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# Annual General Meeting

February 21, 2024

Hybrid

10:00 a.m.

Attendance is encouraged in-person; however virtual options are available. The recording and draft minutes will be posted to KCCA’s web site on February 22, 2024. The meeting will be streamed live at the following link:

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

## **Audio/Video Recording Notice**

### **Land Acknowledgement**

Kettle Creek Conservation Authority wishes to acknowledge the treaty and traditional lands originally occupied by the Indigenous First Nation peoples of the Anishinabek, Attiwonderonk and Haudenosaunee nations. KCCA strives to build meaningful relationships with Indigenous communities and recognizes the importance of respecting these treaties and lands.

## **Introductions and Declarations of Pecuniary Interest**

### **Chair’s Remarks**

### **Greetings**

### **General Business**

a) 2023 Audited Financial Statement (Trevors) .....	2
b) 2023 Annual Report (VanHooren) .....	28
c) 2024 Budget (Jones) .....	43

### **Special Presentations**

- a) Staff Recognition (VanHooren)

### **Adjournment**

**KETTLE CREEK CONSERVATION AUTHORITY**

**Financial Statements**

**December 31, 2023**

# **KETTLE CREEK CONSERVATION AUTHORITY**

## **Financial Statements**

**For The Year Ended December 31, 2023**

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## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The accompanying financial statements are the responsibility of the management of Kettle Creek Conservation Authority and have been prepared in accordance with Canadian public sector accounting standards.

These financial statements include:

- Independent Auditors' Report
- Statement of Financial Position
- Statement of Operations and Accumulated Surplus
- Statement of Changes in Net Financial Assets
- Statement of Remeasurement Gains and Losses
- Statement of Cash Flows
- Notes to the Financial Statements
- Schedule of Expenditures

The General Manager/Secretary Treasurer is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing the financial statements before they are submitted to the board for approval.

The integrity and reliability of Kettle Creek Conservation Authority reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The financial statements have been audited on behalf of the board of Kettle Creek Conservation Authority by Graham Scott Enns LLP in accordance with Canadian public sector accounting standards.



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Ms. Elizabeth VanHooren  
General Manager/Secretary Treasurer

St. Thomas, Ontario  
February 21, 2024



## **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, 2023, and the statement of operations and accumulated surplus, statement of changes in net financial assets, statement of remeasurement gains and losses, statement of cash flows and the schedules of expenditures 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, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 21, 2024

*Graham Scott Enns LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Financial Position As At December 31, 2023

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	2023	2022
	<u>\$</u>	<u>\$</u>
		(Note 1)
<b>FINANCIAL ASSETS</b>		
Cash	365,563	446,216
Short-term investments (Note 4)	1,368,301	1,263,652
Accounts receivable	<u>163,089</u>	<u>78,703</u>
	<u>1,896,953</u>	<u>1,788,571</u>
<b>LIABILITIES</b>		
Accounts payable and accruals	114,003	278,624
Deferred revenue (Note 10)	<u>650,380</u>	<u>416,123</u>
	<u>764,383</u>	<u>694,747</u>
<b>NET FINANCIAL ASSETS</b>	<b>1,132,570</b>	1,093,824
<b>NON-FINANCIAL ASSETS</b>		
Prepays and inventory	10,901	17,226
Tangible capital assets (Page 23 - 24)	<u>3,523,112</u>	<u>3,486,196</u>
<b>TOTAL NON FINANCIAL ASSETS</b>	<u><b>3,534,013</b></u>	<u>3,503,422</u>
<b>TOTAL NET ASSETS</b>	<u><b>4,666,583</b></u>	<u>4,597,246</u>
<b>NET ASSETS IS COMPRISED OF THE FOLLOWING:</b>		
<b>ACCUMULATED SURPLUS (NOTE 11)</b>	<b>4,666,583</b>	4,597,246
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES)</b>	<u>-</u>	<u>-</u>
	<u><b>4,666,583</b></u>	<u>4,597,246</u>

On behalf of the board:  \_\_\_\_\_

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See accompanying notes to the financial statements

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2023

	Unaudited Budget \$ (Note 8)	2023 \$	2022 \$ (Note 1)
<b>REVENUES</b>			
User fees and sales	967,803	<b>1,167,855</b>	961,074
Municipal levies (Note 5)	1,099,500	<b>1,099,500</b>	1,047,143
Donations and fundraising	110,000	<b>245,670</b>	117,889
Provincial grants and fees for services	98,221	<b>121,271</b>	156,494
Other	201,728	<b>118,525</b>	298,728
Municipal grants and fees for services	78,665	<b>117,095</b>	147,058
Ministry of Natural Resources - operating grant	61,770	<b>61,770</b>	61,770
Federal grants and fees for services	18,000	<b>19,406</b>	209,797
Contributed land donation (Note 9)	<u>-</u>	<u>-</u>	<u>228,000</u>
	<u>2,635,687</u>	<u>2,951,092</u>	<u>3,227,953</u>
<b>EXPENDITURES</b>			
Program operations (Pages 20 - 21)	1,318,114	<b>1,361,267</b>	1,275,451
Lake Whittaker Conservation Area (Page 19)	501,606	<b>479,080</b>	540,870
Dalewood Conservation Area (Page 19)	442,466	<b>454,392</b>	479,239
Stewardship (Page 22)	187,705	<b>216,331</b>	160,255
Administration (Page 18)	188,247	<b>195,394</b>	164,582
Vehicles and equipment (Page 22)	72,843	<b>70,753</b>	73,850
Carolinian Forest Festival (Page 22)	42,492	<b>50,194</b>	43,452
Other conservation area expenditures (Page 22)	34,506	<b>33,001</b>	35,479
Volunteerism and fundraising (Page 22)	<u>21,343</u>	<u>21,343</u>	<u>20,891</u>
<b>TOTAL EXPENDITURES (NOTE 12)</b>	<u>2,809,322</u>	<u>2,881,755</u>	<u>2,794,069</u>
<b>ANNUAL SURPLUS</b>	(173,635)	<b>69,337</b>	433,884
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	4,597,246	<b>4,597,246</b>	3,906,596
<b>ADOPTION OF NEW ACCOUNTING POLICIES AND STANDARDS (NOTE 1)</b>	<u>-</u>	<u>-</u>	<u>256,766</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (NOTE 11)</b>	<u>4,423,611</u>	<u>4,666,583</u>	<u>4,597,246</u>

See accompanying notes to the financial statements



# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Changes in Net Financial Assets For The Year Ended December 31, 2023

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	Unaudited Budget <u>\$</u> (Note 8)	<b>2023</b> <u>\$</u>	2022 <u>\$</u> (Note 1)
<b>ANNUAL SURPLUS</b>	(173,635)	<b>69,337</b>	433,884
Amortization of tangible capital assets	142,737	<b>142,737</b>	135,132
Acquisition of tangible capital assets	(274,000)	<b>(179,653)</b>	(514,930)
Change in inventory and prepaids	<u>-</u>	<u><b>6,325</b></u>	<u>1,450</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(304,898)	<b>38,746</b>	55,536
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>1,093,824</u>	<u><b>1,093,824</b></u>	<u>1,038,288</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>788,926</u>	<u><b>1,132,570</b></u>	<u>1,093,824</u>

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See accompanying notes to the financial statements

**KETTLE CREEK CONSERVATION AUTHORITY**

**Statement of Remeasurement Gains and Losses  
For The Year Ended December 31, 2023**

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	<b>2023</b>	2022
	<u>\$</u>	<u>\$</u>
<b>ACCUMULATED REMEASUREMENT GAINS, BEGINNING OF YEAR</b>	-	-
Change in accumulated remeasurement gains	<u>-</u>	<u>-</u>
<b>ACCUMULATED REMEASUREMENT GAINS, END OF YEAR</b>	<u><u>-</u></u>	<u><u>-</u></u>

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See accompanying notes to the financial statements

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Cash Flows For The Year Ended December 31, 2023

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	2023	2022
	<u>\$</u>	<u>\$</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Annual surplus	69,337	433,884
Adjustments for non-cash items:		
Amortization of tangible capital assets	142,737	135,132
Contributed land donation	<u>-</u>	<u>(228,000)</u>
	<u>212,074</u>	<u>341,016</u>
Changes in non-cash working capital:		
Accounts and other receivables	(84,386)	44,264
Inventory and prepaids	6,325	1,450
Accounts payable and accrued liabilities	(164,621)	99,038
Deferred revenue	<u>234,257</u>	<u>(2,696)</u>
	<u>(8,425)</u>	<u>142,056</u>
	<u>203,649</u>	<u>483,072</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(179,653)</u>	<u>(286,930)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>23,996</b>	196,142
<b>CASH AND CASH EQUIVALENTS , BEGINNING OF YEAR</b>	<u><b>1,709,868</b></u>	<u>1,513,726</u>
<b>CASH AND CASH EQUIVALENTS , END OF YEAR</b>	<u><u><b>1,733,864</b></u></u>	<u><u>1,709,868</u></u>
<b>CASH AND CASH EQUIVALENTS ARE COMPRISED OF:</b>		
Cash	365,563	446,216
Short-term investments	<u>1,368,301</u>	<u>1,263,652</u>
	<u><u><b>1,733,864</b></u></u>	<u><u>1,709,868</u></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, 2023

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### 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. CHANGE IN ACCOUNTING POLICIES

On January 1, 2023 KCCA adopted accounting policies to conform to new standards issued under Canadian public sector accounting standards. The KCCA adopted the following standards which had the following impact:

- PS 1201 - Financial Statement Presentation - resulting in presentation of a new statement of remeasurement gains and losses. This change has been applied retrospectively.
- PS 3280 - Asset Retirement Obligations - require reporting of any asset retirement obligations as tangible capital assets and their liabilities and associated policies. It is managements opinion that no asset retirement obligations exist as at December 31, 2023. This change has been applied retrospectively.
- PS 3450 - Financial Instruments - reporting new disclosures regarding financial instrument risks and the restatement of the opening accumulated surplus related to deferred capital contributions. This change has been applied as deferred capital contributions no longer meet the definition of a financial obligation and are now reflected in net surplus when received and amortized over the life of the asset. This change has been applied retrospectively. The result of this change in the 2022 comparative figures was the removal of the deferred capital contributions of \$454,135, an increase in Provincial grants of \$79,075 and Federal grants of \$134,954, a decrease in other income related to the amortization of capital contributions of \$16,660, for an overall increase net surplus for the year of \$197,369. The elimination of the deferred capital contributions and in increase in net surplus resulted in a retroactive restatement to the opening surplus of \$256,766 and an increase in net financial assets of \$454,135.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of KCCA are prepared by management in accordance with Canadian public sector accounting standards. 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.

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# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Use of estimates

The preparation of any financial statement under Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and 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.

#### Financial instruments

The KCCA's financial instruments are measured as follows:

- i. Cash and short-term investments at fair value;
- ii. Portfolio investments at fair value (if any);
- iii. Accounts receivable at amortized cost;
- iv. Accounts payable and accrued liabilities at amortized cost.

The fair value is determined as follows:

- i. Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- ii. Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- iii. Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

For financial instruments measured using amortized cost the transaction costs and any other fees are expensed as incurred.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

#### 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.

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# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Revenue recognition

Revenue is recognized as follows:

- 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.

#### 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 Pages 20 - 21 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.

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 2. 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

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and included in surplus in year of acquisition.

#### 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 brought into income the year the related capital asset is acquired.

#### 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, 2023 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, 2023

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Asset retirement obligations

KCCA may be exposed to obligations of remediation associated with their tangible capital assets. If a legal obligation exists of remediation for a tangible capital asset then the KCCA would be required to set up an estimated future cost and liability associated with these obligations. As at December 31, 2023 there were no tangible capital assets that KCCA has controlled, constructed, owned or used that would have a legal obligation of remediation.

### 3. FINANCIAL INSTRUMENT RISKS

#### Risks and Concentrations

The KCCA is exposed to various risks through its financial instruments. The following analysis provides a measure of the KCCA's risk exposure and concentrations at the balance sheet date. There were no changes in the risk assessments from the previous year.

#### Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The KCCA is mainly exposed to interest rate risk. It is management's opinion that the KCCA is not exposed to any currency or other price risk.

#### i] Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The KCCA is exposed to interest rate risk on its short-term investments (guaranteed investment certificates). As the interest rates are fixed the KCCA doesn't believe that interest rate risk is a significant risk.

#### Liquidity Risk

Liquidity risk is the risk that KCCA will encounter difficulty in meeting obligations associated with financial liabilities. The KCCA is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The KCCA doesn't believe that liquidity risk is a significant risk as no financial liabilities of the KCCA were in default during the period and the KCCA was not subject to any covenants during the period.

#### Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The KCCA's main credit risks relate to its accounts receivable and taxes receivable. The KCCA manages this risk by monitoring active receivable balances.



# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 4. SHORT-TERM INVESTMENTS

The short-term investments consist of a high interest bank account. Total interest earned on the high interest bank account was \$34,649 (2022 - \$9,397).

### 5. MUNICIPAL LEVIES

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

	<b>2023</b>	2022
	<u>\$</u>	<u>\$</u>
City of London	<b>601,534</b>	574,558
City of St. Thomas	<b>321,692</b>	306,815
Municipality of Central Elgin	<b>88,987</b>	83,985
Township of Southwold	<b>47,217</b>	43,800
Township of Middlesex Centre	<b>17,778</b>	16,714
Thames Centre	<b>14,488</b>	13,788
Township of Malahide	<b><u>7,804</u></b>	<u>7,483</u>
	<b><u>1,099,500</u></b>	<u>1,047,143</u>

### 6. 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.

### 7. 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 \$97,814 (2022 - \$89,391).

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 8. BUDGETED FIGURES

The budget figures presented in these financial statements are based upon the 2023 budget approved by the board. Adjustments to budgeted values were required to provide comparative budget values based on the full accrual basis of accounting. The chart below reconciles the approved budget with the budget figures presented in these financial statements. Budget amounts are unaudited.

	<u>\$</u>
Approved budgeted revenue	3,242,861
Transfers from reserves - capital	(124,000)
Transfer from reserves - operating	(179,587)
Transfer from other departments	<u>(303,587)</u>
 Budgeted revenue - PSAB	 <u><u>2,635,687</u></u>
 Approved budgeted expenses (excluding capital purchases)	 3,242,861
Capital asset purchases	(124,000)
Transfers to reserves	(5,952)
Transfer to other departments	<u>(303,587)</u>
 Budgeted expenses - PSAB	 <u><u>2,809,322</u></u>

### 9. 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 prior year, the KCCA 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, 2023

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### 10. DEFERRED REVENUE

	2023	2022
	<u>\$</u>	<u>\$</u>
Stewardship and other projects	366,493	149,054
Campground deposits	<u>283,887</u>	<u>267,069</u>
	<u><b>650,380</b></u>	<u><b>416,123</b></u>

### 11. ACCUMULATED SURPLUS AND RESERVES

	2023	2022
	<u>\$</u>	<u>\$</u>
<b>Accumulated Surplus</b>		
General fund	17,000	17,000
Reserves	1,126,471	1,094,050
Invested in tangible capital assets	<u>3,523,112</u>	<u>3,486,196</u>
	<u><b>4,666,583</b></u>	<u><b>4,597,246</b></u>
<b>Reserves</b>		
Water Management	70,770	80,770
Watershed Rehabilitation	157,656	175,169
Wage Subsidy	111,749	111,749
Campground	56,294	56,294
Capital Replacement	431,026	374,058
Stewardship	92,009	92,009
Legal	41,946	41,946
Carolinian Forest Festival	56,675	53,709
Conservation Lands Management	<u>108,346</u>	<u>108,346</u>
	<u><b>1,126,471</b></u>	<u><b>1,094,050</b></u>

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# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 12. SUPPLEMENTAL INFORMATION

	2023	2022
	<u>\$</u>	<u>\$</u>
<b>Current fund expenditures by object:</b>		
Salaries, wages and employees benefits	1,492,724	1,556,744
Materials and supplies	1,173,451	1,042,154
Amortization	142,737	135,132
Vehicle and equipment charges	<u>72,843</u>	<u>60,039</u>
	<u>2,881,755</u>	<u>2,794,069</u>

### 13. 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 (2022 - \$19,000) to support specific projects administrated by KCCA.

### 14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year financial statement presentation.

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Administrative Expenditures For The Year Ended December 31, 2023

	Budget <u>          </u> \$	2023 <u>          </u> \$	2022 <u>          </u> \$
<b>WAGES AND BENEFITS</b>			
Administrative staff salaries and benefits	<u>129,012</u>	<u>144,830</u>	<u>94,529</u>
<b>GENERAL</b>			
Professional fees	81,258	<b>80,579</b>	78,206
Conservation Ontario Levy	22,626	<b>22,626</b>	22,535
Insurance and taxes	16,792	<b>15,315</b>	15,396
Amortization	9,008	<b>9,008</b>	8,121
Bank charges and interest	10,000	<b>8,604</b>	10,723
Memberships and subscriptions	4,000	<b>5,486</b>	3,783
Printing and publications	<u>1,700</u>	<u>-</u>	<u>-</u>
	<u>145,384</u>	<u>141,618</u>	<u>138,764</u>
<b>RENT AND UTILITY SERVICES</b>			
Office cleaning and maintenance	16,100	<b>15,008</b>	14,418
Light, heat, power and water	4,500	<b>4,200</b>	4,220
Telephone	3,500	<b>3,446</b>	3,474
General	<u>2,664</u>	<u>1,213</u>	<u>22,213</u>
	<u>26,764</u>	<u>23,867</u>	<u>44,325</u>
<b>TRAVEL AND ALLOWANCE</b>			
Members allowances	11,750	<b>11,325</b>	10,935
Staff mileage	<u>500</u>	<u>590</u>	<u>61</u>
	<u>12,250</u>	<u>11,915</u>	<u>10,996</u>
<b>EQUIPMENT PURCHASES AND RENTAL</b>			
Equipment maintenance	6,213	<b>5,919</b>	4,937
Equipment purchase and rental	<u>4,113</u>	<u>2,135</u>	<u>2,526</u>
	<u>10,326</u>	<u>8,054</u>	<u>7,463</u>
<b>MATERIAL AND SUPPLIES</b>			
Stationery and office supplies	5,000	<b>5,631</b>	3,710
Postage	<u>500</u>	<u>468</u>	<u>287</u>
	<u>5,500</u>	<u>6,099</u>	<u>3,997</u>
<b>PROGRAM SUPPORT</b>	<u>(140,989)</u>	<u>(140,989)</u>	<u>(135,492)</u>
	<u>188,247</u>	<u>195,394</u>	<u>164,582</u>

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Conservation Areas For The Year Ended December 31, 2023

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### Dalewood Conservation Area

	Budget	2023	2022
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	240,770	<b>218,792</b>	272,644
Campground purchases and supplies	123,851	<b>154,186</b>	129,792
Utilities	45,000	<b>48,569</b>	44,939
Amortization	<u>32,845</u>	<u><b>32,845</b></u>	<u>31,864</u>
	<u>442,466</u>	<u><b>454,392</b></u>	<u>479,239</u>

### Lake Whittaker Conservation Area

	Budget	2023	2022
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	251,375	<b>219,656</b>	286,266
Campground purchases and supplies	161,017	<b>170,807</b>	175,545
Amortization	54,214	<b>54,213</b>	43,751
Utilities	<u>35,000</u>	<u><b>34,404</b></u>	<u>35,308</u>
	<u>501,606</u>	<u><b>479,080</b></u>	<u>540,870</u>

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# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Program Expenditures For The Year Ended December 31, 2023

	Budget	2023	2022
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Subwatershed rehabilitation</b>			
Wages and benefits	143,433	<b>144,878</b>	156,195
Purchases and materials	77,112	<b>89,559</b>	90,736
General	<u>29,217</u>	<u><b>27,704</b></u>	<u>20,686</u>
	<u>249,762</u>	<u><b>262,141</b></u>	<u>267,617</u>
<b>Flood forecast and warning</b>			
Wages and benefits	163,426	<b>163,426</b>	156,282
General	<u>123,222</u>	<u><b>123,320</b></u>	<u>50,509</u>
	<u>286,648</u>	<u><b>286,746</b></u>	<u>206,791</u>
<b>Significant areas</b>			
Wages and benefits	159,448	<b>159,448</b>	144,601
General	49,072	<b>48,054</b>	54,221
Property and utility services	17,274	<b>31,191</b>	23,360
Amortization	<u>19,406</u>	<u><b>19,407</b></u>	<u>13,390</u>
	<u>245,200</u>	<u><b>258,100</b></u>	<u>235,572</u>
<b>Environmental monitoring and source protection</b>			
Wages and benefits	108,388	<b>108,388</b>	103,592
General	37,889	<b>34,920</b>	38,625
Amortization	<u>1,659</u>	<u><b>1,659</b></u>	<u>1,659</u>
	<u>147,936</u>	<u><b>144,967</b></u>	<u>143,876</u>
<b>Environmental planning and regulations</b>			
Wages and benefits	65,625	<b>70,095</b>	89,543
General	20,712	<b>15,281</b>	13,337
Capital studies	-	<b>-</b>	2,312
	<u>86,337</u>	<u><b>85,376</b></u>	<u>105,192</u>
<b>Dam maintenance</b>			
Wages and benefits	63,869	<b>63,869</b>	64,817
General	38,454	<b>57,779</b>	59,009
Amortization	<u>6,375</u>	<u><b>6,375</b></u>	<u>6,010</u>
	<u>108,698</u>	<u><b>128,023</b></u>	<u>129,836</u>

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Program Expenditures For The Year Ended December 31, 2023

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	Budget	2023	2022
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Information and education</b>			
Wages and benefits	65,191	<b>65,191</b>	66,225
General	<u>10,966</u>	<u><b>12,537</b></u>	<u>8,965</u>
	<u>76,157</u>	<u><b>77,728</b></u>	<u>75,190</u>
<b>Tree and woodlot management</b>			
Wages and benefits	55,817	<b>55,817</b>	55,867
General	<u>8,366</u>	<u><b>7,316</b></u>	<u>6,967</u>
	<u>64,183</u>	<u><b>63,133</b></u>	<u>62,834</u>
<b>GIS and data management</b>			
General	35,163	<b>37,024</b>	32,736
Wages and benefits	13,330	<b>13,330</b>	-
Amortization	<u>4,700</u>	<u><b>4,699</b></u>	<u>15,807</u>
	<u>53,193</u>	<u><b>55,053</b></u>	<u>48,543</u>
	<u>1,318,114</u>	<u><b>1,361,267</b></u>	<u>1,275,451</u>



# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Other Expenditures For The Year Ended December 31, 2023

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	Budget	2023	2022
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Stewardship</b>			
Stewardship projects	88,221	<b>150,957</b>	79,810
Purchases, materials, program support	73,700	<b>41,134</b>	56,514
Wages and benefits	<u>25,784</u>	<u><b>24,240</b></u>	<u>23,931</u>
	<u>187,705</u>	<u><b>216,331</b></u>	<u>160,255</u>
<b>Carolina Forest Festival</b>			
Transportation	16,556	<b>24,230</b>	19,019
Purchases and materials	14,130	<b>14,964</b>	13,433
Wages and benefits	<u>11,806</u>	<u><b>11,000</b></u>	<u>11,000</u>
	<u>42,492</u>	<u><b>50,194</b></u>	<u>43,452</u>
<b>Other Conservation Areas</b>			
Wages and benefits	26,720	<b>25,828</b>	27,636
Purchases and materials	6,120	<b>5,507</b>	6,177
Amortization	<u>1,666</u>	<u><b>1,666</b></u>	<u>1,666</u>
	<u>34,506</u>	<u><b>33,001</b></u>	<u>35,479</u>
<b>Vehicle and Equipment Maintenance</b>			
Purchases and materials	59,977	<b>57,887</b>	60,984
Amortization	<u>12,866</u>	<u><b>12,866</b></u>	<u>12,866</u>
	<u>72,843</u>	<u><b>70,753</b></u>	<u>73,850</u>
<b>Volunteerism and Fund Raising</b>			
Wages and benefits	3,935	<b>3,935</b>	3,991
Purchases and materials	<u>17,408</u>	<u><b>17,408</b></u>	<u>16,900</u>
	<u>21,343</u>	<u><b>21,343</b></u>	<u>20,891</u>

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# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Tangible Capital Assets For The Year Ended December 31, 2023

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2023)	2023 Acquisitions	2023 Disposals	2023 Write-Offs	Ending Historical Cost Balance (Dec 31/2023)	Opening Accumulated Amortization Balance (Jan 1/2023)	2023 Disposals	2023 Amortization	2023 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/2023)	Ending Net Book Value (Dec 31/2023)
<b><u>Infrastructure Related</u></b>											
Land	847,169	-	-	-	847,169	-	-	-	-	-	847,169
Buildings	901,304	13,273	-	-	914,577	528,676	-	20,166	-	548,842	365,735
Dams	495,112	-	-	-	495,112	121,997	-	6,367	-	128,364	366,748
Bridges, boardwalks and other wood	375,854	-	-	-	375,854	140,271	-	17,020	-	157,291	218,563
Hydro and water services	625,009	-	-	-	625,009	258,010	-	10,637	-	268,647	356,362
Septic systems	71,319	-	-	-	71,319	46,806	-	1,735	-	48,541	22,778
Pools, courts and playgrounds	657,924	-	-	-	657,924	296,923	-	26,955	-	323,878	334,046
Roads	777,206	-	-	-	777,206	319,814	-	12,809	-	332,623	444,583
<b>Infrastructure Related Sub-Total</b>	<b><u>4,750,897</u></b>	<b><u>13,273</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,764,170</u></b>	<b><u>1,712,497</u></b>	<b><u>-</u></b>	<b><u>95,689</u></b>	<b><u>-</u></b>	<b><u>1,808,186</u></b>	<b><u>2,955,984</u></b>
<b><u>General Capital</u></b>											
Signs, fencing and gates	333,688	51,730	-	-	385,418	52,699	-	9,368	-	62,067	323,351
Equipment	307,581	25,695	-	-	333,276	208,975	-	6,734	-	215,709	117,567
Vehicles	222,932	88,955	35,656	-	276,231	176,510	35,656	10,545	-	151,399	124,832
Technology infrastructure	156,000	-	-	-	156,000	134,221	-	20,401	-	154,622	1,378
<b>General Capital Sub-Total</b>	<b><u>1,020,201</u></b>	<b><u>166,380</u></b>	<b><u>35,656</u></b>	<b><u>-</u></b>	<b><u>1,150,925</u></b>	<b><u>572,405</u></b>	<b><u>35,656</u></b>	<b><u>47,048</u></b>	<b><u>-</u></b>	<b><u>583,797</u></b>	<b><u>567,128</u></b>
<b>Total Tangible Capital Assets</b>	<b><u>5,771,098</u></b>	<b><u>179,653</u></b>	<b><u>35,656</u></b>	<b><u>-</u></b>	<b><u>5,915,095</u></b>	<b><u>2,284,902</u></b>	<b><u>35,656</u></b>	<b><u>142,737</u></b>	<b><u>-</u></b>	<b><u>2,391,983</u></b>	<b><u>3,523,112</u></b>

# 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)
<b><u>Infrastructure Related</u></b>											
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	<u>777,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>777,206</u>	<u>307,005</u>	<u>-</u>	<u>12,809</u>	<u>-</u>	<u>319,814</u>	<u>457,392</u>
<b>Infrastructure Related Sub-Total</b>	<b><u>4,382,811</u></b>	<b><u>368,086</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,750,897</u></b>	<b><u>1,630,230</u></b>	<b><u>-</u></b>	<b><u>82,267</u></b>	<b><u>-</u></b>	<b><u>1,712,497</u></b>	<b><u>3,038,400</u></b>
<b><u>General Capital</u></b>											
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	222,932	-	-	-	222,932	165,965	-	10,545	-	176,510	46,422
Technology infrastructure	<u>156,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,000</u>	<u>113,820</u>	<u>-</u>	<u>20,401</u>	<u>-</u>	<u>134,221</u>	<u>21,779</u>
<b>General Capital Sub-Total</b>	<b><u>885,228</u></b>	<b><u>134,973</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,020,201</u></b>	<b><u>519,540</u></b>	<b><u>-</u></b>	<b><u>52,865</u></b>	<b><u>-</u></b>	<b><u>572,405</u></b>	<b><u>447,796</u></b>
<b>Total Tangible Capital Assets</b>	<b><u>5,268,039</u></b>	<b><u>503,059</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,771,098</u></b>	<b><u>2,149,770</u></b>	<b><u>-</u></b>	<b><u>135,132</u></b>	<b><u>-</u></b>	<b><u>2,284,902</u></b>	<b><u>3,486,196</u></b>



Kettle Creek  
Conservation Authority

ANNUAL REPORT

2023





## 2023 Board of Directors

Grant Jones, *Chair*, Township of Southwold

Lori Baldwin-Sands, *Vice-Chair*, City of St. Thomas

Frank Berze, Municipality of Middlesex Centre

Jim Herbert, City of St. Thomas

Sharron McMillan, Municipality of Thames Centre

Todd Noble, Municipality of Central Elgin

Jerry Pribil, City of London

Sam Trosow, City of London

John Wilson, Township of Malahide

# A Message from the Chair

This past summer we had an opportunity as a board and staff to tour the watershed. I can not underscore enough the value it brought to our relationships, understanding of the watershed and ability to better govern the organization.

Following the 2022 municipal election, Kettle Creek Conservation Authority's (KCCA) Board of Directors had an 80% turn over of members. So, exploring the watershed was a logical first step to better understand the why and how behind our various programs and services.

We started at the beginning – Lake Whittaker Conservation Area. Lake Whittaker is the headwaters of Kettle Creek and one of the first properties acquired by KCCA. From there we meandered through the various municipalities on back country roads and highways. We stopped along the way to view newly created wetlands, pastures and marginal farmland

replanted into forests, floodplains and dams all interconnected by Kettle Creek that eventually spills out into Lake Erie at the beautiful beach in Port Stanley.

I think the tour was a fitting reminder of how everything upstream affects downstream. What we do in one program area affects another, and that we must constantly be mindful that what we do, or fail to do today, will affect future generations.

Thank you to the members for their confidence in me to lead the organization through another year of conservation, teamwork, and partnerships.



**Grant Jones**  
Board Chair

# Our Partners & Donor List

AA Sanitation • Arlene and Terry Campbell Charitable Foundation • ALUS Elgin • Art Veldhuizer • Canadian Parks and Recreation Association • City of London • City of St. Thomas • County of Elgin • Conservation Ontario • Delta Power Equipment • Ducks Unlimited Canada • Elgin-St. Thomas Community Foundation • Elgin Clean Water Program • Elgin Stewardship Council • Environment and Climate Change Canada • Essex Region Conservation Authority • Eugene Johnston • Fanshawe College • First Yarmouth Baptist Church • Ferguson RV World • Green Lane Community Trust Fund • Helen Nichol • Huron Tractor St. Thomas • Invasive Species Centre • Kettle Creek Environmental Trust • Kettle Valley Pioneers • London District Catholic School Board • Ministry of Agriculture, Food and Rural Affairs • Ministry of Environment, Conservation and Parks • Ministry of Natural Resources and Forestry • Municipality of Central Elgin • Municipality of Middlesex Centre • Municipality of Thames Centre • Northern Casket • Renato Belusic • Ron's Auto Service • Rotary Club of St. Thomas • Sam Bennett • St. Thomas Field Naturalist Club • Ted and Duggie Gill • Thames Valley District School Board • Township of Malahide • Township of Southwold • TD Friends of the Environment Foundation • Trillium Mutual Insurance Company • Upper Thames River Conservation Authority

Please notify our office of any errors or omissions.



## 2023 Staff

Elizabeth VanHooren  
*General Manager/Secretary Treasurer*

Mike Buis  
Jennifer Dow  
Joe Gordon  
Jessica Kirschner  
Brandon Lawler  
Jeff Lawrence  
Marianne Levogiannis  
Rob Lindsay  
Betsy McClure  
Scott Pinnell





# FLOOD FORECASTING

Flood forecasting is one of the most important programs that KCCA provides to our member municipalities and watershed community. A network of stream gauges, precipitation gauges, weather stations and lake level recorders are used to monitor water levels and flow throughout the watershed during flood events. In 2023, KCCA issued one Lake Erie shoreline message and 14 riverine flood messages.

The watershed experienced another winter influenced by La Niña, with periods of snowy, cold weather interspersed with unusually high double-digit temperatures and rain. As a result, several rain-related high-water events occurred between January and March but no major flooding was experienced. While water levels in Lake Erie have dropped considerably since

the record highs experienced in 2019 and 2020, the lack of winter ice cover has increased the risk of storm surge along the north shore of Lake Erie and Port Stanley in particular. Lake Erie was less than 40% frozen over the winter months which may be an indication of a changing climate in the Great Lakes Region.

Structural engineers continued to monitor the spillway and wingwalls of the 102-year-old Dalewood Dam. An Options Assessment Report was also prepared. The report reviewed the operations, recent inspections, studies, projects, and improvements as well as historical information on the dam. Three viable options were recommended for KCCA's consideration: major rehabilitation, dam replacement (at a reduced capacity) or

dam removal (decommissioning). In 2024, an Environmental Assessment process will be initiated to assist in making a final decision.

In the meantime, engineering consultants recommended that the stop logs be removed from all bays in late fall and replaced following the passage of the spring freshet. Removing stop logs from the concrete spillway during times of major flood events lowers the risk of the dam overtopping, prolongs the dam's remaining lifespan, lowers long-term maintenance requirements, and generally follows best management practices. The updates to the operational plan are supported by analysis of the historic stream flow data upstream of the dam site.

For up-to-date flood information, watershed residents and businesses can visit the KCCA website [kettlecreekconservation.on.ca](http://kettlecreekconservation.on.ca) where they can register to receive automatic flood related emails, or connect with KCCA socially on Twitter, Instagram and Facebook at @KettleCreekCA.



# PLANNING & GIS

Thanks to a focus on exceptional customer service, KCCA continues to deliver all permits under Ontario Regulation 181/06 within 21-days of receipt of a complete application, meeting the Provincial Service Standard by 100%.

Ontario Regulation 181/06 Stats:

- 52 permits and 17 site clearances were issued.
- Provided plan review and input with regard to risks to natural hazards of over 70 planning and development applications circulated under the Ontario Planning Act.

KCCA was successful in obtaining \$52,000 in funding from the Flood Hazard Identification and Mapping Program (FHIMP) to undertake an Enhanced Riverine Floodplain Mapping project for

the Dodd Creek subwatershed. The FHIMP program is a partnership between Natural Resources Canada, Environment and Climate Change Canada and Public Safety Canada.

The project will update current mapping and technical standards and undertake new flood inundation mapping for a 24km<sup>2</sup> study area. Updated flood hazard mapping is required to support flood and erosion-related response and mitigation planning as well as land use planning and permitting decisions. It will also be used to support municipal emergency response management.

In February 2023, the Authority's new webmap platform was launched, providing users with an interactive and dynamic way to map properties within the

watershed. The webmap was accessed 2,201 times in its first year of service.

KCCA's data collection abilities improved with the transition to Mergin Maps for field data collection applications. The new platform allows Authority staff to collect data in the field streamlining workflows and data integration.

To stay at the forefront of technology, KCCA's GIS department performed a server refresh. This initiative ensures systems remain robust, reliable, and equipped with the latest technology.







# ENVIRONMENTAL MONITORING

Environmental monitoring is essential for detection and management of changes within the natural landscape of the Kettle Creek watershed. Data collected is used in the Watershed Report Card which reports on watershed health using environmental indicators broken down into surface water, ground water, forest conditions and wetland conditions. KCCA released its fourth Watershed Report Card in 2023, providing valuable insights into the current state of the watershed and ongoing efforts to preserve and improve the environmental conditions.

During the summer, over 200 snapping turtle and 13 painted turtle hatchlings were released back into the Dalewood Reservoir. The eggs were recovered from nests in danger of being destroyed and incubated at the Upper Thames

River Conservation Authority with the help of its species at risk staff. Given the challenging odds, with less than one in a hundred turtle eggs hatching to become adult turtles, it is crucial to intervene and help whenever possible. As is the case for many species at risk, habitat destruction plays a major role in the decline of turtles, as well as road mortality and nest predation.

In the spring, a four-season life science inventory and bioblitz for the new Deer Ridge Conservation Area was completed. KCCA retained MTE Consultants to complete several biological surveys including snake emergence and coverboard surveys, three amphibian call surveys, Ecological Land Classification, a three-season botanical inventory, migratory and breeding bird surveys, two

crepuscular bird surveys, bat acoustic monitoring, fish community survey, one winter wildlife survey, incidental butterflies and dragonflies, and an additional day conducting a bioblitz.

Observations from the life science inventory and bioblitz confirmed that seven natural vegetation communities and at least 323 species are present within the Deer Ridge Conservation Area. Of the 323 species, nine species at risk (SAR), six rare species (S1-S3), and 25 invasive species were identified.





# WATERSHED HIGHLIGHT

A component of KCCA’s Environmental Monitoring Program is collecting up-to-date information on the fish communities within the watershed including the open watercourses that are also municipal drains. KCCA received \$9,466 in funding from Fisheries and Oceans Canada (DFO) to classify 13 municipal drains in 2023.

Municipal drains are classified into several categories to facilitate the review and approval of drain maintenance activities with respect to fish and fish habitat.

Staff conducted electrofishing surveys at 13 sites across the watershed, identifying a diverse collection of 21 fish species. These sites were evenly distributed between cool and warm water thermal regimes. Among the catch, johnny darters accounted for 20%, white suckers

comprised 17%, and creek chubs made up 16% of the total. Notably, the golden redhorse, identified as the only sensitive species, was found at one site. Staff also made an exciting discovery, spotting a new species for the project and the watershed—the bowfin, observed and collected at a single site (pictured at right).

The bowfin stands out as one of Ontario’s living fossils, having maintained its prehistoric characteristics for millions of years. As a warm-water fish native to Ontario, the bowfin is a common (but unusual) fish. It has a long dorsal fin extending along the top of its body, concluding with a rounded tail fin.

Bowfins, recognized by various names like freshwater dogfish, mudfish, grindle, and

beaverfish (poisson-castor), are predatory creatures that actively hunt crayfish and frogs in the weedy waters of southern Ontario. The bowfin has an air-bladder which functions as a lung, that gives the fish the unusual ability to gulp air from the surface. This enables them to live in areas with low oxygen that may be uninhabitable by other game fish.

While suckers and panfish can get pretty big, most of the fish found in local drains are often quite small and unless displaying their spectacular breeding colours, are often quite drab, brown or silvery. Often grouped together as “minnows,” the ability to distinguish between small baitfish is important as the use of some fish species for bait is illegal, some are aquatic invasive species, while others are listed as species at risk and are protected.





# TREE PLANTING & FORESTRY

KCCA continued its commitment to reforestation of the watershed, overseeing the planting of over 43,000 native tree and shrub species. The Greening Communities Program provided 4,100 seedlings to landowners in Central Elgin, St. Thomas, Southwold and Malahide.

Community involvement plays an important part in KCCA's tree planting program. Staff partnered with students from Central Elgin Collegiate Institute to plant 1,000 seedlings at the KCCA Administration Centre. An additional 2,023 seedlings were planted in partnership with Fanshawe College in recognition of the graduating class of 2023.

A collective effort from the Rotary Club of St. Thomas, employees from Graham Scott Enns Chartered Accountants, and members of the Kettle Creek Environmental Youth Corps

supported the planting of 400 large stock trees and shrubs on the north shore of Lake Margaret in St. Thomas.

KCCA sourced potted trees for the first ever City of St. Thomas tree giveaway – which supplied 160 native trees free of charge to St. Thomas residents.

In October, a TD Tree Days community planting event welcomed 60 community members to Waterworks Park in St. Thomas to plant 300 trees and shrubs.

Forests Ontario's 50 Million Tree program continues to be an important funder for KCCA's tree planting program, contributing over \$34,300 for the planting of 13,725 seedling trees on larger scale restoration sites in 2023.



# STEWARDSHIP

With support from the Ontario Ministry of Agriculture, Food and Rural Affairs, KCCA undertook a project to raise awareness and increase adoption of Best Management Practices (BMPs) that reduce losses of sediment and nutrients from farmland. A series of four information sheets were distributed to 1,733 farms across Elgin County. In addition, an Elgin Clean Water Program bus tour was held in August showcasing a variety of projects such as wetland creation, erosion control and tallgrass prairie establishment to show how farmers can incorporate BMPs within existing production practices and highlighted the funding available for implementation.

Eight wetland projects were implemented in the watershed in 2023 in partnership with Elgin Stewardship Council, ALUS Elgin, ALUS Middlesex and Ducks Unlimited.

The Elgin Clean Water Program (ECWP), administered by KCCA and funded by Elgin County and the Green Lane Community Trust Fund, provided 28 projects with \$67,654 in funding. Since 2012, the ECWP has awarded \$861,559 in grants to 318 projects totaling over \$3,676,000 in total project costs that directly benefit the environmental conditions of Elgin County.

The Kettle Creek Environmental Youth Corps (EYC) gained meaningful volunteer experience in the environmental field through the planting of 1,000 wildflower plugs and 200 shrubs on the north shore of Lake Margaret in St. Thomas. Members also assisted with the removal of garlic mustard in the woodlot at Pinafore Park, and trail maintenance at Dalewood Conservation Area.





# INVASIVE SPECIES MANAGEMENT

KCCA actively managed invasive species on public, private and Authority owned properties throughout the watershed in 2023. Staff targeted eight invasive species including phragmites, multiflora rose, European buckthorn, invasive honeysuckle, autumn olive, spotted knapweed, garlic mustard, and Canada thistle.

## **Kirk-Cousins Management Area**

KCCA secured a \$10,000 grant from the Invasive Species Centre to develop an invasive species management plan for the Kirk-Cousins Management Area. In addition, treatment was initiated on a seven-acre meadow overtaken by spotted knapweed and woody invasive species such as autumn olive, European buckthorn, and multiflora rose. This project involved the collaborative efforts

of 57 student volunteers from Regina Mundi Catholic College, who assisted with the manual cutting of the invasive species.

## **Lake Margaret**

KCCA secured \$23,512 in funding from the Great Lakes Local Action Fund to manage invasive species at Lake Margaret in St. Thomas. This project targeted six invasive species across 38 acres of forest and shoreline habitats. In addition, 10 events were held to engage the community in the project. Participants assisted with the removal of woody invasives and activities to restore the shoreline such as tree and wildflower planting.

## **Deer Ridge Conservation Area**

Staff targeted treatment of woody invasive species, including European buckthorn, honeysuckle, and multiflora

rose, spanning 21 acres of forest at Deer Ridge Conservation Area. Initial treatment of approximately four acres of Canada thistle was also successfully completed.

## **Phragmites**

KCCA continued the battle against invasive phragmites in 2023. A total of 19.1 acres of phragmites have been treated to-date, with 3.6 acres receiving an initial treatment in 2023. KCCA performs annual inspections of previously managed stands and undertakes retreatment as required to manage re-growth and new growth. In total 15.5 acres of managed phragmites stands required retreatment in 2023.





# CONSERVATION LANDS

KCCA's Conservation Areas welcomed 19,170 visitors ready to explore picnicking, kayaking, fishing and camping. Gatehouse staff greeted many familiar and new faces, hosting 10,225 campers at Lake Whittaker and Dalewood Conservation Areas throughout the camping season. It marked another outstanding year, featuring 2,903 booked campsites, 3,804 day passes sold, and 450 watercrafts rentals.

To enhance visitor experience, the Authority made improvements to Dalewood and Lake Whittaker campgrounds. This included the installation of new entrance lift arms that now allow campers and visitors to access both parks with a scannable pass, streamlining the entry process for a more efficient and enjoyable visit.

Upgrades to the Kirk-Cousins Management Area began in 2023 thanks to a generous donation from Trillium Mutual Insurance Company. Upon completion, the community can expect an improved parking lot, new entrance and trailhead signs, and stone seating in a newly designed picnic area. This project is a testament to KCCA's dedication to enhance access to green spaces.

KCCA believes that nature should be accessible to people of all ages and abilities, and continues to prioritize initiatives that align with this vision.





# EDUCATION & OUTREACH

In 2023, the Carolinian Forest Festival welcomed back grades 6 and 7 students from 23 schools across the Thames Valley and London District Catholic School Boards. This immersive educational experience teaches students about forest ecosystems, biodiversity and climate change through hands-on activities linked to the Ontario Curriculum.

The Festival also saw enthusiastic support from more than 140 high school students from three schools, including participants from East Elgin Secondary School's Environmental Leadership Program and the Thames Valley District School Board's H3-ELP Program.

New for the 2023 Festival was the addition of an activity station led by the Indigenous Student Success and Cultural Teacher at London District Catholic School Board to explore natural medicine found within a forest. The inclusion of this station reflects the Festival's commitment to offering rich and comprehensive environmental education, fostering a deeper connection between students and the natural world.



# CORPORATE SERVICES

December 2023 marked the end of a transition period to fully enact Ontario Regulation 402/22 Budget and Apportionment. KCCA successfully negotiated cost apportioning agreements with all seven member municipalities. These agreements allow KCCA to continue to use municipal funds to offset costs associated with tree planting and enhanced environmental monitoring programs. The final Programs and Services Inventory used to categorize KCCA's programs and services was submitted at year-end bringing the transition period to a close. The 2024 budget was developed in accordance with the Regulation and the newly established agreements.

In 2023, KCCA received a grant from the Elgin-St. Thomas Community Foundation's Community Services Recovery Fund to

support the digitization of the Authority's extensive archives including slides, photographs, aerial photographs, maps, and minute books. This grant will also serve as the launchpad for KCCA's new document retention program. It ensures proper management of existing files and the timely removal of outdated documents. This initiative not only preserves records but also supports enhancing KCCA's management of digital files.

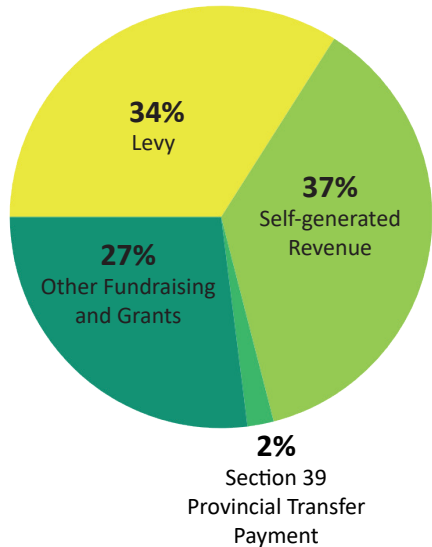
KCCA's social media platforms reached over 113,318 people in 2023, a nine percent increase over 2022. KCCA's Facebook account had 11,020 visits with 3,637 followers and continues to act as an important engagement and communication tool.



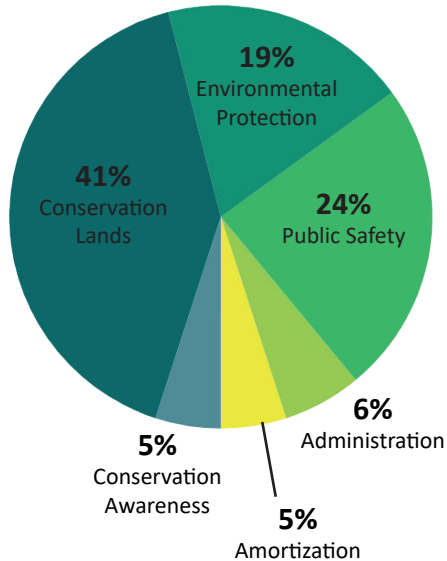


# Financial Summary

## 2023 Revenues



## 2023 Expenses



Full financial statements are available at [www.kettlecreekconservation.on.ca](http://www.kettlecreekconservation.on.ca)



## Land Acknowledgement

Kettle Creek Conservation Authority wishes to acknowledge the treaty and traditional lands originally occupied by the Indigenous First Nations peoples of the Anishinabek, Attiwoonderonk and Haudenosaunee Nations.

KCCA strives to build meaningful relationships with Indigenous communities and recognizes the importance of respecting these treaties and lands.

# 2023 ANNUAL REPORT



**Kettle Creek**  
Conservation Authority

44015 Ferguson Line  
St. Thomas, ON N5P 3T3  
519-631-1270

[www.kettlecreekconservation.on.ca](http://www.kettlecreekconservation.on.ca)

## 2024 BUDGET

Kettle Creek Conservation Authority (KCCA) works in partnership with 7 member municipalities (London, St. Thomas, Central Elgin, Southwold, Malahide, Thames Centre and Middlesex Centre) to undertake watershed-based programs to protect people and property from flooding and other natural hazards and to conserve natural resources for economic, social and environmental benefits.

Over the past 5 years, KCCA has:

- Conducted updates to floodplain mapping using a combination of operating reserves and Provincial/Federal funding - an investment of \$174,880.
- Developed an interactive mapping tool on its website to make floodplain/regulation mapping available to the public.
- Maintained a comprehensive flood forecasting program issuing 20 messages per year on average.
- Planted approximately 50,000 trees per year throughout the watershed.
- Managed 8 Conservation Areas and maintained 25 kilometres of recreational hiking trails.
- Operated two campgrounds, Dalewood and Lake Whittaker, that generate revenue to support capital asset management.
- Managed invasive species and facilitated stewardship projects such as wetland creation on CA-owned and private lands.
- Led outreach activities like community tree planting events, established the Kettle Creek Environmental Youth Corps and coordinated large-scale outdoor education events like the Carolinian Forest Festival.



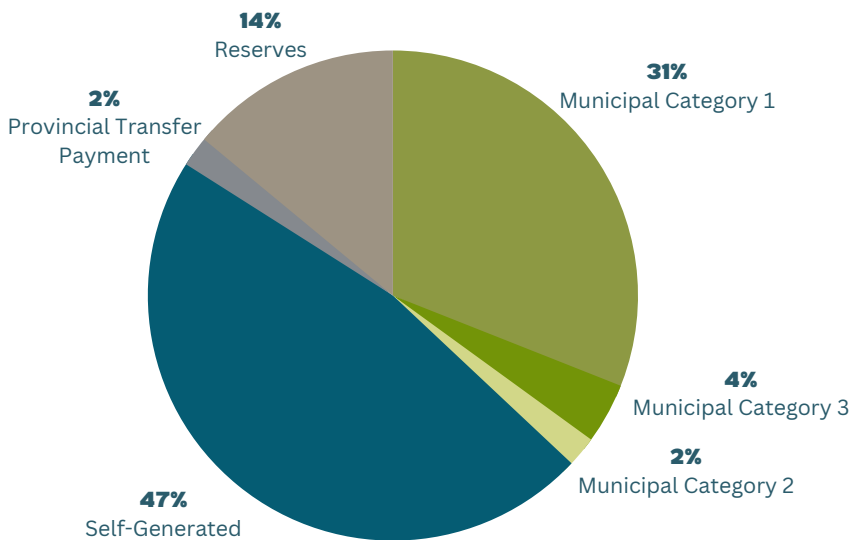
# 2024 BUDGET

KCCA makes every effort to minimize the general levy by maximizing other revenue sources and right-sizing expenditures.

## BUDGET PRESSURES

Inflation, increasing costs related to land management and mandatory deliverables associated with changes to the *Conservation Authorities Act* are driving budgetary pressures in 2024. Ensuring the salary grid keeps pace with increases to minimum wage will make sure that KCCA can retain and attract the necessary workforce to maintain current service levels. Funding for Category 1 programs and services from KCCA’s member municipalities represents 31% of total revenue.

Due to inflationary pressures and the requirement to introduce new mandatory deliverables, the 2024 budget assumes the same level of programs and services as provided in 2023.



## COST MITIGATION

The following cost-saving measures were applied before formulating the levy request and budget for 2024:

- Phasing in a 2022 Salary and Pay Equity Review over five years.
- Continued development of cloud-based and paperless services.
- Increasing conservation area fees to ensure revenue can continue to be used to contribute to capital re-investment.
- Proposed \$336,000 capital expenditures in 2024 completely self-funded through capital reserves.
- Increasing fees for tree planting to offset rising seedling costs.
- Proposed Operating Reserve drawdown of \$128,260 - continued use of reserves is unsustainable.
- Completion of new mandatory *Conservation Authorities Act* deliverables including the Watershed Resource Management Strategy, Conservation Lands Strategy, and Land Inventory by back-filling senior-level positions and limited internal resources.



**Programs and Services Revenue and Expenses Overview**

**Budget 2024 - Final February 21 2024**

Programs and Services	Total Expenditures	Municipal Apportionment			Self Generated Revenue	Provincial Transfer Payment	Reserve Operating	Capital	Total Revenue
		Cat-1	Cat-2	Cat-3					
<b>Category 1/2</b>									
General Operating <sup>1</sup>	536,053.00	320,990.00			121,562.00	10,501.00		83,000.00	536,053.00
Plan Review and Permitting	95,626.00	72,273.00			17,500.00	1,853.00	4,000.00		95,626.00
Flood Forecasting	252,183.00	195,296.00			10,530.00	35,827.00	10,530.00		252,183.00
Dam Operations	151,356.00	103,767.00			17,000.00	13,589.00	17,000.00	-	151,356.00
Monitoring/Source Protection	137,222.00	114,429.00			13,000.00		9,793.00		137,222.00
Conservation Lands Management <sup>2</sup>	377,088.00	228,503.00	82,748.00		39,957.00		20,880.00	5,000.00	377,088.00
<b>Total Category</b>	<b>1,549,528.00</b>	<b>1,035,258.00</b>	<b>82,748.00</b>		<b>219,549.00</b>	<b>61,770.00</b>	<b>62,203.00</b>	<b>88,000.00</b>	<b>1,549,528.00</b>
<b>Category 3</b>									
Tree Planting <sup>3</sup>	260,239.00			129,130.00	92,019.00		39,090.00		260,239.00
Stewardship Services	125,076.00				101,076.00		24,000.00		125,076.00
Education/Outreach	130,740.00				127,773.00		2,967.00		130,740.00
Campgrounds	1,279,323.00				1,031,323.00			248,000.00	1,279,323.00
Enhanced Monitoring <sup>3</sup>	16,800.00			16,800.00					16,800.00
<b>Total Category</b>	<b>1,812,178.00</b>			<b>145,930.00</b>	<b>1,352,191.00</b>	<b>-</b>	<b>66,057.00</b>	<b>248,000.00</b>	<b>1,812,178.00</b>
<b>Total Budget<sup>4</sup></b>	<b>3,361,706.00</b>	<b>1,035,258.00</b>	<b>82,748.00</b>	<b>145,930.00</b>	<b>1,571,740.00</b>	<b>61,770.00</b>	<b>128,260.00</b>	<b>336,000.00</b>	<b>3,361,706.00</b>
<b>Percentage of Total Budget</b>		31%	2%	4%	47%	2%	4%	10%	

Note 1 General Operating costs include administrative expenses related to the Office of the General Manager, communications, finance, payroll, human resources, administration office and other administrative expenses to support Category 1 programs and services.

Note 2 Category 2 funding for Conservation Lands Management includes the Kettle Creek Dog Park Agreement and the Elgin County Tree Commissioner available on KCCA's website.

Note 3 Category 3 apportionment for tree planting and enhanced monitoring are subject to the Cost Apportioning Agreements available on KCCA's website.

Note 4 This summary includes proposed capital purchases of \$336,000. Capital purchases will be amortized in accordance with KCCA's Asset Management.

**Municipal Cost Apportionment**

Budget 2024 - Final February 21, 2024

Municipality	Modified Current	% Municipality	MCVA	Apportionment	Category 1	Category 3	Special	Proposed Total	Total	Difference
	Value Assessment (MVCA)	In Watershed	In Watershed	%	Apportionment	Apportionment	Levy*	2024 Apportionment	2023 Apportionment	2023/2024
Central Elgin	\$ 2,063,691,519.00	60	\$ 1,238,214,911.00	7.90	\$ 76,411.83	\$ 9,188.56	\$ 10,534.98	\$ 96,135.37	\$ 88,986.90	\$ 7,148.47
Middlesex Centre	\$ 3,781,981,998.70	7	\$ 264,738,740.00	1.69	\$ 16,337.37	\$ 1,964.58	\$ 1,030.45	\$ 19,332.39	\$ 17,778.43	\$ 1,553.96
London	\$ 59,265,812,025.35	15	\$ 8,889,871,804.00	56.71	\$ 548,605.37	\$ 95,561.75	\$ 1,030.45	\$ 645,197.58	\$ 601,534.55	\$ 43,663.03
Thames Centre	\$ 2,635,389,144.70	8	\$ 210,831,132.00	1.34	\$ 13,010.66	\$ 1,564.54	\$ 1,023.67	\$ 15,598.87	\$ 14,487.83	\$ 1,111.04
Malahide	\$ 1,326,938,184.75	8	\$ 106,155,055.00	0.68	\$ 6,550.96	\$ 787.76	\$ 1,023.67	\$ 8,362.39	\$ 7,803.74	\$ 558.65
Southwold	\$ 808,727,923.40	78	\$ 630,807,780.00	4.02	\$ 38,927.96	\$ 4,681.11	\$ 7,660.57	\$ 51,269.64	\$ 47,217.21	\$ 4,052.43
St. Thomas	\$ 4,517,376,589.10	96	\$ 4,336,681,526.00	27.66	\$ 267,622.17	\$ 32,181.70	\$ 45,488.89	\$ 345,292.76	\$ 321,691.77	\$ 23,600.99
<b>Total Budget</b>	<b>\$ 74,399,917,385.00</b>		<b>\$ 15,677,300,948.00</b>	<b>100.00</b>	<b>967,466.32</b>	<b>\$ 145,930.00</b>	<b>\$ 67,792.68</b>	<b>\$ 1,181,189.00</b>	<b>\$ 1,099,500.43</b>	<b>\$ 81,688.57</b>

\*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.

**Statement of Operations**

**Budget 2024 - Final February 21, 2024**

	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>
<b>Revenue</b>			
Municipal Apportionment (Cat 1)	960,154.40	965,317.60	1,035,258.00
Municipal Apportionment (Cat 3)	139,345.60	134,182.83	145,930.00
Municipal Category 2 Agreements	78,665.00	73,026.92	82,748.00
User Fees and Sales			
Lake Whittaker	485,704.00	525,576.69	536,003.00
Dalewood	431,320.00	480,515.74	479,320.00
Other	50,779.00	73,586.36	64,862.00
Transfer from Reserve (Capital)	124,000.00	-	336,000.00
Transfer from Reserve (Operating)	179,587.00	27,513.31	128,260.00
Provincial Transfer Payment (MNRF)	61,770.00	61,770.00	61,770.00
Other Revenue and Grants	427,949.00	606,074.33	491,555.00
Donations	-	355,105.65	-
<b>Total Revenue</b>	<b>2,939,274.00</b>	<b>3,302,669.43</b>	<b>3,361,706.00</b>
<b>Expenditures</b>			
General Operating	487,783.00	792,891.08	536,053.00
Plan Review and Permitting	86,337.00	85,375.65	95,626.00
Flood Forecasting	286,648.00	286,746.82	252,183.00
Dam Operations	108,698.00	128,022.55	151,356.00
Monitoring/Source Protection	133,399.00	130,430.21	137,222.00
Conservation Lands Management	381,889.00	354,234.74	377,088.00
Tree Planting	249,762.00	262,141.10	260,239.00
Stewardship Services	187,705.00	216,331.36	125,076.00
Education/Outreach	42,492.00	53,161.24	130,740.00
Campgrounds	960,024.00	978,797.68	1,279,323.00
Enhanced Monitoring	14,537.00	14,537.00	16,800.00
<b>Total Expenditures</b>	<b>2,939,274.00</b>	<b>3,302,669.43</b>	<b>3,361,706.00</b>
Surplus(Deficit)	-	-	-

## General Operating Expenses

### Budget 2024 - Final February 21, 2024

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1	304,359.00	304,359.14	320,990.00
Category 2			
Category 3			
Provincial Transfer Payment	10,501.00	10,501.00	10,501.00
Self Generated	96,923.00	121,912.68	121,562.00
Operating (Reserves)	-	-	-
Capital (Reserves)	76,000.00	-	83,000.00
<b>Total Revenue</b>	<b>487,783.00</b>	<b>436,772.82</b>	<b>536,053.00</b>
<b>Expenditures</b>			
Staffing and Board Expenses	230,043.00	244,752.64	243,117.00
Operating Expenses	155,166.00	166,458.91	170,164.00
Amortization	26,574.00	26,573.88	39,772.00
Transfer to Reserves			
<b>Total Expenditures</b>	<b>411,783.00</b>	<b>437,785.43</b>	<b>453,053.00</b>
<b>Surplus (Deficit)</b>	<b>76,000.00</b>	<b>- 1,012.61</b>	<b>83,000.00</b>

#### Standard Deliverables

Office of the General Manager, administrative support, human resources, accounting, purchasing and payroll, health and safety, customer service, legal, operating and capital costs which are not directly related to the delivery of any specific program or service, but are the overhead and support costs of a conservation authority and its mandated roles. Preparing and submitting reports to CRA and financial reports for funding agencies.

#### 2024 Initiatives

Implementation of 2022 Salary and Pay Equity Review over 5 years. Cost of living increase to wage grid of 2.75%. The following deliverables are required to be developed by December 31, 2024 in accordance with O. Reg 686/21: Watershed Resource Management Strategy, Conservation Areas Land Inventory and a Conservation Areas Management Plan to guide the management of CA owned properties including: objectives, land mapping, identification of programs and services. KCCA will be backfilling senior level positions in order to undertake these deliverables and required consultation.

#### Cost Saving Measures

Digitizing historical records with self-generated funds.

#### Capital

Replacement of vehicle not specified to program area (\$70,000). Invest in infrastructure to facilitate use of EV powered vehicles. Staged computer upgrades to meet Windows 11 requirements (\$13,000).



**Plan Review and Permitting**

**Budget 2024 - Final February 21, 2024**

	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>
<b>Revenue</b>			
Municipal Apportionment			
Category 1	63,062.00	63,062.01	72,273.00
Category 2			
Category 3			
Provincial Transfer Payment	1,853.00	1,853.00	1,853.00
Self Generated	17,422.00	25,705.21	17,500.00
Operating (Reserves)	4,000.00	-	4,000.00
Capital (Reserves)			
<b>Total Revenue</b>	<b>86,337.00</b>	<b>90,620.22</b>	<b>95,626.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	66,375.00	70,990.69	75,172.00
Operating Expenses	19,962.00	14,384.96	20,454.00
Amortization			
Transfer to Reserves			
<b>Total Expenditures</b>	<b>86,337.00</b>	<b>85,375.65</b>	<b>95,626.00</b>
Surplus (Deficit)	-	5,244.57	-

**Standard Deliverables**

Deliver the Authority’s permitting responsibilities, ensuring compliance with Ontario Regulation 181/06 and related policies, site inspections, communications with agents and consultants and appropriate enforcement action. Meet the Authority’s delegated responsibility to represent the provincial interest in natural hazards (Section 3.1 of the Provincial Policy Statement) providing technical information and advice on land-use planning documents (Official Plans and Zoning By-Law Amendments, Subdivisions, Consents and Minor Variance Work with member municipality drainage superintendents to assess drain maintenance notifications, and review new drain proposals under the Drainage Act and Conservation Authorities Act (DART) protocol).

**2024 Initiatives**

Changes are being proposed to the Regulation of Development for the Protection of People and Property from Natural Hazards in Ontario which will require mapping and policy updates.

**Cost Saving Measures**

Planning and Regulation Fees were increased in 2022 to match neighbouring CAs; provincial freeze on fee increases/modifications in effect until December 31, 2024 as per Minister Order.

**Capital**

No planned capital in 2024.

## Flood Forecasting

### Budget 2024 - Final February 21, 2024

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1	185,696.00	185,696.07	195,296.00
Category 2			
Category 3			
Provincial Transfer Payment	35,827.00	35,827.00	35,827.00
Self Generated		34,416.08	10,530.00
Operating (Reserves)	65,125.00	10,000.00	10,530.00
Capital (Reserves)			
<b>Total Revenue</b>	<b>286,648.00</b>	<b>265,939.15</b>	<b>252,183.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	164,176.00	163,968.38	172,385.00
Operating Expenses	122,472.00	122,778.44	79,798.00
Amortization			
Transfer to Reserves			
<b>Total Expenditures</b>	<b>286,648.00</b>	<b>286,746.82</b>	<b>252,183.00</b>
Surplus (Deficit)	-	- 20,807.67	-

#### Standard Deliverables

Operate a flood forecasting and warning system to ensure that residents and municipalities are aware of potential flood related events in a timely manner. Issue Flood messages (Conditions Statements, Watches and Warnings for shoreline and riverine systems) and conduct outreach and education on flood forecasting program and safety measures. Monitor watershed conditions to detect low water conditions and support the Water Response Team in responding to low water events. Acquire and maintain Floodplain mapping and conduct necessary communication initiatives to inform stakeholders and update mapping in Board approved policies, Official Plans and KCCA's online mapping. Data collection, mapping data sets and study of designs to mitigate hazards. Development and use of systems to collect and store data and to provide spatial geographical representations of data.

#### 2024 Initiatives

Status Quo.

#### Cost Saving Measures

In the last five years, KCCA has conducted updates to floodplain mapping using a combination of reserves and Provincial/Federal Funding representing an investment of \$174,880. Staff are currently working with local Universities for beta versions of flood forecasting models at little to no cost.

#### Capital

No planned capital in 2024.

**Dam Operations**

**Budget 2024 - Final February 21, 2024**

	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>
<b>Revenue</b>			
Municipal Apportionment			
Category 1	95,109.00	95,109.05	103,767.00
Category 2			
Category 3			
Provincial Transfer Payment	13,589.00	13,589.00	13,589.00
Self Generated		850.00	17,000.00
Operating (Reserves)		-	17,000.00
Capital (Reserves)	-	-	-
<b>Total Revenue</b>	<b>108,698.00</b>	<b>109,548.05</b>	<b>151,356.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	64,119.00	63,869.00	66,882.00
Operating Expenses	38,204.00	57,778.55	78,099.00
Amortization	6,375.00	6,375.00	6,375.00
Transfer to Reserves			
<b>Total Expenditures</b>	<b>108,698.00</b>	<b>128,022.55</b>	<b>151,356.00</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>- 18,474.50</b>	<b>-</b>

**Standard Deliverables**

Operate and maintain 3 dam structures on KCCA lands. Routine maintenance completed by KCCA staff or independent contractors as required. One erosion control structure is maintained.

**2024 Initiatives**

Assess and determine short and long-term goals for the Dalewood Dam including developing a comprehensive financial plan to support required works. An estimated \$8,500 is required annually for Dalewood Dam maintenance/monitoring until major repairs can be completed. \$34,000 required to initiate an Environmental Assessment of the Dalewood Dam; 50% supported through operating reserves and 50% through WECI program.

**Cost Saving Measures**

Budget assumes successful application to provincial WECI program for 50% funding for eligible expenses related to Dalewood Dam EA, maintenance and upkeep.

**Capital**

No planned capital in 2024.

## Monitoring and Source Protection

### Budget 2024 - Final February 21, 2024

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1	125,179.00	125,179.04	114,429.00
Category 2			
Category 3			16,800.00
Provincial Transfer Payment			
Self Generated	13,000.00	16,199.37	13,000.00
Operating (Reserves)	9,757.00	-	9,793.00
Capital (Reserves)			
<b>Total Revenue</b>	<b>147,936.00</b>	<b>141,378.41</b>	<b>154,022.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	109,138.00	108,388.00	112,138.00
Operating Expenses	37,139.00	34,920.45	40,225.00
Amortization	1,659.00	1,658.76	1,659.00
Transfer to Reserves			
<b>Total Expenditures</b>	<b>147,936.00</b>	<b>144,967.21</b>	<b>154,022.00</b>
Surplus (Deficit)	-	- 3,588.80	-

#### Standard Deliverables

**Category 1:** Provincial Water Quality Monitoring Network; Provincial Groundwater Monitoring Network, and Low Water Response. Meet the obligations of the Clean Water Act and those that have been assigned in the Kettle Creek Source Protection Plan. Support and liaise with the Grand River Source Protection Authority and the Lake Erie Source Protection Committee and relevant municipalities to meet the requirements of the Clean Water Act.

**Category 3:** Maintain and implement a watershed-wide monitoring program to inform watershed resource management decisions and contribute to data used in municipal planning. KCCA, in partnership with Conservation Ontario, prepares a Watershed Report Card every 5 years. The Report Card provides information to the public on surface water, groundwater, forest and wetland conditions in the watershed.

#### 2024 Initiatives

No changes are anticipated. Lab fees have steadily increased over the last 5 years. 2023 is the last year of a discounted rate. Minimum 10-12% increase expected in 2024 with potential 3% year over year for 2025-2027.

#### Cost Saving Measures

Staff will continue to negotiate lab fees.

#### Capital

No planned capital in 2024.

**Conservation Lands**

**Budget 2024 - Final February 21, 2024**

	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>
<b>Revenue</b>			
Municipal Apportionment			
Category 1	201,287.00	201,287.07	228,503.00
Category 2	78,665.00	73,026.92	82,748.00
Category 3			
Provincial Transfer Payment			
Self Generated	34,557.00	73,245.45	39,957.00
Operating (Reserves)	29,380.00	-	20,880.00
Capital (Reserves)	38,000.00		5,000.00
<b>Total Revenue</b>	<b>381,889.00</b>	<b>347,559.44</b>	<b>377,088.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	241,943.00	241,538.80	267,411.00
Operating Expenses	80,874.00	91,623.58	82,748.00
Amortization	21,072.00	21,072.36	21,929.00
Transfer to Reserves			
<b>Total Expenditures</b>	<b>343,889.00</b>	<b>354,234.74</b>	<b>372,088.00</b>
Surplus (Deficit)	38,000.00	- 6,675.30	5,000.00

**Standard Deliverables**

Management and maintenance of 8 Conservation Areas for passive recreation including 25 kilometers of hiking trails, signage, fencing, gates, pavilions, roadways, parking lots, trail structures, stewardship, forest management, hazard tree management, invasive species management, taxes and insurance. Strategic Acquisition of environmentally significant properties in the Kettle Creek watershed as guided by KCCA’s Land Acquisition and Disposition Policy. Includes service agreements with County of Elgin for tree commissioning and City of St. Thomas and Municipality of Central Elgin for the Kettle Creek Dog Park.

**2024 Initiatives**

The following deliverables are required to be developed by December 31, 2024 in accordance with O. Reg 686/21: Conservation Areas Land Inventory and a Conservation Areas Management Plan to guide the management of CA owned properties including: objectives, land mapping, identification of programs and services. KCCA will be backfilling senior level positions in order to undertake these deliverables and required consultation using limited internal resources.

**Cost Saving Measures**

KCCA will be backfilling senior level positions in order to undertake these deliverables and required consultation using limited internal resources.

**Capital**

New sign at Kirk Cousins Management Area (funded) \$5,000.

**Tree Planting**

**Budget 2024 - Final February 21, 2024**

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1			
Category 2			
Category 3	124,808.00	124,808.05	129,130.00
Provincial Transfer Payment			
Self Generated	89,629.00	119,819.74	92,019.00
Operating (Reserves)	35,325.00	17,513.31	39,090.00
Capital (Reserves)			
<b>Total Revenue</b>	<b>249,762.00</b>	<b>262,141.10</b>	<b>260,239.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	145,028.00	145,172.01	152,886.00
Operating Expenses	104,734.00	116,969.09	107,353.00
Amortization			
Transfer to Reserves			
<b>Total Expenditures</b>	<b>249,762.00</b>	<b>262,141.10</b>	<b>260,239.00</b>
Surplus (Deficit)	-	-	-

**Standard Deliverables**

Coordination and implementation of tree planting across the watershed including landowner support and technical advice, site plan development, over the counter sales, site preparation and tending, seedling and large stock tree planting, leading and facilitating community planting events and applying for and managing external funding in support of tree plantings.

**2024 Initiatives**

Maintain a base level of minimum 45,000 trees per year. Secure long-term sustainable funding for program.

**Cost Saving Measures**

Modest increase to fees to assist in covering off rising costs associated with minimum wage increases, tree stock, handling and delivery charges. Reserves are used to off-set costs of required re-plants and program costs. Continued or increasing use of reserves is an unsustainable model.

**Capital**

No planned capital in 2024.

**Stewardship Services/Landowner Services**

**Budget 2024 - Final February 21, 2024**

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1			
Category 2			
Category 3			
Provincial Transfer Payment			
Self Generated	163,705.00	224,409.92	101,076.00
Operating (Reserves)	24,000.00	-	24,000.00
Capital (Reserves)			
<b>Total Revenue</b>	<b>187,705.00</b>	<b>224,409.92</b>	<b>125,076.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	25,784.00	24,240.38	27,516.00
Operating Expenses	161,921.00	192,090.98	97,560.00
Amortization			
Transfer to Reserves			
<b>Total Expenditures</b>	<b>187,705.00</b>	<b>216,331.36</b>	<b>125,076.00</b>
Surplus (Deficit)	-	8,078.56	-

**Standard Deliverables**

Work with landowners and Municipalities to implement Best Management Practices to mitigate flood and erosion hazards, improve and protect water quality, restore floodplains and river valleys, reduce nutrient contamination, restore and enhance wetlands to reduce flooding peaks and augment low flow, management of terrestrial non-native invasive species. Administration of the Elgin Clean Water Program and the Kettle Creek Clean Water Initiative, providing technical advice, applying for and managing external funding, promotion of stewardship and organizing outreach events.

**2024 Initiatives**

Projects are scaled to available funding.

**Cost Saving Measures**

Program completely conducted using self-generated funds.

**Capital**

No planned capital in 2024.

**Education and Outreach**

**Budget 2024 - Final February 21, 2024**

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1			
Category 2			
Category 3			
Provincial Transfer Payment			
Self Generated	42,492.00	53,161.24	127,773.00
Operating (Reserves)			2,967.00
Capital (Reserves)			
<b>Total Revenue</b>	<b>42,492.00</b>	<b>53,161.24</b>	<b>130,740.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	11,455.00	11,000.00	37,243.00
Operating Expenses	31,037.00	39,193.78	93,497.00
Amortization			
Transfer to Reserves		2,967.46	
<b>Total Expenditures</b>	<b>42,492.00</b>	<b>53,161.24</b>	<b>130,740.00</b>
Surplus (Deficit)	-	-	-

**Standard Deliverables**

Curriculum-based education programs for elementary and secondary students and education and outreach programs for community groups/organizations.

**2024 Initiatives**

KCCA will coordinate the Elgin-Middlesex Children's Water Festival in 2024. KCCA and UTRCA rotate Festival responsibilities, with KCCA hosting every three years.

**Cost Saving Measures**

Program completely conducted using self-generated funds.

**Capital**

No planned capital in 2024.



## Campgrounds

### Budget 2024 - Final February 21, 2024

	Budget 2023	Actual 2023	Budget 2024
<b>Revenue</b>			
Municipal Apportionment			
Category 1			
Category 2			
Category 3			
Provincial Transfer Payment			
Self Generated	938,024.00	1,016,033.43	1,031,323.00
Operating (Reserves)	12,000.00		
Capital (Reserves)	10,000.00	-	248,000.00
<b>Total Revenue</b>	<b>960,024.00</b>	<b>1,016,033.43</b>	<b>1,279,323.00</b>
<b>Expenditures</b>			
Staffing/Board Expenses	494,993.00	438,696.75	532,011.00
Operating Expenses	362,020.00	407,717.36	387,541.00
Amortization	87,059.00	87,058.32	87,320.00
Transfer to Reserves	5,952.00	45,325.25	24,451.00
<b>Total Expenditures</b>	<b>950,024.00</b>	<b>978,797.68</b>	<b>1,031,323.00</b>
Surplus (Deficit)	10,000.00	37,235.75	248,000.00

#### Standard Deliverables

Manage, operate and maintain Lake Whittaker and Dalewood Conservation Area Campgrounds including day-use areas (pay for use), canoe and kayak rentals, seasonal and transient camping, group camping and retail sales of firewood, ice and grocery items.

#### 2024 Initiatives

Development of achievable workplans and budget to ensure constant regeneration of capital assets in all program areas including annual transfer of profits to capital reserves.

#### Cost Saving Measures

Continue to operate campgrounds independent of municipal support, with revenue supporting full-time wages and capital asset management helping to offset expenses in mandatory program areas. Fees are evaluated annually to ensure cost recovery and revenue. Initiate at least one additional special revenue generating event at one active recreation property per year over the next five years.

#### Capital

Hydro upgrades (\$25,000); \$200,000 donation to upgrade LWCA Lakeshore Campground; \$13,000 DWCA golf cart replacement; \$10,000 sign replenishment.