



DRAFT 2024 Budget

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Prepared by

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NORTH BAY - MATTAWA
**CONSERVATION
AUTHORITY**

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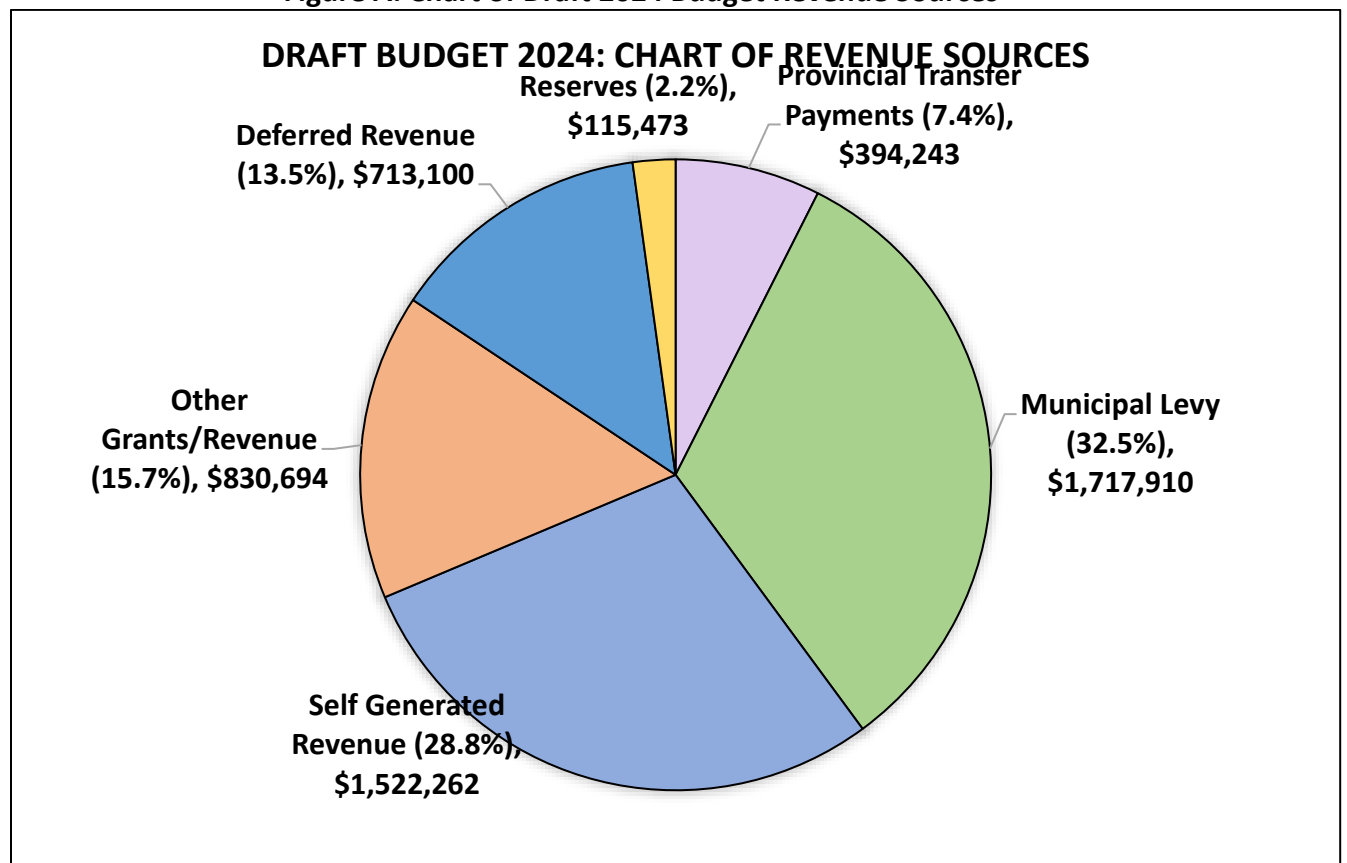
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Executive Summary

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

The Draft 2024 Budget document contains details for the NBMCA planned operations and capital activities for a total budget of \$5,293,668. Revenue sources include municipal levies, transfer payments from provincial and federal governments, grants, fees, donations, property rent, and other sources. Deferred revenue from 2023 and program reserves are used as well. See the Figure A below for an overview of the revenue sources, their estimated percentages and amounts.

Figure A: Chart of Draft 2024 Budget Revenue Sources



With a total budget of \$5,293,668, the municipal levy proposed for 2024 is \$1,717,911 as described below:

- A general levy of \$961,544 applied to all member municipalities;
- A sole-benefitting levy of \$756,366 to the City of North Bay for: Parks Creek dam operations, ice management, public parks (including Kate Pace Way) maintenance, ski hill operations, flood and erosion control projects, homeless encampments management, emerald ash borer hazard tree management, septic system inspections, etc.

To apportion the general levy (and to estimate the ski hill’s request for capital cost) to the 10 member municipalities, the Modified Current Value Assessment (MCVA) provided by the Ontario Ministry of Natural Resources and Forestry (MNRF) is used. The general levy increase is 5% on the 2023 general levy. See the table below for levy apportionment by municipality.

Table A: Draft 2024 Budget – Municipal Levy Overview

Municipality	MCVA Based Apportionment Percentage	General Levy (5% increase from 2023)	Sole-benefit Levy	Total Levy 2024	Ski Hill Request for Capital Costs
Bonfield	3.4307	\$32,988		\$32,988	\$2,230
Calvin	1.2345	\$11,871		\$11,871	\$802
Chisholm	1.4958	\$14,383		\$14,383	\$972
East Ferris	6.2949	\$60,528		\$60,528	\$4092
Mattawa	0.9760	\$9,385		\$9,385	\$634
Mattawan	0.0621	\$597		\$597	\$40
North Bay	79.2257	\$761,790	\$756,366	\$1,518,156	\$51,497
Papineau-Cameron	0.7999	\$7,691		\$7,691	\$520
Callander	6.4393	\$61,917		\$61,917	\$4186
Powassan	0.0411	\$395		\$395	\$27
	Total	\$961,544	\$756,366	\$1,717,911	\$65,000

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

Financial pressures anticipated in 2024 include: costs of major repairs for the main office building, increases to insurance and fuel costs, and increased costs of goods and services due to inflation. Other factors for increased expenditures since 2022 and 2023 include the implementation of the revised wage grid approved in summer 2022 based on wage rate and pay equity analysis conducted by a third-party consultant; mortgage loan interest payment increase due to interest rate renewal; new requirements of the OMERS pension plan; and other changes.

Changes made to the Conservation Authorities Act and related direction from the provincial government are considered in the Budget. A Minister’s direction is in effect to freeze fees for

planning and development related services through 2023. Note that the fee freeze does not affect the NBMCA On-site Sewage System (OSS) program carried out under the Building Code Act. Other notable changes to the Conservation Authorities Act include the CA plan review and commenting role which is now scoped to focus on natural hazards and drinking water source protection with respect to development applications and land use planning policies under prescribed Acts.

An overview of the 2024 Budget expenditures is provided below.

- Annual programming/operations and administration:
 - Corporate Services (includes governance support, human resources, finance, IT, GIS, communications)
 - Planning and Regulations
 - Water Resources Management (includes On-site Sewage Systems Program, flood forecasting and warning, flood and erosion control, watershed monitoring, Drinking Water Source Protection, etc.)
 - Conservation Areas and Lands.
- Capital improvements:
 - North Bay main office – HVAC control unit, boiler, hot water tank, exterior lighting, windows (phase 1), vinyl siding (phase 1)
 - Kinsmen Bridge repair in North Bay
 - Culvert repair/replacement at Kinsman/Kate Pace Way
 - Signage for conservation areas.
- Special projects and studies (multi-year):
 - Asset Management Plan
 - Floodplain mapping
 - Parks Creek Backflood Control Structure Capacity Upgrade Study
 - Chippewa Creek Erosion Control Project
 - Conservation Areas Inventory and Strategy Projects
 - Watershed Based Resource Management Strategy.

With changes in the Conservation Authorities Act, the budget development process has also changed. New regulations came into effect on July 1, 2023 to regulate the budget development process from 2024 onwards. As a result, the draft 2024 Budget Book for the NBMCA program areas are structured differently from the past. The program areas budgets are presented by:

- Category 1 (mandatory), Category 2 (delegated by municipalities) and Category 3 (non mandatory) programs and services.
- Operating and capital costs.

As in the past, revenue sources are identified including municipal levy amounts. The method applied to determine amounts owing from municipalities is clearly defined. Levies are split into general (apportioned to all member municipalities) and sole-benefitting (applied only to municipalities who benefit).

Overall, the draft 2024 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

1. Introduction

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

NBMCA is one of 36 Conservation Authorities in Ontario and was established under the Conservation Authorities Act in 1972 by member municipalities. NBMCA is a member of Conservation Ontario. NBMCA is governed by a 12-member Board of Directors, appointed by the 10 member municipalities.

The draft 2024 Budget is \$5,293,668. Additionally, the Laurentian Ski Hill requests NBMCA member municipalities for a separate annual amount of \$65,000 to help support the ski hill's capital costs.

2. Status of Reserves and Deferred Revenue

Below is a brief look at the NBMCA reserve accounts and deferred revenue as of September 30, 2023 and an estimate to end of year 2023 (UNAUDITED).

Table 1: Reserve Accounts as of September 30, 2023 (UNAUDITED)

Reserve Account	As of Sep. 30, 2023 (UNAUDITED)
NBMCA Lands Acquisition - Capital	\$29,781
NBMCA Onsite Sewage System (OSS) Program (under the Ontario Building Code Part 8) - Operating	\$279,788
Laurentian Snowboarding Club and Ski Hill - Operating	\$64,592
Laurentian Snowboarding Club and Ski Hill - Capital	\$159,344

Table 2: Deferred Revenue Status and Estimates (UNAUDITED)

Program	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023
Ice Management - Operating	\$7,823	\$15,823
Central Services - Capital	\$3,138	\$28,138
Lands and Properties - Capital	\$10,575	\$177,575
Water and Erosion Control Infrastructure (WECI) - Capital/Special Projects	\$140,673	\$234,973
S.28 Development, Interference, Alteration (DIA) - Special Projects	\$118,044	\$128,044
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490

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

between estimated revenue and expenses for 2024, portions of the reserves and deferred revenue amounts are proposed to be used.

3. Status of the Mortgage Loan

The NBMCA has two offices: the head administrative office in North Bay, which is owned by NBMCA, and office space rented from a separate property owner in Parry Sound. The TD Bank mortgage loan on the North Bay administrative office building was renegotiated in late June 2022 from the previous interest rate of 2.59% to 4.65% per annum, expiring June 22, 2027.

The mortgage loan amount was \$553,809 at the start of 2023 and is estimated to decrease to \$537,423 by the end of 2023. The blended payments comprise of principal and interest amounts and will be expensed monthly to the Corporate Services operating budget as follows.

- **Principal payments in 2024:** estimated mortgage principal payment: \$18,715.
- **Interest payments in 2024:** estimated mortgage interest payment: \$24,500.

4. Revenue Sources

4.1 General Information

Generally, NBMCA funding comes from several sources:

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

In previous budget years, reserves, deferred revenue, surplus amounts and were partially used to make those budgets work. As well, NBMCA has a line of credit of \$300,000 to bridge periods of tight cash flow, for example when levies or transfer payments are delayed. Staff are developing strategies to address the unsustainable reliance upon reserves and deferred revenue amounts. The strategies include increasing self-generated revenue through fees and programs that align with NBMCA’s mandate as a community-based watershed management organization.

4.2 All Revenue Sources

The draft 2024 Budget is \$5,293,668. An overview of revenue sources for 2024 is provided below. The ski hill request for capital cost support is shown separately.

Table 3: Draft 2024 Budget Revenue Sources

Source	Amount
Transfer Payments	\$394,243
Municipal Levy	\$1,867,895
Self Generated Revenue	\$1,372,262
Other Grants/Revenue	\$830,694
Deferred Revenue	\$713,100
Reserves	\$115,473
TOTAL	\$5,293,668
Ski Hill request of Municipalities	\$65,000 (for capital costs)

4.3 Municipal Levy Amounts

The draft 2024 Budget proposes a 5% increase in general levy compared to 2023. Helpful definitions are provided below.

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

With a total budget of \$5,293,668, the municipal levy proposed for 2024 is \$1,717,911 as described below:

- A general levy of \$961,544 applied to all member municipalities;
- A sole-benefitting levy of \$756,366 to the City of North Bay for: Parks Creek dam operations, ice management, public parks (including Kate Pace Way) maintenance, ski hill operations, flood and erosion control projects, homeless encampments management, emerald ash borer hazard tree management, septic system inspections, etc.

Table 4: Draft 2024 Budget – Municipal Levy Overview

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Bonfield	3.4307	\$32,988		\$32,988	\$2,230
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Mattawan	0.0621	\$597		\$597	\$40
North Bay	79.2257	\$761,790	\$756,366	\$1,518,156	\$51,497
Papineau-Cameron	0.7999	\$7,691		\$7,691	\$520
Callander	6.4393	\$61,917		\$61,917	\$4186
Powassan	0.0411	\$395		\$395	\$27
	Total	\$961,544	\$756,366	\$1,717,911	\$65,000

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

4.4 Self Generated Revenue - Fees

NBMCA retained Watsons Watson & Associates Economists Ltd. (Watson) to undertake a review of the fees applied by NBMCA to several program area services. The final report is expected by late 2023 and will help inform the final Budget 2024. For the purpose of preparing the draft budget 2024, current fees are applied.

Fees generated by the NBMCA On-site Sewage System (OSS) program carried out under the Ontario Building Code are a major contributor to NBMCA revenue, at close to 20% of the draft 2024 Budget. This program regulates the installation and maintenance of private on-site sewage (septic) systems within Nipissing District and Parry Sound District except for the Township of the Archipelago. A reasonable fee increase was implemented in 2023 in order to support the OSS program budget.

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

5. Expenditures

5.1 Overview of Expenditures

An overview of the 2024 Budget expenditures is provided below.

- Annual programming/operations and administration:
 - Corporate Services/ “General Functions” including:
 - Administration of staff and operations
 - Governance (Board of Directors, related committees) support
 - Finance
 - Human Resources
 - Communications
 - Geographic Information Systems (GIS)
 - Information Technology (IT).
 - Water Resources Management including:
 - On-site Sewage Systems Program
 - Flood Forecasting and Warning
 - Flood and Erosion Control
 - Ice Management
 - Low Water Response
 - Watershed Monitoring
 - Drinking Water Source Protection
 - Conservation Areas and Lands including public parks maintenance, natural resources conservation and stewardship partnerships
 - Planning and Regulations including plan input and review, Section 28 regulations and permitting
- Capital improvements:
 - North Bay main office – HVAC control unit, boiler, hot water tank, exterior lighting, windows (phase 1), vinyl siding (phase 1)
 - Kinsmen Bridge repair in North Bay
 - Culvert repair/replacement at Kinsman/Kate Pace Way
 - Signage for conservation areas.
- Special projects and studies:
 - Asset Management Plan (multi-year)
 - Floodplain mapping (multi-year)
 - Parks Creek Backflood Control Structure Capacity Upgrade Study (multi-year)
 - Chippewa Creek Erosion Control Project (multi-year)
 - Mattawa Natural Hazard Risk Study Terms of Reference (multi-year)
 - Conservation Areas Inventory and Strategy Projects (multi-year)
 - Watershed Based Resource Management Strategy (multi-year).

Overall, the draft 2024 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

5.2 Increased Expenditures

Financial pressures anticipated in 2024 include:

- Expected increases to insurance (around 10%), fuel (potentially by 30%), and goods and services due to inflation.
- Costs of major, priority repairs for the main office building in North Bay (around \$170,000)
- Managing the increasing occurrences of encampments on NBMCA owned properties (around \$40,000) and emerald ash borer hazard trees (around \$30,000).

Other factors for increased expenditures and efforts include:

- Implementing the updated wage grid approved in summer 2022
- An increase in mortgage loan interest payment (by around \$500 per month) since mid 2022
- Preparing an Asset Management Plan as a building block of sound financial planning, to help estimate when assets need repairs and replacements
- Potential for use of three rental pumps at the Parks Creek Backflood Control Structure along with associated costs such as hydro, etc. (around \$110,000)
- New, legislated Conservation Authorities Act deliverables due by December 31, 2024 (to increase staff resources capacity in 2023, grant funding opportunities such as NOHFC which provided up to 90% costs are being applied to)
- New requirements of the OMERS pension plan (to be offered to all employees)
- Retaining the services of Human Resources expertise including consultants and legal.

5.3 Estimated Use of Reserves and Deferred Revenue

In order to bridge the gap between estimated revenue and expenses for 2024, reserves and deferred revenue amounts are being used. The table below provides an overview of the usage estimated for 2024. Note that deferred revenue is for committed projects spanning multiple years; for programs funded on a different fiscal year (usually provincial or federal initiatives); and planned activities that were not completed in the year budgeted for various reasons.

Table 5: Estimated Use of Reserves, and Deferred Revenue in 2024

Program (2023)	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023	Proposed use in 2024	Program (2024)
Lands Capital Acquisition - Reserve	\$29,781	\$29,781	\$0	None.
On-site Sewage System (OSS) Program - Reserve	\$279,788	\$279,788	\$115,474	OSS Program
S.28 Development, Interference, Alteration (DIA) - Special Projects	\$118,044	\$128,044	\$111,753	Planning and Regulations
Ice Management - Operating	\$7,823	\$15,823	\$165,968	Water Resources Management
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490		
Water and Erosion Control Infrastructure (WECI) - Capital/ Special Projects	\$140,673	\$234,973	\$260,310	Lands and Properties, Corporate Services
Central Services - Capital	\$3,138	\$28,138		
Lands and Properties - Capital	\$10,575	\$177,575	\$174,985	Corporate Services
		Total	\$828,490	

5.4 Tangible Capital Assets Purchases

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

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

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

The 2024 budget includes both methods of capital acquisition. The cost recovery over time method is being used to replace computers, laptops and most tablets. The use of the one-time cost recovery method is part of the capital and special projects program budgets.

5.5 Ten-Year Capital Budget Projection

For the draft 2024 budget, the ten-year capital budget projection (2024– 2033) is provided in **Appendix A**. The ten-year capital projections in 2022 and prior years are based on pre-pandemic costs and this must be corrected to reflect the significant rise in costs, which are anticipated to continue through 2024. Without the correction, the ten-year projection will cease to be reasonable. Based on Statistics Canada information and staff’s experience with increased costs post-pandemic, a projected annual increase of at least 3% should be applied (rather than 1-2%). The projections can be revisited each year. Note that the capital budget projection format is updated to follow the updated Conservation Authorities Act and NBMCA’s updated inventory of programs and services.

An assessment of capital expenditures forecast for the administrative office building was carried out in 2023, given the extraordinary expenses incurred on capital repairs and replacements in the past few years. It is anticipated that the high level of expenses will last through 2025 in order to address major capital work needed. After that timeframe, the capital expenses on the administrative building are anticipated to be significantly lower until around 2033 when some of the capital repairs may come up due to lifespan and condition of the assets/asset parts. Capital costs projections are made based on available information to support asset management planning for this building, and to inform the Board of the need of budgeting annually (for reasonable amounts) from 2025 onwards towards a capital asset management reserve.

6. Draft 2024 Budget Summary

As indicated earlier, with changes in the Conservation Authorities Act, the budget development process has also changed. The NBMCA program areas are structured differently from the past and are per the mandated Programs and Services Inventory which was also updated by NBMCA in 2023. Therefore, program areas budgets are presented by:

- Category 1 (mandatory), Category 2 (delegated by municipalities) and Category 3 (non mandatory) programs and services.
- Operating and capital costs.

The Table below provides a summary of the program areas.

Table 6: NBMCA Programs and Services

Program Area	Description
Category 1 (Mandatory)	
A. Corporate Services (“General Functions” per O. Reg. 402/22) Category 1 (Mandatory)	These are operating expenses and capital costs that are not related to the provision of a specific program or service, but rather provide a corporate-wide supporting function. Includes: governance support, finance, human resources, geographical information systems (GIS), information technology (IT), communications, legal expenses, office equipment and supplies, administrative office buildings, vehicle fleet, asset management, etc. These were previously called Administration (operating), Interpretive Centre (operating), Outreach (operating), Central Services (capital) and Mortgage Principal Repayment programs in the 2023 NBMCA budget book.
B. Planning and Regulations Category 1 (Mandatory)	These are operating expenses. The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. Includes: natural hazard input and review for member municipalities, planning boards, and unincorporated areas; Section 28 permitting process; and technical studies such as updating the regulated areas. These were previously called Section 28 (operating), Watershed Planning (operating), and S. 28 DIA Technical (special studies) programs in the 2023 NBMCA budget book.
C. Water Resources Management Category 1 (Mandatory)	These are operating expenses and capital costs. The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. Includes: flood forecasting and warning, flood and erosion control, ice management, natural hazard infrastructure operational plan and asset management plan, low water response, watershed-based resource management strategy, and watershed monitoring (provincial partnership surface water and groundwater monitoring programs). These were previously called Flood Forecasting, Flood Control, Erosion Control, Ice Management, Water Quality (operating programs) and S. 28 DIA Technical, Integrated Watershed Management (IWM), and Water Erosion Control Infrastructure (WECI) (capital programs) in the 2023 NBMCA budget book.

Program Area	Description
<p>D. Conservation Areas and Lands</p> <p>Category 1 (Mandatory)</p>	<p>These are operating expenses and capital costs. The main goal is to protect, conserve and manage conservation areas and lands owned by NBMCA, including providing safe, passive recreation to the public. Includes: management of NBMCA owned lands including public parks and trails, Section 29 enforcement, maintenance of assets such as bridges, benches, pavilions, etc., tree planting on NBMCA lands, land inventory, conservation area strategy, policy for land acquisition and disposition, Planning Act comments as the land owner. These were previously called Lands and Properties (operating and capital programs) in the 2023 NBMCA budget book.</p>
<p>E. Source Protection Authority (SPA)</p> <p>Category 1 (Mandatory)</p>	<p>These are operating expenses. The main goal is to protect existing and future municipal drinking water sources in the North Bay-Mattawa Source Protection Authority (NBMSPA) per the Clean Water Act, 2006. Includes: governance support to a Source Protection Committee and to the NBMSPA, technical studies, policy updates/development, proposal review and comments, plan input and review, and significant threat policy implementation. This was previously called Source Water Protection (operating program) in the 2023 NBMCA budget book.</p>
<p>F. On-site Sewage System (OSS) Program</p> <p>Category 1 (Mandatory)</p>	<p>These are operating expenses. The main goal is to regulate existing and new septic systems to protect the environment per the Building Code Act, 1992, Part 8. Includes: permitting and compliance for on-site sewage systems (septic systems) in municipalities and unorganized townships, and mandatory maintenance inspections to over 500 properties identified under the Clean Water Act, 2006. This was previously called the same (OSS operating program) in the 2023 NBMCA budget book.</p>
<p>Category 2 (Delegated by a Municipality)</p>	
<p>G. Watershed-Municipal Programs</p> <p>Category 2 (Delegated by a Municipality)</p>	<p>These are operating expenses. Includes: watershed-wide monitoring that supplement the mandatory watershed monitoring (under Water Resources Management program area), and septic system reinspection program under the Trout Lake Management Plan. This was previously Integrated Watershed Management (special studies/capital program) and Water Quality (operating program) in the 2023 NBMCA budget book.</p>
<p>Category 3 (Non mandatory; advisable by NBMCA)</p>	
<p>H. Watershed-Support Programs</p> <p>Category 3 (Non mandatory; advisable by NBMCA)</p>	<p>These are operating expenses and capital costs. These are programs and services that NBMCA has determined are advisable to provide to further the purposes of the Conservation Authorities Act. Includes: benthics monitoring, watershed report card, land acquisition and disposition, land lease and agreement management, stewardship and restoration, Miskwaadesi (Painted Turtle site), septic systems related plan input and review, Mattawa River Canoe Race. This was previously Integrated Watershed Management (special studies/capital program), Water</p>

Program Area	Description
	Quality (operating), Outreach (operating), Lands and Property (operating and capital) in the 2023 NBMCA budget book.
I. Ski Hill Category 3 (Non mandatory; advisable by NBMCA)	These are operating expenses and capital costs. Supports the Laurentian Ski Hill Snowboarding Club which is operated by a separate Board and staff. NBMCA owns most of the major capital assets.

The Table below provides a summary of draft 2024 Budget.

Table 7: Draft 2024 Budget Summary

Category	Program Area	Operating	Capital
1 (Mandatory)	A. Corporate Services	\$1,106,499	\$174,985
	B. Planning and Regulations	\$342,203	\$0
	C. Water Resources Management	\$739,271	\$345,000
	D. Conservation Areas and Lands	\$610,157	\$299,456
	E. Source Protection Authority (SPA)	\$160,753	\$0
	F. On-site Sewage System (OSS) Program	\$1,333,473	\$0
2 (Delegated by a Municipality)	G. Watershed-Municipal Programs	\$23,286	\$0
3 (Non mandatory; advisable by NBMCA)	H. Watershed-Support Programs	\$64,086	\$9,500
	I. Ski Hill	\$85,000	\$65,000
	TOTAL	\$5,293,668	

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

Table 7: Municipal Levy Apportionment for Operating and Capital Costs – Draft 2024 Budget

Municipality	Area % in CA	MCVA Based Apportionment Percentage	TOTAL LEVY 2024	OPERATING			CAPITAL			Ski Hill Request for Capital Costs
				General Levy	Sole-benefit Levy	Total Operating Levy	General Levy	Sole-benefit Levy	Total Capital Levy	
Bonfield	100	3.4307	\$32,988	\$24,943		\$24,943	\$8,044		\$8,044	\$2,230
Calvin	100	1.2345	\$11,871	\$8,976		\$8,976	\$2,895		\$2,895	\$802
Chisholm	94	1.4958	\$14,383	\$10,875		\$10,875	\$3,507		\$3,507	\$972
East Ferris	83	6.2949	\$60,528	\$45,768		\$45,768	\$14,761		\$14,761	\$4,092
Mattawa	71	0.976	\$9,385	\$7,096		\$7,096	\$2,289		\$2,289	\$634
Mattawan	19	0.0621	\$597	\$452		\$452	\$146		\$146	\$40
North Bay	100	79.2257	\$1,518,156	\$576,018	\$474,866	\$1,050,884	\$185,772	\$281,500	\$467,272	\$51,497
Papineau-Cameron	35	0.7999	\$7,691	\$5,816		\$5,816	\$1,876		\$1,876	\$520
Callander	100	6.4393	\$61,917	\$46,818		\$46,818	\$15,099		\$15,099	\$4,186
Powassan	1	0.0411	\$395	\$299		\$299	\$96		\$96	\$27
		Total	\$1,717,911	\$727,059	\$474,866	\$1,201,925	\$234,485	\$281,500	\$515,985	\$65,000

Terminology:

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

Notes:

- **Operating Levy:** (a) The general operating levy is applied to all member municipalities using the Modified Current Value Assessment (MCVA) apportionment method by Ministry of Natural Resources and Forestry (MNRF). (b) The sole-benefitting operating levy applied to the City of North Bay is for Laurentian Ski Hill operating costs, encampments and emerald ash borer hazard tree management at NBMCA parks and areas, Parks Creek dam backflood control operations, septic system re-inspections, and monitoring related to the Trout Lake Management Plan, etc.
- **Capital Levy:** (a) The general capital levy applied to all member municipalities is for administrative office building capital work, works in conservation areas and on trails. (b) The sole-benefitting capital levy applied to the City of North Bay is for the Kinsmen bridge repair, Kinsmen Trail asphalt repair, signage and brochures for parks, Laurier Woods boardwalk replacement, Chippewa Creek erosion control project, floodplain mapping projects, etc.
- **Ski Hill Request for Capital Costs:** This is for major upkeep of the NBMCA-owned fixed capital assets on the Laurentian ski hill. It is not a levy to member municipalities.
- **Matching Levy:** In preparing the 2024 Budget, it is assumed that NBMCA will receive a transfer payment from MNRF for \$133,490 and a matching municipal levy of \$133,490 to support eligible activities including administration, watershed planning, flood and erosion control, flood forecasting, ice management. The non-matching levy is therefore \$1,584,420 (out of a total levy of \$1,717,911).

Category: 1 (Mandatory)

Program Area: A. Corporate Services

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)	\$16,020	
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$143,426	
05	Sole-benefitting Levy	\$0	
06	Fees	\$1,000	
07	Donations	\$2,000	
09	Internal Rent Rev.	\$55,462	
10	Rental Rev. External	\$50,776	
13	Other Revenue	\$6,225	\$174,985
14	Interest Earned	\$18,896	
16	Admin Overhead	\$812,694	
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$1,106,499	\$174,985
Expense:			
30	Wages and Benefits	\$737,649	\$8,672
32	Wages and Benefits	\$0	
38	Per Diem	\$11,500	
39	Members Mileage	\$5,500	
40	Members Expense	\$2,000	
41	Staff Mileage and Expense	\$4,700	
42	Staff Certification and Training	\$8,850	
43	Telephone	\$9,270	
44	Property Taxes	\$0	
45	Insurance	\$30,465	
46	Natural Gas	\$16,500	
47	Repair & Maintenance	\$2,000	
48	Office Supplies	\$8,000	
49	Postage	\$545	
50	Equipment Purchase	\$250	
51	Equipment Rental	\$2,460	
52	Publications and Printing	\$2,000	
53	Advertising	\$4,000	
54	Bank Charges	\$0	
55	Interest Expense - Mortgage	\$24,500	
56	Credit Card Fees	\$0	
58	Audit	\$11,050	
59	Legal Services	\$30,000	
60	Materials and Supply	\$38,080	

Category: 1 (Mandatory)

Program Area: A. Corporate Services

61	Cons. Ontario Levy	\$26,815	
62	Services	\$81,500	\$161,700
64	Vehicle Lease		
66	Consulting Services		
67	Admin Overhead		
70	Rental Expense		
71	Water	\$3,500	
72	Hydro	\$16,000	
73	Vehicle Gas	\$685	
74	Accounting Services	\$1,680	
78	Internal Chargeback	\$8,285	\$4,613
90	Mortgage Principal Repayment	\$18,715	
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$1,106,499	\$174,985
	Net	\$0	\$0

Category: 1 (Mandatory)

Program Area: B. Planning and Regulations

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating
Revenue:		
01	Transfer Payment (S. 39)	\$22,690
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	\$0
04	General Levy	\$97,760
05	Sole-benefitting Levy	\$0
06	Fees	\$110,000
07	Donations	\$0
09	Internal Rent Rev.	\$0
10	Rental Rev. External	\$0
13	Other Revenue	\$111,753
14	Interest Earned	\$0
16	Admin Overhead	\$0
20	Ski Hill Utilities Reimbursement	\$0
TBD	Credit Card Surcharge	
	Total Revenue	\$342,203
Expense:		
30	Wages and Benefits	\$225,484
32	Wages and Benefits	\$0
38	Per Diem	\$0
39	Members Mileage	\$0
40	Members Expense	\$0
41	Staff Mileage and Expense	\$1,500
42	Staff Certification and Training	\$2,500
43	Telephone	\$0
44	Property Taxes	\$0
45	Insurance	\$0
46	Natural Gas	\$0
47	Repair & Maintenance	\$3,000
48	Office Supplies	\$0
49	Postage	\$105
50	Equipment Purchase	\$0
51	Equipment Rental	\$0
52	Publications and Printing	\$0
53	Advertising	\$0
54	Bank Charges	\$0
55	Interest Expense - Mortgage	\$0
56	Credit Card Fees	\$0
58	Audit	\$0
59	Legal Services	\$0
60	Materials and Supply	\$700

Category: 1 (Mandatory)

Program Area: B. Planning and Regulations

61	Cons. Ontario Levy	\$0
62	Services	\$3,800
64	Vehicle Lease	\$0
66	Consulting Services	\$0
67	Admin Overhead	\$98,762
70	Rental Expense	\$0
71	Water	\$0
72	Hydro	\$0
73	Vehicle Gas	\$525
74	Accounting Services	\$0
78	Internal Chargeback	\$5,828
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	\$0
TBD	Ski Hill Capital	\$0
TBD	Awards and Scholarships	\$0
TBD	Asset Management Reserve	\$0
	Total Expenses	\$342,203
	Net	\$0

Category: 1 (Mandatory)

Program Area: C. Water Resources Management

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)	\$94,780	
01	Transfer Payment (WECl)		\$100,000
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others	\$0	
04	General Levy	\$360,661	\$45,000
05	Sole-benefitting Levy	\$117,866	\$200,000
06	Fees	\$0	
07	Donations	\$0	
09	Internal Rent Rev.	\$0	
10	Rental Rev. External	\$0	
13	Other Revenue	\$165,964	
14	Interest Earned	\$0	
16	Admin Overhead	\$0	
20	Ski Hill Utilities Reimbursement	\$0	
TBD	Credit Card Surcharge		
	Total Revenue	\$739,271	\$345,000
Expense:			
30	Wages and Benefits	\$315,730	\$4,388
32	Wages and Benefits	\$0	
38	Per Diem	\$0	
39	Members Mileage	\$0	
40	Members Expense	\$0	
41	Staff Mileage and Expense	\$2,000	
42	Staff Certification and Training	\$3,000	
43	Telephone	\$8,354	
44	Property Taxes	\$19,025	
45	Insurance	\$36,348	
46	Natural Gas	\$0	
47	Repair & Maintenance	\$6,800	
48	Office Supplies	\$250	
49	Postage	\$0	
50	Equipment Purchase	\$0	\$10,000
51	Equipment Rental	\$0	
52	Publications and Printing	\$0	
53	Advertising	\$0	
54	Bank Charges	\$0	
55	Interest Expense - Mortgage	\$0	
56	Credit Card Fees	\$0	
58	Audit	\$0	
59	Legal Services	\$0	
60	Materials and Supply	\$2,650	

Category: 1 (Mandatory)

Program Area: C. Water Resources Management

61	Cons. Ontario Levy	\$0	
62	Services	\$121,800	
64	Vehicle Lease	\$0	
66	Consulting Services	\$20,000	\$325,362
67	Admin Overhead	\$186,644	
70	Rental Expense	\$0	
71	Water	\$0	
72	Hydro	\$1,900	
73	Vehicle Gas	\$6,680	
74	Accounting Services	\$0	
78	Internal Chargeback	\$8,089	\$5,250
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations	\$0	
TBD	Ski Hill Capital	\$0	
TBD	Awards and Scholarships	\$0	
TBD	Asset Management Reserve	\$0	
	Total Expenses	\$739,271	\$345,000
	Net	\$0	\$0

Category: 1 (Mandatory)

Program Area: D. Conservation Areas and Lands

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$111,000	\$181,485
05	Sole-benefitting Levy	\$260,000	\$80,000
06	Fees		
07	Donations	\$1,000	
09	Internal Rent Rev.		
10	Rental Rev. External	\$22,042	
13	Other Revenue	\$216,115	\$37,971
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$610,157	\$299,456
Expense:			
30	Wages and Benefits	\$258,284	\$27,029
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		\$500
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes	\$15,886	
45	Insurance	\$15,585	
46	Natural Gas		
47	Repair & Maintenance	\$18,000	
48	Office Supplies		
49	Postage		
50	Equipment Purchase		\$5,000
51	Equipment Rental		
52	Publications and Printing		
53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply	\$8,100	\$27,800

Category: 1 (Mandatory)

Program Area: D. Conservation Areas and Lands

61	Cons. Ontario Levy		
62	Services	\$50,000	\$231,000
64	Vehicle Lease	\$3,000	
66	Consulting Services		
67	Admin Overhead	\$236,252	\$8,127
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas	\$5,050	
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$610,157	\$299,456
	Net	\$0	\$0

Category: 1 (Mandatory)

Program Area: E. Source Protection Authority

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating
Revenue:		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	\$160,753
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	
05	Sole-benefitting Levy	
06	Fees	
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	
	Total Revenue	\$160,753
Expense:		
30	Wages and Benefits	\$124,383
32	Wages and Benefits	
38	Per Diem	\$5,200
39	Members Mileage	\$2,000
40	Members Expense	\$40
41	Staff Mileage and Expense	\$650
42	Staff Certification and Training	
43	Telephone	\$2,035
44	Property Taxes	
45	Insurance	\$2,435
46	Natural Gas	
47	Repair & Maintenance	
48	Office Supplies	\$316
49	Postage	\$221
50	Equipment Purchase	
51	Equipment Rental	\$459
52	Publications and Printing	
53	Advertising	\$250
54	Bank Charges	
55	Interest Expense - Mortgage	
56	Credit Card Fees	
58	Audit	\$790
59	Legal Services	
60	Materials and Supply	\$469

Category: 1 (Mandatory)

Program Area: E. Source Protection Authority

61	Cons. Ontario Levy	
62	Services	\$1,490
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$4,152
70	Rental Expense	\$12,551
71	Water	
72	Hydro	
73	Vehicle Gas	\$260
74	Accounting Services	
78	Internal Chargeback	\$3,053
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	Total Expenses	\$160,753
	Net	\$0

Category: 1 (Mandatory)

Program Area: F. On-site Sewage System Program

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating
Revenue:		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	
05	Sole-benefitting Levy	
06	Fees	\$1,200,000
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	\$115,473
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	\$18,000
	Total Revenue	\$1,333,473
Expense:		
30	Wages and Benefits	\$818,325
32	Wages and Benefits	
38	Per Diem	
39	Members Mileage	
40	Members Expense	
41	Staff Mileage and Expense	\$3,500
42	Staff Certification and Training	\$12,800
43	Telephone	\$17,000
44	Property Taxes	
45	Insurance	\$19,100
46	Natural Gas	
47	Repair & Maintenance	\$12,500
48	Office Supplies	\$6,500
49	Postage	
50	Equipment Purchase	
51	Equipment Rental	
52	Publications and Printing	\$500
53	Advertising	
54	Bank Charges	\$3,500
55	Interest Expense - Mortgage	
56	Credit Card Fees	\$25,500
58	Audit	\$5,500
59	Legal Services	\$2,500
60	Materials and Supply	\$4,500

Category: 1 (Mandatory)

Program Area: F. On-site Sewage System Program

61	Cons. Ontario Levy	
62	Services	\$8,000
64	Vehicle Lease	\$3,000
66	Consulting Services	
67	Admin Overhead	\$270,898
70	Rental Expense	\$78,300
71	Water	
72	Hydro	
73	Vehicle Gas	\$15,000
74	Accounting Services	
78	Internal Chargeback	\$26,550
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	Total Expenses	\$1,333,473
	Net	\$0

Category: 2 (Delegated by a Municipality)
Program Area: G. Watershed-Municipal Programs

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating
Revenue:		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	\$11,197
05	Sole-benefitting Levy	\$12,000
06	Fees	
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	\$89
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	
	Total Revenue	\$23,286
Expense:		
30	Wages and Benefits	\$19,222
32	Wages and Benefits	
38	Per Diem	
39	Members Mileage	
40	Members Expense	
41	Staff Mileage and Expense	
42	Staff Certification and Training	
43	Telephone	
44	Property Taxes	
45	Insurance	
46	Natural Gas	
47	Repair & Maintenance	
48	Office Supplies	
49	Postage	
50	Equipment Purchase	
51	Equipment Rental	
52	Publications and Printing	
53	Advertising	
54	Bank Charges	
55	Interest Expense - Mortgage	
56	Credit Card Fees	
58	Audit	
59	Legal Services	
60	Materials and Supply	

Category: 2 (Delegated by a Municipality)

Program Area: G. Watershed-Municipal Programs

61	Cons. Ontario Levy	
62	Services	
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$4,063
70	Rental Expense	
71	Water	
72	Hydro	
73	Vehicle Gas	
74	Accounting Services	
78	Internal Chargeback	
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	Total Expenses	\$23,286
	Net	\$0

Category: 3 (Non-mandatory; advisable by NBMCA)
Program Area: H. Watershed Support Programs

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$3,000	\$8,000
05	Sole-benefitting Levy		\$1,500
06	Fees	\$28,886	
07	Donations	\$32,200	
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue		
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$64,086	\$9,500
Expense:			
30	Wages and Benefits	\$19,222	\$0
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes		
45	Insurance		
46	Natural Gas		
47	Repair & Maintenance		\$1,000
48	Office Supplies		
49	Postage		
50	Equipment Purchase		
51	Equipment Rental		
52	Publications and Printing	\$4,000	
53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply	\$12,550	\$500

Category: 3 (Non-mandatory; advisable by NBMCA)

Program Area: H. Watershed Support Programs

61	Cons. Ontario Levy		
62	Services	\$21,750	\$8,000
64	Vehicle Lease	\$500	
66	Consulting Services		
67	Admin Overhead	\$4,063	
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas	\$2,000	
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$64,086	\$9,500
	Net	\$0	\$0

Category: 3 (Non-mandatory; advisable by NBMCA)

Program Area: I. Ski Hill

Draft 2024 Budget

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy		\$65,000
05	Sole-benefitting Levy	\$85,000	
06	Fees		
07	Donations		
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue		
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$85,000	\$65,000
Expense:			
30	Wages and Benefits		
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes		
45	Insurance		
46	Natural Gas		
47	Repair & Maintenance		
48	Office Supplies		
49	Postage		
50	Equipment Purchase		
51	Equipment Rental		
52	Publications and Printing		
53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply		

Category: 3 (Non-mandatory; advisable by NBMCA)

Program Area: I. Ski Hill

61	Cons. Ontario Levy		
62	Services		
64	Vehicle Lease		
66	Consulting Services		
67	Admin Overhead	\$25,000	
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas		
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations	\$60,000	
TBD	Ski Hill Capital		\$65,000
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$85,000	\$65,000
	Net	\$0	\$0

**NBMCA Capital
Levy Forecast
For the Ten Year Period of 2023 to 2033
For Member Municipalities**

NBMCA CAPITAL PROGRAM & SERVICE AREA

Years	Category 1 (Mandatory) - Capital									Category 3 - Capital		Central Services		WECI		IWM		Section 28 Technical		Sub-Total	Sub-Total	Sub-Total	Ski Hill Assets	Total		
	Corporate Services Capital			Lands and Property Capital			Water Resources			Watershed Support		Sole-benefit Levy	General Levy	Sole-benefit Levy	General Levy	Sole-benefit Levy	General Levy	Sole-benefit Levy	General Levy	Sole-benefit Levy (North Bay)	Sole-benefit Levy (Callander)	General Levy	Request (Not a Levy)			
	Deferred Revenue	Sole-benefit Levy	General Levy	Deferred Revenue	Sole-benefit Levy	General Levy	Transfer Payment	Sole-benefit Levy	General Levy	Sole-benefit Levy	General Levy															
2023				\$0	\$149,350	\$131,583								\$0	\$58,968	\$175,100	\$0	\$329,000	\$42,745	\$0	\$180,714	\$281,500	\$0	\$234,485	\$65,000	\$580,985
2024	\$174,985			\$37,971	\$80,000	\$181,485	\$100,000	\$200,000	\$45,000	\$1,500	\$8,000															
2025	\$209,000			\$84,000	\$190,559	\$105,000	\$206,000	\$46,350	\$1,545	\$8,240													\$291,545	\$245,149	\$65,000	\$601,694
2026		\$119,436		\$88,200	\$200,087	\$110,250	\$212,180	\$47,741	\$1,591	\$8,487													\$301,971	\$375,751	\$65,000	\$742,722
2027		\$123,019		\$92,610	\$210,092	\$115,763	\$218,545	\$49,173	\$1,639	\$8,742													\$312,794	\$391,025	\$65,000	\$768,819
2028		\$126,709		\$97,241	\$220,596	\$121,551	\$225,102	\$50,648	\$1,688	\$9,004													\$324,031	\$406,958	\$65,000	\$795,988
2029		\$130,511		\$102,103	\$231,626	\$127,628	\$231,855	\$52,167	\$1,739	\$9,274													\$335,696	\$423,578	\$65,000	\$824,274
2030		\$134,426		\$107,208	\$243,207	\$134,010	\$238,810	\$53,732	\$1,791	\$9,552													\$347,809	\$440,918	\$65,000	\$853,727
2031		\$138,459		\$112,568	\$255,368	\$140,710	\$245,975	\$55,344	\$1,845	\$9,839													\$360,388	\$459,010	\$65,000	\$884,397
2032		\$142,613		\$118,196	\$268,136	\$147,746	\$253,354	\$57,005	\$1,900	\$10,134													\$373,451	\$477,887	\$65,000	\$916,338
2033		\$146,891		\$124,106	\$281,543	\$155,133	\$260,955	\$58,715	\$1,957	\$10,438													\$387,018	\$497,587	\$65,000	\$949,605
Total Levy 2024	\$174,985			\$299,456			\$345,000			\$9,500		From 2024 onwards, this is included under Corporate Services.		From 2024 onwards, these projects are under Water Resources.		From 2024 onwards, these special studies are under Water Resources.		From 2024 onwards, these special studies are under Planning and Regulations (operating).								

Last Year - 2023
Current Year - 2024

Descriptions:

General Levy: levy apportioned to all member municipalities using the Modified Current Value Assessment provided by the Ministry of Natural Resources and Forestry (MNRF)

Sole-benefitting levy: for work undertaken by NBMCA that solely benefits a municipality

Deferred Revenue: For projects spanning multiple years, programs funded on a different fiscal year, and planned activities that were not completed in the year budgeted for various reasons

Transfer Payment: provincial/federal funding through an application process (i.e. NBMCA must apply for the funds annually)

Corporate Services: Program from 2024 onwards per the updated Conservation Authorities Act. Includes administrative building capital costs, office hardware and equipment, vehicle fleet.

Administrative building capital costs at 15 Janey Ave, North Bay, are expected to decrease substantially in 2026 and increase after 2034 based on repair/replacement timing of capital parts.

Fleet vehicles are planned to be replaced 2025 through 2032 based on lifespan and condition.

Central Services: Program prior to 2024 for capital or major maintenance in support of workshops, buildings and other types of infrastructure or equipment. From 2024: included under Corporate Services.

Lands and Property: Capital works to support safe public access and use of CA owned properties including trails, boardwalks, bridges, picnic tables, buildings, washrooms, signage, parking lots, roads.

WECI: Water and Erosion Control Infrastructure activities to support major maintenance and capital improvements or repair to water and erosion control structures.

IWM: Multi-year implementation of the Integrated Watershed Management (IWM) Strategy and new CA Act deliverables (watershed-based strategy)

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

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