will follow Biohazard Risk procedures.
 - f. **Items in good condition:** When personal items at the *encampment* are found in good condition and it does not present a *biohazard risk*, the items will be removed from the encampment and *Designated staff* will follow KCCA's Campsite Abandonment policies and procedures. When storing items in good condition the *Designated Staff* should:
 - i. Take a photograph of the items prior to removal from the *encampment*.
 - ii. Prior to leaving the *encampment*, ensure there is a notice of the item removal left in a conspicuous place which details contact information to retrieve the items.
 - iii. Allow 90 days to lapse.
 - iv. After 90 days, if no one has claimed the items, the *Designated Staff* should seek authorization from *Management* to dispose of the items.
 - v. Once authorization for disposal is obtained, the *Designated Staff* may dispose of the items in the presence of another *Designated Staff* and record the disposal details within an occurrence report.
 - g. **Items in poor condition:** When personal items at the *encampment* are in poor condition (ie. wet, severely damaged, non-functional, etc..) and do not present a *biohazard risk*, the items will be treated as found property and removed from the *encampment*. The *Designated Staff* should:
 - i. Discuss the state of items with *Management* and determine if the items should be immediately destroyed or held for 90 days.
 - ii. For any items being held for 90 days should be dealt with according to Items in Good Condition procedures (6e).
 - iii. For any items being destroyed, the *Designated Staff* may destroy the items after authorization from *Management* and record the disposal details within an occurrence report.
7. **Removal of Items – People Present at Encampment:**
Attending *Designated Staff* must have completed the steps outlined in Initial Visits (3 & 4), as applicable prior to dealing with any people or items at the *encampment*.
- a. If the *Designated Staff* have never visited the encampment, confirm the Initial Visits (3 & 4) and Subsequent Visit (5) have been completed, as applicable, and confirm any arrangements that were made with the individual(s) during prior visits.



- b. Confirm people at the *encampment* have received verbal or written Notice to Vacate.
 - i. If they state they have not received a notice to vacate, present the notice given prior, if applicable; and
 - ii. Ask the person(s) to vacate the premises.
- c. If the person(s) refuse to leave the encampment, the Designated Staff shall leave; and
 - i. Only return to the *encampment* accompanied by Police to facilitate the person(s) removal.
 - ii. Allow reasonable amount of time for the person(s) to pack their items and leave;
 - iii. Designated Staff may leave the encampment and return later to confirm the person(s) have left. If the person has not left, contact Police again and supervise the removal.
- d. If any items have been left at the *encampment* and the person(s) have left, follow the Removal of Items procedures (6).
- e. If any items at the *encampment* present a *biohazard risk*, the *Designated Staff* should follow the Biohazard Risk procedures (8).

8. Items Present a Biohazard Risk:

- a. When personal items present a biohazard risk, the items will be removed and destroyed.
- b. Prior to attending the *encampment* to remove items, *Designated Staff* will:
 - i. Ensure Initial Visits (3 & 4) and Subsequent Visit (5) procedures have been completed.
 - ii. Complete hazard assessment prior to attending location based on prior visits.
 - iii. Collaborate with *Management* to determine if the *encampment* should be cleared by *Designated Staff* or outsourced to a qualified removal company.
- c. If *Management* determines the items or *encampment* present a significant *biohazard* or health and safety issue, the *encampment* cleanup will be outsourced to a third-party vendor.
- d. *Management* may assign *Designated Staff* to assist the third-party clean up vendor (ie. show the vendor the encampment location and provide details of the situation.)
- e. After clean-up is complete, *Designated Staff* will consult with *Management* requesting authorization for destruction and once obtained, complete an occurrence report detailing the items, destruction reason, date and vendor completing the destruction and authorization for destruction.

9. Large Gathering Encampments (more than 4 tents):

- a. If staff encounter a large gathering *encampment*, immediately leave the area and notify *Management*.

- b. If Designated Staff encounter a large gathering *encampment*, the *Designated Staff* shall:
 - i. If alone, leave the area immediately and do not return without another Designated Staff person.
 - ii. Notify Management of the situation immediately.
 - iii. If safe to do so, try to determine the number of people and shelters present.
 - iv. After consultation with Management, contact local Police services, any community outreach agencies, and any other services deemed necessary to plan a coordinated response to the removal of person(s).
 - v. Attend any meetings as needed to coordinate with any associated services in response to the situation.
- c. When *Designated Staff* are prepared to make a formal initial visit, *Designated Staff* shall:
 - i. Follow steps outlined in Initial Visit procedures (3 & 4), as applicable.
 - ii. Attend the location with any coordinated community partners including Police.
- d. When *Designated Staff* are prepared to make subsequent visits and remove items, the *Designated Staff* shall:
 - i. Follow Subsequent Visits (6) and Removal of Items (7) procedures, as applicable.
 - ii. Attend the location with any coordinated community partners.
 - iii. If items present a biohazard risk, follow steps outlined in Biohazard Risk procedures (8).

Acknowledgement

I, (Employee Name), acknowledge that I have read and understand the Homelessness and Encampment Safety procedures of Kettle Creek Conservation Authority. I agree to adhere to this policy. I understand that if I violate the rules of this policy, I may face disciplinary action, up to and including termination of employment.

Name: _____

Signature: _____


Date: _____



APPENDIX A – DESIGNATED STAFF

Unless otherwise designated by *Management*, the following positions of KCCA are considered *Designated Staff* upon completion and confirmation of KCCA’s Homeless and Encampment Safety Training:

1. Maintenance and Safety Coordinator
2. Conservation Area Coordinator – Dalewood
3. Conservation Area Coordinator – Lake Whittaker
4. Forest and Lands Technician



Kettle Creek
Conservation Authority

NOTICE TO VACATE

Under the Trespass to Property Act

Date: _____ Time: _____

This is a written notice that you are not permitted to camp on this property. Under authority of the Trespass to Property Act you are being asked to remove your belongings and leave the property within ____ days. Any property left behind will be assumed to be abandoned and will be removed from the property.

Staff will return within ____ days to confirm compliance.

Any property found after ____ days will be removed by KCCA.

For assistance contact:

Kettle Creek Conservation Authority
44015 Ferguson Line
St. Thomas, Ontario, N5P 3T3
Telephone: 519-631-1270
Email: info@kettlecreekconservation.on.ca

APPENDIX B – Example Notice to Vacate

TO: Board of Directors
 FROM: Joe Gordon
 Date: February 8, 2023
 Subject: January 2023 Planning and Regulations Activity Report



RECOMMENDATION:

That the January 2023 Planning and Regulations Activity Report be received.

REPORT SUMMARY

The following is a summary of KCCA’s Plan Input and Review responses and Section 28 permits issued by staff during the period of January 1 to February 3, 2023.

Plan Input and Review:

KCCA #	File No.	Municipality	Application Type	Support	Conditions
2301	ZBA 2022-14	Southwold	Zoning ByLaw Amendment	Yes	None
2302	384 George St	Central Elgin	Zoning ByLaw Amendment	Yes	Permit Req
2303	4980 Sunset Road	Centrl Elgin	OP/Zoning Amendment	Yes	Permit Req
2304	A17/22 10 Drake St	St.Thomas	Minor Variance	Yes	None
2305	A18/22 40 Pronceess Av	St.Thomas	Minor Variance	Yes	None
2306	279 Hill St	Central Elgin	Site Plan Control	Yes	Permit Req
2307	E47-22 37437 Lake Line	Southwold	Consent	Yes	Permit Req
2308	E55-22 10518 Ford Road	Southwold	Consent	Yes	None
2309	E56-22 10518 Ford Road	Southwold	Consent	Yes	None
2310	E93-22 42496 Water Tower	Central Elgin	Consent	Yes	None
2311	E96-22 255 Hill St	Central Elgin	Consent	Yes	None
2312	E97-22 37474 Lake Line	Southwold	Consent		Defer Decision
2313	E98-22 37474 Lake Line	Southwold	Consent		Defer Decision
2314	E105-22 236 Colonel Bostwick St	Central Elgin	Consent	Yes	Permit Req
2315	E107-22 300 Colborne St	Central Elgin	Consent	Yes	Permit Req

Section 28 Permit(s):

Permit No.	Address	Municipality	Description
P23-001	541 West Edith Cavell Blvd	Central Elgin	Reconstruction of an existing dwelling/cottage located upon a slope in Port Stanley. The dwelling will be reconstructed upon the existing foundation and is supported by a geotechnical evaluation and slope stability assessment. KCCA Permit P22-034 was previously issued for replacement of the existing deck at the base of slope.
P23-002	Munroe Ave	St.Thomas	Enbridge Gas Inc. installation of a new natural gas line main with watercourse crossing by directional drill.
P23-003	Kanagio Yacht Club	Central Elgin	Maintenance dredging of a portion of Kettle Creek for marina boat slips and all dredged material will be disposed of on-land at 42705 Roberts Line, Central Elgin upon agricultural fields. Material has been analysed by qualified professional and deemed suitable for on-land disposal. The permit will be issued conditional upon "All dredged material to be placed on the agricultural tableland of the disposal property."
P23-004	Lions Landing Marina	Central Elgin	Maintenance dredging of a portion of Kettle Creek for marina boat slips and all dredged material will be disposed of on-land at 42705 Roberts Line, Central Elgin upon agricultural fields. Material has been analysed by qualified professional and deemed suitable for on-land disposal. The permit will be issued conditional upon "All dredged material to be placed on the agricultural tableland of the disposal property." Central Elgin has provided letter of authorization in support of the dredge project as they are the registered owner of the property and lease to the Lions Club for operation of the marina.