



Full Authority Agenda

February 20, 2019

St. Thomas Public Library

9:30 a.m.

Audio/Video Recording Notice

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

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

Introductions and Declarations of Pecuniary Interest

General Business

- a) Presentation of 2018 Audited Financial Statement2
- b) Presentation of 2018 Annual Report.....
- c) 2019 Levy and Budget.....24

Special Presentations

- a) Staff Recognition

Guest Speaker: Greg McLachlan

The Power of Discovery for Conservation Authorities in the Instagram Era

Adjournment

KETTLE CREEK CONSERVATION AUTHORITY

Financial Statements

December 31, 2018

KETTLE CREEK CONSERVATION AUTHORITY

Financial Statements

Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of **Kettle Creek Conservation Authority**, which comprise the statement of financial position as at December 31, 2018, and the statement of operations, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for public sector entities.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St. Thomas, Ontario

February 20, 2019

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

KETTLE CREEK CONSERVATION AUTHORITY

Statement of Financial Position As At December 31, 2018

	2018	2017
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash	179,896	168,054
Short-term investments (Note 4)	904,410	890,349
Accounts receivable	<u>159,555</u>	<u>115,952</u>
	<u>1,243,861</u>	<u>1,174,355</u>
LIABILITIES		
Accounts payable and accruals	73,054	126,955
Deferred revenue (Note 9)	<u>415,440</u>	<u>350,030</u>
	<u>488,494</u>	<u>476,985</u>
NET FINANCIAL ASSETS	755,367	697,370
NON-FINANCIAL ASSETS		
Prepays and inventory	11,912	10,558
Tangible capital assets (Page 17 - 18)	<u>2,983,728</u>	<u>2,887,801</u>
ACCUMULATED SURPLUS (NOTE 10)	<u>3,751,007</u>	<u>3,595,729</u>

On behalf of the board: _____



See accompanying notes to the financial statements.

KETTLE CREEK CONSERVATION AUTHORITY

Statement of Operations Year Ended December 31, 2018

	Unaudited Budget <u> </u> \$ (Note 7)	2018 <u> </u> \$	2017 <u> </u> \$
REVENUES			
Municipal levies (Note 3)	913,325	913,327	853,575
Municipal grants	53,260	130,722	112,699
Provincial grants	20,000	250,867	190,774
Federal grants	19,500	58,412	46,247
Ministry of Natural Resources - operating grant	119,652	119,652	119,652
User fees and sales	1,065,756	1,027,004	938,471
Donations	7,000	74,864	232,461
Other	<u>69,342</u>	<u>81,629</u>	<u>68,925</u>
	<u>2,267,835</u>	<u>2,656,477</u>	<u>2,562,804</u>
EXPENDITURES			
Program operations (Page 16)	1,155,266	1,158,689	1,145,087
Lake Whittaker Conservation Area (Page 15)	378,766	392,011	321,313
Dalewood Conservation Area (Page 15)	319,049	358,730	302,707
Stewardship (Page 18)	203,966	276,145	266,523
Administration (Page 14)	150,818	158,119	164,385
Vehicles and equipment (Page 18)	62,842	59,330	52,685
Carolinian Forest Festival (Page 18)	35,000	42,662	40,908
Other conservation area expenditures (Page 18)	31,950	34,380	32,596
Volunteerism and fundraising (Page 18)	22,281	21,133	22,530
Children's water festival (Page 18)	<u>-</u>	<u>-</u>	<u>78,380</u>
TOTAL EXPENDITURES (NOTE 11)	<u>2,359,938</u>	<u>2,501,199</u>	<u>2,427,114</u>
NET SURPLUS	(92,103)	155,278	135,690
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>3,595,729</u>	<u>3,595,729</u>	<u>3,460,039</u>
ACCUMULATED SURPLUS, END OF YEAR (NOTE 10)	<u><u>3,503,626</u></u>	<u><u>3,751,007</u></u>	<u><u>3,595,729</u></u>

See accompanying notes to the financial statements.

KETTLE CREEK CONSERVATION AUTHORITY

Statement of Change in Net Financial Assets Year Ended December 31, 2018

	Unaudited Budget <u>\$</u> (Note 7)	2018 <u>\$</u>	2017 <u>\$</u>
Net surplus for the year	(92,103)	155,278	135,690
Amortization of tangible capital assets	123,655	123,655	105,098
Acquisition of tangible capital assets	(233,212)	(219,582)	(219,662)
Loss on disposal of tangible capital assets	-	-	904
Proceeds on sale of tangible capital assets	-	-	(1,631)
Change in inventory and prepaids	<u>-</u>	<u>(1,354)</u>	<u>-</u>
CHANGE IN NET FINANCIAL ASSETS	(201,660)	57,997	20,399
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>697,370</u>	<u>697,370</u>	<u>676,971</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>495,710</u>	<u>755,367</u>	<u>697,370</u>

See accompanying notes to the financial statements.

KETTLE CREEK CONSERVATION AUTHORITY

Statement of Cash Flows Year Ended December 31, 2018

	2018	2017
	<u>\$</u>	<u>\$</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net surplus for the year	155,278	135,690
Adjustments for non-cash items:		
Amortization of capital assets	123,656	105,098
Loss on disposal of capital assets	-	904
Amortization of deferred capital contributions	<u>(22,131)</u>	<u>(13,617)</u>
	<u>256,803</u>	<u>228,075</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts and other receivables	(43,603)	118,904
Increase in inventory and prepaids	(1,354)	(1,631)
(Decrease) increase in accounts payable and accrued liabilities	(53,901)	53,041
(Decrease) increase in deferred revenue	<u>69,015</u>	<u>(1,804)</u>
	<u>(29,843)</u>	<u>168,510</u>
	<u>226,960</u>	<u>396,585</u>
CASH FLOWS FROM CAPITAL ACTIVITIES		
Purchase of tangible capital assets	<u>(219,582)</u>	<u>(219,662)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital funding received	<u>18,525</u>	<u>60,786</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	25,903	237,709
CASH AND CASH EQUIVALENTS , BEGINNING OF YEAR	<u>1,058,403</u>	<u>820,694</u>
CASH AND CASH EQUIVALENTS , END OF YEAR	<u>1,084,306</u>	<u>1,058,403</u>
CASH AND CASH EQUIVALENTS ARE COMPRISED OF:		
Cash	179,896	168,054
Short-term investments	<u>904,410</u>	<u>890,349</u>
	<u>1,084,306</u>	<u>1,058,403</u>

See accompanying notes to the financial statements.

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

1. PURPOSE OF ORGANIZATION

The Kettle Creek Conservation Authority (the "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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of estimates

The preparation of any financial statement under Canadian accounting standards for public sector entities requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the year and as a result actual amounts could differ from those estimated. The KCCA made no significant estimates that would require additional disclosure in the year.

Revenue recognition

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 and donation revenue is recognized when the money is received.

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred revenue

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

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

Classification of expenditures

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

Reserves

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

Non-financial assets

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

Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

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:

Asphalt and parking lot	20 years
Aerators	30 years
Bridges, boardwalks and other wood structures	30 years
Buildings	50 years
Dams	100 years
Hydro services	50 years
Monitoring systems	30 years
Office furnishings	25 years
Pools, courts and playgrounds	30 years
Roads	100 years
Septic systems	40 years
Signs, fencing and gates	50 years
Technology infrastructure and software	5 years
Vehicles	8 years
Water services and wells	50 years

Cash and cash equivalents

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

Government transfers

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

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2018 there were no properties that KCCA was responsible to remedy and as such no liability has been accrued.

Accounting standards and amendments issued but not yet effective

PS3450 - Financial instruments - this standard establishes how to account for and report all types of financial instruments, including derivatives. This standard will be effective for periods beginning on or after April 1, 2021. KCCA will evaluate the impact of the change to its financial statements based on the characteristics of its financial instruments at the time of adoption.

3. MUNICIPAL LEVIES

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

	2018	2017
	<u>\$</u>	<u>\$</u>
City of London	505,184	466,954
City of St. Thomas	266,178	249,468
Municipality of Central Elgin	72,792	68,541
Township of Southwold	36,922	39,017
Township of Middlesex Centre	13,994	12,931
Thames Centre	11,880	10,906
Township of Malahide	6,377	5,758
	<u>913,327</u>	<u>853,575</u>

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 \$13,941 (2017 - \$7,025).

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

5. 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.

6. 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 \$85,040 (2017 - \$86,353).

7. BUDGETED FIGURES

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

Approved budgeted revenue	2,940,379
Transfers from reserves - capital	(233,212)
Transfer from reserves - operating	(103,060)
Transfer from other departments	<u>(336,272)</u>
Budgeted revenue - PSAB	<u>2,267,835</u>
Approved budgeted expenses (excluding capital purchases)	2,707,167
Transfers to reserves	(10,957)
Transfer to other departments	<u>(336,272)</u>
Budgeted expenses - PSAB	<u>2,359,938</u>

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

8. 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.

9. DEFERRED REVENUE

	2018	2017
	<u>\$</u>	<u>\$</u>
Stewardship projects	90,339	144,529
Campground deposits	175,275	52,069
Capital funding	<u>149,826</u>	<u>153,432</u>
	<u>415,440</u>	<u>350,030</u>

10. ACCUMULATED SURPLUS AND RESERVES

	2018	2017
	<u>\$</u>	<u>\$</u>
Accumulated Surplus		
General fund	5,000	5,000
Reserves	912,105	824,215
Funded capital projects	-	32,146
Invested in tangible capital assets	<u>2,833,902</u>	<u>2,734,369</u>
	<u>3,751,007</u>	<u>3,595,730</u>
Reserves		
Community Forest	2,671	2,671
Dan Patterson Conservation	4,485	4,485
Water Management	80,770	80,770
Watershed Rehabilitation	172,498	172,498
Wage Subsidy	123,408	110,440
Campground	60,000	60,000
Capital Replacement	239,952	204,339
Stewardship	102,917	102,917
Legal	41,946	37,946
Carolinian Forest Festival	53,112	48,149
Conservation Lands Management	<u>30,346</u>	<u>-</u>
	<u>912,105</u>	<u>824,215</u>

KETTLE CREEK CONSERVATION AUTHORITY

Notes to the Financial Statements Year Ended December 31, 2018

11. SUPPLEMENTAL INFORMATION

	2018	2017
	<u>\$</u>	<u>\$</u>
[a] Current fund expenditures by object:		
Salaries, wages and employees benefits	1,386,803	1,314,634
Materials and supplies	927,898	944,578
Amortization	123,656	105,098
Loss on disposal of tangible capital assets	-	904
Vehicle and equipment charges	<u>62,842</u>	<u>61,900</u>
	<u>2,501,199</u>	<u>2,427,114</u>
[b] Cash flow information:		
Interest received	<u>13,941</u>	<u>7,025</u>

12. RELATED PARTY TRANSACTIONS AND BALANCES

The 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. The KCCA does not exercise control or significant influence over the KCET and consequently the financial statements do not include the assets, liabilities or activities of the KCET. The KCCA and the KCET at this time do not share resources, employees or financing.

During the year KCET made a donation to KCCA for \$8,750 to support specific projects administrated by KCCA.

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Administrative Expenditures Year Ended December 31, 2018

	Budget \$	2018 \$	2017 \$
WAGES AND BENEFITS			
Administrative staff salaries and benefits	<u>115,878</u>	<u>105,679</u>	<u>107,738</u>
GENERAL			
Conservation Ontario Levy	21,420	21,965	21,314
Professional fees	13,000	20,656	31,175
Amortization	12,642	12,643	12,652
Insurance and taxes	10,914	10,468	11,124
Bank charges and interest	3,570	3,762	3,871
Memberships and subscriptions	3,570	3,309	2,794
Advertising	<u>2,000</u>	<u>1,689</u>	<u>1,727</u>
	<u>67,116</u>	<u>74,492</u>	<u>84,657</u>
RENT AND UTILITY SERVICES			
Office cleaning and maintenance	11,730	14,029	12,824
General	3,250	13,801	2,791
Light, heat, power and water	6,120	4,443	5,540
Telephone	<u>5,000</u>	<u>4,254</u>	<u>3,991</u>
	<u>26,100</u>	<u>36,527</u>	<u>25,146</u>
TRAVEL AND ALLOWANCE			
Members allowances	13,500	10,558	14,993
Staff mileage	<u>500</u>	<u>452</u>	<u>254</u>
	<u>14,000</u>	<u>11,010</u>	<u>15,247</u>
EQUIPMENT PURCHASES AND RENTAL			
Equipment purchase and rental	8,000	9,265	10,407
Equipment maintenance	<u>4,760</u>	<u>5,090</u>	<u>5,245</u>
	<u>12,760</u>	<u>14,355</u>	<u>15,652</u>
MATERIAL AND SUPPLIES			
Stationery and office supplies	6,500	7,844	5,994
Postage	<u>1,530</u>	<u>1,278</u>	<u>1,451</u>
	<u>8,030</u>	<u>9,122</u>	<u>7,445</u>
PROGRAM SUPPORT	<u>(93,066)</u>	<u>(93,066)</u>	<u>(91,500)</u>
	<u>150,818</u>	<u>158,119</u>	<u>164,385</u>

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Conservation Areas Year Ended December 31, 2018

Dalewood Conservation Area

	Budget	2018	2017
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	173,331	182,042	133,771
Campground purchases and supplies	83,870	113,380	96,245
Utilities	37,000	39,430	51,746
Amortization	<u>24,848</u>	<u>23,878</u>	<u>20,945</u>
	<u>319,049</u>	<u>358,730</u>	<u>302,707</u>

Lake Whittaker Conservation Area

	Budget	2018	2017
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	194,960	197,310	135,838
Campground purchases and supplies	114,352	140,101	128,078
Amortization	27,278	27,378	25,832
Utilities	<u>42,176</u>	<u>27,222</u>	<u>31,565</u>
	<u>378,766</u>	<u>392,011</u>	<u>321,313</u>

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Program Expenditures Year Ended December 31, 2018

	Budget <u>\$</u>	2018 <u>\$</u>	2017 <u>\$</u>
Subwatershed rehabilitation			
Wages and benefits	121,399	116,050	120,911
Purchases and materials	44,018	62,425	74,631
General	27,496	23,266	25,046
Amortization	257	129	1,391
Community Stewardship projects	<u>-</u>	<u>-</u>	<u>25,000</u>
	<u>193,170</u>	<u>201,870</u>	<u>246,979</u>
Flood forecast and warning			
Wages and benefits	167,327	166,187	159,336
General	<u>27,588</u>	<u>25,689</u>	<u>26,023</u>
	<u>194,915</u>	<u>191,876</u>	<u>185,359</u>
Significant areas			
Wages and benefits	88,244	88,247	92,516
General	38,603	37,727	38,941
Property and utility services	21,205	27,121	17,239
Amortization	<u>9,488</u>	<u>9,488</u>	<u>8,571</u>
	<u>157,540</u>	<u>162,583</u>	<u>157,267</u>
Environmental monitoring and source protection			
Wages and benefits	83,977	90,555	78,071
General	30,973	31,856	31,362
Amortization	<u>7,521</u>	<u>7,521</u>	<u>7,521</u>
	<u>122,471</u>	<u>129,932</u>	<u>116,954</u>
Environmental planning and regulations			
Wages and benefits	77,910	76,768	73,473
General	42,441	36,997	16,093
Capital studies	<u>3,000</u>	<u>-</u>	<u>3,706</u>
	<u>123,351</u>	<u>113,765</u>	<u>93,272</u>
Dam maintenance			
Wages and benefits	56,110	56,238	55,705
General	28,373	40,895	25,260
Amortization	<u>3,665</u>	<u>3,665</u>	<u>3,665</u>
	<u>88,148</u>	<u>100,798</u>	<u>84,630</u>

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Program Expenditures Year Ended December 31, 2018

	Budget	2018	2017
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Information and education			
Wages and benefits	57,530	46,455	39,751
General	16,740	14,552	12,493
Amortization	<u>6,578</u>	<u>6,578</u>	<u>6,578</u>
	<u>80,848</u>	<u>67,585</u>	<u>58,822</u>
Tree and woodlot management			
Wages and benefits	48,028	45,389	45,280
General	<u>7,639</u>	<u>7,160</u>	<u>6,908</u>
	<u>55,667</u>	<u>52,549</u>	<u>52,188</u>
GIS and data management			
Wages and benefits	114,572	113,746	130,940
General	12,164	11,565	18,676
Amortization	<u>12,420</u>	<u>12,420</u>	<u>-</u>
	<u>139,156</u>	<u>137,731</u>	<u>149,616</u>
	<u>1,155,266</u>	<u>1,158,689</u>	<u>1,145,087</u>

KETTLE CREEK CONSERVATION AUTHORITY

**Schedule of Other Expenditures
Year Ended December 31, 2018**

	Budget	2018	2017
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Stewardship			
Stewardship projects	107,750	159,615	104,800
Purchases, materials, program support	31,909	70,425	96,311
Wages and benefits	<u>64,307</u>	<u>46,105</u>	<u>65,412</u>
	<u>203,966</u>	<u>276,145</u>	<u>266,523</u>
Carolina Forest Festival			
Transportation	8,000	19,918	17,936
Purchases and materials	17,821	11,744	11,972
Wages and benefits	<u>9,179</u>	<u>11,000</u>	<u>11,000</u>
	<u>35,000</u>	<u>42,662</u>	<u>40,908</u>
Children's Water Festival			
Wages and benefits	-	-	21,754
Purchases and materials	-	-	18,615
Transportation	<u>-</u>	<u>-</u>	<u>38,011</u>
	<u>-</u>	<u>-</u>	<u>78,380</u>
Other Conservation Areas			
Wages and benefits	22,595	26,400	24,382
Purchases and materials	<u>9,355</u>	<u>7,980</u>	<u>8,214</u>
	<u>31,950</u>	<u>34,380</u>	<u>32,596</u>
Vehicle and Equipment Maintenance			
Purchases and materials	44,553	41,040	36,408
Amortization	<u>18,289</u>	<u>18,290</u>	<u>16,277</u>
	<u>62,842</u>	<u>59,330</u>	<u>52,685</u>
Volunteerism and Fund Raising			
Wages and benefits	19,532	18,633	20,030
Purchases and materials	<u>2,749</u>	<u>2,500</u>	<u>2,500</u>
	<u>22,281</u>	<u>21,133</u>	<u>22,530</u>

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Tangible Capital Assets Year Ended December 31, 2018

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2018)	2018 Acquisitions	2018 Disposals	2018 Write-Offs (Dec 31/2018)	Ending Historical Cost Balance	Opening Accumulated Amortization Balance (Jan 1/2018)	2018 Disposals	2018 Amortization	2018 Write-Offs (Dec 31/2018)	Ending Accumulated Amortization Balance (Dec 31/2018)	Ending Net Book Value (Dec 31/2018)
<u>Infrastructure Related</u>											
Land	619,169	-	-	-	619,169	-	-	-	-	-	619,169
Buildings	774,200	93,138	-	-	867,338	435,938	-	17,078	-	453,016	414,322
Dams	327,001	-	-	-	327,001	99,714	-	3,555	-	103,269	223,732
Bridges, boardwalks and other wood	170,558	10,811	-	-	181,369	115,904	-	5,353	-	121,257	60,112
Hydro and water services	581,518	43,491	-	-	625,009	202,179	-	10,037	-	212,216	412,793
Septic systems	65,241	-	-	-	65,241	38,480	-	1,585	-	40,065	25,176
Pools, courts and playgrounds	589,218	26,706	-	-	615,924	173,218	-	20,085	-	193,303	422,621
Roads	761,515	15,691	-	-	777,206	257,285	-	11,842	-	269,127	508,079
Infrastructure Related Sub-Total	<u>3,888,420</u>	<u>189,837</u>	<u>-</u>	<u>-</u>	<u>4,078,257</u>	<u>1,322,718</u>	<u>-</u>	<u>69,535</u>	<u>-</u>	<u>1,392,253</u>	<u>2,686,004</u>
<u>General Capital</u>											
Signs, fencing and gates	173,186	11,573	-	-	184,759	34,689	-	3,087	-	37,776	146,983
Equipment	180,575	11,159	-	-	191,734	135,446	-	17,683	-	153,129	38,605
Vehicles	160,717	-	-	-	160,717	121,128	-	14,352	-	135,480	25,237
Technology infrastructure	132,503	7,013	-	-	139,516	33,619	-	18,998	-	52,617	86,899
General Capital Sub-Total	<u>646,981</u>	<u>29,745</u>	<u>-</u>	<u>-</u>	<u>676,726</u>	<u>324,882</u>	<u>-</u>	<u>54,120</u>	<u>-</u>	<u>379,002</u>	<u>297,724</u>
Total Tangible Capital Assets	<u>4,535,401</u>	<u>219,582</u>	<u>-</u>	<u>-</u>	<u>4,754,983</u>	<u>1,647,600</u>	<u>-</u>	<u>123,655</u>	<u>-</u>	<u>1,771,255</u>	<u>2,983,728</u>

KETTLE CREEK CONSERVATION AUTHORITY

Schedule of Tangible Capital Assets Year-ended December 31, 2017

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2017)	2017 Acquisitions	2017 Disposals	2017 Write-Offs (Dec 31/2017)	Ending Historical Cost Balance (Dec 31/2017)	Opening Accumulated Amortization Balance (Jan 1/2017)	2017 Disposals	2017 Amortization	2017 Write-Offs (Dec 31/2017)	Ending Accumulated Amortization Balance (Dec 31/2017)	Ending Net Book Value (Dec 31/2017)
<u>Infrastructure Related</u>											
Land	619,169	-	-	-	619,169	-	-	-	-	-	619,169
Buildings	771,298	2,902	-	-	774,200	419,224	-	16,714	-	435,938	338,262
Dams	327,001	-	-	-	327,001	96,159	-	3,555	-	99,714	227,287
Bridges, boardwalks and other wood	146,191	30,396	-	6,029	170,558	116,490	-	4,539	5,125	115,904	54,654
Hydro and water services	545,420	36,098	-	-	581,518	186,279	-	15,900	-	202,179	379,339
Septic systems	65,241	-	-	-	65,241	36,923	-	1,557	-	38,480	26,761
Pools, courts and playgrounds	553,963	35,255	-	-	589,218	154,502	-	18,716	-	173,218	416,000
Roads	761,515	-	-	-	761,515	245,443	-	11,842	-	257,285	504,230
Infrastructure Related Total	<u>3,789,798</u>	<u>104,651</u>	<u>-</u>	<u>6,029</u>	<u>3,888,420</u>	<u>1,255,020</u>	<u>-</u>	<u>72,823</u>	<u>5,125</u>	<u>1,322,718</u>	<u>2,565,702</u>
<u>General Capital</u>											
Signs, fencing and gates	173,186	-	-	-	173,186	31,602	-	3,087	-	34,689	138,497
Equipment	155,778	24,797	-	-	180,575	122,535	-	12,911	-	135,446	45,129
Vehicles	133,267	27,450	-	-	160,717	104,851	-	16,277	-	121,128	39,589
Technology infrastructure	69,739	62,764	-	-	132,503	33,619	-	-	-	33,619	98,884
General Capital Total	<u>531,970</u>	<u>115,011</u>	<u>-</u>	<u>-</u>	<u>646,981</u>	<u>292,607</u>	<u>-</u>	<u>32,275</u>	<u>-</u>	<u>324,882</u>	<u>322,099</u>
Total Capital Assets Sub-Total	<u>4,321,768</u>	<u>219,662</u>	<u>-</u>	<u>6,029</u>	<u>4,535,401</u>	<u>1,547,627</u>	<u>-</u>	<u>105,098</u>	<u>5,125</u>	<u>1,647,600</u>	<u>2,887,801</u>
Work In Progress	-	-	-	-	-	-	-	-	-	-	-
Total Tangible Capital Assets	<u>4,321,768</u>	<u>219,662</u>	<u>-</u>	<u>6,029</u>	<u>4,535,401</u>	<u>1,547,627</u>	<u>-</u>	<u>105,098</u>	<u>5,125</u>	<u>1,647,600</u>	<u>2,887,801</u>



	Budget 2018	Actual 2018	Budget 2019	% Change Over 2018
Revenue				
Municipal Levy	913,325.00	913,327.45	977,258.00	7%
User Fees and Sales				
Lake Whittaker	376,104.00	433,710.48	396,638.00	5%
Dalewood	316,668.00	367,199.78	342,792.00	8%
Other	39,558.00	57,391.72	50,781.00	22%
Transfer from Reserve (Capital)	233,212.00	-	181,400.00	-29%
Transfer from Reserve (Operating)	103,060.00	-	121,261.00	15%
Ministry of Natural Resources	119,652.00	119,652.00	119,652.00	0%
Other Revenue and Grants	502,528.00	765,195.01	428,053.00	-17%
Interdepartmental Transfers	336,272.00	0.00	302,661.00	-11%
Donations	0.00	6,506.80	0.00	
Total Revenue	2,940,379.00	2,662,983.24	2,920,496.00	-1%
Expenditures				
Program Operations				
Flood Forecasting and Warning	194,915.00	191,875.78	208,794.00	7%
Dam Maintenance	84,483.00	97,133.33	90,942.00	7%
Information and Education	69,205.00	56,866.52	67,214.00	-3%
Tree and Woodlot Management	55,667.00	52,549.37	58,582.00	5%
Environmental Planning and Regulatio	123,351.00	113,764.79	127,157.00	3%
Source Water Protection	114,950.00	122,410.85	130,089.00	12%
Subwatershed Rehabilitation	192,913.00	201,741.50	262,732.00	27%
GIS and Data Management	131,801.00	129,450.90	105,108.00	-25%
Significant Areas	148,052.00	183,441.40	158,620.00	7%
Administration	138,176.00	145,476.24	144,526.00	4%
Stewardship	203,966.00	292,526.40	112,421.00	-81%
Lake Whittaker Conservation Area	356,826.00	433,040.04	372,824.00	4%
Dalewood Conservation Area	299,820.00	370,029.49	323,646.00	7%
Other Conservation Areas	30,284.00	32,714.55	31,594.00	4%
Children's Water Festival/Carolinian Forest Fesl	35,000.00	47,626.61	44,849.00	22%
Vehicle and Equipment	44,553.00	41,039.76	48,018.00	7%
Volunteerism and Fundraising	358,553.00	27,639.79	324,463.00	-11%
Amortization	124,652.00	123,655.92	127,517.00	2%
Total Expenditures	2,707,167.00	2,662,983.24	2,739,096.00	1%
Surplus/Deficit	233,212.00	0.00	181,400.00	

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
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Administration

Department 100

Summary

Revenue

Municipal Levy	105,397.00	117,024.99	124,040.00	124,042.45	127,891.00
Provincial Grant	19,778.00	19,778.00	19,778.00	19,778.00	19,778.00
Employment Grant	0.00	0.00	0.00	0.00	0.00
Interest Income	5,982.45	7,024.65	6,500.00	13,940.97	9,000.00
Sundry Revenue	69.63	2,050.59	500.00	280.84	500.00
Transfer from Reserve (Capital)	0.00	0.00	10,000.00	0.00	11,000.00
Gain on Sale	0	0.00	0	0	0
Total Revenues	131,227.08	145,878.23	160,818.00	158,042.26	168,169.00

Expenditures

Wages & benefits	96,984.58	107,738.38	115,878.00	105,678.98	117,183.00
Staff Training	2,346.41	1,147.65	1,200.00	902.11	1,261.00
Travel & Expense - Members	11,608.63	14,993.04	13,000.00	10,557.67	13,260.00
Travel & Expense - Chairman	373.36	0.00	500.00	0.00	510.00
Travel & Expense - Staff	605.21	253.81	500.00	452.13	510.00
Equipment Purchase & Rental	7,620.49	10,407.39	8,000.00	9,265.26	9,500.00
Transfer to Vehicle Reserve	3,000.00	3,000.00	3,060.00	3,060.00	3,000.00
Gasoline & Fuel	1,464.39	2,244.83	1,700.00	2,030.32	2,290.00
Office Supplies	6,901.84	5,994.37	6,500.00	7,844.06	6,630.00
Postage	1,228.91	1,451.34	1,530.00	1,278.02	1,576.00
Uniforms	81.28	208.38	800.00	941.75	800.00
Telephone	4,674.17	3,991.29	5,000.00	4,254.17	5,000.00
Utilities	6,174.16	5,539.70	6,120.00	4,443.13	6,000.00
Cleaning Contract	6,260.00	7,462.09	7,650.00	8,644.50	8,000.00
Building Maintenance	2,363.25	3,662.35	2,040.00	3,359.18	2,101.00
Grounds maintenance	1,593.76	1,699.25	2,040.00	2,025.33	2,081.00
General Expenses	183.17	1,435.06	1,000.00	0.00	1,000.00
Audit and Legal	21,342.16	31,175.38	13,000.00	20,655.73	15,000.00
Bank Charges	3,709.35	3,868.03	3,320.00	3,762.45	3,420.00
Interest	0.00	0.00	250.00	0.00	250.00
Insurance	7,318.33	8,519.98	8,670.00	7,967.29	8,930.00
Memberships	3,140.56	2,793.54	3,570.00	3,308.68	3,400.00
Conservation Ontario Levy	20,451.00	21,314.00	21,420.00	21,965.00	22,982.00
Property Taxes	2,167.54	2,604.47	2,244.00	2,500.36	2,500.00
Advertising and Promotion	151.12	1,727.22	2,000.00	1,689.32	2,000.00
Miscellaneous Expenses	0.00	0.00	250.00	11,956.80	0.00
Program Support	(91,500.00)	(91,500.00)	(93,066.00)	(93,066.00)	(94,658.00)
Transfer to Reserve	0.00	0.00	0.00	0.00	0.00
Amortization	12,661.68	12,652.20	12,642.00	12,642.84	12,643.00
Total Expenditures	132,905.35	164,383.75	150,818.00	158,119.08	157,169.00

SURPLUS (DEFICIT)

	(1,678.27)	(18,505.52)	10,000.00	(76.82)	11,000.00
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Work in Progress - Capital

	10,000.00				11,000.00
			Office Assessment		Septic Repair

To ensure the effective and efficient delivery of KCCA's programs and services for the benefit of member municipalities and watershed residents.

Standard Deliverables

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

- Support the Board of Directors in meeting its mandate and responsibilities
- Provide necessary administrative and support services to the Authority (i.e. payroll, purchasing, financial, human resources, equipment and facility management)
- Audit and general legal expenses

Planned for 2019

- Work with new Board to stabilize operating budget through five year budget planning and seeking out sustainable funding
- Investigate the feasibility of recommendations from the 2018 Administration Office Assessment
- Training opportunities and building board and staff relationships (job shadow staff, board presentations)
- Organize tour/workshops/training for new board members

Capital Expenditures

Office Septic Repair \$11,000

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Department 110					
Revenues					
Municipal Levy	108,653.00	117,434.00	125,701.00	125,701.00	139,580.00
Provincial Grant	69,214.00	69,214.00	69,214.00	69,214.00	69,214.00
Sundry Revenue		0.00		0.00	
Transfer from Reserve	0.00	0.00	0.00	0.00	0.00
Total Revenues	177,867.00	186,648.00	194,915.00	194,915.00	208,794.00
Expenditures					
Wages & benefits	153,813.89	159,336.29	167,327.00	166,186.73	178,680.00
Staff Training	0.00	254.40	250.00	279.84	250.00
Travel & Expense	0.00	303.90	250.00	224.90	250.00
Equipment Purchase & Rental	0.00	110.00	500.00	0.00	1,500.00
Equipment Maintenance	0.00	0.00	500.00	0.00	500.00
Transfer to Vehicle Reserve	4,000.00	3,999.96	4,000.00	3,999.96	4,000.00
Materials & Supplies	0.00	18.10	464.00	123.01	492.00
Uniforms	0.00	0.00	0.00	0.00	0.00
Telephone	1,034.08	1,336.37	1,224.00	661.34	2,314.00
Legal Expenses	0.00	0.00	0.00	0.00	0.00
Program Support	20,000.00	20,000.00	20,400.00	20,400.00	20,808.00
Small Equipment Purchases	0.00	0.00	0.00	0.00	0.00
Total Expenditures	178,847.97	185,359.02	194,915.00	191,875.78	208,794.00
SURPLUS (DEFICIT)	(980.97)	1,288.98	0.00	3,039.22	0.00

Flood Forecasting

Summary

To provide a comprehensive Flood Forecasting and Warning System to alert residents in a timely manner of potential flooding.

Standard Deliverables

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

- Operate a year round, flood forecasting and warning system to ensure that residents and municipalities are aware of potential flood related events in a timely manner; and during flood events, provide data and support to municipally led emergency response

Planned for 2019

- Continue to enhance communication tools including Weather Event Fact Sheet and Preparing for Flooding Guide
- Dataplan and hydromet cloud previously covered by funding grant is now an annual expense to provide realtime access to precipitation, water level and water quality data in Port Stanley.
- Improve upon flood monitoring through installation of cameras at key monitoring locations and flood forecasting modelling in cooperation with department 118. Camera(s) to be purchased in 2019 (\$1,000) to plan/evaluate for consideration of full implementation in 2020.
- Wage increase represents portion of GIS/IT wage assigned to this department to better reflect involvement in flood forecasting.

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Dam Maintenance
Department 111						Summary
Revenues						
Municipal Levy	55,327.00	58,729.00	62,148.00	62,148.00	68,607.00	To maintain the authority's flow control and erosion control structures.
Provincial Grant	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	
Sundry Revenue	0.00	0.00	0.00	0.00	0.00	
Transfer from Reserve	0.00	0.00	0.00	0.00	50,000.00	Standard Deliverables
Total Revenues	81,327.00	84,729.00	88,148.00	88,148.00	144,607.00	To achieve the purpose of this program the Authority will carry out the following activities:
Expenditures						
Wages & benefits	51,734.96	55,704.50	56,110.00	56,238.27	59,017.00	<ul style="list-style-type: none"> Operate and maintain authority flood control structures (Union Dam, Dalewood Dam) and the erosion control structure (Southwold Wall).
Staff Training	0.00	0.00	250.00	0.00	250.00	
Equipment Purchase & Rental	0.00	0.00	0.00	0.00	0.00	
Equipment Maintenance	44.77	0.00	500.00	0.00	500.00	Planned for 2019
Transfer to Vehicle Reserve	6,400.00	6,399.96	6,528.00	6,528.00	6,500.00	<ul style="list-style-type: none"> Apply for project funding through the Water and Erosion Control Infrastructure (WECI) program to facilitate Dalewood Dam Hazard Potential Classification
Materials & Supplies	372.44	54.90	491.00	76.71	250.00	<ul style="list-style-type: none"> Minor maintenance/monitoring of Dalewood Dam
Dam maintenance	507.25	14.11	1,020.00	15,581.82	4,361.00	
Insurance	9,000.75	8,291.94	8,874.00	7,998.53	9,140.00	
Erosion Control	0.00	0.00	0.00	0.00	0.00	
Program Support	10,500.00	10,500.00	10,710.00	10,710.00	10,924.00	
Small Equipment Purchases	0.00	0.00	0.00	0.00	0.00	
Amoritization	3,664.92	3,664.92	3,665.00	3,664.92	3,665.00	
Total Expenditures	82,225.09	84,630.33	88,148.00	100,798.25	94,607.00	
SURPLUS (DEFICIT)	(898.09)	98.67	0.00	(12,650.25)	50,000.00	
Work in Progress - Capital					50,000.00	
					Dalewood Dam	

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Information and Education Summary
Department 112						
Revenue						
Municipal Levy	70,971.00	71,795.00	71,848.00	71,848.00	64,924.00	To develop and promote a positive community profile of KCCA's program and services and foster awareness and appreciation of the watershed.
Sundry Revenue	7,379.38	11,000.00	6,000.00	450.00	5,868.00	
School Fees	2,244.00	894.00	3,000.00	1,255.00	3,000.00	
Transfer from Reserve Fund	0.00	0.00	0.00	0.00	0.00	
Total Revenues	80,594.38	83,689.00	80,848.00	73,553.00	73,792.00	
Expenditures						
Wages & benefits	45,721.95	39,751.17	57,530.00	46,454.79	55,336.00	Standard Deliverables To achieve the purpose of this program the Authority will carry out the following activities: <ul style="list-style-type: none"> Develop the Authority's corporate image including the web site, social media and more traditional platforms In cooperation with other departments deliver the Authority's education program including in-classroom presentations and field trips to Dan Patterson Conservation Area as well as the coordination of the Elgin Children's Water Festival Promote and market KCCA's programs and services including campgrounds, tree planting, flood forecasting and warning Develop and support special events and visitor programming at Dalewood and Lake Whittaker Conservation Areas Coordinate volunteer experiences at the Authority Standard Communication Products include: annual report, visitor's guide, watershed report cards, web site and social media content All IT costs moved to department 118
Staff Training	350.00	0.00	500.00	0.00	500.00	
Travel & Expense	22.99	128.21	102.00	128.21	104.00	
Annual General Meeting	379.32	412.48	765.00	1,063.45	780.00	
Equipment Purchase & Rental	30.53	0.00	510.00	0.00	520.00	
Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	
Transfer to Vehicle Reserve	1,000.00	999.96	1,000.00	999.96	1,000.00	
Materials & Supplies	459.46	2,891.75	800.00	1,489.17	816.00	
Printing & Publications	996.23	798.81	1,530.00	396.87	1,561.00	
Telephone	253.30	300.67	408.00	607.65	416.00	
Advertising and Promotion	1,054.24	1,039.56	3,000.00	2,666.42	3,060.00	
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	
Program Support	3,000.00	3,000.00	3,060.00	3,060.00	3,121.00	
Loss on Sale	0.00	0.00	0.00	0.00	0.00	
Transfer to Reserve	5,503.55	22,000.00	0.00	0.00	0.00	
Amortization	9,818.04	6,578.16	6,578.00	6,578.16	6,578.00	
Total Expenditures	68,589.61	77,900.77	75,783.00	63,444.68	73,792.00	
SURPLUS (DEFICIT)	12,004.77	5,788.23	5,065.00	10,108.32	0.00	
Work in Progress - Capital						

To develop and promote a positive community profile of KCCA's program and services and foster awareness and appreciation of the watershed.

Standard Deliverables

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

- Develop the Authority's corporate image including the web site, social media and more traditional platforms
- In cooperation with other departments deliver the Authority's education program including in-classroom presentations and field trips to Dan Patterson Conservation Area as well as the coordination of the Elgin Children's Water Festival
- Promote and market KCCA's programs and services including campgrounds, tree planting, flood forecasting and warning
- Develop and support special events and visitor programming at Dalewood and Lake Whittaker Conservation Areas
- Coordinate volunteer experiences at the Authority
- Standard Communication Products include: annual report, visitor's guide, watershed report cards, web site and social media content
- All IT costs moved to department 118

Planned for 2019

- Convey messaging priorities as part of standard deliverables
- Increase marketing opportunities by exploring Google Grants for Non-Profits
- Update and refresh marketing material including campground brochures for distribution to Tourism Centres
- Collaborate and engage with community through existing networks such as the local libraries

Budget 2019

Tree and Woodlot

Department 113	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Summary	
Revenue							
Municipal Levy	4,951.00	7,417.00	8,105.00	8,105.00	9,182.00	<p>To coordinate and implement forestry activities that maintain or improve the health of the Kettle Creek watershed.</p> <p>Standard Deliverables</p> <ul style="list-style-type: none"> • Undertake the Tree Commissioner contract for the County of Elgin, including: <ul style="list-style-type: none"> ○ Administration of the Elgin County Woodlands Conservation By-law ○ Review of harvest and clearing applications ○ Undertake site visits and woodland inspections ○ Attend council meetings or court as required • Undertake the Weed Inspector duties for the County of Elgin, including: <ul style="list-style-type: none"> ○ Responding to weed related complaints and enforcement as required ○ Assist partner municipalities with weed identification and control advice ○ Attend annual weed inspector's conference 	
Provincial Grant	0.00	0.00	0.00	0.00	0.00		
Sundry Revenue	339.84	208.86	302.00	134.52	250.00		
County of Elgin	42,783.79	43,646.00	47,260.00	44,573.00	49,150.00		
Transfer from Reserve	0.00	0.00	0.00	0.00	0.00		
Total Revenues	48,074.63	51,271.86	55,667.00	52,812.52	58,582.00		
Expenditures							
Wages & benefits	40,221.71	45,280.18	48,028.00	45,388.59	50,861.00		
Staff Training	0.00	94.81	159.00	67.54	159.00		
Travel & Expense	0.00	2.03	100.00	0.00	100.00		
Equipment Purchase & Rental	0.00	0.00	0.00	0.00	0.00		
Equipment Maintenance	0.00	0.00	0.00	0.00	0.00		
Transfer to Vehicle Reserve	2,500.00	2,499.96	2,500.00	2,499.96	2,500.00		
Materials & Supplies	0.00	311.30	300.00	0.00	300.00		
Uniforms	0.00	0.00	0.00	0.00	0.00		
Printing & Publications	0.00	0.00	500.00	150.00	500.00		
Telephone	0.00	0.00	0.00	363.28	0.00		
Insurance	0.00	0.00	0.00	0.00	0.00		
Advertising & Promotion	106.66	0.00	0.00	0.00	0.00		
Program Support	4,000.00	4,000.00	4,080.00	4,080.00	4,162.00		
Transfer to Reserve	0.00	0.00		0.00			
Total Expenditures	46,828.37	52,188.28	55,667.00	52,549.37	58,582.00		
SURPLUS (DEFICIT)	1,246.26	(916.42)	0.00	263.15	0.00		

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Department 114					
Revenue					
Municipal Levy	70,163.00	74,418.00	78,733.00	78,733.00	82,316.00
Provincial Grant	4,660.00	4,660.00	4,660.00	4,660.00	4,660.00
Employment Grant	0.00	0.00	0.00	0.00	0.00
Enquiry Letter Fees	730.08	1,061.92	778.00	862.82	794.00
Permit Fees	14,216.87	12,898.28	9,180.00	17,643.10	9,387.00
Sundry Revenue	0.00	0.00	0.00	0.00	0.00
Transfer from Reserve (legal)	0.00	0.00	30,000.00	0.00	30,000.00
Total Revenues	89,769.95	93,038.20	123,351.00	101,898.92	127,157.00
Expenditures					
Wages & benefits	73,427.71	73,472.59	77,910.00	76,768.49	81,598.00
Staff Training	413.86	731.35	500.00	216.50	500.00
Travel & Expense	41.94	0.00	250.00	67.21	250.00
Equipment Purchase & Rental	0.00	0.00	631.00	0.00	637.00
Equipment Maintenance	0.00	0.00	0.00	0.00	0.00
Transfer to Vehicle Reserve	4,000.00	3,999.96	4,000.00	3,999.96	4,000.00
Materials & Supplies	0.00	28.49	0.00	143.48	0.00
Uniforms	0.00	91.57	0.00	0.00	0.00
Printing & Publications	0.00	0.00	500.00	0.00	500.00
Telephone	786.59	534.59	700.00	1,126.71	700.00
Legal Expenses	7,058.53	5,208.10	30,000.00	25,832.44	30,000.00
Advertising & Promotion	0.00	0.00	250.00	0.00	250.00
Program Support	5,500.00	5,500.00	5,610.00	5,610.00	5,722.00
Transfer to Reserve	0.00	0.00	0.00	0.00	0.00
Reports and studies	620.97	3,705.72	3,000.00	0.00	3,000.00
Total Expenditures	91,849.60	93,272.37	123,351.00	113,764.79	127,157.00
SURPLUS (DEFICIT)	(2,079.65)	(234.17)	0.00	(11,865.87)	0.00

Planning and Regulations

Summary

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

To ensure that land development activities are informed by environmentally sound principles that protect the natural heritage of the watershed.

Standard Deliverables

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

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

Planned for 2019

- Compliance of the Authority's Section 28 regulation;
- Work with Conservation Ontario to implement anticipated legislative requirements outlined in *Building Better Communities and Conserving Watersheds Act*

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Environmental Monitoring and Source Protection Summary	
Department 115							
Revenue							
Municipal Levy	94,067.00	96,781.00	100,471.00	100,471.00	108,257.00	<p>To develop, manage, and implement the water resources conservation and protection programs of the Authority.</p> <p>Standard Deliverables</p> <p>To achieve the purpose of this program the Authority will carry out the following activities:</p> <ul style="list-style-type: none"> Undertake water resource monitoring programs Data is tabulated to inform future goals and is reported back to the community in a Watershed Report Card. Implement the Authority's responsibilities regarding the <i>Drainage Act</i> and <i>Conservation Authorities Act</i> (DART) Protocol for agricultural drain maintenance. Undertake the Authority's responsibilities in complying with small drinking water systems regulations applicable to conservation lands and campground operations. To support municipalities in the Kettle Creek Source Protection Area to implement the Kettle Creek Source Protection Plan including outreach and education activities and writing the annual report <p>Planned for 2019</p> <ul style="list-style-type: none"> Increased lab costs for water/environmental sampling testing are unavoidable as a result of increased lab fees. Staff are working to contain. Examine the current surface water monitoring program to identify dataset gaps and new priority areas based on changes to the landscape Continue DFO Drain Classification Project with additional sampling sites (funded). 	
Provincial Grant	1,959.89	5,000.00	0.00	1,780.80	0.00		
Employment Grant	0.00	0.00	0.00	0.00	0.00		
Sundry Revenue	70,882.79	19,183.72	12,000.00	14,917.57 #	15,904.00		
Low Water Response	9,976.00	(2,066.50)	4,000.00	4,000.00	4,000.00		
SPP Transfer from GRCA	4,215.05	6,419.02	6,000.00	4,845.71	6,000.00		
Transfer from Reserve	0.00	0.00		0.00	3,449.00		
Total Revenues	181,100.73	125,317.24	122,471.00	126,015.08	137,610.00		
Expenditures							
Wages & Benefits	95,413.29	78,070.52	83,977.00	90,555.31	91,401.00		
Staff Training	81.41	0.00	500.00	394.58	500.00		
Travel & Expense (Staff)	0.00	146.87	250.00	8.99	250.00		
Equipment Purchase & Rental	0.00	0.00	250.00	0.00	250.00		
Transfer to Vehicle Reserve	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00		
Materials & Supplies	743.00	1,486.82	300.00	420.99	306.00		
Uniforms	0.00	0.00	0.00	0.00	0.00		
Printing & Publications	0.00	0.00	510.00	0.00	520.00		
Telephone	363.02	248.35	408.00	1,082.30	416.00		
Legal Expense	208.00	0.00	0.00	0.00	0.00		
Advertising & Promotion	0.00	0.00	0.00	0.00	0.00		
Benthics Monitoring	21.35	198.88	300.00	0.01	200.00		
Monitoring, Evaluating and Reporting	16,247.70	10,682.57	11,200.00	12,186.73	18,276.00		
PGMN Improvements	2,399.16	2,706.80	1,000.00	2,002.41	1,700.00		
Outreach and Education Products	2,301.31	391.78	500.00	0.00	510.00		
Watershed Report Card	254.40	0.00	255.00	259.49	260.00		
Program Support	8,000.00	8,000.00	8,000.00	8,000.04	8,000.00		
Loss on Disposal	0.00	0.00	0.00	0.00	0.00		
Transfer to Reserve	34,978.55	8,010.58	0.00	0.00	0.00		
Amoritization	7,521.24	7,521.24	7,521.00	7,521.24	7,521.00		
Total Expenditures	176,032.43	124,964.41	122,471.00	129,932.09	137,610.00		
SURPLUS (DEFICIT)	5,068.30	352.83	0.00	(3,917.01)	0.00		

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Subwatershed Rehabilitation Summary	
Department 116							
Revenue							
Municipal Levy	105,558.00	113,272.00	113,677.00	113,677.00	115,354.00	<p>To coordinate and implement forestry activities that maintain or improve the health of the Kettle Creek watershed.</p> <p>Standard Deliverables To achieve the purpose of this program the Authority will carry out the following activities:</p> <ul style="list-style-type: none"> Undertake a comprehensive tree planting program including the planting of large stock and seedling trees, over the counter sales, community plants and municipal/provincial partnerships (Greening Communities, Central Elgin Street Trees, Hwy 401 corridor etc.) Organize and lead the engagement of watershed residents, community groups and students in tree planting activities Promotion of tree planting through hosting and participating in tours, leading workshops, attending community events etc. <p>Planned for 2019</p> <ul style="list-style-type: none"> In absence of a contract with OPG a substantial draw on the watershed rehabilitation reserve is required to maintain a base program of 50,000 seedlings per year (\$35,999 per year) Staff have secured funding from the Kettle Creek Environmental Trust to support the funding of a Forest and Lands Technician position to address phragmites and other invasive species; this position would also provide resource assistance to other program areas. KCCA to support through Conservation Lands Reserve (\$7,000) and Wage Subsidy Reserve (\$10,879) based on \$12,000 being obtained from employment grants. To ensure sustainability of the position partnerships for invasive species control and inventory would be explored with member municipalities. Assess the success of the pilot woodlot management program at Dalewood Conservation Area for forest health objectives and consider expansion to other properties. 	
OPG	75,000.00	75,000.00	0.00	0.00	0.00		
Employment Grants	0.00	0.00	500.00	0.00	12,500.00		
Landowner Share	12,996.72	18,388.24	7,000.00	11,764.45	11,000.00		
Sundry Revenue	46,185.60	41,397.84	50,000.00	61,117.21	70,000.00		
Transfer from Reserve	0.00	0.00	21,993.00	0.00	53,878.00		
Total Revenues	239,740.32	248,058.08	193,170.00	186,558.66	262,732.00		
Expenditures							
Wages & benefits	115,296.75	120,911.43	121,399.00	116,049.64	173,027.00		
Staff Training	570.00	290.00	500.00	260.00	500.00		
Travel & Expense	723.65	470.46	600.00	447.65	600.00		
Gasoline and Fuel	0.00	0.00	0.00	0.00	0.00		
Equipment Purchase & Rental	966.72	2,794.88	1,530.00	1,119.36	1,561.00		
Equipment Maintenance	812.95	317.77	2,222.00	132.49	2,235.00		
Transfer to Vehicle Reserve	11,000.00	11,000.16	11,220.00	11,220.00	11,220.00		
Materials & Supplies	8,433.48	6,929.88	2,018.00	2,433.48	3,937.00		
Tree Purchases (50K seedlings)	58,083.06	67,701.58	42,000.00	59,991.38	58,000.00		
Printing & Publications	0.00	0.00	612.00	0.00	624.00		
Telephone	638.22	643.39	612.00	788.76	624.00		
Advertising & Promotion	2,382.16	2,529.19	3,060.00	2,158.74	3,121.00		
Program Support	7,000.00	7,000.00	7,140.00	7,140.00	7,283.00		
Community Stewardship Projects	30,000.00	25,000.00		0.00	0.00		
Transfer to reserve	0.00	0.00	0.00	0.00	0.00		
Amoritization	2,524.44	1,390.68	257.00	128.52	0.00		
Total Expenditures	238,431.43	246,979.42	193,170.00	201,870.02	262,732.00		
SURPLUS (DEFICIT)	1,308.89	1,078.66	0.00	(15,311.36)	0.00		

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Department 117					
Revenue					
Municipal Levy	0.00	0.00	0.00	0.00	0.00
Sundry Revenue	322,229.65	295,912.45	179,278.00	307,126.23	90,000.00
Transfer from Reserve	0.00	6,000.00	12,000.00	0.00	12,000.00
Transfer from Wage Subsidy Reserve			12,688.00	0.00	10,421.00
Total Revenues	322,229.65	301,912.45	203,966.00	307,126.23	112,421.00
Expenditures					
Wages & benefits	77,609.71	64,138.18	64,307.00	46,104.82	20,889.00
Staff Training	76.54	161.06	0.00	436.40	0.00
Travel & Expense - Review Com.	0.00	0.00	0.00	0.00	0.00
Travel & Expense - Staff	0.00	128.21	0.00	272.22	0.00
Materials & Supplies	3,180.64	14,658.83	1,500.00	36,257.48	5,000.00
Transfer to Vehicle Reserve	750.00	750.00	750.00	750.00	750.00
Stewardship Projects - Elgin	62,971.45	73,637.51	70,000.00	92,264.45	70,000.00
Stewardship Projects - Kettle	66,444.52	31,162.41	37,000.00	67,350.52	12,000.00
OPG Wetlands	7,936.87	0.00		0.00	
Telephone	0.00	0.00	0.00		0.00
Advertising & Promotion	332.55	0.00	609.00	869.41	782.00
Program Support (internal)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Program Support (external)	56,093.26	66,501.60	26,800.00	21,800.00	0.00
Outreach and Education	1,353.05	12,385.49	0.00	7,039.50	0.00
Mapping and Database	15,872.18	0.00	0.00	0.00	0.00
Transfer to reserve	26,608.46	29,000.00	0.00	16,381.60	0.00
Amoritization	0.00	0.00	0.00	0.00	0.00
Total Expenditures	322,229.23	295,523.29	203,966.00	292,526.40	112,421.00
SURPLUS (DEFICIT)	0.42	6,389.16	0.00	14,599.83	0.00

Stewardship

Summary

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

Standard Deliverables

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

- Coordinate and lead the implementation of stewardship projects in partnership with member municipalities, public/private landowners and contractors and coordinates the Authority outreach and education program with Department 112
- Administration of the Elgin Clean Water Program on behalf of the four Elgin Conservation Authorities
- Administration of the Kettle Creek Clean Water Initiative
- Organize and lead the engagement of watershed residents, community groups and students in stewardship activities
- Promotion of stewardship through hosting and participating in tours, leading workshops, attending community events etc.
- Coordination and implementation of the annual Carolinian Forest Festival

Planned for 2019

- Secure sustainable funding support for the Kettle Creek Conservation Youth Corps
- Assist with the development and coordination of outreach and implementation activities for the City of St. Thomas' Environmental Stewardship Committee
- Further develop/promote KCCA Education Program with renewed partnerships with the TVDSB

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Department 118					
Revenue					
Municipal Levy	20,000.00	27,328.00	56,675.00	56,675.00	82,419.00
Employment Grant		7,941.00	0.00	0.00	
Sundry Revenue	35,754.16	115,637.52	56,102.00	96,286.40	25,000.00
Transfer from Reserve	0.00	0.00	26,379.00	0.00	11,513.00
Transfer from Reserve (Capital)		0.00	8,000.00	0.00	8,000.00
Total Revenues	55,754.16	150,906.52	147,156.00	152,961.40	126,932.00
Expenditures					
Wages & benefits	55,182.70	130,940.02	114,572.00	113,746.39	87,327.00
Staff Training	270.16	515.60	500.00	932.69	750.00
Software Licenses	0.00	2,050.31	4,500.00	2,412.51	5,000.00
IT Service Agreement/Support	5,744.55	2,921.69	5,065.00	4,140.00	3,500.00
Equipment Purchase & Rental	0.00	0.00	1,000.00	228.44	1,000.00
Transfer to Vehicle Reserve	750.00	750.00	864.00	864.00	750.00
Materials & Supplies	0.00	13,378.79	1,260.00	2,131.15	2,000.00
Telephone	0.00	480.79	510.00	818.64	520.00
Insurance		1,500.00	2,000.00	2,647.08	2,700.00
Program Support (internal)	1,500.00	1,000.00	1,530.00	1,530.00	1,561.00
Transfer to reserve	0.00	0.00	0.00	0.00	
Amorization	0.00		12,420.00	12,420.24	13,824.00
Total Expenditures	63,447.41	153,537.20	144,221.00	141,871.14	118,932.00
SURPLUS (DEFICIT)	(7,693.25)	(2,630.68)	2,935.00	11,090.26	8,000.00
Work In Progress	Server		8,000.00		8,000.00
			Computers		Computers
		Levy Increase	25,744.00		

GIS and Data Management

Summary

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

Standard Deliverables

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

- Develop and maintain the Authority's SDI, which consists of a spatial database backend and geospatial server that provides access to staff via the web and through desktop applications.
- Maintain a fully functional IT system, including Windows server, GIS server, firewall, and backup solutions.
- Develop and maintain key datasets, including, though not limited to hydrology, linear and IT assets, and elevation products.
- Develop and maintain a metadata strategy for the Authority.
- Develop and enhance data sharing and co-operative projects with member municipalities and neighbouring conservation authorities

Planned for 2019

- Migrate data into databases to better disseminate and share information through open source solutions (e.g. environmental monitoring data).
- Develop webmapping and intranet applications to improve work flow in various departments (i.e. electronic timesheets, asset management database)
- Begin comprehensive monitoring of key Authority assets (Dalewood Reservoir, Lake Whittaker) through traditional surveying techniques or satellite remote sensing to monitor for forest change, erosion, and vegetation health).
- Networking with other Conservation Authorities and municipalities to fully utilize UAV technology.

Capital Expenditures

There is a standing amount of \$8,000 in each capital budget year for workstation, and peripheral replacement. This will ensure that the Authority can address computer requirements as they arise.

Budget 2019

Lake Whittaker Conservation Area

Department 200	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Municipal Levy	0.00	0.00	0.00	0.00	0.00
Employment Grant	12,272.60	12,952.85	8,000.00	26,707.92	8,000.00
Campground Fees	278,854.50	303,524.20	301,163.00	354,579.15	318,805.00
Day Use Fees	26,893.81	23,934.07	22,880.00	19,232.74	23,338.00
Store Sales	38,909.64	36,620.09	34,320.00	37,823.40	35,693.00
Administration Fees	10,658.44	14,019.47	14,000.00	16,498.22	14,560.00
Sundry Revenue	7,916.22	3,081.26	2,741.00	1,053.74	3,242.00
Visitor Services Revenue	4,369.23	3,506.39	1,000.00	4,523.23	1,000.00
Transfer from Reserve	0.00	0.00	141,600.00	0.00	47,000.00
Total Revenues	379,874.44	397,638.33	525,704.00	460,418.40	451,638.00
Expenditures					
Wages & benefits	133,916.18	135,837.85	194,960.00	197,309.89	201,814.00
Staff Training	864.18	848.45	816.00	1,478.62	832.00
Equipment Maintenance	5,425.68	8,174.08	5,834.00	6,797.85	5,952.00
Transfer to Vehicle Reserve	4,800.00	4,800.00	4,896.00	4,896.00	4,896.00
Office Supplies	922.82	908.45	816.00	1,020.87	832.00
Materials & Supplies	1,994.43	1,373.36	1,795.00	5,291.10	1,839.00
Uniforms	650.18	461.43	510.00	1,463.35	520.00
Store Supplies	22,555.88	22,342.06	20,400.00	20,605.19	20,808.00
Printing & Publications	2,414.90	1,742.88	1,530.00	1,645.18	1,561.00
Telephone	4,427.24	4,264.31	4,080.00	3,823.37	4,162.00
Service Agreement	3,471.30	14,050.51	14,000.00	15,355.99	14,280.00
Utilities	40,194.58	31,564.88	42,176.00	27,221.67	42,176.00
Cleaning Supplies	3,254.53	2,088.01	3,060.00	3,299.31	3,300.00
Garbage Expense	2,362.80	3,301.25	2,550.00	4,295.65	4,000.00
Septic System Maintenance	6,345.84	8,755.00	5,100.00	6,740.00	7,000.00
Building Maintenance	7,286.21	6,734.12	5,100.00	6,565.64	5,202.00
Roads Maintenance	1,319.75	2,506.02	2,040.00	115.00	2,081.00
Grounds maintenance	8,145.05	3,062.94	2,550.00	11,818.26	2,601.00
Pool Maintenance	3,918.99	5,721.11	3,570.00	5,698.75	5,000.00
General Expenses	0.00	0.00	0.00	0.00	0.00
Habitat and Trails	2,425.00	2,887.13	2,040.00	2,915.00	2,081.00
Audit & Legal	0.00	0.00	1,020.00	0.00	1,040.00
Bank Charges	5,848.67	5,092.14	5,100.00	7,756.49	5,202.00
Insurance	11,250.94	10,960.60	11,730.00	10,572.77	11,965.00
Property Taxes	610.47	639.28	765.00	622.69	780.00
Advertising & Promotion	3,471.25	2,062.40	2,060.00	1,955.05	2,101.00
Visitor Services	1,928.94	3,151.97	1,020.00	3,724.41	1,040.00
Water Testing Services	2,077.00	2,372.00	2,040.00	2,373.00	2,300.00
Program Support	9,000.00	9,000.00	9,180.00	9,180.00	9,364.00
Over/Short	-20.83	17.25	0.00	51.10	0.00
Loss on sale of vehicle	0.00	0.00	0.00	0.00	0.00
Equipment Purchases	100.00	760.93	750.00	39.99	765.00
Transfer to reserve	64,073.42	76,325.88	5,338.00	68,407.85	7,330.00
Amortization	24,839.04	25,832.04	27,278.00	27,378.36	31,814.00
Total Expenditures	379,874.44	397,638.33	384,104.00	460,418.40	404,638.00
SURPLUS (DEFICIT)	0.00	0.00	141,600.00		47,000.00
Work In Progress			141,600.00		47,000.00

Summary

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

Standard Deliverables

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

- Maintain and operate the Lake Whittaker Conservation Area including the 26-acre (11 hectare) spring-fed lake and 214 camp sites.
- To maintain the campground independent of municipal levy and capable of revenue generation for reinvestment in the Authority's programs and services.
- Campgrounds currently operate completely independent of municipal levy and generate, on average \$33,000 per year which is invested back into capital infrastructure and KCCA's core programs and services.

Planned for 2019

- Undertake strategic planning exercises to facilitate capital asset planning.
- Establish policies and procedures to address implications of Cannabis legalization
- Continue to invest in capital improvements to infrastructure and improve aesthetics of existing buildings and facilities.

Capital Expenditures

Lake Whittaker Pool (new liner)	Budget: \$42,000
Pooled Assets	Budget: \$ 5,000

7,500.00		
1,250.00	Water System/\$7,000	Pooled Assets/\$5,000
1,250.00	Pool/\$40,000	Pool/\$42,000
10,000.00	Pooled/\$2,500	
	VS Wagon/\$2,500	
	Basketball/\$5,000	

Budget 2019

Dalewood Conservation Area

Department 250 Summary

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Revenues					
Municipal Levy	0.00	0.00	0.00	0.00	0.00
Employment Grant	12,272.58	12,952.85	8,000.00	26,707.91	8,000.00
Campground Revenue	255,899.42	259,527.36	253,764.00	292,333.42	277,504.00
Day Use Fees	10,424.79	8,808.33	8,320.00	8,138.94	8,653.00
Store Sales	16,073.28	20,083.34	15,600.00	17,763.86	15,912.00
Administration Fees	7,231.01	8,124.77	8,000.00	8,210.62	8,320.00
Sundry Revenue	5,854.86	3,323.32	8,484.00	18,754.74	8,803.00
Hydro Deposits			22,000.00	19,849.34	23,100.00
Visitor Services	1,201.28	1,465.88	500.00	2,148.86	500.00
Transfer from Reserve	0.00	0.00	39,112.00	0.00	27,000.00
Total Revenues	308,957.22	314,285.85	363,780.00	393,907.69	377,792.00
Expenditures					
Wages & benefits	134,929.42	133,770.72	173,331.00	182,041.92	187,480.00
Staff Training	784.17	1,743.46	816.00	1,478.60	832.00
Equipment Maintenance	3,482.94	3,038.35	2,040.00	1,054.93	2,081.00
Transfer to Vehicle Reserve	4,800.00	4,800.00	4,896.00	4,896.00	4,896.00
Office Supplies	872.87	607.88	765.00	1,276.16	780.00
Materials & Supplies	1,594.41	926.77	1,063.00	3,517.95	1,092.00
Uniforms	433.38	644.45	510.00	1,535.14	520.00
Small Tools	272.85	211.51	335.00	470.38	342.00
Store Supplies	10,018.47	11,092.61	6,120.00	10,219.13	6,242.00
Printing & Publications	2,414.90	1,742.88	1,530.00	1,720.18	1,561.00
Telephone	3,265.43	3,611.80	3,060.00	2,926.10	3,121.00
Service Agreement	3,471.30	8,670.51	8,500.00	7,965.99	8,670.00
Utilities	56,702.94	51,745.99	37,000.00	39,429.70	39,516.00
Cleaning Supplies	2,439.11	2,192.33	1,530.00	2,386.58	3,000.00
Garbage Expense	2,936.00	2,472.00	2,550.00	2,861.81	3,000.00
Septic System Maintenance	8,771.58	10,451.69	7,650.00	10,115.38	10,000.00
Building Maintenance	5,020.65	2,638.71	5,100.00	6,142.12	5,202.00
Roads Maintenance	473.44	959.55	1,530.00	385.20	1,561.00
Grounds maintenance	2,779.21	5,758.55	2,040.00	18,498.76	2,081.00
Pool Maintenance	3,671.68	4,822.07	3,060.00	5,479.02	4,500.00
General Expenses	0.00	0.00	0.00	619.47	0.00
Habitat and Trails	0.00	1,548.46	889.00	6.29	907.00
Bank Charges	4,660.03	3,446.25	4,590.00	7,078.95	4,682.00
Insurance	11,250.94	10,484.06	11,220.00	10,113.08	11,444.00
Property Taxes	1,351.99	975.67	1,326.00	590.03	1,353.00
Advertising and Promotion	2,392.60	1,675.39	2,550.00	1,159.83	2,601.00
Visitor Services	1,279.89	1,732.31	1,020.00	1,714.62	1,040.00
Program Support	9,000.00	9,000.00	9,180.00	9,180.00	9,364.00
Over/Short	-41.31	2.75	0.00	-12.05	0.00
Equipment Purchases	100.00	904.37	0.00	0.00	0.00
Transfer to reserve	15,279.65	89.99	5,619.00	35,178.22	5,778.00
Loss on sale	0.00	11,579.61	0.00	0.00	
Amortization	14,548.68	20,945.16	24,848.00	23,878.20	27,146.00
Total Expenditures	308,957.22	314,285.85	324,668.00	393,907.69	350,792.00
SURPLUS (DEFICIT)	0.00	0.00	39,112.00	0.00	27,000.00
Work In Progress			39,112.00		27,000.00
	68,224.00		VS Wagon/\$2,500		Tractor/\$22,000
	35,000.00		Pooled Assets/\$2,500		Pooled Assets/\$5,000
	10,000.00		Hydro Meters/\$34,112		

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

Standard Deliverables

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

- Maintain and operate the Dalewood Conservation Area including 200 camp sites and a 8.2 kilometre trail surrounding the Dalewood Reservoir.
- To maintain the campground independent of municipal levy and capable of revenue generation for reinvestment in the Authority's programs and services.
- Campgrounds currently operate completely independent of municipal levy and generate, on average \$33,000 per year which is invested back into capital infrastructure and KCCA's core programs and services.

Planned for 2019

- Undertake strategic planning exercises to facilitate capital asset planning.
- Establish policies and procedures to address implications of Cannabis legalization
- Continue to invest in capital improvements to infrastructure and improve aesthetics of existing buildings and facilities.

Capital Expenditures

Small Tractor Budget: \$22,000
 Pooled Assets Budget: \$ 5,000

Budget 2019

	Budget 2017	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Department 300					
Revenue					
Municipal Levy	134,820.00	139,696.05	141,196.00	141,196.00	148,371.00
Peacekeeper Park	8,006.11	6,612.95	8,000.00	5,834.42	8,000.00
Employment Grant	0.00	0.00	3,000.00	3,804.38	3,000.00
Day Use Fees	1,982.34	1,712.43	2,600.00	3,163.93	2,600.00
Sundry Revenue	5,046.72	8,101.76	2,744.00	39,022.21	4,667.00
Transfer from Reserve (Capital)	0.00	0.00	34,500.00	0.00	12,400.00
Total Revenues	149,855.17	156,123.19	192,040.00	193,020.94	179,038.00
Expenditures					
Wages & benefits	83,481.91	92,516.44	88,244.00	88,246.62	93,251.00
Staff Training	0.00	785.53	204.00	174.95	208.00
Equipment Purchase & Rental	100.00	3,389.90	655.00	199.96	668.00
Equipment Maintenance	3,340.27	1,765.91	2,900.00	1,457.15	2,958.00
Transfer to Vehicle Reserve	10,400.00	10,400.04	10,608.00	10,608.00	10,608.00
Gasoline and Fuel	1,482.41	2,672.08	1,530.00	3,046.49	1,561.00
Materials & Supplies	825.26	614.00	766.00	1,297.01	781.00
Uniforms	103.46	140.57	204.00	512.08	208.00
Telephone	379.24	397.50	408.00	884.12	416.00
Utilities	7,909.97	6,436.46	7,476.00	5,145.05	7,476.00
Cleaning Supplies	294.49	532.27	510.00	340.34	520.00
Garbage Expense	3,286.00	2,499.80	1,800.00	1,103.98	1,836.00
Building Maintenance	5,722.70	1,692.28	1,246.00	1,397.20	1,271.00
Roads Maintenance	0.00	590.95	510.00	0.00	520.00
Grounds maintenance	2,458.56	610.34	765.00	4,689.98	780.00
General Expense		0.00		0.00	
Habitat and Trails	7,150.96	5,011.52	9,000.00	13,900.29	14,000.00
Audit & Legal	0.00	30.60	0.00	0.00	0.00
Insurance	7,466.53	7,052.91	8,476.00	7,639.80	8,553.00
Property Taxes	3,956.09	3,557.05	4,080.00	4,142.93	4,162.00
Advertising & Promotion	0.00	0.00	510.00	149.00	520.00
Program Support	8,000.00	8,000.00	8,160.00	8,160.00	8,323.00
Transfer to Reserve	0.00	0.00	0.00	30,346.45	0.00
Amortization	8,374.68	8,571.12	9,488.00	9,487.92	8,018.00
Total Expenditures	154,732.53	157,267.27	157,540.00	192,929.32	166,638.00
SURPLUS (DEFICIT)	(4,877.36)	(1,144.08)	34,500.00	91.62	12,400.00
Work In Progress			34,500.00	34,502.00	12,400.00

Significant Areas

Summary

To ensure the protection and management of Authority owned lands to support a healthy watershed, and to provide outdoor recreation opportunities.

Standard Deliverables

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

- Operate the Dan Patterson, Kirk Cousins and Union Pond Conservation Day Use Areas for passive outdoor recreational activities
- Maintain 20 km of natural surface walking/hiking trails
- Ensure the proper stewardship and management of the 500 acres of land owned by the Authority.

Planned for 2019

- Continue to enhance and undertake projects to increase public safety on Authority owned lands by improving signage, increase trail access through trail improvements and parking lot upgrades including re-opening the Dalewood Road parking lot to provide a designated trail head for the Dalwood Reservoir Trail.
- Initiate seasonal inspections and summer grooming of trails and user feedback surveys for trail improvement including the purchase and use of trail counters (\$3,000 to track use of hiking trails to better gauge use and maintenance requirements.
- Seek out public-private partnerships for trail improvements and enhancements
- Explore increased special event bookings at Dan Patterson Conservation Area and other advertising opportunities at Kettle Creek Dog Park to offset expenses

Capital Expenditures

Dump Trailer	Budget: \$7,000
Bush Hog	Budget: \$5,400

Trails

Bush Hog/\$5,400

Dump Trailer/\$7,000

Budget 2019

	Budget 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Department 301					
Revenue					
Municipal Levy	7,406.00	8,261.00	8,450.00	8,450.00	8,555.00
Provincial Grant	0.00	0.00	0.00	0.00	0.00
Sundry Revenue	24,610.01	24,413.89	23,500.00	25,705.49	24,205.00
Employment Grant		0.00		0.00	500.00
Total Revenues	32,016.01	32,674.89	31,950.00	34,155.49	33,260.00
Expenditures					
Wages & benefits	23,530.86	24,381.53	22,595.00	26,399.65	23,429.00
Transfer to Vehicle Reserve	1,000.00	999.96	1,020.00	1,020.00	1,040.00
Materials & Supplies	1,962.23	2,531.74	2,500.00	2,502.91	2,603.00
Garbage Expense	2,185.86	1,202.50	1,700.00	574.69	2,020.00
Septic System Maintenance	758.13	895.49	800.00	773.38	800.00
Grounds maintenance	1,078.66	419.34	1,153.00	927.92	1,176.00
Program Support	500.00	500.00	516.00	516.00	526.00
Amoritization	1,665.72	1,665.72	1,666.00	1,665.72	1,666.00
Total Expenditures	32,681.46	32,596.28	31,950.00	34,380.27	33,260.00
SURPLUS (DEFICIT)	(665.45)	78.61	0.00	(224.78)	0.00

Work In Progress

Other Conservation Areas

Summary

To ensure the protection and management of Authority owned lands to support a healthy watershed, and to provide outdoor recreation opportunities.

Standard Deliverables

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

- In cooperation with the Municipality of Central Elgin and the City of St. Thomas operate/maintain the Kettle Creek off-leash dog park

Budget 2019

Budget 2017	Budget 2018	Budget 2019
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Children's Water Festival

Department 302

Summary**Revenue**

Municipal Levy	-	-	-
2016 London Middlesex CWF	1,000.00	-	-
2015 St. Thomas-Elgin CWF	6,000.00	-	-
Sundry Revenue	37,000.00	-	-
School Fees	10,000.00	-	-
Transfer from Reserve	-	-	-
Total Revenues	54,000.00	-	-

Expenditures

Wages & benefits	12,122.00	-	-
Materials and Supplies	4,000.00	-	-
Volunteers	6,474.00	-	-
Printing and Publications	1,500.00	-	-
Entertainment	1,000.00	-	-
Transportation and Site Logistics	29,000.00	-	-
Transfer to reserve	-	-	-
Total Expenditures	54,096.00	-	-

SURPLUS (DEFICIT)

SURPLUS (DEFICIT)	- 96.00	-	-
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The Children's Water Festival is held annually in one of Oxford, Elgin or Middlesex Counties. KCCA will host the event again in 2020.

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	<h2 style="margin: 0;">Vehicle Operations</h2>
Department 310						Summary

<u>Revenue</u>	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019
Municipal Levy	0.00	0.00	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00
Transfer from Vehicle	61,900.00	61,899.96	62,842.00	62,841.84	62,660.00
Sundry Revenue	49.22	251.53	0.00	193.40	0.00
Gain on Sale	0.00	0.00	0.00	0.00	0.00
Transfer from Reserve	0.00	0.00	0.00	0.00	26,000.00
Total Revenues	61,949.22	62,151.49	62,842.00	63,035.24	88,660.00
<u>Expenditures</u>					
Vehicle & Equipment Repairs	8,728.77	8,219.95	10,000.00	8,475.11	10,000.00
Gasoline & Fuel	21,039.91	22,102.28	28,026.00	26,473.82	31,296.00
Licenses	840.00	908.75	1,020.00	1,057.25	1,040.00
Materials & Supplies	201.19	888.03	917.00	890.91	1,000.00
Insurance	4,602.67	4,288.93	4,590.00	4,142.67	4,682.00
Loss on Sale of Vehicle	0.00	0.00	0.00	0.00	0.00
Transfer to Reserve	7,544.16	0.00	0.00	0.00	0.00
Amortization	18,992.52	16,277.16	18,289.00	18,289.80	14,642.00
Total Expenditures	61,949.22	52,685.10	62,842.00	59,329.56	62,660.00
SURPLUS (DEFICIT)	0.00	9,466.39	0.00	3,705.68	26,000.00
Work In Progress - Capital					26,000.00

To ensure the maintenance and service of the Authority fleet of vehicles (7) including implementation of a vehicle replacement policy that looks at mileage, and use, not just asset life expectancy.

Capital Expenditures
Vehicle \$26,000

Keep the Ford F-150 until maintenance exceed operating budget thresholds.F-150 to be used for back-up during peak seasons and to be utilized by Forest and Lands Technician negating need for rental vehicle. Purchase a small cross-over/suv vehicle providing greatest benefit to office and field

Vehicle/\$26,000

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Carolinian Forest Festival Summary	
Department 360							
Revenue							
Municipal Levy	0.00	0.00	0.00	0.00	0.00	KCCA Staff lead the organization of the Carolinian Forest Festival, an annual festival to provide a unique opportunity for students in grades 6 and 7 to learn about the Carolinian Life Zone through interactive learning. The Festival contributes \$11,000 annually to KCCA for administrative services.	
TD FOE	0.00	7,000.00	7,000.00	8,000.00	7,000.00		
CFWIP	0.00	0.00	0.00	0.00	0.00		
Species at Risk SF	16,000.00	0.00	16,000.00	0.00			
Sundry Revenue	14,764.16	11,530.00	3,000.00	22,758.61	21,849.00		
School Fees	8,664.00	16,152.00	9,000.00	16,868.00	16,000.00		
Transfer from Reserve	1,001.22	6,226.20		0.00			
<u>Total Revenues</u>	<u>40,429.38</u>	<u>40,908.20</u>	<u>35,000.00</u>	<u>47,626.61</u>	<u>44,849.00</u>		
Expenditures							
Wages & benefits	12,000.00	11,000.00	9,179.00	11,000.00	11,549.00		
Activity Station and Supplies	4,810.32	5,391.08	3,000.00	3,661.27	5,500.00		
Printing & Publications	550.13	294.36	2,091.00	306.85	300.00		
Volunteer Costs	5,087.87	6,287.16	6,730.00	7,776.31	7,500.00		
Public Day	4,955.60	0.00	6,000.00	0.00	0.00		
Insurance	0.00	0.00	0.00	0.00	0.00		
Transportation	13,025.46	17,935.60	8,000.00	19,918.00	20,000.00		
Transfer to reserve	0.00	0.00	0.00	4,964.18	0.00		
<u>Total Expenditures</u>	<u>40,429.38</u>	<u>40,908.20</u>	<u>35,000.00</u>	<u>47,626.61</u>	<u>44,849.00</u>		
<u>SURPLUS (DEFICIT)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		

Budget 2019

	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Volunteerism and Fundraising Summary
Department 400						
Revenue						
Municipal Levy	20,420.73	21,419.00	22,281.00	22,281.00	21,802.00	Total Anticipated Capital Expenditures: \$181,400
Provincial Grant	0.00	0.00	0.00	0.00	0.00	Anticipated Operating Reserve Contributions \$121,261
Employment Grant	0.00	0.00	0.00	0.00	0.00	<u>Legal Reserve \$30,000</u> Anticipated legal expenses with regard to compliance related matters of the Authority's Section 28 regulation.
Sundry Revenue	0.00	0.00	0.00	0.00	0.00	<u>Watershed Rehab. Reserve \$35,999</u> Support to maintain a base tree planting program of 50,000 seedlings per year due to lack of OPG contract in 2019.
Donations	16,917.58	84,690.24	0.00	6,506.80	0.00	<u>Wage Subsidy Reserve \$36,262</u> Funds to support Forestry and Lands Technician (\$10,879) and GIS/IT Supervisor (\$11,513) and other summer/short-term contracts.
Transfer from Reserve	0.00	0.00	336,272.00	0.00	302,661.00	<u>Stewardship Reserve \$12,000</u> To support the Kettle Creek Clean Water Initiative stewardship projects.
<u>Total Revenues</u>	<u>37,338.31</u>	<u>106,109.24</u>	<u>358,553.00</u>	<u>28,787.80</u>	<u>324,463.00</u>	<u>Conservation Lands Reserve \$7,000</u> To offset material costs related to the proposed Forestry and Lands Technician position for invasive species control.
Expenditures						
Wages & benefits	18,676.33	20,029.66	19,532.00	18,633.03	19,010.00	
Staff Training	0.00	0.00	0.00	0.00	0.00	
Equipment Purchase & Rental	0.00	0.00	149.00	0.00	192.00	
Transfer to Reserve	0.00	0.00	0.00	0.00	0.00	
Materials & Supplies	0.00	0.00	100.00	0.00	100.00	
Program Support	2,500.00	2,500.00	2,500.00	2,499.96	2,500.00	
Transfer to 100	0.00	0.00	10,000.00	0.00	11,000.00	
Transfer to 110	0.00	0.00	0.00	0.00	0.00	
Transfer to 111	0.00	0.00	0.00	0.00	50,000.00	
Transfer to 112	450.00	500.00	0.00	450.00	0.00	
Transfer to 113	0.00	0.00	0.00	0.00	0.00	
Transfer to 114	0.00	0.00	30,000.00	0.00	30,000.00	
Transfer to 115	0.00	0.00	0.00	0.00	3,449.00	
Transfer to 116	170.92	0.00	21,993.00	0.00	53,878.00	
Transfer to 118	0.00	0.00	34,379.00	0.00	19,513.00	
Transfer to 200	2,930.31	1,000.00	141,600.00	500.00	47,000.00	
Transfer to 250	1,706.35	1,320.00	39,112.00	0.00	27,000.00	
Transfer to 300	340.00	4,070.24	34,500.00	5,306.80	12,400.00	
Transfer to 117	20.00	35,000.00	24,688.00	0.00	22,421.00	
Transfer to 310	0.00	0.00	0.00	0.00	26,000.00	
Transfer to 360	6,250.00	10,250.00	-	250.00	-	
Transfer to 301	1,550.00	2,500.00	-	-	-	
Transfer to 302	0.00	19,050.00	-	-	-	
Transfer to Deferred Project	3,500.00	11,000.00	-	-	-	
<u>Total Expenditures</u>	<u>38,093.91</u>	<u>107,219.90</u>	<u>358,553.00</u>	<u>27,639.79</u>	<u>324,463.00</u>	
SURPLUS (DEFICIT)	<u>(755.60)</u>	<u>(1,110.66)</u>	<u>0.00</u>	<u>1,148.01</u>	<u>0.00</u>	

Kettle Creek Conservation Authority • 2019 Levies•

Municipality	Modified Current Value Assessment	% Municipality in Watershed	MCVA in Watershed	% Levy	2019 Matched Levy	2019 Non-Matched Levy	2019 Special Levy **	2019 Total Levy	2018 Total Levy	Difference 2017/2018
Central Elgin	\$1,713,064,208	60	1,027,838,525	7.6894	\$31,823.61	\$37,057.75	\$8,710.44	\$77,591.80	\$72,792.85	\$4,798.95
Middlesex Centre	\$3,023,808,991	7	211,666,629	1.5835	\$6,553.55	\$7,631.44	\$851.99	\$15,036.98	\$13,993.84	\$1,043.14
London	\$51,126,728,752	15	7,669,009,313	57.3729	\$237,445.40	\$276,498.90	\$26,264.28	\$540,208.58	\$505,184.09	\$35,024.49
Thames Centre	\$2,265,685,847	8	181,254,868	1.3560	\$5,611.95	\$6,534.97	\$846.38	\$12,993.31	\$11,879.94	\$1,113.37
Malahide	\$1,128,399,907	8	90,271,993	0.6753	\$2,794.97	\$3,254.67	\$846.38	\$6,896.03	\$6,376.76	\$519.27
Southwold	\$646,107,095	78	503,963,534	3.7702	\$15,603.56	\$18,169.93	\$6,333.85	\$40,107.34	\$36,922.33	\$3,185.01
St. Thomas	\$3,836,406,190	96	3,682,949,943	27.5526	\$114,030.31	\$132,785.29	\$37,610.73	\$284,426.33	\$266,177.64	\$18,248.69
Total	\$63,740,200,990		13,366,954,805	100.00	\$413,863.35	\$481,932.95	\$81,464.05	\$977,260.00	\$913,327.00	\$63,933.00



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