



# LOWER TRENT CONSERVATION

714 Murray Street, R.R. 1, Trenton, Ontario K8V 0N1

■ Tel: 613-394-4829 ■ Fax: 613-394-5226 ■ Website: [www.ltc.on.ca](http://www.ltc.on.ca) ■ Email: [information@ltc.on.ca](mailto:information@ltc.on.ca)

Registered Charitable Organization No. 107646598RR0001

## NOTICE OF REGULAR MEETING OF THE LOWER TRENT CONSERVATION BOARD OF DIRECTORS

*Board of Directors refers to the General Membership as set out in the Lower Trent Conservation Administrative By-Law No. 2023-01*

**Administration Office, 714 Murray Street, Trenton**  
**Virtually [Join Meeting HERE](#)**  
**Thursday, March 14, 2024**  
**Time: 1:00 p.m.**

### AGENDA

**1. Meeting called to order by the Chair**

**2. First Nations Acknowledgement**

**3. Disclosure of pecuniary interests**

**4. Approval of the Agenda**

RECOMMENDED:

THAT the agenda be approved as presented.

**5. Delegations**

There are no requests for delegations received for this meeting.

**6. Public Input (3 minutes per speaker)**

**7. Adoption of the Minutes:**

a. Annual General Meeting and Closed Session Minutes of February 8, 2024

[Page # 4](#)

RECOMMENDED:

THAT the Annual General Meeting and Closed Session Minutes of February 8, 2024 be adopted.

**8. Business arising from these minutes**

**CORRESPONDENCE**

- 9. Correspondence** – Rhonda Bateman, CAO/Secretary-Treasurer Page # 14
- a. 2024-02-16 eMail re: *Update: Regulation of Development for the Protection of People and Property from Natural Hazards in Ontario – Ministry of Natural Resources and Forestry*
  - b. 2024-03-05 *Provincial Changes Affecting Conservation Authority Permits* – letter to LTC municipal partners.

## RECOMMENDED:

THAT the correspondence as provided in the agenda package be received as information.

**STAFF REPORTS**

- 10. List of Monthly Payments Issued** – Kelly Vandette, Manager, Corporate Services Page # 21

## RECOMMENDED:

THAT the list of payments issued in the total amount of \$432,956.18 for the month of February 2024 be received as information.

- 11. Audit Report to the Board for Year Ending December 31, 2023** – Dan Coleman, Welch LLP

Page # 22

## RECOMMENDED:

THAT the Audit Report to the Board, including the Draft Lower Trent Conservation Financial Statements for the period ended December 31, 2023 as prepared and presented by Welch LLP, Chartered Professional Accountants be adopted and circulated.

- 12. 2023 LTC Annual Report** – Rhonda Bateman

Page # 60

## RECOMMENDED:

THAT the Lower Trent Conservation 2023 Annual Report be received as information; and  
THAT the 2023 Annual Report then be circulated to LTC's member municipalities.

- 13. CA Act and Regulations Changes** - Rhonda Bateman and Gage Comeau, Manager, Watershed Management, Planning and Regulations Page # 72

## RECOMMENDED:

THAT the staff report be received as information; and  
THAT the Board is aware that the transition period to address the regulatory requirements will not be met; and  
THAT the Board direct that the current screening maps be utilized and updated with the best available information to accommodate the regulatory requirements.

- 14. Reappointment of Provincial Offences Officers** – Rhonda Bateman

Page # 75

## RECOMMENDED:

THAT the staff report be received as information; and  
THAT Gage Comeau, Scott Robertson, Alexander Moroni and Chris McLeod be reappointed as Provincial Offences Officers under Section 30.1 of the Conservation Authorities Act.

- 15. Watershed Management, Planning and Regulations Update – Gage Comeau** Page # 76
- a. Summary of Permits for Period January 30 – March 1, 2024
  - b. Planning and Regulations
  - c. Flood Forecasting and Warning (FFW) and Ontario Low Water Response (OLWR)

RECOMMENDED:

THAT the Watershed Management, Planning and Regulations Update be received as information.

- 16. Flood Hazard Identification Mapping Program Report – Janet Noyes, JKN Consulting** Page # 80

RECOMMENDED:

THAT the Flood Hazard Identification Mapping Program Report and presentation be received as information; and

THAT the Board approve the mapping products to be used for Lower Trent Conservation's watershed science and services programs including but not limited to flood forecasting and warning, planning and regulatory purposes under the *Conservation Authorities Act*; and

THAT the mapping be incorporated into Lower Trent Conservation's screening maps by March 31, 2024.

- 17. Wetland Offsetting Policy Interpretation – Gage Comeau** Page # 122

RECOMMENDED:

THAT the staff report is received as information; and either

THAT the Board of Directors requests a revision to Section 3 of the Wetland Offsetting Policy document; or

THAT the Board of Directors gives staff flexibility to consider enhancements to Section 3 of the Wetland Offsetting Policy without revision.

- 18. Bay of Quinte Remedial Action Plan Program – Anne Anderson, Manager, Community Outreach and Special Projects**
- a. February 2024 Newsletter Page # 126

RECOMMENDED:

THAT the Bay of Quinte Remedial Action Plan Newsletter for February 2024 be received as information.

- 19. CAO's Report – Rhonda Bateman** Page # 129

RECOMMENDED:

THAT the CAO's Report be received as information.

**20. Members Inquiries/Other Business**

**21. Adjournment**

**PLEASE CONTACT THE OFFICE IF YOU ARE UNABLE TO ATTEND THIS MEETING**

**Kelly Vandette 613-394-3915 ext. #215 [kelly.vandette@ltc.on.ca](mailto:kelly.vandette@ltc.on.ca)**



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## ANNUAL GENERAL MEETING OF THE LOWER TRENT CONSERVATION BOARD OF DIRECTORS

*Board of Directors refers to the General Membership as set out in the Lower Trent Conservation Administrative By-Law No. 2021-01*

### MINUTES

**MEETING #2024-01**  
714 Murray Street, Trenton

**February 8, 2024**  
**1:00 p.m.**

**DIRECTORS PRESENT:**

ON SITE		REMOTE SITE
Bob Mullin - Chair	Sherry Hamilton	Jeff Wheeldon
Bobbi Wright	Jim Alyea	
Eric Sandford	Gene Brahaney – Vice-chair	

**DIRECTOR REGRETS:** Mike Ainsworth, Lynda Reid, Rick English

**STAFF:** Rhonda Bateman, CAO/Secretary-Treasurer  
 Kelly Vandette, Manager, Corporate Services  
 Anne Anderson, Manager, Community Outreach and Special Projects  
 Chris MacLeod, Conservation Lands Supervisor  
 Marcus Rice, Risk Management Official / Inspector  
 Scott Robertson, Development Officer

**1. Meeting called to order by the Chair**

The meeting was called to order by Chair Mullin at 1:00 p.m.

**2. First Nations Acknowledgement**

“This land is located on the traditional territories of the Anishnabek, Huron-Wendat, and Haudenosaunee (Iroquois) peoples. We acknowledge our shared responsibilities and obligations to preserve and protect the land, air and water. We are grateful to have the privilege to meet, explore, and connect here on these shared lands. In the spirit of friendship, peace and respect, we extend our thanks to all the generations that came before us and cared for these lands - for time immemorial.”

**3. Disclosure of pecuniary interests**

There were no pecuniary interests declared.

**4. Approval of the Agenda**

RES: G1/24

Moved by: Sherry Hamilton

Seconded by: Bobbi Wright

THAT the agenda be approved as presented.

Carried

**5. Delegations**

There were no delegations received for this meeting.

**6. Public Input (3 minutes per speaker)**

There was no public input at this meeting.

**7. Adoption of the Minutes:**

RES: G2/24

Moved by: Eric Sandford

Seconded by: Jim Alyea

THAT the Regular and Closed Session Board Meeting minutes of December 14, 2023 be adopted.

Carried

**8. Business arising from these minutes**

Rhonda Bateman, CAO/Secretary-Treasurer informed the Board that Director Wheeldon and she are working on a response letter as referred to the December 2023 Item 9.

Correspondence Board resolution RES: G161/23.

**CORRESPONDENCE****9. Correspondence**

- a. 2023-11-17 Prince Edward County Resolution 2023-569 – Expand permit-by-rule
- b. 2023-11-28 Township of Alnwick/Haldimand Resolution
- c. 2024-01-04 Township of Alnwick/Haldimand Email to Premier of Ontario
- d. 2024-01-10 Letter to MNRF - Final Transition Plan
- e. 2024-01-12 Welch LLP - 2023 Audit Approach Letter

RES: G3/24

Moved by: Sherry Hamilton

Seconded by: Jim Alyea

THAT the correspondence to the Board as provided in the agenda package be received as information.

Carried

**2023 BUSINESS****10. List of Monthly Payments Issued**

RES: G4/24

Moved by: Eric Sandford

Seconded by: Sherry Hamilton

THAT the list of payments of issued in the total amount of \$617,159.06 for the months of December 2023 and January 2024 be received as information.

Carried**11. Watershed Management, Planning and Regulations Update Reports**

- a. Summary of Permits for Period December 5, 2023 – January 29, 2024
- b. Planning and Regulations Update
- c. Flood Forecasting & Warning (FFW)/Ontario Low Water Response (OLWR)

Scott Robertson, Development Officer spoke to the continued high volume of permits being received. Planning has reached 32 files this year and is on par with 2019 counts. LTC has received an extremely high number of inquiries for 2024.

RES: G5/24

Moved by: Bobbi Wright

Seconded by: Gene Brahaney

THAT the Watershed Management, Planning and Regulations Update Reports be received as information.

Carried**12. Annual Permit Reports O. Reg 163/06**

Rhonda Bateman shared that the information in the report is provided to Conservation Ontario as per standard timelines adopted by CO council in 2019 and was pleased to report that LTC scored very well again. She further recognized the amount of work and toll it took on staff to meet these standards. Rhonda cautioned that due to being short staffed for a few weeks those targets may be lower for a period of time. The team is doing an excellent job under the circumstances.

RES: G6/24

Moved by: Sherry Hamilton

Seconded by: Jeff Wheeldon

THAT the Annual Permit Reports O. Reg. 163/06 including the statistical report provided to Conservation Ontario be received as information.

Carried**13. Conservation Lands Report – Period October 1 to December 31, 2023**

Chris McLeod, Conservation Lands Supervisor highlighted the hazard trees removal activities recognizing that the majority of the trees were infected ash. At Seymour and Proctor Park conservation areas, there are a large number of trees remaining to be taken down. The large volume of tree removal is necessary to protect the public on the trails.

Director Brahaney asked if there a plan to replace the trees taken down. Chris McLeod responded that at this point we have not yet planned for replanting and will assess over the year.

Director Alyea mentioned that in Quinte West areas where trees were cut, some of the stumps have regenerated growth. Chris McLeod responded that there are stumps remaining

but unaware of any regrowth at this time.

Chris McLeod highlighted other work items within the staff report as provided in the agenda package.

RES: G7/24 Moved by: Gene Brahaney Seconded by: Jim Alyea  
 THAT the Conservation Lands Report for the period October 1 to December 31, 2023 be received as information.  
Carried

**14. Summary of Education and Outreach Activities**

Anne Anderson, Manager, Community Outreach and Special Projects said they are planning the Frost Fest event to be held on Friday, February 15, 2024 at the Goodrich-Loomis Conservation Area. The event information will be posted through social media.

RES: G8/24 Moved by: Eric Sandford Seconded by: Sherry Hamilton  
 THAT the summary of Recent and Upcoming Education & Outreach Activities be received as information.  
Carried

**15. Risk Management Official Activity Pursuant to Part IV of the *Clean Water Act* Report - Period October 1 to December 31, 2023**

Marcus Rice, Risk Management Officer/Inspector spoke to the staff report as provided in the agenda package. He spoke to the risk management inspections and source protection threats.

RES: G9/24 Moved by: Bobbi Wright Seconded by: Jim Alyea  
 THAT the Risk Management Official Activity pursuant to Part IV of the *Clean Water Act* Report for the period October 1 to December 31, 2023 be received as information.  
Carried

**16. Local Drinking Water Source Protection Report - Period October 1 to December 31, 2023**

RES: G10/24 Moved by: Bobbi Wright Seconded by: Jeff Wheeldon  
 THAT the Local Drinking Water Source Protection Report for the period October 1 – December 31, 2023 be received as information.  
Carried

**17. Bay of Quinte Remedial Action Plan Update**

- i. BQRAP Newsletters (December 2023 and January 2024)

RES: G11/24 Moved by: Jim Alyea Seconded by: Gene Brahaney  
 THAT the BQRAP December 2023 and January 2024 Newsletters be received

as information.

Carried

### 18. Close 2023 Business Year – Chair’s Remarks

Chair Mullin commented that 2023 was relatively a successful year considering the difficult budget decisions. He thanked staff for their accomplishments through challenging times and appreciates their dedication to LTC.

RES: G12/24

Moved by: Jim Alyea

Seconded by: Bobbi Wright

THAT the Lower Trent Conservation 2023 Business Year be closed.

Carried

## 2024 BUSINESS

### 19. 2024 Board of Directors Elections

RES: G13/24

Moved by: Eric Sandford

Seconded by: Gene Brahaney

THAT the CAO, Rhonda Bateman, assume the role of Chair to conduct the 2024 Board of Directors Elections.

Carried

Rhonda Bateman assumed the Chair to conduct the 2024 Board of Directors’ Elections. She declared the positions of LTC Chair and Vice-Chair to be vacant and confirmed the number of eligible voters present at the meeting was seven (7). In the event of an election by secret ballot, members attending remotely will be able to vote through the scrutineers.

#### a. Appointment of Scrutineers

Before opening the floor to nominations, Rhonda Bateman recommended that Chris McLeod and Anne Anderson be appointed as scrutineers.

RES: G14/24

Moved by: Jeff Wheeldon

Seconded by: Sherry Hamilton

THAT Chris McLeod and Anne Anderson be appointed as scrutineers.

Carried

Before proceeding, Rhonda Bateman provided the rules of the election process:

*“The Conservation Authorities Act, Section 17(1.2) indicates that Chairs and vice-Chairs be appointed on a rotating basis between municipalities such that the new Chair and new Vice-Chair are not from the same municipality as the outgoing Chair and Vice-Chair. However, it is allowed to have a Chair or Vice-Chair be elected for two consecutive years.  
Nominations will be called three times.*

*A nomination will not require a seconder.*



*After each nomination, we will ask for confirmation that the nominee will allow their name to stand. Before the motion to close the nominations, we will ask for confirmation that the nominees will allow their names to stand.*

*A motion to close nomination will require a mover and a seconder.*

*Each candidate will be allowed up to 3 minutes to speak.*

*If an election is required, it will be conducted by secret ballot.*

*If there are more than two nominees, a majority will be required. In the event of no majority, the one with the fewest votes will be dropped from the ballot and secret ballots will be held until a nominee has a majority.*

*In the event of a tie, another ballot will be carried out. Should there still be a tie after a 3<sup>rd</sup> vote, a name will be drawn by the Acting Chair.*

*After the election, if one is required, we will need a motion that the scrutineers destroy the ballots.”*

**b. Election of the Lower Trent Conservation (LTC) Chair**

Rhonda Bateman opened the floor to call for nominations for the position of Chair for the Year 2024.

Director Alyea nominated Director Mullin to stand for the position of Chair.

Rhonda Bateman asked the nominee, Director Mullin if they will allow their name to stand.

Director Mullin accepted the nomination for Chair.

Rhonda Bateman called for nominations for the position of Chair for the second time.

Rhonda Bateman called for nominations for the position of Chair for the third and last time.

There were no further nominations after being called three times.

Rhonda Bateman asked the nominee, Director Mullin again, if they will allow their name to stand. Director Mullin accepted the nomination for Chair again.

Rhonda Bateman called for a motion to close the nominations for Chair.

RES: G15/24

Moved by: Eric Sandford

Seconded by: Sherry Hamilton

THAT nominations for the position of Chair for the Year 2024 be closed.

Carried

Rhonda Bateman declared Director Mullin as Chair of Lower Trent Region Conservation Authority and congratulated him.

c. **Election of the Lower Trent Conservation (LTC) Vice-Chair**

Rhonda Bateman opened the floor to call for nominations for the position of Vice-Chair for the Year 2024.

Director Sandford nominated Director Brahaney to stand for the position of Vice-Chair.

Rhonda Bateman asked the nominee, Director Brahaney if they will allow their name to stand.

Director Brahaney accepted the nomination for Vice-Chair.

Rhonda Bateman called for nominations for the position of Vice-Chair for the second time.

Director Wright nominated Director Wheeldon for the position of Vice-Chair.

Rhonda Bateman asked the nominee, Director Wheeldon if they will allow their name to stand.

Director Wheeldon accepted the nomination for Vice-Chair.

Rhonda Bateman called for nominations for the position of Vice-Chair for the third time.

There were no further nominations after being called three times.

Rhonda Bateman asked the nominees again if they will allow their names to stand.

Director Brahaney and Director Wheeldon accepted the nomination for Vice-Chair.

Rhonda Bateman called for a motion to close the nominations for Vice-Chair.

RES: G16/24

Moved by: Sherry Hamilton

Seconded by: Jim Alyea

THAT nominations for the position of LTC Vice-Chair for the Year 2024 be closed.

Carried

As there are two nominations for the position of Vice-Chair, an election by secret ballot is required. The scrutineers were called upon to collect the votes by secret ballots

placed in ballot box and left the room to count the ballots.

The scrutineers returned and announced that the winner of the vote was Director Brahaney.

Rhonda Bateman declared Director Brahaney as Vice-Chair of Lower Trent Region Conservation Authority and congratulated him.

Rhonda Bateman called for a motion that the scrutineers destroy the ballots for the election of Vice-Chair.

RES: G17/24 Moved by: Bob Mullin Seconded by: Bobbi Wright  
THAT the scrutineers destroy the voting ballots.  
Carried

Rhonda Bateman thanked the scrutineers and congratulated Chair Mullin and Vice-Chair Brahaney. She then passed the remainder of the Annual General meeting over to Chair Mullin.

## 20. 2024 Annual Resolutions

- a. Authority Solicitor
- b. External Auditor
- c. Financial Institute
- d. Signing Officers
- e. Conservation Ontario Representative and Alternatives
- f. Borrowing

RES: G18/24 Moved by: Sherry Hamilton Seconded by: Bobbi Wright  
THAT the law firm of Templeman LLP from the City of Belleville be engaged as solicitor for Lower Trent Conservation for the 2024 business year;  
THAT the firm of WELCH LLP be engaged as external auditor by Lower Trent Conservation for the 2024 business year at a cost of \$12,000.00 plus HST;  
THAT the Canadian Imperial Bank of Commerce in Trenton serve as Lower Trent Conservation's financial institute;  
THAT the Authority Chair, Vice Chair, Chief Administrative Officer/Secretary Treasurer, and Manager, Corporate Services be appointed as the signing officers for Lower Trent Conservation for the 2024 business year; and  
THAT the Lower Trent Conservation Chair be appointed as the Conservation Ontario representative, and that the Vice-Chair and Chief Administrative Officer/Secretary Treasurer be appointed as the Conservation Ontario Alternate Representatives for 2024.

THAT the Lower Trent Region Conservation Authority authorize staff to borrow from the approved financial institution, if needed, up to \$500,000,

in accordance with Section B.12, Signing Officers, and C.12.e, Annual Meeting, Borrowing Resolution, of By-law No. 2023-01 (Administrative By-law) and Section 3 (5) of the *Conservation Authorities Act*.

Carried

## 21. Watershed Based Resource Management Strategy

Chair Mullin asked that page 14 be corrected to state that both waste facilities in Stirling are landfills.

RES: G19/24

Moved by: Jim Alyea

Seconded by: Sherry Hamilton

THAT the Board receive the Draft Watershed Based Resource Management Strategy for information and that after the amendment made to page 14, staff release the Draft strategy for public engagement.

Carried

## 22. Closed Session

RES: G20/24

Moved by: Jim Alyea

Seconded by: Gene Brahaney

THAT the Lower Trent Conservation Board of Directors move to a closed session to discuss the security of the property of the conservation authority and a legal matter.

Carried

Anne Anderson and Scott Robertson were asked to leave the meeting for the closed session, Chris McLeod remained.

Time 1:30 pm

RES: G21/24

Moved by: Jim Alyea

Seconded by: Eric Sandford

THAT the Lower Trent Conservation Board of Directors move out of closed session.

Carried

Time 2:13 pm

RES: G22/24

Moved by: Eric Sandford

Seconded by: Sherry Hamilton

THAT Staff proceed with the direction given to staff while in closed session.

Carried

## 23. CAO's Report

RES: G23/24

Moved by: Bobbi Wright

Seconded by: Gene Brahaney

THAT the CAO's Report be received as information.

Carried

**24. Members Inquiries/Other Business**

There were no member inquiries or other business.

**25. Adjournment**

RES: G24/24

Moved by: Eric Sandford  
THAT the meeting be adjourned.

Seconded by: Bobbi Wright

Carried

Time 2:16 p.m.

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Bob Mullin, Chair

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Rhonda Bateman, CAO/ST

DRAFT

# Update: Regulation of Development for the Protection of People and Property from Natural Hazards in Ontario – Ministry of Natural Resources and Forestry

ca.office (MNRF) <ca.office@ontario.ca>

Fri 2024-02-16 3:49 PM

To:dheinbuck@abca.ca <dheinbuck@abca.ca>;kfurlanetto@crca.ca <kfurlanetto@crca.ca>;  
generalmanager@catfishcreek.ca <generalmanager@catfishcreek.ca>;cdarling@cloca.com <cdarling@cloca.com>;  
quentin.hanchard@cvc.ca <quentin.hanchard@cvc.ca>;tim.pidduck@crowevalley.com  
<tim.pidduck@crowevalley.com>;tbyrne@erca.org <tbyrne@erca.org>;llaliberte@grca.on.ca  
<llaliberte@grca.on.ca>;slawson@grandriver.ca <slawson@grandriver.ca>;t.lanthier@greysauble.on.ca  
<t.lanthier@greysauble.on.ca>;hbasit@hrca.on.ca <hbasit@hrca.on.ca>;Lisa.Burnside@conservationhamilton.ca  
<Lisa.Burnside@conservationhamilton.ca>;mmajchrowski@kawarthaconservation.com  
<mmajchrowski@kawarthaconservation.com>;elizabeth@kettlecreekconservation.on.ca  
<elizabeth@kettlecreekconservation.on.ca>;r.baldwin@lsrca.on.ca <r.baldwin@lsrca.on.ca>;Tammy Cook  
<tammy@lakeheadca.com>;jmaxwell@lprca.on.ca <jmaxwell@lprca.on.ca>;mark.peacock@ltvca.ca  
<mark.peacock@ltvca.ca>;Rhonda Bateman <rhonda.bateman@ltc.on.ca>;pbeard@mvca.on.ca  
<pbeard@mvca.on.ca>

Cc:Keyes, Jennifer (MNRF) <jennifer.keyes@ontario.ca>;ca.office (MNRF) <ca.office@ontario.ca>

*\*This message is being sent on behalf of Jennifer Keyes, Director, Resources Planning and Development Policy Branch, MNRF\**

Good afternoon:

I am writing to inform you of the proclamation of provisions of the *Conservation Authorities Act* (the act), as well as the approval of Ontario Regulation (O. Reg.) 41/24: Prohibited Activities, Exemptions and Permits, and amendments to O. Reg. 686/21: Mandatory Programs and Services made under the act, all of which come into effect on April 1, 2024. This updated legislative framework and regulations will clarify and streamline regulatory requirements to focus on natural hazards and public safety and provide greater transparency in the permitting process.

I would like to acknowledge the ongoing efforts of conservation authorities in implementing these much-needed changes.

## **Legislative proclamations**

The amendments to the act that have been proclaimed to come into effect on April 1, 2024, including provisions regarding:

- Appeals of permit related fees to the Ontario Land Tribunal (OLT).
- Setting out the prohibited activities in the act instead of in individual conservation authority specific regulations, and enabling exceptions to the prohibitions.
- The issuance of permits by a conservation authority, including appeals to the OLT regarding permitting decisions, requests that the Minister of Natural Resources and Forestry (the minister) review a conservation authority permit decision, and appeals to the OLT if a decision is not made by a conservation authority within 90-days.
- Minister's orders directing a conservation authority not to issue a permit and, where such an order is made, enabling the minister to issue a permit in the place of a conservation authority.

- Mandatory requirement for conservation authorities to issue permits where a minister's order has been made under section 34.1 or 47 of the *Planning Act* (continues the approach currently in effect).
- Updated enforcement powers and offence provisions under the act, including updated provisions for the appointment of officers, stop work orders and increased penalties.

### **New regulation for the protection of people and property from natural hazards**

Effective April 1, 2024, O. Reg. 41/24: Prohibited Activities, Exemptions and Permits sets out details on: prohibited activities and areas where a conservation authority permit is required, exemptions from a permit for certain low-risk activities, the process for applying for a conservation authority permit, and service requirements for conservation authorities in reviewing permit applications. The new regulation will apply to all conservation authorities and the existing 36 conservation authority-specific regulations ("Regulation of Development, Interference with Wetlands and Alterations to Shorelines and Watercourses") and the regulation governing their contents (O. Reg. 97/04) will be revoked. This new regulation will ensure clear and consistent requirements for conservation authorities and permit applicants while still addressing local differences. Amendments to O. Reg. 686/21: Mandatory Programs and Services, also in effect April 1, 2024, prescribes requirements for conservation authorities to prepare an annual report that outlines statistics on permits, including reporting on their level of compliance with the requirements set out in O. Reg. 41/24.

### **New regulation setting out rules of conduct in Conservation Areas**

Effective April 1, 2024, [O. Reg. 668/21: Rules of Conduct in Conservation Areas](#) comes into effect, and the conservation authority specific regulations will be revoked. This single regulation sets out the rules of conduct in conservation areas across the province. This new regulation generally maintains the requirements formerly set out in the individual regulations with some minor updates and re-numbering. The Ministry is also proposing amendments to Regulation 950: Proceedings Commenced by Certificate of Offence under the *Provincial Offences Act* to update the short form wordings to reflect the new regulation, and will be in contact regarding those updates in the upcoming weeks.

A decision notice is now available at the Environmental Registry of Ontario, posting #019-2927: [Proposed updates to the regulation of development for the protection of people and property from natural hazards in Ontario](#).

The new and updated regulations will be published on e-laws in the coming days and a webinar will take place during the week of March 4<sup>th</sup> for conservation authorities and Conservation Ontario, for which you will be receiving an invitation shortly.

If you have any questions, please reach out to the Ministry of Natural Resources and Forestry at [ca.office@ontario.ca](mailto:ca.office@ontario.ca). I look forward to working with you to implement these changes.

Sincerely,

Jennifer Keyes

Director, Resources Planning and Development Policy Branch

Ministry of Natural Resources and Forestry

[ca.office@ontario.ca](mailto:ca.office@ontario.ca)

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**Please Note:** As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication supports or alternate formats.

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Registered Charitable Organization No. 107646598RR0001

March 5, 2024

**Sent to:** Municipal CAOs, Clerks, Planning Staff and Building Officials

**Re:** **Provincial Changes Affecting Conservation Authority Permits  
(Changes Effective April 1, 2024)**

---

Dear Member Municipalities,

Under Section 28 of the *Conservation Authorities Act*, all conservation authorities are required to regulate development within natural hazard areas like floodplains, unstable slopes and wetlands. Property owners require permission from their local conservation authority to undertake development, site alteration, construction or placement of fill within these regulated areas or to interfere with a wetland or straighten, change, divert or interfere with a watercourse.

This letter is to inform you that on February 16, 2024, the provincial government amended Section 28 of the *Conservation Authorities Act* and its regulations, and while much of the conservation authorities' regulatory process will remain the same, the following key changes will take effect April 1, 2024.

### **Effective April 1, 2024**

Property owners will still be required to apply for a permit from their local conservation authority to undertake otherwise prohibited development, interference, and alteration activities in regulated areas, however the following changes will take effect:

- The definition of a "watercourse" has been amended from "an identifiable depression in the ground in which a flow of water regularly or continuously occurs" to "a defined channel, having a bed and banks or sides, in which a flow of water regularly or continuously occurs".
- The regulated area around wetlands will be 30 m, including around provincially significant wetlands.
- Certain low-risk activities will be exempted from requiring a permit (list attached).

*Working with Local Communities to Protect our Natural Environment*



Member of Conservation Ontario  
Representing Ontario's 36 Conservation Authorities

## Transition Plan

Conservation authorities are working together to ensure a smooth transition and will work with municipalities to minimize disruptions to approval processes and development applications. While additional support materials are being developed, please refer to the following in the interim:

- Permit applications submitted to conservation authorities prior to April 1, 2024 will continue to be processed under the current permitting process, while applications submitted on or after April 1, 2024 will be processed under the new process.
- Property owners wanting to undertake an activity that is now exempt from requiring a conservation authority permit are strongly encouraged to confirm with their local conservation authority that their project meets the exemption criteria.
- Conservation authorities will also be working to review and update their regulatory mapping and development review policies where needed to reflect the new regulation, but this will take time and may require public consultation.
  - Municipalities are advised that conservation authority regulatory mapping which has been shared for screening purposes may require updates, and in the interim, conservation authority staff may need to undertake site visits to confirm regulated features and areas.
  - Where discrepancies exist between the text of the legislation or regulation and the conservation authorities' policies, the text of the legislation and regulation will prevail.

## Review of Planning Applications

We want to confirm that these legislative changes do not impact planning services that conservation authorities provide to municipalities. Municipalities must continue to circulate planning applications and other matters under the Planning Act (including technical reports) to conservation authorities so that we can review and comment on natural hazards including wetland matters as required under the *Conservation Authorities Act*.

## More Information and Legislative References

Below are links and legislative references for those looking for more information:

- On April 1, 2024, Ontario Regulation 41/24: *Prohibited Activities, Exemptions and Permits* will replace the individual *Development, Interference with Wetlands and Alterations to Shorelines and Watercourses* regulations that each conservation authority has (Lower Trent Conservation's current regulation is Ontario Regulation 163/06).
- The enactment of O. Reg. 41/24 will also coincide with the proclamation of new sections in the *Conservation Authorities Act*.
- A decision notice is available on the Environmental Registry of Ontario, posting #019-2927: [Proposed updates to the regulation of development for the protection of people and property from natural hazards in Ontario](#).

*"Working with Local Communities to Protect our Natural Environment"*



Member of Conservation Ontario  
Representing Ontario's 36 Conservation Authorities

- We understand that new and updated regulations will also be published on e-laws in the coming days.
- The administration of O. Reg. 41/24 is a mandatory program and service that all conservation authorities must deliver as per Section 21.1.1 of the [Conservation Authorities Act](#) and as stipulated in [O. Reg. 686/21: Mandatory Programs and Services](#).

Please do not hesitate to contact our planning and regulations staff with any questions or concerns so that we may assist you. We will continue to keep you informed with any additional information and further details regarding our transition plan and appreciate your continued support.

Sincerely,



Rhonda Bateman,  
CAO/Secretary-Treasurer

Attached:

- Excerpt from Ontario Regulation 41/24 (activities exempt from requiring a permit)

**Exceptions** (activities exempt from requiring a permit)

5. Paragraph 2 of subsection 28 (1) of the Act does not apply to,

- (a) the construction, reconstruction, erection or placement of,
  - (i) a seasonal or floating dock that,
    - (A) is 10 square metres or less,
    - (B) does not require permanent support structures, and
    - (C) can be removed in the event of flooding,
  - (ii) a rail, chain-link or panelled fence with a minimum of 75 millimetres of width between panels, that is not within a wetland or watercourse,
  - (iii) agricultural in-field erosion control structures that are not within and that do not have any outlet of water directed or connected to a watercourse, wetland or river or stream valley,
  - (iv) a non-habitable accessory building or structure that,
    - (A) is incidental or subordinate to the principal building or structure,
    - (B) is 15 square metres or less, and
    - (C) is not within a wetland or watercourse, or
  - (v) an unenclosed detached deck or patio that is 15 square metres or less, is not placed within a watercourse or wetland and does not utilize any method of cantilevering;
- (b) the installation of new tile drains that are not within a wetland or watercourse, within 30 metres of a wetland or within 15 metres of a watercourse, and that have an outlet of water that is not directed or connected to a watercourse, wetland or river or stream valley, or the maintenance or repair of existing tile drains;
- (c) the installation, maintenance or repair of a pond for watering livestock that is not connected to or within a watercourse or wetland, within 15 metres of a wetland or a watercourse, and where no excavated material is deposited within an area where subsection 28 (1) of the Act applies;
- (d) the maintenance or repair of a driveway or private lane that is outside of a wetland or the maintenance or repair of a public road, provided that the driveway or road is not extended or widened and the elevation, bedding materials and existing culverts are not altered;
- (e) the maintenance or repair of municipal drains as described in, and conducted in accordance with the mitigation requirements set out in the Drainage Act and the Conservation Authorities Act Protocol, approved by the Minister and available on a government of Ontario website, as it may be amended from time to time; and
- (f) the reconstruction of a non-habitable garage with no basement, if the reconstruction does not exceed the existing footprint of the garage and does not allow for a change in the potential use of the garage to create a habitable space.



**Lower Trent Conservation  
PAYMENTS LOG - FEBRUARY 2024**

<b>CHEQUE # / EFT #</b>	<b>PAYEE</b>	<b>DETAILS</b>	<b>AMOUNT</b>
	Staff Payroll	Feb/24 Payroll Period Jan 20 - Feb 16/24	126,550.20
69458594	Sun Life Assurance	Feb/24 Group Benefits Premium	8,141.66
69814274	Workplace Safety Insurance Board	Feb/24 WSIB Premium	4,093.62
69814306	OMERS	Feb/24 Pension Contributions	22,244.80
69814226	Jani-King of Eastern	Feb/24 Cleaning - Admin and Workshop	1,357.82
69814339	CIBC VISA	Feb/24 Statement	9,638.96
69814354	Sun Life Assurance	Mar/24 Group Benefits Premium	8,141.66
69814477	Staff - Reimbursements	Travel & Supplies	152.50
16459	Badges Etc.	Provincial Offences Officer Badges	652.01
16460	BDI - Division of Bell Mobility	Cellular Phone - Source Protection RMO/RMI	438.21
16461	Brighton Springs	Water Supply - Admin Bldg	83.25
16462	City of Quinte West	Monthly Water/Wastewater - Workshop	67.04
16463	Free Flow Petroleum	Monthly Vehicle and Equipment Fuel	697.26
16464	Hydro One Networks Inc.	Monthly Utilities	1,033.08
16465	JKN Consulting	Engineering Reviews	1,275.00
16466	Municipality of Brighton	2024 Interim Property Taxes	3,691.76
16467	OT Group - DCB Business Systems Group Inc	Monthly Photocopier Usage Services	137.07
16468	Purolator Inc.	Courier Services	7.48
16469	Quinte Conservation	SODA-Wiski Hosting Annual Fee	3,254.55
16470	Quinte West Chamber of Commerce	Annual Membership	315.27
16471	Receiver General for Canada - ECCC	Local Monitoring - Equipment	1,509.68
16472	Renshaw Power Products	Equipment Supplies	75.31
16473	Telizon Inc	Monthly Telephone Lines	465.73
16474	Township of Alnwick/Haldimand	2024 Interim Property Taxes	247.00
16475	Township of Cramahe	2024 Interim Property Taxes	199.78
16476	Trenton Home Hardware Building Centre	Property Maintenance Supplies	245.46
16477	Ultramar - Parkland Corporation	Jan/24 Furnance Fuel Goodrich-Loomis Centre	674.77
16478	Waste Management of Canada Corporation	Monthly Waste Services - Conservation Lands	92.56
16479	WM. J. Thompson Farm Supply Ltd.	Equipment Supplies	79.38
16480	Bell Mobility Inc.	Monthly Cellular Phones - Service	208.33
16481	Caduceon Enterprises Inc.	Local Monitoring Analysis	1,344.23
16482	City of Quinte West	2024 Interim Property Taxes	20,678.78
16483	Cogeco Connexion Inc.	Monthly Internet Services - Workshop	90.34
16484	D.M. Wills Associates Limited	FHIMP Project	48,180.58
16485	Enbridge - Uniongas	Monthly Utilities - Admin Bldg	492.90
16486	Engage Engineering	FHIMP Project	5,141.50
16487	Ferguson Tree Nursery	2nd Installment Native Plants/Tree Seedlings	3,352.57
16488	Hydro One Networks Inc.	Monthly Utilities	139.39
16489	Jewell Engineering	FHIMP Project	34,132.51
16490	KGS Group	FHIMP Project	43,017.25
16491	Minister of Finance	2023 EHT Reconciliation balance	90.44
16492	Pitney Bowes Leasing	Jan-Mar/24 Postage Meter Lease	99.53
16493	JKN Consulting	FHIMP Project	5,000.00
16494	Jewell Engineering	FHIMP Project	34,182.33
16495	KGS Group	FHIMP Project	38,784.09
16496	OT Group - DCB Business Systems Group Inc	Monthly Photocopier Usage Services	188.21
16497	Staples Commercial	Office Supplies	194.04
16498	Uline Canada Corporation	Equipment Supplies	1,083.59
16499	Ultramar - Parkland Corporation	Feb/24 Furnance Fuel Goodrich-Loomis Centre	778.23
16500	Brighton Springs	Water Supply - Admin Bldg	37.00
16501	Trenton Home Hardware Building Centre	CL Maintenance Supplies	177.47

**Total of Payments February 2024 432,956.18**



REPORT TO THE BOARD OF DIRECTORS

OF

**THE LOWER TRENT REGION CONSERVATION  
AUTHORITY**

For the year ended December 31, 2023

Prepared by:  
Daniel J.W. Coleman, CPA, CA  
Partner  
February 28, 2024

## AUDIT STATUS

Our audit of the financial statements of The Lower Trent Region Conservation Authority for the year ended December 31, 2023 is substantially complete and we expect to release our auditor's report after the following outstanding matters are completed:

- Receipt of the signed management representation letter
- Approval of the financial statements by the Board of Directors
- Final subsequent review up to the date of approval of the financial statements

If any significant matters arise between the date of this report and the signing of our audit report we will raise them with you. The following paragraphs provide information we are required to communicate with you in accordance with Canadian auditing standards.

## QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

Our audit includes consideration of the qualitative aspects of the financial reporting process, including matters that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided in the financial statements.

There are no matters with respect to the qualitative aspects of accounting practices that we wish to draw to your attention in relation to the financial statements for the 2023 fiscal year.

## MANAGEMENT REPRESENTATIONS

We are required to obtain written representations from management as an acknowledgement of their responsibility for the fair presentation of the financial statements and as audit evidence on matters material to the financial statements. We have provided a draft of the letter of representation as an attachment to this letter. The Manager, Corporate Services has committed to provide us with a signed copy of the letter on a date to coincide with the date of our auditor's report.

## MISSTATEMENTS

The corrected misstatements identified during our audit are included in Appendix A. Management made all the corrections we proposed and as a result there are no unadjusted errors to report to you.

## SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

During our audit we did not identify any significant deficiencies in internal control to report to the Board.

However, we identified some areas where there was room for improvement in procedures and internal controls and these have been included in a report to management. We have not provided a comprehensive statement of all weaknesses which may exist in internal control or all improvements which can be made, but have addressed only those matters which have come to our attention as a result of audit procedures we have performed.

## **INDEPENDENCE**

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between The Lower Trent Region Conservation Authority and us that, in our professional judgment, may reasonably be thought to bear on our independence.

No matters have been identified that would reasonably be thought to bear on our independence. As a result, we confirm that we are independent.

## **FINANCIAL STATEMENT PRESENTATION**

### **1. Significant Accounting Policies**

The Authority's significant accounting policies are disclosed in the notes to the financial statements. During the year the Authority adopted the following new accounting policies as required under Public Sector Accounting Standards.

#### **a. PS3450 Financial Instruments**

Financial Instruments establishes recognition, measurement and disclosure requirement for derivative and non-derivative financial instruments. The standard requires fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the entity. Unrealized gains and losses are presented in a new statement of remeasurement gains and losses. There is a requirement disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. Due to the nature of the financial instruments held by the Authority, there were no changes with respect to recognition and measurement as the Authority does not have derivative instruments or instruments quoted in an active market and elected to measure all of its financial instruments at amortized cost after initial recognition. As there was no fair value measurement after initial recognition, there was no need for a statement of remeasurement gains and losses. However, more detailed note disclosure was required related to risks associated with the financial instruments in note 3 to the financial statements.



**b. PS2601 Foreign Currency Translation**

Foreign currency translation requires exchange rates to be adjusted to the rate in effect at the financial statement date for monetary assets and liabilities. denominated in foreign currency and non-monetary items included in the fair value category. Unrealized gains/losses are to be presented in the statement of remeasurement gains and losses. Gains and losses on long-term monetary assets and liabilities are amortized over the remaining term of the instrument. Adoption of this standard had no impact to the Authority's financial statements as it does not have financial instruments denominated in foreign currencies.

**c. PS3041 Portfolio Investments**

Portfolio Investments has removed the distinction between temporary and portfolio investments. This section was amended to conform to Financial Instruments and now included pooled investments in its scope. As the entity's investments are limited to a fixed value mutual funds, there was no applicability to the Authority.

**d. PS3280 Asset Retirement Obligations**

Asset retirement obligations establishes recognition, measurement and disclosure requirements for legal obligations associated with the retirement of a tangible capital assets. the standard requires the Authority to record a liability when a legal obligation associated with the retirement of a tangible capital asset exists. The costs associated with the asset retirement increases the carrying amount of the related tangible capital asset and would be expensed in a rational and systematic manner. Management reviewed its tangible capital assets register and determined that it has no asset retirement obligations.

No other new policies or significant changes to existing policies were required to comply with new or amended standards implemented by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

## **OTHER MATTERS ARISING FROM THE AUDIT**

Historically, the Board has approved the audited financial statements at its annual meeting held the second Thursday in February. This creates a tight timeline for completing the audit especially when the date falls earlier in the month combined with the need for our reports to be included in the agenda which is sent out the week before the meeting. For the current year, we appreciate your patience in allowing us to provide the draft audited statements at the March meeting. Going forward, we request that you continue the practice of approving the audited statements at the March board meeting to allow management extra time to assemble items prior to our field work and to allow us time after completion of field work to evaluate the results of our field work and communicate with management and the board matters arising from the audit. We also suggest that you consider forming an Audit Committee of 3 or 4 board members who would be available to meet in mid to late February to discuss the draft financial statements in detail and allow for discussion between us and the committee members about matters arising from our audit. The audit committee would report to the Board and we would still present the financial statements for approval at the full Board meeting. Many Conservation Authorities across the province have audit committees and likely could provide terms of reference.

## **MATTERS TO BE COMMUNICATED**

Canadian Auditing Standards require us to communicate to you the following:

- Significant matters identified during the audit in connection with the Authority's related parties;
- Whether we encountered other transactions that were unusual or not in the normal course of business;
- Details of any frauds that we identified or information that indicates that a fraud may exist;
- Conditions identified that may cast significant doubt on the Authority's ability to continue as a going concern; and
- Non-compliance with laws or regulations that come to the auditor's attention during the course of the audit.

We did not encounter any such matters during the course of our audit. However, we bring Note 14 to the financial statements to your attention. This note outlines some uncertainties related to recent legislative changes to the Conservation Authorities Act that will have a significant impact on operations in the future.

## REVISED CANADIAN ACCOUNTING STANDARD

### Standards effective for years beginning on or after April 1, 2023

#### Revenue

Revenue ("PS3400") has been issued establishing standards with delineates revenue as either exchange transactions or unilateral transactions and the appropriate revenue recognition timing under each type. Exchange transactions are present where the transactions give rise to one or more performance obligations on the part of the recipient. If no performance obligations are present, it would be described as unilateral. This standard may have an impact on the entity for its 2024 fiscal year. While government transfers are scoped out of this section, other revenues will need to be classified between exchange or unilateral transactions based on the Authority's performance obligations associated with the transaction.

#### Purchased Intangibles

Purchased intangibles (PSG-8) is not a full Handbook Section that provides in depth guidance on the accounting for purchased Intangibles. When accounting for purchased intangibles an entity would consider other hand book sections when determining how to account for purchased intangibles.

#### Public Private Partnerships

Public Private Partnerships ("PS3160") is an area where standards have been asked for for some time. Until now, it would have been common to use the "GAAP Hierarchy" and account for P3s using IPSAS 32 Service Concession Arrangements. As a result, PSAB has developed a new standard to address these transactions. The new PSA standard actually has may similarities to IPSAS 32. Public private partnerships (P3's) are an alternative finance and procurement model available to public sector entities to design, build, acquire, or better infrastructure using a private sector partner. Examples include bridges, highways and hospitals. The impact on statement of financial position would be recognition of an asset and recognition of a liability either based on future payments, future performance obligations or both. The impact on The impact on statement of operations and accumulated surplus would be amortization of an asset, interest expense, revenue and maintenance and operating costs. This standard most likely will not impact the Authority significantly unless in the future it entered into some sort of partnership with a private sector entity related to assets it holds.

### **Standards effective for years beginning on or after April 1, 2026**

#### **The Conceptual Framework for Financial Reporting in the Public Sector and Financial Statement Presentation ("PS 1202")**

The Public Sector Accounting Board has updated the Conceptual Framework for Financial Reporting in the Public Sector which consequently required a new Financial Statement Presentation Standard. These standards can be early adopted but must be adopted concurrently. The Conceptual Framework replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The Conceptual Framework includes characteristics of public sector entities, objective of financial reporting, primary users of financial reporting and their expectations, role of financial statements, foundations and objectives of financial statements, qualitative characteristics of information in financial statements and related considerations, definitions of elements, criteria of general recognition and derecognition, and concepts of general measurement and presentation. The new Financial Statement Presentation standard has been issued to have the financial statements conform to the conceptual framework and includes a restructured statement of financial position, a separate statement of net financial assets (liabilities) and a restructured statement of cash flow. These standards will impact the Authority as the financial statements will need to be redesigned to conform to the new standards.

#### **ACKNOWLEDGEMENTS**

During the course of our audit, we received considerable assistance from the organization's staff and management. We would like to take this opportunity to thank them for their efforts and for their constructive approach to the audit.

Date to be determined

Welch LLP  
67 Ontario Street  
Trenton, ON  
K8V 2G8

Dear Sirs/Madams:

We are providing this letter in connection with your audit of the financial statements of The Lower Trent Region Conservation Authority (the Authority) for the year ended December 31, 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 13, 2023, for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards.
2. The significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

**Information Provided**

1. We have provided you with:
  - (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - (b) Additional information that you have requested from us for the purpose of the audit; and
  - (c) Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have assessed this risk as low.
4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Authority and involves:
  - (a) Management;
  - (b) Employees who have significant roles in internal control; or
  - (c) Others where the fraud could have a material effect on the financial statements.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Authority's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
7. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.

**Notes and Accounts Receivable**

1. Notes and accounts receivable represent valid claims relating to transactions made before the end of the fiscal year and do not include any amount relating to services provided after year end. Adequate provision has been made for losses which may be sustained in the collection of receivables.

**Temporary and Portfolio Investments**

1. All investments that are owned by the Authority are recorded in the accounts.
2. The Authority has good title to all investments recorded in the accounts and these investments are free from hypothecation.

3. All income earned on the investments for the year has been recorded in the accounts.
4. Where there has been a significant adverse change in the expected timing or amount of future cash flows from an investment, it has been appropriately written down.

#### **Tangible Capital Assets**

1. All charges to tangible capital asset accounts during the year represent actual additions to and no expenditures of a capital nature were charged to the operations of the Authority during the year.
2. All tangible capital assets sold or dismantled have been properly accounted for in the books of the Authority.
3. Appropriate rates have been used to amortize the assets over their estimated useful lives and the provisions were calculated on a basis consistent with that of the previous period.
4. The Authority has good title to the properties represented by the balance carried in the capital asset accounts, and there are no liens, mortgages or other charges against any of the tangible capital assets shown on the books of the Authority.
5. Where the value of any tangible capital assets has been impaired, this fact has been disclosed to you.

#### **Liabilities and Commitments**

1. At the year end, with the exception of relatively immaterial obligations for which invoices had not been received or which otherwise could not readily be determined or estimated, all known liabilities of the Authority are included and fairly stated on the statement of financial position.
2. At the year-end there were no contingent liabilities (e.g., discounted receivables or drafts, guarantees, pending or unsettled suits, matters in dispute).
3. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
4. At the year-end, the Authority had no unusual commitments or contractual obligations of any sort that were not in the ordinary course of business or that might have an adverse effect upon the Authority.
5. All claims outstanding against the Authority or possible claims have been disclosed to you and, where appropriate, reflected in the financial statements or notes thereto.
6. We understand that any illegal or possibly illegal act could damage the Authority or its reputation or give rise to a claim or claims against the Authority. We are not aware of any violations or possible violations of law or regulations the effects of which should be considered for disclosure in the financial statements or as the basis for recording a contingent loss.

**Statement of Operations**

1. All of the revenues of the Authority for the year has been recorded in the books of account and disclosed in the financial statements.
2. The statement of operations contains no extraordinary or non-recurring items of material amount except as shown thereon.

**Restrictions**

1. All restrictions on the use of the Authority's funds or assets, as well as all requirements or conditions imposed by third parties, have been brought to your attention and are appropriately disclosed in the financial statements. The Authority complied with all restrictions, requirements or conditions which, in the event of non-compliance could have a significant effect on the financial statements.
2. All assets subject to a lien, pledged or assigned as security or guarantee for liabilities were brought to your attention and are appropriately disclosed in the financial statements.

**Corporate Minutes**

The minute books of the Authority contain an accurate record of all of the business transacted at meetings of directors and committees of directors up to the date of this letter.

**Controlled and Related Entities**

1. The Authority does not have relationships with any companies or other not-for-profit organizations that involve control, joint control, or significant influence nor does the Authority have an economic interest in any other not-for-profit organization.

**Related Party Transactions**

1. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
2. There have been no exchanges of goods or services with any related parties during the year that require disclosure in the financial statements.

**Recognition, Measurement and Disclosure**

1. Significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
2. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.



3. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
4. The Authority did not undertake any material non-monetary transactions or transactions for no consideration during the financial reporting period under consideration.

### **Going Concern**

We confirm that we have assessed the Authority's ability to continue as a going concern, taking into account all information which is at least twelve months from the year-end date, and we conclude that the Authority is able to continue as a going concern for the foreseeable future.

### **Other Information**

Other information consists of financial or non-financial information (other than financial statements and the auditor's report thereon) included in an entity's annual report. An annual report is a document, or combination of documents, prepared typically on an annual basis by management or those charged with governance in accordance with law, regulation or custom, the purpose of which is to provide owners or stakeholders with information on the Authority's operations and the Authority's financial results and financial position as set out in the financial statements.

1. We intend to prepare and issue other information that has not been provided to you prior to the date of the auditor's report and to provide you with the expected timing of such issuance.

### **General**

1. We are unaware of any frauds or possible frauds having been committed by the Authority, its employees or any of its directors and officers and we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
2. We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements.
3. We acknowledge that we are responsible for the implementation and operation of internal controls that are designed to prevent and detect fraud and error.
4. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
5. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

6. In the course of your audit of our financial statements for the year ended December 31, 2023, you have recommended certain journal entries and adjustments to our books and records as attached to this letter. We hereby acknowledge that we understand, agree with and approve of the attached journal entries which have been considered necessary to present fairly the financial position and operating results of our Authority.
7. We have reviewed our tangible capital assets and have determined that there are no asset retirement obligations associated with these assets.

**Events Subsequent to the Year-end**

No facts have been discovered which necessitate material adjustment to the year-end figures or disclosure in the notes to the financial statements.

Yours very truly,

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**

Per \_\_\_\_\_  
Kelly Vandette,  
Manager, Corporate Services

**The Lower Trent Region Conservation Authority**  
 Year End: December 31, 2023  
 Adjustments  
 Rev. 10/10/01  
 Date: 01-01-23 To 12-31-23

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12-31-23	Unearned Revenue - BQRAP Governance	2040 LTC	HH2	70,045.73			
1	12-31-23	Unearned Revenue - BQRAP Programs	2041 LTC	HH2	51,907.33			
1	12-31-23	Deferred Revenue Recognized	4016 D17	HH2		121,953.06		
		to adjust BQRAP program balances at year end					Recurring	
2	12-31-23	Unearned Revenue - DWSP	2042 LTC	HH4		84,096.83		
2	12-31-23	Provincial Funding	4017 D18	HH4	84,096.83			
		adjust DWSP balance at year end					Recurring	
3	12-31-23	Short Term Deposits	1019 LTC	B1	2,147.47			
3	12-31-23	Short Term Deposit - Shell Cda GLCC	1021 LTC	B1	711.04			
3	12-31-23	Unearned Revenue - Shell Fund	2044 LTC	B1		711.04		
3	12-31-23	Interest Earned - Bank	4069 D2	B1		2,147.47		
		to record investment income earned during the year.					Recurring	
4	12-31-23	Current Liabilities	2001 D17	BB		296.49		
4	12-31-23	Current Liabilities	2001 D18	BB		171.64		
4	12-31-23	Current Liabilities	2001 D2	BB		469.06		
4	12-31-23	Current Liabilities	2001 D13	BB		229.08		
4	12-31-23	Current Liabilities	2001 D3	BB		309.96		
4	12-31-23	Current Liabilities	2001 D15	BB		74.31		
4	12-31-23	Current Liabilities	2001 D14	BB		270.61		
4	12-31-23	Vacation Time Paid	5104 D17	BB	296.49			
4	12-31-23	Vacation Time Paid	5104 D18	BB	171.64			
4	12-31-23	Vacation Time Paid	5104 D2	BB	469.06			
4	12-31-23	Vacation Time Paid	5104 D13	BB	229.08			
4	12-31-23	Vacation Time Paid	5104 D3	BB	309.96			
4	12-31-23	Vacation Time Paid	5104 D15	BB	74.31			
4	12-31-23	Vacation Time Paid	5104 D14	BB	270.61			
		to post additional vacation liability 2023						
5	12-31-23	Buildings, Structures, Bridges	1810 LTC	K1	36,627.47			
5	12-31-23	Flood & Erosion Control Infrastruct	1820 LTC	K1	1,220.10			
5	12-31-23	Heavy Equip & Vehicles	1850 LTC	K1	47,583.56			
5	12-31-23	IT Infrastructure	1880 LTC	K1	22,554.44			
5	12-31-23	IT Infrastructure	1880 LTC	K1	4,979.62			
5	12-31-23	Surplus/Deficit - Beginning of Year	3010 LTC	K1	112,965.19			
5	12-31-23	Equity in Tangible Capital Assets	3020 LTC	K1		112,965.19		
5	12-31-23	Building Maintenance	5311 D16	K1		36,627.47		
5	12-31-23	Flood Control Structures	5605 D16	K1		1,220.10		
5	12-31-23	Information Management & Technology	5775 D16	K1		19,359.88		
5	12-31-23	Information Management & Technology	5775 D16	K1		4,979.62		
5	12-31-23	Information Management & Technology	5775 D3	K1		3,194.56		
5	12-31-23	Vehicles & Large Equip Purchased	5815 D16	K1		47,583.56		
		To adjust capital asset purchases to asset accounts per client schedule						
6	12-31-23	A/A Buildings, Structures, Bridges	1815 LTC	K1		12,920.00		
6	12-31-23	A/A Flood & Erosion Control Infrast	1825 LTC	K1		4,377.00		
6	12-31-23	A/A Lands Infrastructure	1835 LTC	K1		2,223.00		

Prepared by	Reviewed by	First Partner	Second Partner
JB 02-11-24		DJWC 02-15-24	

**The Lower Trent Region Conservation Authority**

Year End: December 31, 2023

Adjustments

Rev. 10/10/01

Date: 01-01-23 To 12-31-23

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
6	12-31-23	A/A Furniture & Fixtures	1845 LTC	K1		329.00		
6	12-31-23	A/A Heavy Equip & Vehicles	1855 LTC	K1		25,794.00		
6	12-31-23	A/A IT Infrastructure	1885 LTC	K1		10,246.00		
6	12-31-23	Surplus/Deficit - Beginning of Year	3010 LTC	K1		55,889.00		
6	12-31-23	Equity in Tangible Capital Assets	3020 LTC	K1	55,889.00			
6	12-31-23	Amortization Expense	5910 D16	K1	55,889.00			
To record amortization for the year.								
7	12-31-23	Deferred Revenue - Youth Education	2026 LTC	HH6	50,333.07			
7	12-31-23	Deferred Revenue - Stewardship	2027 LTC	HH6	4,061.06			
7	12-31-23	Deferred Revenue - Stewardship	2027 D14	HH6	12,150.00			
7	12-31-23	Deferred Revenue Recognized	4016 D14	HH6		16,211.06		
7	12-31-23	Deferred Revenue Recognized	4016 D14	HH6		50,333.07		
To adjust Stewardship/Youth Education deferred revenue								
8	12-31-23	Surplus/Deficit - Beginning of Year	3010 LTC		98,105.00			
8	12-31-23	Reserve for Special Projects	3111 LTC			3,680.00		
8	12-31-23	Reserve for Vehicles & Equip	3113 LTC			30,550.00		
8	12-31-23	Reserve for IT Infrastructure	3114 LTC			12,000.00		
8	12-31-23	Reserve for Bldgs, Struct, Bridges	3115 LTC			32,000.00		
8	12-31-23	Reserve for Lands Infrastructure	3116 LTC			19,875.00		
add capital budget to reserves							Recurring	
9	12-31-23	A/R - Other	1024 D14	HH1	20,022.72			
9	12-31-23	Grants - Special Projects	4022 D14	HH1		20,022.72		
accrue receivables re: Mar 31 contracts								
10	12-31-23	Accounts Receivable	1023 LTC			4,198.72		
10	12-31-23	Spec Levies Other - Municipalities	4012 D3		189,989.39			
10	12-31-23	Provincial Funding	4017 D3		189,989.38			
10	12-31-23	Professional & Consultant Services	5501 D3			375,780.05		
reallocate FHIMP activity to administered programs								
11	12-31-23	Surplus/Deficit - Beginning of Year	3010 LTC	JJ2		101,318.00		
11	12-31-23	Reserve for Special Projects	3111 LTC	JJ2	1,220.00			
11	12-31-23	Reserve for Vehicles & Equip	3113 LTC	JJ2	47,584.00			
11	12-31-23	Reserve for IT Infrastructure	3114 LTC	JJ2	15,887.00			
11	12-31-23	Reserve for Bldgs, Struct, Bridges	3115 LTC	JJ2	36,627.00			
record spending from capital reserves (per minutes)								
					1,214,406.55	1,214,406.55		
<b>Net Income (Loss)</b>			<b>121,868.84</b>					

Prepared by	Reviewed by	First Partner	Second Partner
JB 02-11-24		DJWC 02-15-24	

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**

**FINANCIAL STATEMENTS**

December 31, 2023

Draft for discussion purposes only

## MANAGEMENT RESPONSIBILITY STATEMENT

The financial statements of The Lower Trent Region Conservation Authority are the responsibility of management and have been approved by the Board.

The financial statements have been prepared in compliance with Canadian public sector accounting standards, as issued by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Authority's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The financial statements have been audited by Welch LLP, independent external auditors appointed by the Authority, in accordance with Canadian auditing standards. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Authority's financial statements.

Rhonda Bateman  
Chief Administrative Officer

Kelly Vandette  
Manager, Corporate Services

Date to be determined

## INDEPENDENT AUDITOR'S REPORT

To the Members of  
**THE LOWER TRENT REGION CONSERVATION AUTHORITY**

### Opinion

We have audited the financial statements of **THE LOWER TRENT REGION CONSERVATION AUTHORITY**, which comprise the statement of financial position as at December 31, 2023, and the statements of surplus, changes in net financial assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

### Basis for Opinion

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

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

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

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

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

## INDEPENDENT AUDITOR'S REPORT (continued)

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

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

Trenton, Ontario  
Date to be determined

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS



**THE LOWER TRENT REGION CONSERVATION AUTHORITY**

*(Established under the Conservation Authorities Act of Ontario)*

**STATEMENT OF FINANCIAL POSITION**

**DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 1,872,797	\$ 2,092,930
Short term investment - <i>note 4</i>	67,661	64,803
Accounts receivable:		
Municipalities	140,066	13,715
Other	<u>210,857</u>	<u>139,979</u>
	<u>2,291,381</u>	<u>2,311,427</u>
 <b>LIABILITIES</b>		
Accounts payable and accrued liabilities	122,583	113,341
Unearned revenue	22,151	32,367
Due to partnership programs - <i>note 6</i>	213,741	251,597
Deferred contributions - <i>note 5</i>	<u>132,100</u>	<u>197,933</u>
	<u>490,575</u>	<u>595,238</u>
 <b>NET FINANCIAL ASSETS</b>	 <u>1,800,806</u>	 <u>1,716,189</u>
 <b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - <i>schedule 4</i>	3,037,157	2,980,081
Prepaid expenditures	<u>23,863</u>	<u>43,687</u>
	<u>3,061,020</u>	<u>3,023,768</u>
 <b>ACCUMULATED SURPLUS</b>	 <u>\$ 4,861,826</u>	 <u>\$ 4,739,957</u>
 Represented by:		
Operating fund - <i>note 7</i>	\$ 1,066,195	\$ 1,043,189
Reserve funds - <i>note 8</i>	758,474	716,687
Equity in tangible capital assets	<u>3,037,157</u>	<u>2,980,081</u>
	<u>\$ 4,861,826</u>	<u>\$ 4,739,957</u>

Approved on behalf of the Board

\_\_\_\_\_ Director

\_\_\_\_\_ Director

*(See accompanying notes)*

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**STATEMENT OF SURPLUS**  
**YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>ACCUMULATED SURPLUS , beginning of year</b>	\$ 4,739,957	\$ 4,414,200
Annual surplus	<u>121,869</u>	<u>325,757</u>
<b>ACCUMULATED SURPLUS , end of year</b>	<u>\$ 4,861,826</u>	<u>\$ 4,739,957</u>

**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>NET FINANCIAL ASSETS, beginning of year</b>	<u>\$ 1,716,189</u>	<u>\$ 1,448,696</u>
Annual surplus	121,869	325,757
Acquisition of tangible capital assets	(112,965)	(88,068)
Proceeds on disposition of tangible capital assets	-	5,613
Gain on disposal of tangible capital assets	-	(5,079)
Amortization of tangible capital assets	55,889	51,489
Change in prepaid expenditures	<u>19,824</u>	<u>(22,219)</u>
	<u>84,617</u>	<u>267,493</u>
<b>NET FINANCIAL ASSETS, end of year</b>	<u>\$ 1,800,806</u>	<u>\$ 1,716,189</u>

(See accompanying notes)

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2023**

	2023 Budget (Note 11)	2023 Actual	2022 Actual
<b>REVENUE - OPERATING</b>			
Government grants - provincial	\$ 68,831	\$ 68,831	\$ 68,831
Municipal levies - operating	1,078,276	1,078,275	1,024,074
Recoveries - property taxes	26,286	24,109	23,919
Legal enquiries and permits	200,000	187,138	197,371
Plan review	150,000	134,760	195,630
Property rental	31,653	36,896	32,459
Grants - stewardship projects	-	198,389	74,111
Tree seedling and native potted plants	25,000	39,263	28,444
Donations - unrestricted	-	5,482	2,179
Dedicated contributions recognized - note 5	87,282	76,634	22,652
Municipal agreements	122,120	128,999	128,999
Recovered from partnership programs - note 10	358,271	274,789	286,188
Government grants - summer students and interns	24,180	9,960	29,088
Interest	10,000	117,257	43,740
Sundry	-	793	13,549
	<u>2,181,899</u>	<u>2,381,575</u>	<u>2,171,234</u>
<b>EXPENDITURES - OPERATING</b>			
Category 1 (Mandatory), Schedule 1	2,098,797	1,972,294	1,678,295
Category 2 (Non-mandatory), Schedule 2	168,355	171,877	171,681
Category 3 (Non-mandatory), Schedule 3	117,118	158,823	70,131
	<u>2,384,270</u>	<u>2,302,994</u>	<u>1,920,107</u>
Annual surplus (deficit) before capital items -note 7	<u>(202,371)</u>	<u>78,581</u>	<u>251,127</u>
<b>CAPITAL ITEMS</b>			
Municipal levies - capital	98,105	98,105	98,105
Municipal special benefitting levy - capital	-	462	17,038
Government grant - provincial - capital project	-	610	17,038
Major repairs and maintenance	-	-	(11,141)
Amortization	-	(55,889)	(51,489)
Gain on disposal of tangible capital assets	-	-	5,079
	<u>98,105</u>	<u>43,288</u>	<u>74,630</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ (104,266)</u>	<u>\$ 121,869</u>	<u>\$ 325,757</u>

(See accompanying notes)

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**SCHEDULE 1 - CATEGORY 1 (MANDATORY)**  
**YEAR ENDED DECEMBER 31, 2023**

	2023 Budget (Note 11)	2023 Actual	2022 Actual
<b>REVENUE</b>			
Government grants - provincial	\$ 68,831	\$ 68,831	\$ 68,831
Municipal levies - operating	1,078,276	1,078,275	1,024,074
Recoveries - property taxes	26,286	24,109	23,519
Legal enquiries and permits	200,000	187,138	197,371
Plan review	150,000	134,760	195,630
Property rental	31,653	36,896	32,458
Grants - stewardship projects	-	141,619	43,925
Donations - unrestricted	-	5,482	2,146
Recovered from partnership programs	358,271	274,789	286,188
Government grants - summer students and interns	9,672	-	17,488
Interest	10,000	117,257	43,740
Sundry	-	793	13,300
	<u>1,932,989</u>	<u>2,069,949</u>	<u>1,949,070</u>
<b>EXPENDITURES</b>			
Natural hazard management			
- Staffing	659,945	553,203	484,797
- Operational	139,502	126,067	68,083
Provincial water quality monitoring			
- Staffing	10,112	14,033	-
Local/regional drinking water source protection			
- Staffing	112,842	109,226	107,000
Core watershed-based resource management			
- Staffing	36,768	-	-
- Operational	-	30,000	-
Conservation authority lands and areas			
- Staffing	232,646	286,718	218,271
- Operational	114,365	180,814	142,933
Enabling services			
- Staffing	547,747	505,811	534,414
- Operational	244,870	166,422	122,797
	<u>2,098,797</u>	<u>1,972,294</u>	<u>1,678,295</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ (165,808)</u>	<u>\$ 97,655</u>	<u>\$ 270,775</u>

(See accompanying note)

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**SCHEDULE 2 - CATEGORY 2 (NON-MANDATORY)**  
**YEAR ENDED DECEMBER 31, 2023**

	<u>2023 Budget</u> (Note 11)	<u>2023</u> Actual	<u>2022</u> Actual
<b>REVENUE</b>			
Municipal agreements	\$ 122,120	\$ 128,999	\$ 128,999
Government grants - summer students and interns	<u>9,672</u>	<u>5,620</u>	<u>11,600</u>
	<u>131,792</u>	<u>134,619</u>	<u>140,599</u>
<b>EXPENDITURES</b>			
Local water quality monitoring			
- Staffing	25,136	23,273	21,555
- Operational	21,099	18,251	17,904
Local risk management part IV and education			
- Staffing	103,665	110,837	128,550
- Operational	<u>18,455</u>	<u>19,516</u>	<u>3,672</u>
	<u>168,355</u>	<u>171,877</u>	<u>171,681</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ (36,563)</u>	<u>\$ (37,258)</u>	<u>\$ (31,082)</u>

(See accompanying note)

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**SCHEDULE 3 - CATEGORY 3 (NON-MANDATORY)**  
**YEAR ENDED DECEMBER 31, 2023**

	2023 Budget (Note 11)	2023 Actual	2022 Actual
<b>REVENUE</b>			
Grants - stewardship projects	\$ -	\$ 56,770	\$ 30,186
Tree seedling and native potted plants	25,000	39,263	28,444
Donations - unrestricted	-	-	33
Dedicated contributions recognized	87,282	76,634	22,652
Government grants - summer students and interns	4,836	4,340	-
Sundry	-	-	250
	<u>117,118</u>	<u>177,007</u>	<u>81,565</u>
<b>EXPENDITURES</b>			
Youth education			
- Staffing	72,118	57,855	10,976
- Operational	20,000	7,008	11,150
Community outreach			
- Staffing	-	21,654	-
- Operational	25,000	72,306	48,005
	<u>117,118</u>	<u>158,823</u>	<u>70,131</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ 18,184</u>	<u>\$ 11,434</u>

(See accompanying note)

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**SCHEDULE 4 - TANGIBLE CAPITAL ASSETS**  
**YEAR ENDED DECEMBER 31, 2023**

	Land \$	Buildings, structures and bridges \$	Flood and Erosion Control Infrastructure \$	Roads, parking lots and trails \$	Furniture and fixtures \$	Equipment \$	Office equipment \$	Vehicles \$	Computer Equipment \$	2023 Total \$	2022 Total \$
<b>Historical Costs:</b>											
Opening Balance	2,116,658	844,397	347,911	134,797	39,578	78,503	39,021	188,016	87,037	3,875,918	3,840,702
Additions	-	36,627	1,220	-	-	-	-	47,584	27,534	112,965	88,068
Disposals	-	-	-	-	-	-	-	-	-	-	(52,852)
Closing Balance	<u>2,116,658</u>	<u>881,024</u>	<u>349,131</u>	<u>134,797</u>	<u>39,578</u>	<u>78,503</u>	<u>39,021</u>	<u>235,600</u>	<u>114,571</u>	<u>3,988,883</u>	<u>3,875,918</u>
<b>Accumulated Amortization:</b>											
Opening Balance	-	330,655	174,120	45,915	37,930	55,430	37,830	137,248	76,709	895,837	896,666
Amortization	-	12,920	4,377	2,223	329	4,615	357	21,179	9,889	55,889	51,489
Disposals	-	-	-	-	-	-	-	-	-	-	(52,318)
Closing Balance	<u>-</u>	<u>343,575</u>	<u>178,497</u>	<u>48,138</u>	<u>38,259</u>	<u>60,045</u>	<u>38,187</u>	<u>158,427</u>	<u>86,598</u>	<u>951,726</u>	<u>895,837</u>
<b>Net book value for year ended December 31, 2023</b>	<u>2,116,658</u>	<u>537,449</u>	<u>170,634</u>	<u>86,659</u>	<u>1,319</u>	<u>18,458</u>	<u>834</u>	<u>77,173</u>	<u>27,973</u>	<u>3,037,157</u>	<u>2,980,081</u>

(See accompanying notes)

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Annual surplus	\$ 121,869	\$ 325,757
Adjustments for:		
Amortization	55,889	51,489
Gain on disposal of tangible capital assets	<u>-</u>	<u>(5,079)</u>
	177,758	372,167
Change in non-cash operating balances:		
Accounts receivable	(197,229)	(107,040)
Prepaid expenditures	19,824	(22,219)
Accounts payable and accrued liabilities	9,243	16,309
Unearned revenue	(10,216)	4,796
Due to partnership programs	(37,856)	(91,896)
Deferred contributions	<u>(65,833)</u>	<u>(21,962)</u>
	<u>(104,309)</u>	<u>150,155</u>
<b>CASH FLOWS FROM CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	(112,965)	(88,068)
Proceeds on disposal of tangible capital assets	<u>-</u>	<u>5,613</u>
	<u>(112,965)</u>	<u>(82,455)</u>
<b>CASH FLOWS FROM INVESTING TRANSACTIONS</b>		
Purchase of short-term investment	<u>(2,859)</u>	<u>(944)</u>
<b>INCREASE (DECREASE) IN CASH</b>	(220,133)	66,756
<b>CASH, beginning of year</b>	<u>2,092,930</u>	<u>2,026,174</u>
<b>CASH, end of year</b>	<u>\$ 1,872,797</u>	<u>\$ 2,092,930</u>

(See accompanying notes)



**THE LOWER TRENT REGION CONSERVATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

**1. NATURE OF OPERATIONS**

The Lower Trent Region Conservation Authority ("the Authority") is established under the Conservation Authorities Act of Ontario to provide for the organization and delivery of programs and services that further the conservation, restoration, development and management of natural resources in watersheds in Ontario. The watersheds include areas in the Municipalities of Centre Hastings, Trent Hills and Brighton, the Townships of Alnwick/Haldimand, Cramahe and Stirling-Rawdon, and the City of Quinte West.

The Authority is a registered charity and is exempt from income taxes.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The Authority follows Canadian Public Sector Accounting Standards as issued by the Public Sector Accounting Board (PSAB) in preparing its financial statements. The significant accounting policies used are as follows:

**Basis of accounting**

Revenue and expenditures are recorded on the accrual basis, whereby they are reflected in the accounts in the year in which they have been earned and incurred, respectively, whether or not such transactions have been settled by the receipt or payment of money.

**Appropriations to reserves**

Authorities may establish reserves by appropriating amounts to earmark them for specific purposes. Appropriations to or from reserves are disclosed in note 6 and note 7 as appropriations from or to the operating fund.

**Tangible capital assets**

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a declining balance basis commencing in the year the asset is put into service. Donated tangible capital assets are reported at fair value at the time of donation. Amortization rates are as follows:

Buildings, structures and bridges	2.5%
Flood and erosion control infrastructure	2.5%
Roads, parking lots and trails	2.5%
Furniture and fixtures	20%
Equipment	20%
Office equipment	30%
Vehicles	30%
Computer equipment	30 to 45%

**THE LOWER TRENT REGION CONSERVATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Revenue recognition**

The Authority recognizes revenue as follows:

Municipal levies - general are recognized in the fiscal year in which they are levied.

The Provincial government annual operating grant is recognized in the fiscal year to which the grant relates to the extent that eligible expenditures have been incurred.

User fees and sales are recognized when the service has been performed or the goods have been transferred.

Other grants and specified donations are recognized when the related net expenditures have been incurred.

Property rental income is recognized over the lease term.

General donations are recognized when received.

Any funding received for which the related services have not been performed and/or the related expenditures have not been incurred at the end of the fiscal year are recorded as unearned revenue.

Investment income, which includes interest on bank accounts and distributions from mutual funds, is recognized when earned.

**Investments**

Investments, which consist of mutual funds, are measured at acquisition cost.

**Financial instruments**

The Authority initially measures its financial assets and financial liabilities at fair value adjusted by, in the case where a financial asset or financial liability is subsequently measured at amortized cost, the amount of transaction costs directly attributable to the instrument. The Authority subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash, accounts receivable and short term investment. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, due to partnership programs, unearned revenue and deferred contributions. The purchase and sale of investments are accounted for using settlement date accounting. Transaction costs associated with the acquisition of investments and investment management fees are expensed as incurred.

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Liability for contaminated sites**

A contaminated site is a site at which substances occur, in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated sites if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the Authority is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries. These statements do not include any liability for contaminated sites.

**Pension expense and obligation**

The cost of employer contributions to the multi-employer defined benefit pension plan are charged to operations in the same year as the related employee salaries and wages to which the contributions relate. No provision is made for any funding liability or surplus related to this plan.

**Asset retirement obligations**

Liabilities are recognized for statutory, contractual or legal obligations, associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included in determining the results of operations. These statements do not include any asset retirement obligations.

**Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Items requiring the use of significant estimates include determining the estimated useful lives of tangible capital assets. Actual results could differ from those estimates.

**THE LOWER TRENT REGION CONSERVATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

**3. FINANCIAL INSTRUMENTS**

**Credit risk**

The Authority is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Authority's maximum exposure to credit risk represents the sum of the carrying value of its cash, accounts receivable and investments. The Authority's cash and investments are with Canadian banks while the accounts receivable are largely amounts due from governments and as a result management believes the risk of loss to be remote. All of the receivables are current.

**Liquidity risk**

Liquidity risk is the risk that the Authority cannot meet a demand for cash or fund its obligations as they become due. The Authority meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations, anticipating investing and financing activities and holding assets that can readily be converted to cash. Substantially all of the accounts payable and accrued liabilities are anticipated to be settled within six months of the year end.

**Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

**a) Currency risk**

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. Substantially all of the Authority's transactions are in Canadian dollars and as a result, management does not believe the Authority is exposed to significant currency risk.

**b) Interest rate risk**

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates. The Authority has limited interest rate risk as it bears no variable rate debt.

**c) Other price risk**

Other price risk is the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market. The Authority is not exposed to other price risk.

**THE LOWER TRENT REGION CONSERVATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

**3. FINANCIAL INSTRUMENTS (continued)**

**Fair value**

Financial instruments that are measured subsequent to initial recognition at fair value are grouped into levels 1 to 3 based on the degree to which the fair value is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities using the last bid price;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the assets or liabilities that are not based on observable market data.

The Authority has no instruments that are subsequently measured at fair value after initial recognition.

**Changes in risk**

There was no significant change in the Authority's risk exposure during the year.

**4. SHORT TERM INVESTMENT**

The short term investment consists of a T-Bill mutual fund and includes \$16,830 (2022 - \$16,119) which is restricted in use for the Shell Canada project described in Note 4. The market value of the investment is equivalent to its cost.

**5. DEFERRED CONTRIBUTIONS**

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 197,933	\$ 207,745
Contributions received in year	10,090	12,605
Interest earned	711	235
Expended in year	<u>(76,634)</u>	<u>(22,652)</u>
Balance, end of year	<u>\$ 132,100</u>	<u>\$ 197,933</u>

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**5. DEFERRED CONTRIBUTIONS (continued)**

Deferred contribution balance includes the following items:

	<u>2023</u>	<u>2022</u>
Shell Canada	\$ 16,830	\$ 16,119
Youth Education Programs and Fundraising Initiative	115,270	165,603
Land Stewardship - Education and Outreach	<u>-</u>	<u>16,211</u>
	<u>\$ 132,100</u>	<u>\$ 197,933</u>

The Authority received contributions in a prior year from Shell Canada that are restricted in their use towards capital improvements at the Goodrich-Loomis Conservation Centre.

The Authority received contributions during the current year and prior years from various donors that are restricted in their use towards Youth Education Programs and Fundraising Initiative.

**6. DUE TO PARTNERSHIP PROGRAMS**

The Authority has been engaged to manage and administer non-authority programs on behalf of partners. This includes hiring and supervising the employees of these programs as well as providing technical and administrative support. The Authority is advanced funds to cover the expenditures of these programs. Separate bank accounts are not maintained for these programs. Currently, the Authority administers the Bay of Quinte Remedial Action Plan programs ("BQRAP"), the Regional Drinking Water Source Protection Program for the Trent Conservation Coalition ("RDWSP") and the Flood Hazard Identification and Mapping Program ("FHIMP"). At the end of the current year, the Authority had the following amounts payable to these programs and funds received and expended for these programs.

	Amount payable beginning of year	Funds received in year	Expenditures	Amount payable end of year
BQRAP Governance	\$ 69,924	\$ 216,300	\$ (286,345)	\$ (121)
BQRAP Natural Heritage	<u>155,767</u>	<u>74,996</u>	<u>(126,904)</u>	<u>103,859</u>
BQRAP Total	225,691	291,296	(413,249)	103,738
RDWSP	25,906	750,557	(666,460)	110,003
FHIMP	<u>-</u>	<u>375,780</u>	<u>(375,780)</u>	<u>-</u>
	<u>\$ 251,597</u>	<u>\$ 1,417,633</u>	<u>\$ 1,455,489</u>	<u>\$ 213,741</u>

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**6. DUE TO PARTNERSHIP PROGRAMS (continued)**

The Authority is the signatory to funding contracts with the Federal and Ontario governments for the above noted programs. Under these contracts, there are periodic submissions of financial reports and reconciliations of expenditures incurred to the funding provided for the contract period. Funding received in excess of eligible expenditures may have to be returned to the funding government.

**7. OPERATING FUND**

The activity during the year in the operating fund is as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 1,043,189	\$ 822,652
Increase in net financial assets	84,617	267,493
Increase (decrease) in prepaid expenditures	(19,824)	22,219
Appropriations to reserves	(143,105)	(140,342)
Appropriations from reserves	<u>101,318</u>	<u>71,167</u>
Balance, end of year	<u>\$ 1,066,195</u>	<u>\$ 1,043,189</u>

The amounts added to the operating fund surplus for the year (before appropriations to/from reserves) is as follows:

	<u>2023</u>	<u>2022</u>
Category 1 annual operating surplus	\$ 97,655	\$ 270,775
Category 2 annual operating surplus (deficit)	(37,258)	(31,082)
Category 3 annual operating surplus	<u>18,184</u>	<u>11,434</u>
Total annual operating surplus	78,581	251,127
Annual capital surplus	43,288	74,630
Add amortization	55,889	51,489
Less capital asset additions	(112,965)	(88,068)
Add net book value of capital assets disposed of	<u>-</u>	<u>534</u>
	<u>\$ 64,793</u>	<u>\$ 289,712</u>

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**8. RESERVE FUNDS**

Appropriations to or from the reserve for administration facility, reserve for equipment, reserve for special projects, reserve for workshop facility, reserve for conservation lands, reserve for legal fees and reserve for youth education are specific decisions of the Authority's Board of Directors. The Provincial land reserve consists of funds received from sales of lands that are restricted in purpose to the purchase of provincially significant conservation lands; flood operations, flood control structures or hazard land mapping and require provincial approval. The activity in the various reserve funds during the year are as follows:

	Balance beginning of year	Appropriation from Operations	Appropriation to Operations	Balance end of year
Reserve for buildings, structures, and bridges	\$ 105,005	\$ 32,000	\$ (36,627)	\$ 100,378
Reserve for vehicles and equipment	107,215	30,550	(47,584)	90,181
Reserve for special projects	68,195	3,680	(1,220)	70,655
Reserve for conservation lands	15,000	-	-	15,000
Reserve for legal fees	70,000	20,000	-	90,000
Reserve for youth education	65,350	-	-	65,350
Provincial land reserve	225,245	-	-	225,245
Reserve for IT infrastructure	30,864	37,000	(15,887)	51,977
Reserve for land infrastructure	<u>29,813</u>	<u>19,875</u>	<u>-</u>	<u>49,688</u>
	<u>\$ 716,687</u>	<u>\$ 143,105</u>	<u>\$ (101,318)</u>	<u>\$ 758,474</u>

Appropriations from operations includes \$45,000 approved by board resolutions during the year plus the municipal capital levy of \$98,105 approved for the year. Appropriations to operations of \$101,318 relate to actual spending on items approved by the board to be funded out of the reserves during the year.

**9. DONATIONS**

During the year, the Authority received donations totaling \$10,572 of which \$5,090 were restricted in use and have been included in deferred contributions (see note 4) and \$5,482 is included as donations - unrestricted on the statement of operations.



**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**10. RECOVERIES FROM PARTNERSHIP PROGRAMS**

Recoveries from partnership programs are amounts recovered from the programs described in note 5 and include recovery of wages and benefits of general Authority employees, office space and automotive equipment rental and overhead costs. The amounts charged to the programs are as follows:

	<u>2023</u>	<u>2022</u>
Bay of Quinte Remedial Action Plan	\$ 133,660	\$ 147,389
Regional Drinking Water Source Protection	<u>141,129</u>	<u>138,799</u>
	<u>\$ 274,789</u>	<u>\$ 286,188</u>

Of the total recovered, \$157,382 is Category 1 revenue and \$117,407 is Category 3 revenue.

**11. BUDGET AMOUNTS**

The budget amounts presented are as approved by the Board of Directors on February 9, 2023. This includes both the operating budget and the capital budget. The operating budget included \$2,039,732 of revenue and \$2,242,103 of expenditures for a net deficit of \$202,371. The capital budget included \$98,105 of revenue with projected capital expenditures of \$110,000 for a net deficit of \$11,895. The Authority does not budget for amortization. Net net budgeted deficits were to be funded from prior years' accumulated surplus.

**12. EXPENDITURES BY OBJECT**

Operating expenditures comprise:

	<u>2023</u>	<u>2022</u>
Salaries and benefits	\$ 1,528,158	\$ 1,503,592
Operating goods and services	<u>774,836</u>	<u>416,515</u>
	<u>\$ 2,302,994</u>	<u>\$ 1,920,107</u>

**THE LOWER TRENT REGION CONSERVATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

**13. PENSION AGREEMENTS**

The Authority makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of the members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Contributions are split equally between the employees and the Authority.

The Authority's share of contributions to OMERS for 2023 was \$129,889 (2022 - \$132,258) for current service costs, of which \$19,399 (2022 - \$22,575) related to Partnership Programs and \$109,683 (2022 - \$109,683) relates to Authority programs that are included in the statement of operations.

The OMERS plan has a reported \$6.7 billion going concern actuarial deficit at the end of 2022 (2021 - \$3.1 billion), and \$130.3 billion of going concern actuarial liabilities at the end of 2022 (2021 - \$120.8 billion). Amounts for 2023 are not yet available.

**14. UNCERTAINTY DUE TO IMPACT OF CHANGES TO THE CONSERVATIONS AUTHORITIES ACT AND REGULATIONS**

In November 2022, the Provincial government passed Bill 23 that included amendments to the Conservation Authorities Act ("the Act") that have altered the role of Conservation Authorities ("CAs") in reviewing municipal planning applications for natural heritage. Additional pending Bill 23 amendments may further limit the role of CAs in planning and permitting. The Province has frozen CA user fees for 2023 and into 2024.

In December 2020, the Provincial government passed Bill 229, which made changes to the Act that made changes to the role of CAs and providing more control to municipalities over what programs and services of CAs that the municipalities will fund. These changes gave the Provincial government power to implement new regulations. Phase 1 of the regulations were finalized in October 2021 while phase 2 of the regulations were finalized in April 2022. These regulations required CAs to develop and inventory of programs and services and categorize them into three categories:

- Category 1 - Mandatory Programs and Services
- Category 2 - Municipal Programs and Services
- Category 3 - Other Programs and Services

**THE LOWER TRENT REGION CONSERVATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**14. UNCERTAINTY DUE TO IMPACT OF CHANGES TO THE CONSERVATIONS  
AUTHORITIES ACT AND REGULATIONS (continued)**

Category 1 programs and services are prescribed by the regulations and do not require a municipal servicing agreement. Category 2 programs and services benefit member municipalities individually or as a group and are subject to agreements between CAs and member municipalities (either individually or as a group). Category 3 programs and services are programs and services that the CAs members find important to deliver to best meet the overall direction of the Act and are subject to cost apportioning agreements if municipal funding is proposed to be used. Municipal agreements for Category 2 and 3 programs and services must in place by January 1, 2024. The regulations also set out the annual budget process with a requirement to allocate costs by project to the participating municipalities in determining the annual levy to each municipality for budgets for fiscal 2024 and beyond. The regulations also deal with how CAs may charge user fees to the general public (either for use of assets such as Conservation Areas or fee for service).

The Authority has developed its inventory of programs and services and categorized them accordingly in conjunction with its member municipalities. The Authority has agreements in place for with municipalities for 2024 and will be implementing other agreements, as necessary. The Authority has approved its 2024 budget in partnership with its member municipalities.

The impact of the above changes on the future assets, liabilities, revenues and expenditures of the Authority are not completely known at this time. In the short-term, the Authority has sufficient operating surplus and reserves to continue to operate as a going concern.

**15. ADOPTION OF NEW ACCOUNTING POLICIES**

Effective January 1, 2023, the Authority adopted PS3450 Financial Instruments, PS2601 Foreign Currency Translation, PS3041 Portfolio Investments and PS3280 Asset Retirement Obligations. The adoption of these standards had no impact on prior periods due to the nature of its financial instruments.

**16. COMPARATIVE FIGURES**

The Authority prepared its budget for 2023 in accordance with the categories outlined in Note 14 and has presented the Statement of Operations and related schedules in the same format. As such, the comparative figures have been restated from those previously presented to conform to the presentation adopted for the current year.



**LOWER TRENT**  
CONSERVATION

# ANNUAL REPORT 2023



# Message from the CAO and Chair

## Board of Directors 2023



Rhonda Bateman, CAO



Bob Mullin, Chair

This past year was exceedingly productive for Lower Trent Conservation, with a focus on collaboration, outreach, flood mapping, and the establishment of municipal program and services agreements.

The successful completion of the Trenton Greenbelt Conservation Area Restoration project on the shore of Trent River was made possible through the dedicated efforts of numerous community volunteers and organizations. This transformative project turned a section of the Trenton waterfront, characterized by poor soil quality and limited biodiversity, into a thriving, biodiverse area, focussed on native plants, an accessible trail, and seating areas. This initiative was a testament to the importance of visionary action and collaboration. A special acknowledgment to the City of Quinte West, a major contributor to the project's success.

Throughout the year, staff organized and led various outreach programs including a new hot composting creation workshop in conjunction with Dahlia May Flower Farm, a Painting with Plants workshop in collaboration with Makers Dozen, and a Family Day in August at Goodrich-Loomis Conservation Area.

Lower Trent Conservation was successful in securing federal Flood Hazard Identification Mapping Project (FHIMP) funding to complete flood hazard mapping on seven local creeks and rivers including the Trent River. Our participating municipalities, Stirling-Rawdon, Trent Hills, Quinte West, Brighton and Cramahe provided 50% of the funding for these projects. The study results, expected in the spring, will be used by municipalities and the conservation authority to support public safety.

Municipal agreements (MOUs) for programs and services, as mandated under provincial regulations, were reached with our municipal partners before the end of the year. These agreements allow Lower Trent Conservation to deliver watershed wide programs such as water quality monitoring and youth education. Additionally, they allow LTC to provide municipality specific programs, including infrastructure inspections and Risk Management and Outreach for source protection.

We would like to thank our municipal partners and volunteers for the continued support for programs and services that enhance the well-being of all residents of our watershed.

Municipalities located within the Lower Trent Conservation watershed region appoint representatives to the Board of Directors.

The 11-member Board representing the seven municipalities and one appointed agricultural representative, located either entirely or partially within the watershed region, oversee the activities of the Conservation Authority and report back to their respective municipal councils.

### **Township of Alnwick/ Haldimand**

Mike Ainsworth

### **Municipality of Brighton**

Jeff Wheeldon  
Bobbi Wright

### **Municipality of Centre Hastings**

Eric Sandford

### **Township of Cramahe**

Sherry Hamilton

### **City of Quinte West**

Jim Alyea  
Lynda Reid

### **Township of Stirling- Rawdon**

Bob Mullin (Chair)

### **Municipality of Trent Hills**

Rick English  
Gene Brahaney (Vice-Chair)

### **Agricultural Rep**

N/A

# About Us

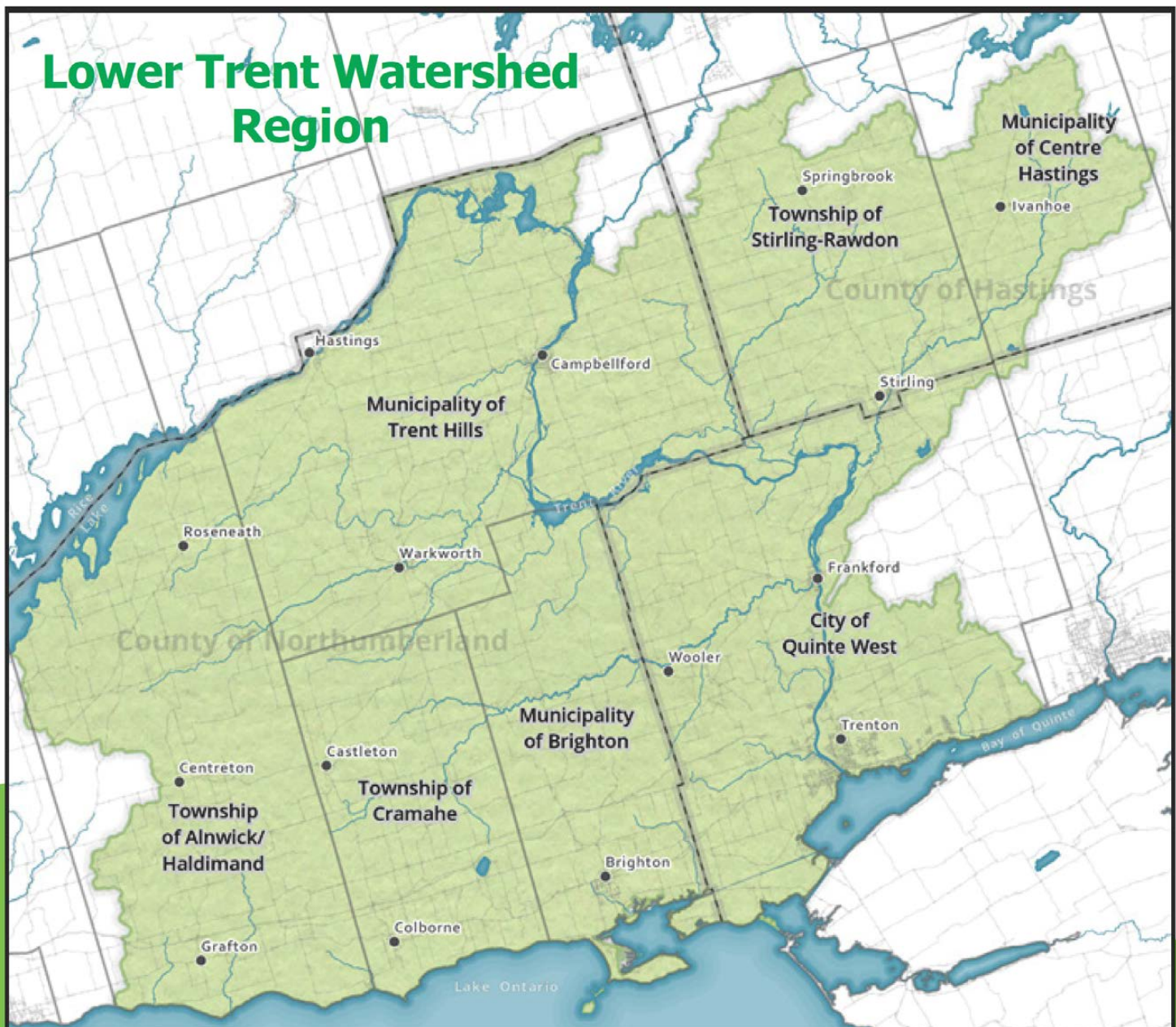
Lower Trent Conservation is a community-based, non-profit environmental protection organization dedicated to protecting, restoring, and managing natural resources across the Lower Trent watershed region.

Established by the provincial government and our municipal partners in 1968, under the *Conservation Authorities Act*, Lower Trent Conservation is one of 36 Conservation Authorities in Ontario, and a member of Conservation Ontario.

Lower Trent Conservation works in partnership with municipal, provincial and federal governments, businesses, community organizations and the general public to deliver locally-based environmental programs.



Lower Trent Conservation's watershed jurisdiction covers 2,070 square kilometres including the Trent River and the watersheds of eight main tributaries, as well as areas that flow directly into Lake Ontario and the Bay of Quinte between Grafton and Quinte West.



# Watershed Science & Services

## Environmental Planning and Regulations

*Development activities in environmentally sensitive areas such as wetlands, shorelines, streams, and rivers can damage the environment or pose a threat to public safety. Lower Trent Conservation offers advice to municipalities, developers, and landowners to help them meet provincial policy requirements and to ensure compliance with government legislation. These services also ensure environmental integrity and protect people and property from flooding and erosion hazards.*

*Regulation of construction activities in environmentally sensitive areas such as wetlands, shorelines, and waterways ensures that activities in these areas will not result in a risk to public safety or property damage. This preventative approach also ensures the protection of important natural features.*

### 2023 Highlights

- Provided comments to local municipalities on 213 *Planning Act* applications (severances, minor variances, official plans, zoning by-laws, etc.).
- Provided ongoing review and input to 14 subdivision proposals, 2 condominium proposals, and 11 site plan approval applications.
- Participated in 4 legal court cases regarding Section 28 regulations.
- Received applications for 320 permits for development activities under Section 28 of the *Conservation Authorities Act* (Ontario Regulation 163/06 Development, Interference with Wetlands & Alterations to Shorelines and Watercourses) and approved 284 permits.
- Identified 39 new violations; Conducted enforcement investigations related to 85 violations (new and ongoing); Resolved 14 Violations Files.
- Responded to 77 complaints.
- Responded to 1,003 online property inquiries and provided comments regarding property specific development constraints and environmental conditions for 543 new general development inquiries and 60 legal requests.
- Conducted 246 site inspections to assist with the environmental review of municipal planning and permit applications.
- Delivered outreach and education on source water protection, regulations and planning with municipal partners.
- Delivered risk management services as part of the implementation of the Trent Source Protection Plan: completed 1 risk management plan addressing 1 significant drinking water threat, conducted 12 risk management plan compliance inspections, and issued 18 restricted land use notices.
- Performed threat verification in support of the Section 36 amendments to the Trent Source Protection Plan. Issued 321 notification letters to inform property owners of policy changes and how they may be impacted.



Site inspection on the Trent River

# Watershed Science & Services

## Flood Forecasting and Protection Works

*Lower Trent Conservation, in cooperation with local municipalities and the provincial government, plays a key role in reducing the risk of property damage and loss of life from natural hazards such as flooding.*

*Weather forecasts and conditions along the region's waterways are monitored daily, as part of a flood forecasting and warning system, in order to provide the earliest possible notification to municipalities and the public of the potential for flooding.*

*In addition, 10 flood control structures, including a dam, flood walls, berms, weirs, and overflow channels, have been constructed to help protect existing development in flood susceptible areas from potential damages resulting from a flood. The structures were constructed with the aid of the Province of Ontario and local municipalities on a cost-sharing basis.*

## 2023 Highlights

- Issued 15 bulletins regarding high water levels on local water systems: 5 water safety statements, 8 flood outlook statements, and 2 flood watches were issued.
- Conducted daily risk assessments for flood forecasting including monitoring weather forecasts, water levels/flows at 13 stations, and precipitation at 10 stations; carried out 10 snow surveys at 4 snow sampling sites.
- Issued a level 1 Low Water Condition for the months of November and December. Low Water Bulletin released on October 27, 2023 declaring level 1 conditions.
- Conducted annual inspections of 10 flood control structures.
- Seasonal operation of the Warkworth Dam: Logs In (May 9, 2023) and Logs Out (October 18, 2023).

## Environmental Monitoring and Reporting

*Watershed monitoring activities focus on collecting data to evaluate and report on existing conditions within the watershed. LTC works in partnership with our municipalities on water monitoring programs to support local initiatives as well as provincial monitoring networks.*

- Monthly provincial surface water quality monitoring was completed at 9 sites, as well as monthly LTC surface water quality sampling at the same 9 sites. A total of 135 surface water quality samples were collected from March to October; provincial samples for September were excluded.
- Annual groundwater quality monitoring was undertaken on a new rotating basis, with samples collected from 4 wells. Additionally, ongoing water level monitoring logged at 11 wells.



Environmental Monitoring



# Watershed Science & Services

## Education, Outreach and Stewardship

Education and outreach are critically important for engaging residents in environmentally sustainable behaviours and drawing attention to conservation issues. Special events, workshops, and landowner stewardship activities provide opportunities for people to learn about and get involved in the protection of natural resources within the watershed region. Lower Trent Conservation also recognizes that the students of today are the environmental champions of tomorrow. Through a variety of educational activities, young people learn about the importance of our natural environment and are inspired to care for our precious environment. Lower Trent Conservation's youth environmental education initiatives are made possible through grants and donations from local industry, business, service clubs, and private individual supporters.

### 2023 Highlights

- Hosted the 2023 Tri-County Children's Water Festival at Batawa Ski Hill bringing in 1,200 students from all four school boards within our watershed.
- Collaborated with 4 high schools, engaging with 143 students in Trenton to offer hands-on education in restoration and planting at the Trenton Greenbelt restoration project.
- Provided 24 in-class/in-field presentations to 542 students; attended 9 children's day camps/youth groups, with over 501 children.
- Organized a public event in August at the Goodrich-Loomis Conservation Area, shining a spotlight on our conservation lands and our role within the watershed and community. The event attracted 57 participants.
- Participated in 5 community events held in Campbellford, Quinte West, and Hastings, including the Hastings County Plowing Match. Our aim was to educate the public on Drinking Water Source Protection and Lower Trent Conservation. These efforts reached approximately 653 people.
- Facilitated information sessions on Drinking Water Source Protection for the public in both Centreton and Roseneath.
- Developed a series of six Drinking Water Source Protection videos outlining best practices. Also, created 12 social media posts reaching over 7,000 people on our social media channels.
- Hosted a workshop titled "Painting with Plants" in collaboration with Makers Dozen at Seymour Conservation Area, providing participants with an opportunity to explore the creative process of integrating plants and nature into their artwork.
- Provided support for cover cropping to 25 landowners covering 2,000 acres of agricultural land. Eleven agricultural landowners participated in soil sampling over 450 acres of land.
- Delivered 12,000 free tree seedlings through the Emerald Ash Borer Replacement Tree program to 141 Northumberland county residents.
- Native Plant Sale received 203 orders provided 10,250 tree and shrub seedlings, 80 potted tree saplings, 160 wildflower and 11 Little Forest kits.
- Implemented 3 projects under the 50 Million Tree Program.



# Conservation Lands

Lower Trent Conservation owns 1,540 hectares of natural open space. These forests, valleys, meadows, and wetlands form part of a regional system of protected landscapes that depict the natural diversity of the region. They are special places in the watershed that are protected from development, where the natural world comes first.

There are 17 properties that range in size from small parkettes to over 650 hectares. Ten properties are classified as Conservation Areas and provide venues for healthy, active lifestyles such as hiking, mountain biking, fishing, canoeing, and other outdoor recreational activities. These properties feature over 27 kilometres of trails, and other facilities such as parking lots, privies, boat launches, picnic shelters, and the Goodrich-Loomis Conservation Centre. In addition, seven Natural Habitat Areas, while open to the public, are left in a natural state with no maintained trails or recreational facilities.

## 2023 Highlights

- 20 special events were hosted at conservation areas, encompassing weddings, spring and fall camps, as well as fundraising runs.
- A total of 470 hazardous trees affected by the Emerald Ash Borer, were removed from our properties.
- Installation of a bench at the Trenton Greenbelt, generously donated by the Rotary Club of Trenton was completed.
- Enhancements to the Beaver Trail at Goodrich-Loomis Conservation Area were completed, including the removal and replacement of a failed water crossing. Additionally, a wooden seating area was added for hikers to enjoy along the trail.
- Participated in a restoration planting event with the Quinte Field Naturalist, planting approximately 100 Lupines on the North Loop at Goodrich-Loomis Conservation Area.
- Conducted dog-strangling vine seed pod removal across multiple conservation areas, as well as targeted dog-strangling vine spray treatments specifically at the Sager and the Trenton Greenbelt locations for a more aggressive control measure.

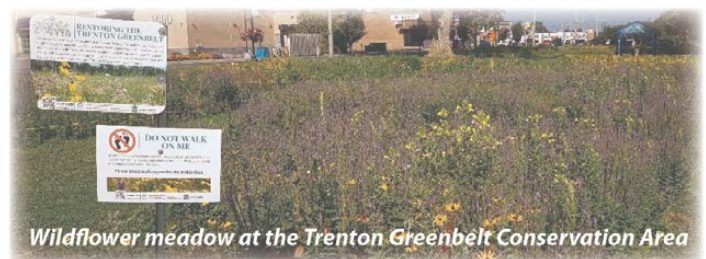


Staff Earth Day clean up at the Trenton Greenbelt

## Restoring the Trenton Greenbelt Highlights

In 2023, restoration efforts at the southern portion of the Trenton Greenbelt Conservation Area continued, focusing on replacing compacted lawn with a vibrant wildflower meadow and prairie habitat. The site now boasts many benefits for people and wildlife. Increased climate resiliency, healthier soils, improved habitat for wildlife, and opportunities for community members to connect with nature in an urban setting are just a few of these.

- A Community Survey was completed by 108 residents, revealing overwhelming support for the project.
- Over 6,300 wildflowers and grasses, and 390 trees and shrubs representing 38 native species were planted on site.
- A 105m-long limestone pathway was installed to guide visitors through the site.
- The picnic tables and shelters were beautified with murals of local plants and insects by a local artist.
- To help connect community members with the project, 2 workshops trained 33 participants on how to create hot compost, while a seed collection workshop taught 8 participants how to collect local seeds.
- A dozen local groups and organizations supported the project through advice, professional services, donations, and sweat equity.



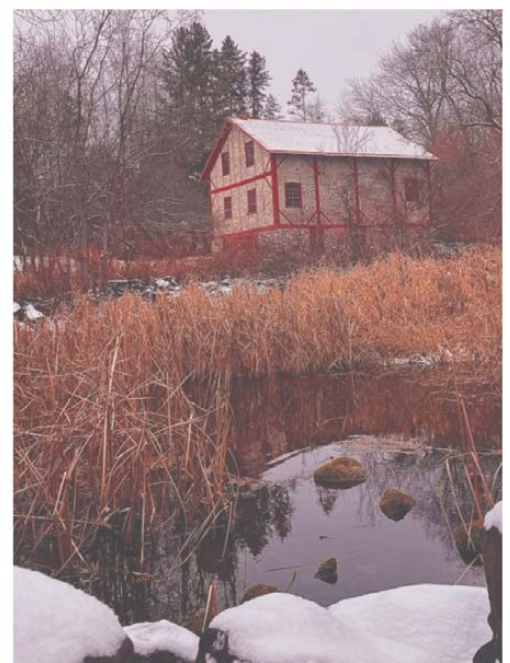
Wildflower meadow at the Trenton Greenbelt Conservation Area

# Corporate Services

*Corporate Services is an important part of day-to-day operations, providing support to all Lower Trent Conservation programs. These include: financial and human resource management; administrative and IT support; program planning and development; customer relations; partnership building; information management; GIS (mapping); and marketing and communications.*

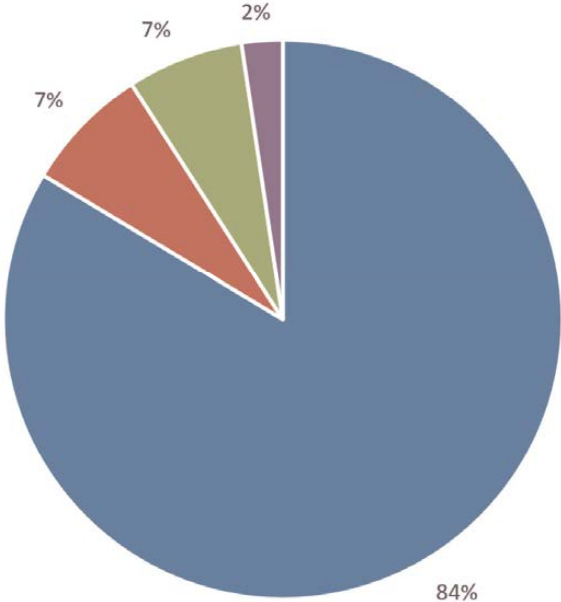
## 2023 Highlights

- Launched the much anticipated new website.
- Completed an operational review of Information Technology to pinpoint best practices and identify any existing gaps.
- Provided human resource support for the hiring of 11 staff members, which included drafting job descriptions, posting vacancies on relevant platforms, and managing the onboarding procedures with department managers.
- Finalized the development of the 2024 budget process and structure.
- Developed and initiated a Photos Storage and Records guideline to organize image records.
- Updated the Volunteers for Conservation Program to incorporate the expansion of volunteer trail stewards.
- Created and implemented the Conservation Lands/ Properties Inventory Asset Database, integrating it within a SharePoint platform.
- Reviewed and updated the Accessibility Policy and Accessible Customer Service Plan, as well as the Corporate Communications Strategy.



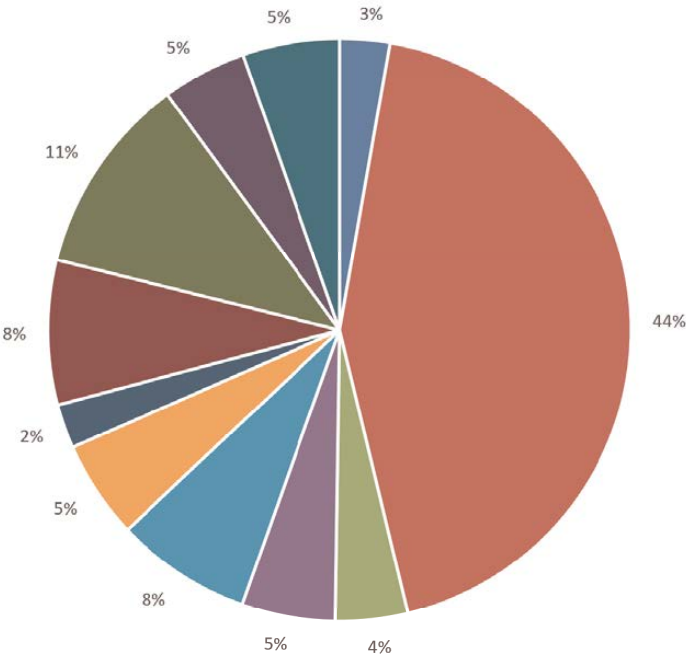
# Financial Summary

## 2023 Operations and Capital Expenditures = \$2,358,883



- Category 1 - Mandatory & Enabling Services \$1,972,294
- Category 2 - Non-Mandatory Services \$171,877
- Category 3 - Non-Mandatory Special Programs \$158,823
- Capital - Amortization \$55,889

## 2023 Operations and Capital Revenue Sources = \$2,480,752



- Provincial Grant \$68,831
- Municipal - Operating \$1,078,275
- Capital - Municipals & Grants \$99,177
- Municipal - Agreements \$128,999
- Legal Enquiries and Permits \$187,138
- Plan Reviews \$134,760
- Property Rentals & Recoveries Property Taxes \$61,005
- Grants - Stewardship Projects \$198,389
- Partnership Programs \$274,789
- Community Stewardship & Dedicated Contributions \$115,897
- Unrestricted Donations, Interest, Sundry, & Summer Jobs Grant \$133,492

- Financial Summary does not include partnership funded programs (Bay of Quinte Remedial Action Plan and Drinking Water Source Protection), administered by Lower Trent Conservation.
- Audited Financial Statements are available on [www.LTC.on.ca](http://www.LTC.on.ca)

# Partnership Programs

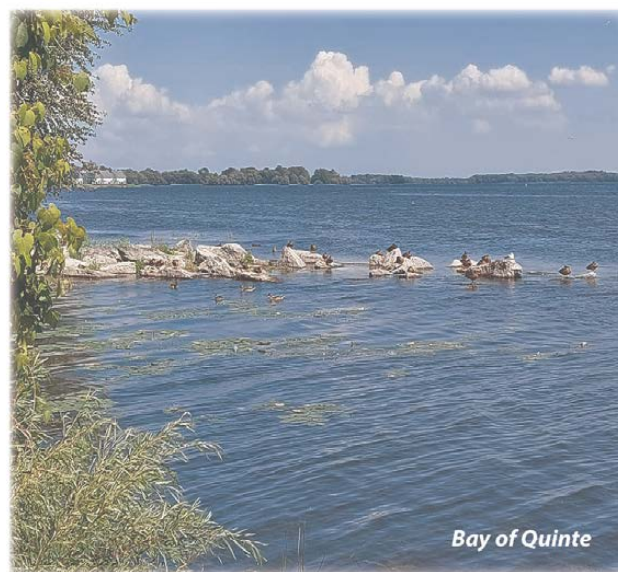
## Bay of Quinte Remedial Action Plan



Lower Trent Conservation coordinates the local administration of the Bay of Quinte Remedial Action Plan, co-chairs the Bay of Quinte Restoration Council, and provides communications and technical support aimed at rehabilitating the Bay. In 2023, significant progress was made in addressing environmental health issues identified for the Bay of Quinte. Of the eleven concerns identified, three remain to be addressed: restrictions on fish and wildlife consumption, eutrophication or undesirable algae, and degradation of phytoplankton and zooplankton populations.

A Phosphorus Management Plan is currently under development to sustainably maintain the Bay's health by reducing the risk of harmful algae blooms while ensuring a sustainable fishery. The plan addresses necessary reductions in phosphorus levels from sewage treatment plants, urban stormwater, and agriculture. Additionally, a long-term monitoring plan for the phosphorus management plan is in development.

Stewardship programs were also delivered to assist landowners in implementing recommendations outlined in the phosphorus management plan.



Bay of Quinte

## Drinking Water Source Protection



As the lead Source Protection Authority for the Trent Conservation Coalition Source Protection Region, Lower Trent Conservation provides technical and administrative support to the Source Protection Committee and Crowe Valley, Ganaraska Region, Kawartha-Haliburton, Lower Trent, and Otonabee-Peterborough Source Protection Authorities. Source Protection Plan policies are in effect across this vast region to protect sources of drinking water for 52 municipal drinking water systems (34 groundwater wells and 18 surface water intakes).

An extensive amendment package for changes to the Source Protection Plan and Assessment Report was submitted to the Ministry of the Environment, Conservation and Parks for final approval. This submission followed completion of all consultation requirements and addressing received comments. The package contains numerous amendments to policies and the text of the documents, approved by the Source Protection Committee, aimed at addressing new technical rules and enhancing policy effectiveness. The amendments represent the culmination of approximately 5 years of work by the staff and Committee.

The Best Practices initiative has been using the science and knowledge acquired from the Source Protection Program, to provide owners of private drinking water systems such as wells, with information about how to protect their sources of drinking water. Several webinars were conducted in partnership with our neighbouring Source Protection Regions to provide helpful information. Topics included Harmful Algal Blooms, Well Care 101 and Septic Systems 101.

Staff has been involved in several provincial groups, working with Conservation Ontario to enhance resources to enhance the Source Protection Program and provide increased awareness through the production of guidance documents and resources that can be used across the province.

# Our 2023 Staff

Rhonda Bateman, CAO/Secretary-Treasurer

## Corporate Services

Kelly Vandette, Manager, Corporate Services

Corinne Ross, Communications Specialist

Anna Morgan, Finance & Information Technician

Jeffrey Meyer, GIS and Information Technology Specialist

## Watershed Science & Services

Anne Anderson, Manager, Community Outreach & Special Projects

Janet Noyes, Manager, Development Services & Water Resources (Jan-Mar)

Ashley Anastasio, Environmental Planner (Oct - Maternity Leave)

Gage Comeau, Water Resources Specialist/Regulations Officer (Jan-Mar)

Gage Comeau, Manager, Watershed Management, Planning and Regulations (April)

Kim Stephens, Planning Ecologist

Ewa Bednarczuk, Ecology & Stewardship Specialist (Jan-Apr)

Marcus Rice, Source Protection Risk Management Official/Inspector

Nicholas Reynolds, Environmental Education Technician\*

Scott Robertson, Development Officer

Alexander Moroni, Regulation and Enforcement Officer (July)

Jenna Silver, Administrative and Client Services Technician (Apr-Sept)

Brooke Wright, Planning Technician (Dec)\*

Massimo Narini, Watershed Services Specialist (June)

Lauren Henry, Education and Outreach Assistant +

Erica Francis, Invasive Species Outreach Specialist +

Raven Chartrand, Assistant Watershed Monitoring Technician +

Jessica Livingstone, Assistant Watershed Monitoring Technician +

## Conservation Lands

Chris McLeod, Conservation Lands Supervisor

John Mahoney, Conservation Lands Technician

Nicholas Peat, Conservation Lands Maintenance Assistant\*

Jared Milligan, Conservation Lands Field Assistant +

Jett Brown, Conservation Lands Field Assistant +

## Bay of Quinte Remedial Action Plan

Sarah Midlane-Jones, Community Outreach Specialist

Shan Mugalingam, Technical Specialist

Jason Jobin, Environmental Stewardship Technician \*

Brooke Wright, Environmental Stewardship Assistant \*

## Drinking Water Source Protection

Keith Taylor, Program Coordinator \*

Trent Bos, Program Assistant\*

\* Contract/Seasonal Position

+ Summer Student Position



**LOWER TRENT**  
CONSERVATION

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 **/LowerTrentConservation**

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**LOWER TRENT**  
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## STAFF REPORT

**Date:** March 1, 2024  
**To:** Board of Directors  
**Re:** CA Act and Regulations Changes  
**Prepared by:** Rhonda Bateman, CAO and Gage Comeau, Manager  
 Watershed Management, Planning & Regulations

### PROPOSED RESOLUTION:

THAT the staff report be received as information; and  
 THAT the Board is aware that the transition period to address the regulatory requirements will not be met;  
 and  
 THAT the Board direct that the current screening maps be utilized and updated with the best available information to accommodate the regulatory requirements.

### BACKGROUND:

The existing Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation O. Reg. 163/06 provided Lower Trent Conservation with the power to regulate development and activities in or adjacent to river or stream valleys, shorelines of the Great Lakes-St. Lawrence River system and inland lakes, watercourses, hazardous lands (e.g., unstable soil, bedrock, and slopes), wetlands and other areas around wetlands. Development taking place on these lands may require permission from LTC to confirm that the control of flooding, erosion, dynamic beaches, pollution or the conservation of land are not affected.

On February 16, 2024 the **Prohibited Activities, Exemptions and Permits** under *Conservation Authorities Act* Regulation (Ontario Regulation 41/24) was approved by the Province under subsection 28(1) of the *Conservation Authorities Act*. This regulation is a single regulation for all Conservation Authorities across the province and replaces O. Reg. 163/06 and all other Conservation Authority's Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulations.

The administration of O. Reg. 41/24 is a Mandatory Program and Service of the Conservation Authorities as per Section 21.1.1 of the *Conservation Authorities Act* and as stipulated in O. Reg. 686/21: Mandatory Programs and Services. Under Section 8 of O. Reg. 686/21, Conservation Authorities shall provide programs and services to ensure that the Authority carries out its duties, functions and responsibilities to administer and enforce the provisions of Parts VI and VII of the Act and any regulations made under those Parts.

The enactment of O. Reg. 41/24 will coincide with the proclamation of associated sections within the *Conservation Authorities Act* effective as of April 1, 2024.

### DISCUSSION:

A summary of changes under O. Reg. 41/24



1) The definition of a “watercourse” has been amended from “*an identifiable depression in the ground in which a flow of water regularly or continuously occurs*” to “*a defined channel, having a bed and banks or sides, in which a flow of water regularly or continuously occurs*”.

2) The regulated area around wetlands will be consistent at 30 m, including around provincially significant wetlands.

3) An authority shall develop maps depicting the areas within the authority’s area of jurisdiction where development activities are prohibited.

4) New exceptions for certain low-risk activities:

Paragraph 2 of subsection 28 (1) of the Act **does not apply to:**

- (a) the construction, reconstruction, erection or placement of,
  - i. a seasonal or floating dock that,
    - A. is 10 square metres or less,
    - B. does not require permanent support structures, and
    - C. can be removed in the event of flooding,
  - ii. a rail, chain-link or panelled fence with a minimum of 75 millimetres of width between panels, that is not within a wetland or watercourse,
  - iii. agricultural in-field erosion control structures that are not within and that do not have any outlet of water directed or connected to a watercourse, wetland or river or stream valley,
  - iv. a non-habitable accessory building or structure that,
    - A. is incidental or subordinate to the principal building or structure,
    - B. is 15 square metres or less, and
    - C. is not within a wetland or watercourse, or
  - v. an unenclosed detached deck or patio that is 15 square metres or less, is not placed within a watercourse or wetland and does not utilize any method of cantilevering;
- (b) the installation of new tile drains that are not within a wetland or watercourse, within 30 metres of a wetland or within 15 metres of a watercourse, and that have an outlet of water that is not directed or connected to a watercourse, wetland or river or stream valley, or the maintenance or repair of existing tile drains;
- (c) the installation, maintenance or repair of a pond for watering livestock that is not connected to or within a watercourse or wetland, within 15 metres of a wetland or a watercourse, and where no excavated material is deposited within an area where subsection 28 (1) of the Act applies;
- (d) the maintenance or repair of a driveway or private lane that is outside of a wetland or the maintenance or repair of a public road, provided that the driveway or road is not extended or widened and the elevation, bedding materials and existing culverts are not altered;
- (e) the maintenance or repair of municipal drains as described in, and conducted in accordance with the mitigation requirements set out in the Drainage Act and the Conservation Authorities Act Protocol, approved by the Minister and available on a government of Ontario website, as it may be amended from time to time; and
- (f) the reconstruction of a non-habitable garage with no basement, if the reconstruction does not exceed the existing footprint of the garage and does not allow for a change in the potential use of the garage to create a habitable space.

5) New timelines for notification of complete applications and review periods are introduced.

As staff review the changes in the *CA Act* and O. Reg. 41/24, it appears there are inconsistencies. There will be a requirement for clarity and direction from the province to proceed to enact some of the proposed changes correctly. As a result, staff will not be able to meet the April 1, 2024 implementation deadline.

**SUMMARY:**

The short time period between publication of the regulations and the effective date require a transition period for operational continuity.

There is a need to update our existing regulation policy document to meet the new regulatory requirements. Updates to our Hearing Procedures will also be required.

LTC's permit application form will require modifications.

Mapping requirements under O. Reg. 41/24 will require LTC to review and update its regulatory mapping to reflect the new regulated limits and will result in drastic change to our current public online screening maps. The "green blob" screening tool will not be adequate to meet the new regulatory standards. However, the requirements outlined in the regulations may not be achievable based on available information. Staff are working on a transitional strategy to display the required mapping features.

Part VII Enforcement and Offences under the *Conservation Authorities Act* will be proclaimed, resulting in the need to re-appoint all existing Conservation Authority Provincial Offences Officers and any new officers consistent with the updated legislation (under a separate agenda item at this Board meeting).



**LOWER TRENT**  
CONSERVATION

## STAFF REPORT

**Date:** March 5, 2024  
**To:** Board of Directors  
**Re:** Reappointment of Provincial Offences Officers  
**Prepared by:** Rhonda Bateman, CAO

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### PROPOSED RESOLUTION:

THAT the staff report be received as information; and  
THAT Gage Comeau, Scott Robertson, Alexander Moroni and Chris McLeod be reappointed as Provincial Offences Officers under Section 30.1 of the Conservation Authorities Act.

### DISCUSSION:

Section 30.1 of the *Conservation Authorities Act* (CA Act) provides for the appointment of officers for ensuring compliance with the Act and its regulations. Traditionally, the appointment of enforcement officers was designated to Section 28 Permit Regulations and/or Section 29 Conservation Lands Regulations.

Upcoming changes to the CA Act require that officers appointed by Lower Trent Conservation would be appointed under Section 30.1 as opposed to designation under Section 28 and Section 29.

This is an administrative change to be in compliance with the CA Act and its regulations that will take effect on April 1, 2024.



**LOWER TRENT**  
CONSERVATION

# STAFF REPORT

**Date:** March 4, 2024  
**To:** LTC Board of Directors  
**Re:** Watershed Management, Planning and Regulations UPDATE  
**Prepared by:** Gage Comeau, Manager, Watershed Management, Planning and Regulations

**PROPOSED RESOLUTION:**

THAT the Watershed Management, Planning and Regulations update be accepted as information.

**BY THE NUMBERS:**

Here are the numbers for new files and deliverables in 2024 and compared to similar numbers for previous years. Highlighted boxes indicate that 2024 has MORE files to date than previous years.

	# Files for 2024 (as of March 1, 2024)	Dates for Similar Number for Previous Years (Total for Year)			
		2023	2022	2021	2020
Permits	<b>42</b>	Feb 23 (305)	Feb 28 (398)	Mar 10 (383)	Mar 16 (351)
Planning	<b>47</b>	Apr 5 (198)	Mar 14 (310)	Feb 18 (259)	Apr 7 (169)
Complaints	<b>12</b>	Mar 3 (74)	Apr 23 (66)	Mar 11 (65)	Apr 16 (56)
Enforcement	<b>11</b>	Jul 17 (35)	Mar 31 (63)	Apr 20 (45)	Jun 15 (32)
Online Inquiries	<b>233</b>	May 9 (1003)	Apr 6 (738)	Feb 24 (1132)	Jun 8 (645)
Legal Requests	<b>20</b>	Sept 8 (58)	Jun 17 (36)	Jun 24 (48)	Sept 23 (28)
Clearance Letters	<b>5</b>	Mar 2 (52)	Apr 6 (25)	n/a	n/a
Site Visits	<b>34</b>	Apr 28 (231)	Mar 31 (363)	Apr 15 (282)	July 6 (166)

Legal Cases:

- **ENF-20-028** – Property owner has put forward an appeal against the sentencing decision, fines and prosecutorial jurisdiction. The appeal hearing was heard on February 13, 2024 on the matter of prosecutorial jurisdiction and a decision was made on February 26, 2024. The Appeals Judge determined that LTRCA had the ability to prosecute the matter using counsel that was not from the Office of the Solicitor General or the Ministry of Natural Resources and Forestry. With regards to the other matters and appeals, the Judge requested documentation from the appellant be submitted to make any further decisions. – Status: **ONGOING – Update**
- **ENF-21-005:** Status: **ONGOING – No change**

Watershed Management

- It is important to note that wetland assessment list is open for 2024 and staff will be looking to schedule wetland assessments in the growth season (i.e., potentially the start of May).
- Monitoring data analysis will be completed within the next two to three months with our Annual reporting to be completed within the next 2 months. Staff will likely be looking to provide a presentation and update following completion of the report.

- Monitoring staff are looking to pursue several grant applications in an effort to bolster our monitoring programs.

### Permitting:

#### Ongoing Permit files:

- Staff have issued 18 permits and 2 permit amendments since the previous reporting period.
- Staff are currently reviewing and commenting on 23 open 2024 permit files. Additionally, staff are working on 61 files from previous years as well.
- LTC staff are in discussions with the applicant team for Permits D, E and F for the Hillside Meadows North Subdivision in the City of Quinte West (RP-22-047; RP-22-048 and RP-22-049). The Hearing was held on June 9, 2022 where all applications were approved by LTC Board with conditions. It is important to note that LTC staff have not yet received a wetland compensation plan for this file. This is due to several factors which are delaying the process. Staff scheduled and attended a meeting on November 15, 2023 to discuss potential solutions to move the file forward. 3 possible solutions have been provided to the owner by staff, which is now being reviewed by the owner. Due to the current timeframe from the date the Board issued the permit, the owner is unable to appeal the conditions set by the Board. From the June 9, 2022 Hearing, 5 permits were brought to the Board and 2 of these permits have been issued so far. These two permits have been inspected and comply with the Board approved permit and conditions. Status: **ONGOING – No Change**
- LTC staff have been contacted in relation to permit file No. RP-21-049 related to the Board Approved for Phase 3B of the Princess Edward Estates. Conditions of the Board Approved permit included locating a wetland compensation area off-site. The applicant has contacted our office to conduct a wetland assessment on a property along County Road 64 to potentially facilitate the permit conditions. Status – **ONGOING – New Update**

### Planning:

- LTC Staff reviewed and commented on 6 Subdivision and Condominium Files in 2024 (new and ongoing).
- LTC Staff reviewed and commented on 27 Planning Act Applications (Severances, Zoning By-law amendments, Official Plan amendments, Site Plan Control applications and/or Minor Variances).
- LTC Staff are still meeting with the Planning departments to ensure LTC are working efficiently with our Municipal partners to ensure timely responses to Planning Act submissions. This is in response to legislative changes and updates to the floodplain mapping.
- REMINDER - LTC staff are providing free screening services for planning applications to ensure that applicants do not have to pay LTC planning application fees when we would have no comments. Municipal planning departments have been encouraged to circulate ALL planning applications for LTC screening.

Lastly, kind reminder to let your Municipal staff know that LTC is here to assist our Municipal partners where possible. LTC Staff can walk landowners through our permitting process, the planning process and other procedures/processes that may be applicable to their proposal or inquiries. LTC Staff are incredibly knowledgeable and we are here to help the residents of our Watershed.

### **RECOMMENDATION:**

- Staff recommends to the Board of Directors that the Planning and Regulations Update be accepted as information.



**LOWER TRENT**  
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# STAFF REPORT

**Date:** March 4, 2024  
**To:** LTC Board of Directors  
**Re:** Flood Forecasting & Warning UPDATE  
**Prepared by:** Gage Comeau, Manager, Watershed Management, Planning and Regulations

**PROPOSED RESOLUTION:**

THAT the Flood Forecasting and Warning Update be accepted as information.

**BY THE NUMBERS:**

Here are the number of flood communications issued and compared to the total of number of statements issued in previous.

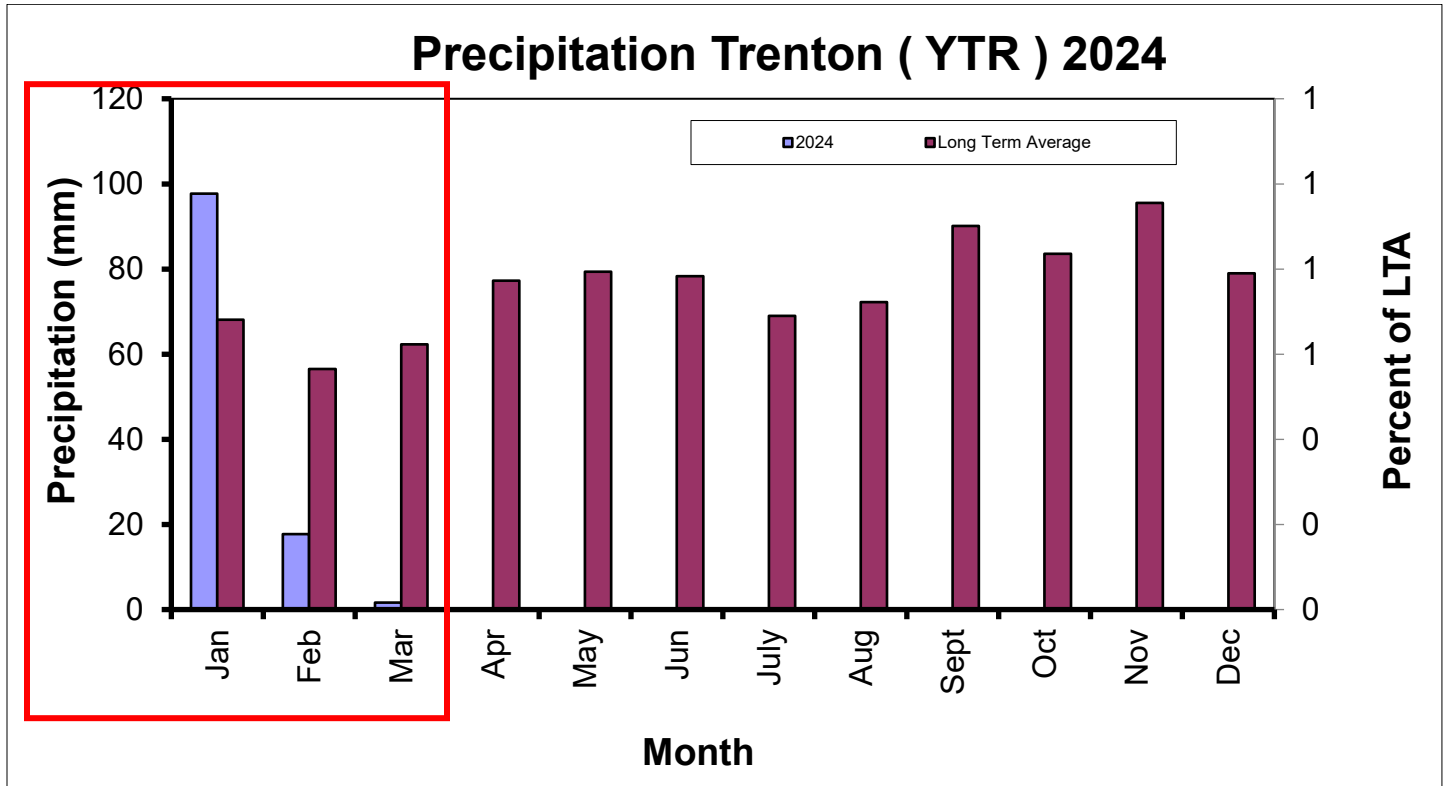
Table 1. Number of flood communications issued by Staff.

Statements	Flood Communications Issued (as of Jan. 31, 2024)	Total Number for Previous Years					
		2023	2022	2021	2020	2019*	2018
Water Safety	1	4	2	2	3	8	2
Flood Outlook	1	8	4	4	5	5	5
Flood Watch	1	2	0	0	3	6	7
Flood Warning	0	2	0	0	0	13	0
Total (System)	3	15	6	6	11	32	14

Summary of Current Conditions

The tail end of 2023 and the first two months of 2024 have brought warmer than average temperatures for the winter season. In January 2024, observed precipitation volumes far exceeded the monthly long-term average and the majority of the precipitation that was received came in the form of rainfall. Snow survey results indicate that the majority of the LTC watershed does not have any snow cover or if it is present, the snow cover is limited. Precipitation events in February 2024 varied throughout the subwatershed areas and our watershed area did not receive much precipitation, recording only 17.7mm of precipitation (31.3% of the long-term average of 56.5mm). Some long-term forecasts are noting that due to the warmer than usual winter, potential droughts could be an issue this summer. LTC staff will be continuing to review the weather and stream conditions and will report further if there appears to be any potential flood or drought issues.

Table 2. Observed Monthly Precipitation (mm) in 2024 compared to the monthly long-term average.



Local Creeks

The local creeks within our watershed are sensitive to local inputs of rainfall and are subject to quick increases and decreases in stream flow. Most of the local creeks see a peak in stream flow conditions within 24-48 hours after a rainfall event. Currently, the majority of the creek systems are experiencing seasonal water levels and flow conditions. Staff will be continuing to review the conditions and forecast for updates.

Trent River

The Trent River system is experiencing average water levels and flows for this time of year. Owners may experience slight variability in the water levels and flows during peak navigation times. Currently, there are no changes on the Trent River to report.

Lake Ontario

Currently, water levels are average for this time of year.

**RECOMMENDATION:**

Staff recommends to the Board of Directors that the Flood Forecasting and Warning Update be received as information.

# JKN Consulting

31 Wagner Street, Glenburnie, ON K0H 1S0

March 4, 2024

Rhonda Bateman, CAO/S-T  
Lower Trent Region Conservation Authority  
714 Murray Street, R. R. #1  
Trenton, ON  
K8V 0N1

## **RE: LTRCA FHIMP Projects Completion Report**

Over the past few years Lower Trent Region Conservation Authority (LTRCA) has been in conversation with their municipal partners about updating floodplain mapping as the existing mapping was significantly out of date. The driving forces for needing updated floodplain mapping include incorporating climate change impacts, improved modelling techniques and software programs, improved data acquisition tools, land use changes, and updated infrastructure that can dramatically influence flood behaviour and floodplain extents.

*The need for accurate, detailed floodplain mapping that factors in climate change forecasting has become increasingly evident as flood damages become the largest cost to the Canadian economy out of any other natural hazard. Updated floodplain maps are needed to protect human life, property, and infrastructure from the damaging effects of flooding that are occurring with increased frequency. – Jewell Engineering*

In January 2022, Natural Resources Canada (NRCAN) launched the Flood Hazard Identification and Mapping Program (FHIMP) to flow federal funding, up to 50% reimbursement for eligible activities, to provinces and territories for eligible flood mapping projects through March 2024. In August 2022, the Province of Ontario advised that they were participating as partners with NRCAN in the FHIMP program and it would be administered in Ontario through the Ministry of Natural Resources and Forestry (MNRF). Half the funding is provided through NRCAN with matching funding from the participating municipalities, the province or Conservation Authorities.

In consultation with and on behalf of the municipal partners, LTRCA submitted five applications to the FHIMP program in September 2022. In November 2022 LTRCA was notified by the province that all five applications had been accepted. LTRCA worked with MNRF on a Transfer Payment Agreement (TPA) which outlined the schedule, deliverables and funding from the FHIMP program. The TPA was signed in January 2023. Modifications to the TPA were negotiated in the fall of 2023 to adjust for scheduling changes but not to the funding.

Once notified that the applications had been approved, LTRCA developed Requests for Proposals (RFPs) for all five projects for a competitive bidding process on these projects. The RFPs were issued in January 2023 and proposals submitted were evaluated based on the published scoring matrix and municipal staff input resulting in the selection of the successful applicants. The following projects began in March 2023:

- ON22-003 – Rawdon Creek Floodplain Mapping in Stirling-Rawdon – Jewell Engineering
- ON22-004 – Butler and Arena Creek Floodplain Mapping in Brighton – Jewell Engineering



## JKN Consulting

31 Wagner Street, Glenburnie, ON K0H 1S0

- ON22-008 – Cold and Mayhew Creek Floodplain Mapping in Quinte West – Jewell Engineering
- ON22-016 – Colborne Creek Floodplain Mapping in Cramahe – DM Wills
- ON22-026 – Trent River Floodplain Mapping in Trent Hills and Quinte West – KGS

Throughout the project, water resource engineers from Environment and Climate Change Canada (ECCC) have provided technical support to the province and completed technical reviews on submissions for each project. Deliverable Review Forms (DRF) for all submissions were provided by ECCC to document the review process. All reports and mapping submitted have been accepted by the ECCC reviewers. Third party peer reviewers were also hired as part of these projects to complete technical reviews of the computational modelling submissions that were part of the studies. JKN Consulting was hired to provide project management of these five projects and ensure that reporting to the province was completed in compliance with the TPA.

All projects involved the use of Light Detecting and Ranging (LiDAR) data to map the ground cover and topography of the ground surface which is a very accurate methodology to acquire this information and conforms with provincial and federal minimum data requirements. New LiDAR for the Hasting Quinte area was acquired in 2023 by the province for this purpose and helped support the Rawdon, Cold, Mayhew Creeks and Trent River floodplain mapping projects. LiDAR based in Northumberland County was acquired by the province circa 2017-2018 and used for the Colborne and Butler Creeks and Trent River floodplain mapping projects. Each consulting firm acquired as-built drawings of crossings, bridges, dams and also conducted surveys along each creek or river system in specific areas and to confirm bathymetry as well.

LTRCA is located within Flood Hazard Criteria Zone 3 as identified by the province, which means that the regulatory event for floodplain delineation is the greater of the Timmins Storm Event or the 1% Annual Exceedance Probability (AEP – or 100-yr event). So both events need to be assessed to determine the larger storm event. The requirements of the project, as defined by NRCAN, are to also assess one lower event (typically the 2% AEP – 50-yr storm) and one higher event (0.5% AEP – 200-yr storm) to evaluate potential climate change impacts. In July 2023 the province came out with direction on how climate change should specifically be addressed in the FHIMP projects that used the Timmins or Hazel event as the regulatory event based on increased temperature predictions. For the creeks in the LTRCA watershed, the upper climate change scenario is referred as Timmins Climate Change (Timmins CC). Because the regulatory event for the Trent River is the 1% AEP event, the upper Climate Change scenario is evaluated using the 0.5% AEP (200-yr event).

Floodplain mapping requires an assessment of the hydrology of the contributing watershed upstream of the area of interest. This analysis can be done with statistical analysis of flow data (if available), a regional frequency analysis of similar watersheds, index flood methods or a computational model that simulates the runoff from a storm event. One of the most widely used hydrologic models is the United States Army Corps of Engineers (USACE) Hydrologic Engineering Centre's Hydrologic Modeling System (HEC-HMS). In most cases a combination of all methodologies are used to confirm the design flows at specific locations

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within the watercourse of interest. Calibration and validation of the models are completed with gauge data, if available, to ensure the models provide realistic interpretations.

The second step is to map where the water goes on the landscape based on the bathymetry of the watercourse and the topography of the land – this is the hydraulic analysis and it takes into account restrictions from crossing, dams, houses, etc. A one-dimensional (1-D) hydraulic model assumes that all the water is flowing in the same direction as the stream whereas a two-dimensional (2-D) model can evaluate flows in all directions. A 2-D model is appropriate for urban areas and areas where flow may split around islands or large wetland areas. A 2-D model requires significantly more “computational time” compared to a 1-D model. One of the most widely used hydraulic models is the USACE River Analysis System (HEC-RAS).

A One-Zone floodplain map identifies the flood hazard area (using the greater of the 1% AEP or Timmins storm). Two-Zone areas are defined by a floodway (the area within the 1% AEP-100-year floodline) and the flood fringe (area between the 1% AEP and Timmins floodlines) and can only be applied after a Two-Zone analysis has been completed and the Two-Zone application adopted by the municipality. Two-Zone studies involve the assessment of many scenarios using the accepted hydraulic models to evaluate if development (filling) in the flood fringe area will significantly impact flooding. The studies that have recently been undertaken to update the floodlines have defined the new 1% AEP and the Timmins floodlines but have NOT undertaken the scenario assessments looking at filling in the flood fringe. Some of the new floodplain delineations are located in former Two-Zone Areas (Butler Creek, Mayhew Creek, Cold Creek). Therefore the Two-Zone cannot be applied to these areas until these evaluations have been completed. The updated floodlines will be treated as One-Zones defined with the Timmins floodlines. If municipalities are interested in undertaking Two-Zone studies, additional work is required.

### **Rawdon Creek Floodplain Mapping (ON22-003)**

The existing floodplain mapping for Rawdon Creek only extended to just outside the Stirling Village limits. The new floodlines now extend upstream to Goods Road. Flow data was available from a Water Survey of Canada (WSC) flow gauge along Rawdon Creek, which was not available during the previous studies. A detailed review of the flows from this gauge resulted in modifying the understanding of the impact that the Karst and wetland areas in the upper watershed had on the stream runoff. This resulted in significantly lower flows than previously used for floodplain mapping. Along with the statistical analysis of the flow gauge data, two different hydrology models were developed for this system: a HEC-HMS model and a Visual OTTHYMO model. Upon discussion with the ECCC reviewers, it was determined that the HEC-HMS model would provide a better representation of the Rawdon Creek watershed.

In consultation with the water resources engineers at ECCC, Jewell Engineering developed a three-step process to calibrate the HEC-HMS model. These steps involved

- **Step 1:** Calibrate HEC-HMS model to the Frances event by adjusting CN, storage coefficient and time of concentration.

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- **Step 2:** Calibrate model to the GFA 1% AEP flow using a global adjustment to curve number.
- **Step 3:** Calibrate to remaining return period events with dynamic AMC adjustment.

Notes: Frances refers to the Hurricane Frances event of September 2004 observed in Eastern Ontario; CN – Curve Number; GFA – general frequency analysis, AMC – antecedent moisture condition.

Summary of Peak Flows in Rawdon Creek (m <sup>3</sup> /s)		
Return Period	1983 Flow	Updated Flow 2024
2% AEP (50-Year)	87.6	33.4
1% AEP (100-year)	95.6	39.1
Timmins	292.0	66.6
Timmins CC		96.2

A 2-D HEC-RAS model was developed to analyze the water surface elevations along Rawdon Creek with the confirmed design flows from the hydrology analysis. This modelling resulted in generally smaller floodplain extents than previously mapped – mostly due to the much lower design flows that were the result of the updated hydrologic analysis. There are still portions of downtown Stirling located in the floodplain as well as along Henry Street. There are new floodlines along Ridge Road area.

### **Butler and Arena Creek Floodplain Mapping (ON22-004)**

Floodplain mapping for Butler Creek was updated and new floodplain was defined for Arena Creek that flows through the east end of the Town of Brighton. Both the hydrology and hydraulics were updated and reviewed by a peer reviewer and ECCC. Calibration of the HEC-HMS hydrology model followed the 3-step process outlined above using a dynamic Antecedent Moisture Condition (AMC). The analysis resulted in slightly larger return period flows but much smaller Timmins flow – the Regulatory event.

Summary of Peak Flows in Butler Creek (m <sup>3</sup> /s)		
Return Period	1988 Flow	Updated Flow 2024
2% AEP (50-Year)	25.8	29.0
1% AEP (100-year)	29.9	32.8
Timmins	96.8	55.5
Timmins CC		77.5

A 2-D HEC-RAS model was developed and this updated work re-confirmed that the double rail lines that pass through the Town of Brighton act like a dam impounding water upstream resulting in significant flooding for the Timmins event. The spill from Butler Creek on the west side of Ontario Street, south of the rail lines exists and was confirmed with this study – this will impact the evaluation of the hydrology and hydraulics for the Lake Ontario tributary stream on the west side of Ontario Street.

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There were a number of berm structures that became evident during this study (Butler Street West, Mill Pond Court, Grimes Street). There is no documentation of these structures as flood control structures at LTRCA. The date of construction, construction details, design, intent are all unknown.

The hydrologic evaluation for Arena Creek included additional flows from a former Butler Creek tributary stream that is now diverted along Pinnacle Street to discharge into Arena Creek upstream of Rail lines.

<b>Summary of Peak Flows for Arena Creek (m<sup>3</sup>/s)</b>			
<b>Location</b>	<b>1% AEP (100-yr)</b>	<b>Timmins</b>	<b>Timmins CC</b>
Rail Line	14.5	17.1	22.6
Outlet at Cty Rd 64	20.8	23.8	31.4

The resulting floodplain for Arena Creek was modelled with a 2-D HEC-RAS model. The floodplain spills beyond the creek valley and through the urban road system through the industrial area south of the rail lines. Again the rail lines act like a large berm and cause impounding upstream and an eventual spill over the rail lines west of the existing culvert crossing. This spill flows in two directions eventually towards Butler Creek or Arena Creek.

### **Cold and Mayhew Creek Floodplain Mapping (ON22-008)**

This project involves floodplain mapping for two separate creek systems that are located within the City of Quinte West. Both have been previously accepted as 2-Zone floodplain mapping areas based on historic studies from the 1980's.

Cold Creek is a large watershed of 257.3 km<sup>2</sup> with the floodplain mapping completed only at the mouth of the creek in the urban Village of Frankford. A similar 3-step hydrology calibration process was undertaken resulting in a HEC-HMS model that provided the following design peak flows. The return period events are significantly lower than previous studies having the benefit of data from a stream gauge. With the model calibrated with a dynamic AMC, the Timmins event had a much lower peak flow as well.

<b>Summary of Peak Flows in Cold Creek (m<sup>3</sup>/s)</b>		
<b>Return Period</b>	<b>1981 Flow</b>	<b>Updated Flow 2024</b>
2% AEP (50-Year)	103.0	57.7
1% AEP (100-year)	142.0	61.6
Timmins	210.0	74.7
Timmins CC		112.6

A 2-D HEC-RAS model was developed to evaluate the effect of these updated flows on the land. Even though the Timmins peak flows are lower, the more detailed topographic information confirmed that there is still a large spill over March Street upstream of the rail trail bridge (44.3 m<sup>3</sup>/s). The spill through the designed spillway in the berm on the east side of the golf course (former mill pond area) does not

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appear to flow through the southerly two bridges under South Trent Street with all the spill flow directed to the single northerly bridge only. The drainage pathway beginning near Wallace Street still conveys floodwater through the residential area of Frankford but is significantly smaller than previous studies. The spill southward towards Batawa has been mapped to Parry Drive and is much more defined than previous studies with no further unidentified spill areas north of Batawa.

Mayhew Creek has a smaller catchment area of 38.7 km<sup>2</sup> and flows through the northwest side of Trenton before discharging into the Trent River. The existing floodplain mapping only extends to just upstream of Hill Road. The updated floodplain mapping extends upstream to beyond Tate Road and includes both the Tremur Lake and Old Mill Pond (Fox Pond) impoundment areas. The Dam Safety Study for the Wooler Road Crossing Dam for Tremur Lake was reviewed as part of this study. Again the 3-step calibration of the HEC-HMS model was undertaken resulting in the updated peak flows shown below. The return period flows are higher than previously used but the Timmins event flows are much lower.

Summary of Peak Flows in Mayhew Creek (m <sup>3</sup> /s)		
Return Period	1981 Flow	Updated Flow 2024
2% AEP (50-Year)	9.1	19.6
1% AEP (100-year)	12.8	21.0
Timmins	132.9	40.2
Timmins CC		69.9

A 2-D HEC-RAS model and the updated topographic information provided with the LiDAR data allowed for more detailed mapping of the regulatory floodplain. The spill north over Telephone Road near 2<sup>nd</sup> Dug Hill Road is much smaller than previous studies had identified. The flood berm that was constructed after the previous floodplain mapping study does a great job at protecting the area to the east for flows up to the 100-year event. For the Timmins event, the berm is overtopped and flow spills toward the Old Wooler Road underpass and even further east to an old rail underpass. These spills increase the flooding in the residential area north of the north branch of Mayhew Creek, where the floodwaters flow through the road system with a larger footprint than previous floodplain mapping indicated. The diversion channel works well conveying high flows from the main branch of the creek to the north branch but there are still spill areas affecting the Old Wooler Road residences.

### **Colborne Creek Floodplain Mapping (ON22-016)**

Because there are no flow gauges on Colborne Creek, the hydrologic analysis had to rely entirely upon a computational model (HEC-HMS V4.11). The model results were validated using regional flood frequency analysis and index flood methodology. Of note, the 1% AEP flows exceeded the Timmins flows in some of the upstream subcatchments and therefore a combination of Timmins or 1% AEP flows are considered the regulatory event. Overall the regulatory flows were slightly more than previous studies (52 m<sup>3</sup>/s for flows at the outlet compared to previous flows of 47 m<sup>3</sup>/s).

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A coupled 1-D/2-D HEC-RAS hydraulic model was prepared for the hydraulic analysis to delineate the floodplains. Road crossings, bridges, culverts were surveyed including stream cross-sections and were used along with recent LiDAR acquisition to populate the model. The 1-D model areas are defined with the cross-sections across the creek whereas the 2-D models incorporate the more detailed topographic data and can model flow in multiple directions rather than just in the flow direction of the stream.

Besides a better delineation of the floodplain, the overall flooding extents did not significantly deviate from the previous work. Flood risk for the other scenarios: 2% AEP and Timmins CC were also mapped. Of note, there are a couple of areas where the hazard areas have expanded: Streamside Drive and Ontario Street. A private entrance from King Street to a new subdivision has reduced the flow capacity in this area so that the flooding is expanded southward in this area.

### **Trent River Floodplain Mapping (ON22-026)**

Using data from two flow gauges along the Trent River at Healey Falls and Glen Ross, the hydrologic evaluation mostly focused on a frequency analysis of this data. A HEC-HMS model was developed to evaluate whether the flows in the Trent River would be governed by the Timmins event or the statistical 1% AEP (100-yr). With required area reduction factors applied, the Timmins event flows did not exceed the 1% AEP flows and therefore this study re-confirmed that the 1% AEP is the regulatory event for the Trent River.

The resulting design flows are compared to the previously used design flows in the table below. Overall the flows in the River in the downstream end were slightly higher than previous studies while the flow in the part of the river upstream of Healey Falls was slightly lower than previous studies.

<b>Summary of Peak Flows for Trent River (m<sup>3</sup>/s)</b>			
<b>Location</b>	<b>1983 (100-yr)</b>	<b>1% AEP (100-yr)</b>	<b>0.5% (200-yr)</b>
Healey Falls	618	563	658
Glen Ross	874	900	1072
Trenton	912	927	1102

The hydraulic analysis completed using 5 HEC-RAS models. Two models were developed as 2-D models for areas of the river with islands and split flows: Hamlet of Trent River to Healey Falls; South of Campbellford to north of Frankford. The other three models were 1-D models as the flood flow in the river was expected to follow the general direction of the streamflow.

There are a number of areas along the Trent River that are protected by flood walls, dykes or berms. Following the provincial direction with the understanding that these structures are NOT considered to be permanent, the floodplain delineation must include the areas behind these structures. This is evident in some of the updated maps that did not previously follow this provincial direction (i.e. downtown Campbellford west of the river; Riverside Drive in Trenton north of Highway 401). Some areas (Lake

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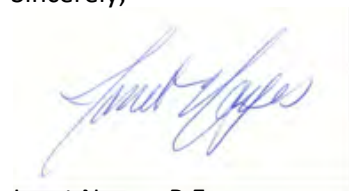
Seymour area; Glen Ross; Percy Boom) show the floodplain extending further than previous mapping while other areas (Frankford) show significant reduction of flooded areas.

### Summary:

- Much needed floodplain mapping updates have been completed for six existing floodplains: Rawdon, Butler, Cold, Mayhew, Colborne, Trent River
- One additional creek system has had floodplain delineation completed –Arena
- Floodplain Extensions to two creek systems –Rawdon and Mayhew
- Up-to-date technology and data used for floodplain mapping updates
- Rigorous review by ECCC and Peer Reviewer
- All projects completed on time and on budget
- Calibrated and validated models now exist for further study, if needed (i.e. Two-Zone Studies; Flood Mitigation Scenarios; Infrastructure Updates, etc.)

I would like to thank LTRCA for allowing me to see these projects through. I believe the modelling and floodplain mapping received from these studies will benefit the partner municipalities and Lower Trent Conservation with reliable, defensible tools to assess risk and support development outside of the hazard areas.

Sincerely,

A handwritten signature in blue ink, appearing to read "Janet Noyes", is enclosed in a thin black rectangular border.

Janet Noyes, P.Eng.

JKN Consulting

[jknatlrc@gmail.com](mailto:jknatlrc@gmail.com)

# LTRCA FHIMP Projects

Report on Five Floodplain Mapping Update Projects

Presented to LTRCA Board of Directors  
March 14, 2024  
Janet Noyes P.Eng. - JKN Consulting



# Why Update Floodplain Mapping?

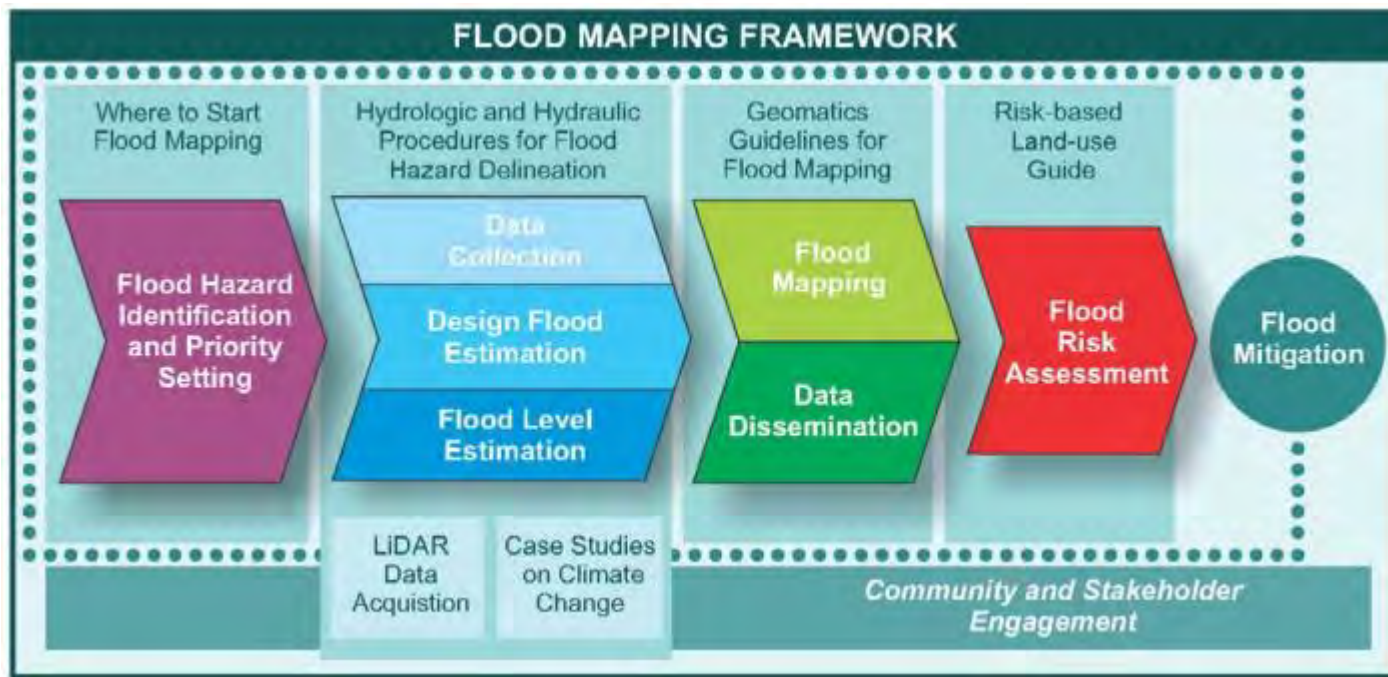
- ▶ Current mapping is at least 40 years old
- ▶ Climate change impacts should be incorporated
- ▶ Improved modelling techniques and software programs
- ▶ Improved data acquisition tools
- ▶ Land use changes
- ▶ Infrastructure updates that can dramatically influence flood behaviour and floodplain extents

*The need for accurate, detailed floodplain mapping that factors in climate change forecasting has become increasingly evident as flood damages become the largest cost to the Canadian economy out of any other natural hazard. Updated floodplain maps are needed to protect human life, property, and infrastructure from the damaging effects of flooding that are occurring with increased frequency.*

From Jewell Engineering Report

# FHIMP - Flood Hazard Identification Mapping Program

- ▶ In January 2022, Natural Resources Canada (NRCan) launched the Flood Hazard Identification and Mapping Program (FHIMP) to flow federal funding, up to 50% reimbursement for eligible activities, to provinces and territories for eligible flood mapping projects through March 2024.
- ▶ In August 2022, the Province of Ontario announced participation in the FHIMP Program and required applications be submitted in September 2022.
- ▶ In consultation with municipal partners, LTRCA submitted five (5) applications to the program to update mapping for six previously defined floodplains and one new floodplain. Each application included a council resolution or letter of support.
- ▶ In November 2022, LTRCA was advised that all five applications were approved.
- ▶ Requests for Proposals (RFPs) were developed for each project and released in January 2023.
- ▶ Successful engineering consultants were selected with input from Municipal partners.



## Federal Hydrologic and Hydraulic Procedures for Flood Hazard Delineation

Version 1.0  
2019



Natural Resources Canada  
General Information Product 113e

Ontario

Technical Guide

# River & Stream Systems: Flooding Hazard Limit

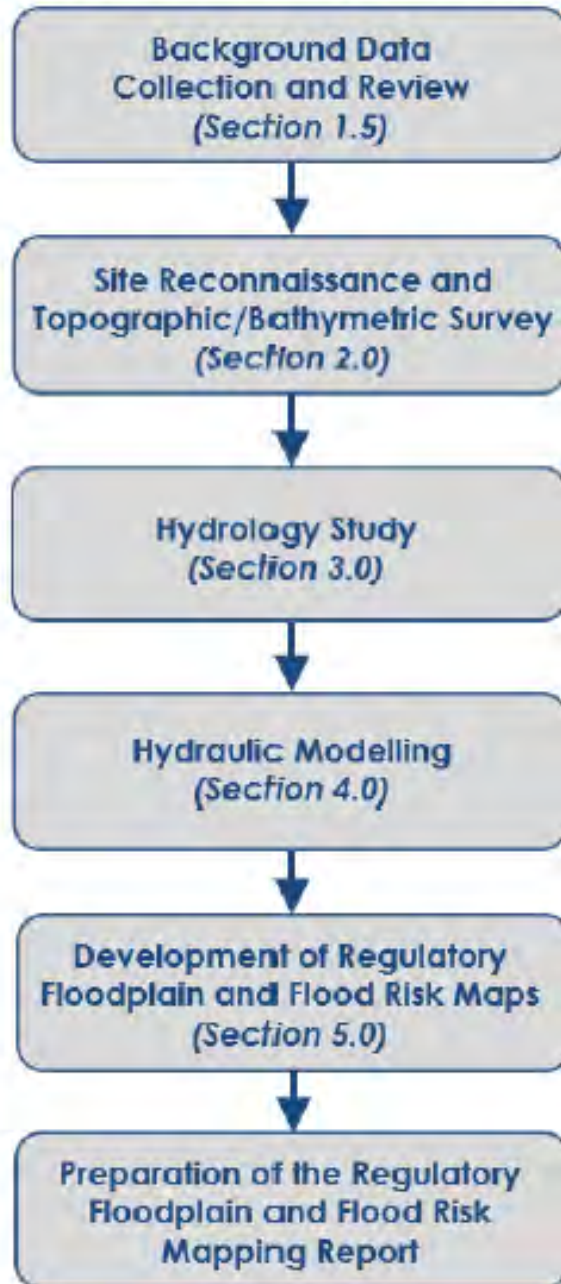
## Federal Geomatics Guidelines for Flood Mapping

Version 1.0  
2019

Natural Resources Canada

## LTRCA FHIMP Projects:

- ▶ ON22-003 - Rawdon Creek (Stirling) - Jewell Engineering
- ▶ ON22-004 - Butler and Arena Creeks (Brighton) - Jewell Engineering
- ▶ ON22-008 - Cold (Frankford) and Mayhew (Trenton) Creeks - Jewell Engineering
- ▶ ON22-016 - Colborne Creek (Colborne) - DM Wills
- ▶ ON22-026 - Trent River (Trent Hills, Quinte West) - KGS

**Figure 1 – Study Process**

## Floodplain Mapping Steps

# Rawdon Creek - Hydrology

- ▶ 174 km<sup>2</sup> catchment area - Node E
- ▶ WSC Gauge (93 km<sup>2</sup>) at Hwy 62 - Node B
- ▶ Hydrologic Model (HEC-HMS) developed to assess all flows
- ▶ Developed 3-step calibration process for hydrologic model with dynamic AMC
- ▶ Much smaller Timmins flow at outlet 66.6 m<sup>3</sup>/s compared to previous 292 m<sup>3</sup>/s. For 1% AEP - flow was 39.1 m<sup>3</sup>/s vs 95.6 m<sup>3</sup>/s from previous study.

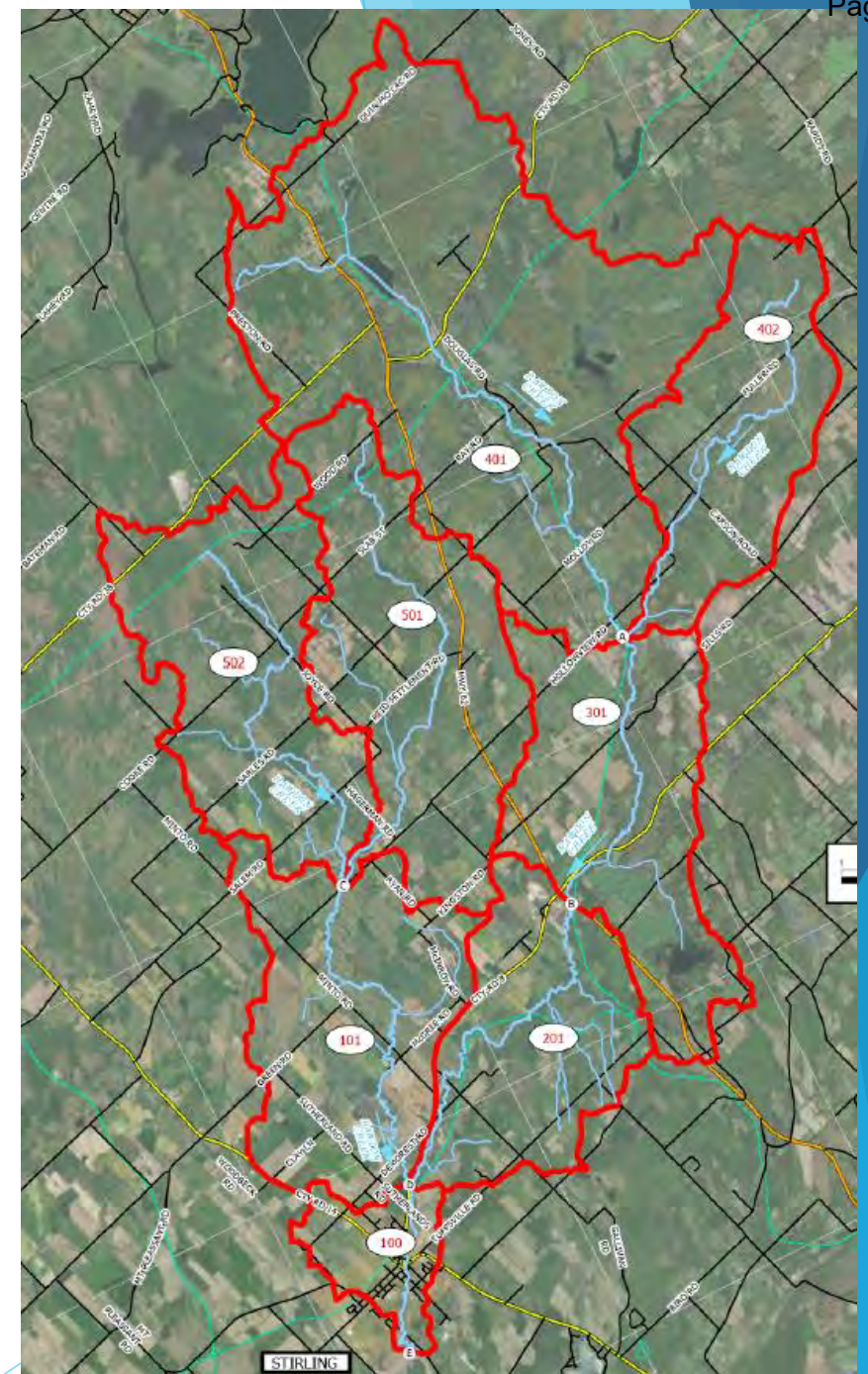
Table 4-20: Summary of Peak Flows from Alternative Methods for Rawdon Creek at the Outlet (m<sup>3</sup>/s)

Return Period	1985 Kilborn	GFA**	Index Flood		HEC-HMS***
			Region 1	Region 9	
5	57.4	16.2	34.8	33.2	16.8
50	87.6	25.2	52.2	52.9	33.4
100	95.6	27.7	57.2	59.1	39.1
200	-	30.4	62.7	65.2	44.9
500	-	34.0	69.7	73.4	53.2
<b>*Timmins</b>	<b>292.0</b>	-	-	-	<b>66.6</b>
<b>Timmins + Climate Change</b>					<b>96.2</b>

\* Denotes regulatory storm event.

\*\* Transformed to Outlet

\*\*\* Supplemented with Statistical Flows at Stream Gauge



# Rawdon Creek - Hydraulics

- ▶ 2-D Hydraulic HEC-RAS model was developed
- ▶ 4 Map Sheets



Figure 5-21: Image of Bridge

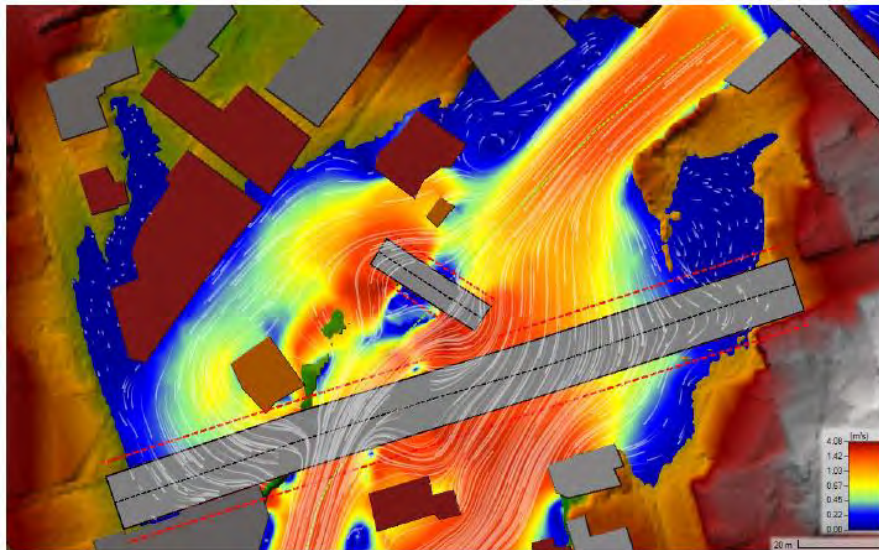


Figure 5-23: Schematic of Timmins Floodplain at Pedestrian Bridge and E Front Street Bridge – Terrain Background

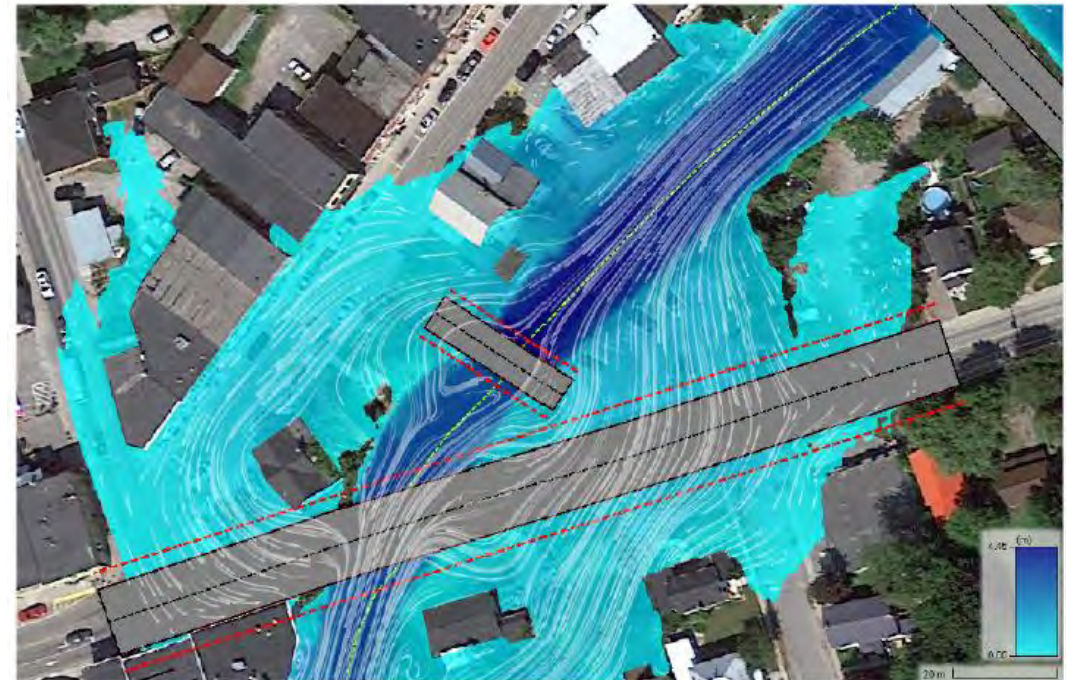
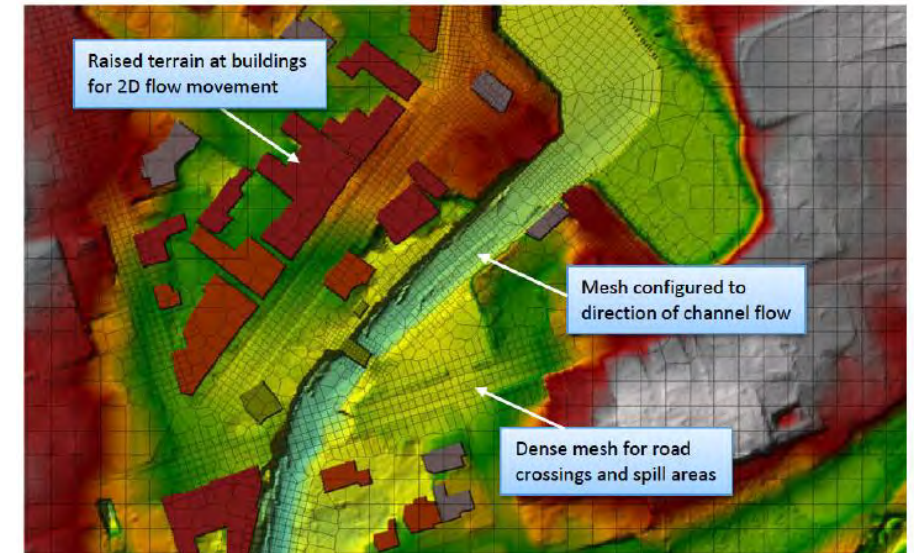
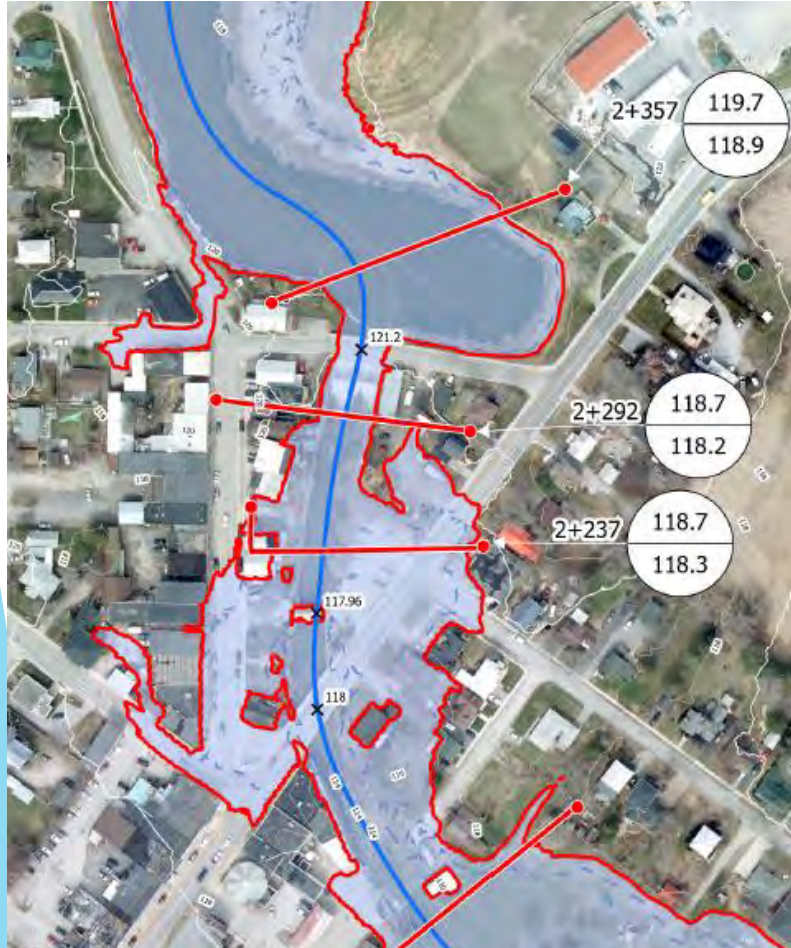


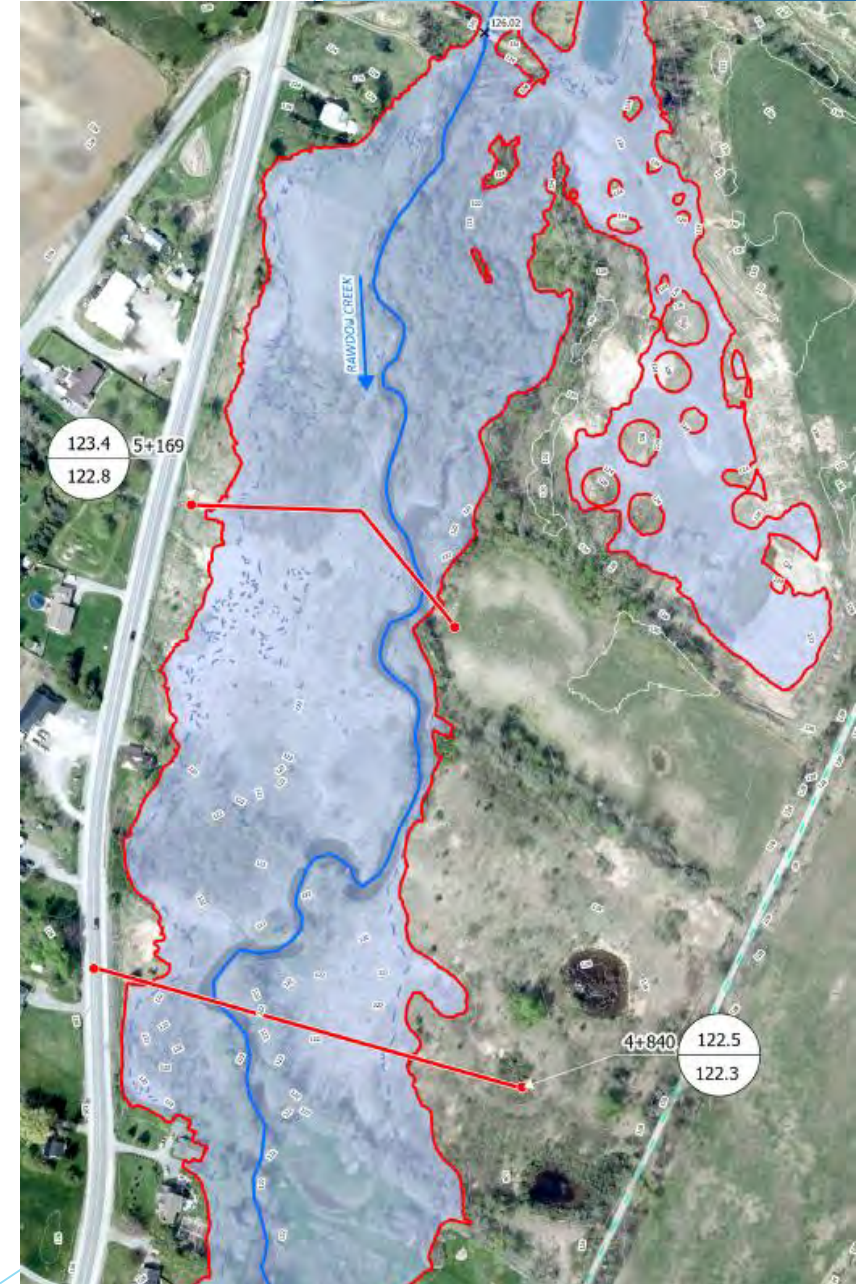
Figure 5-22: Schematic of Timmins Floodplain at Pedestrian Bridge and E Front Street Bridge – Satellite Background

# Rawdon Creek - Areas of Interest

Reduced Floodplain in Downtown Area



New Mapping for Ridge Road Area



Henry Street Spill





# Butler Creek - Hydrology

- ▶ 25.8 km<sup>2</sup> catchment area
- ▶ WSC Gauge (16.8 km<sup>2</sup>) at Cty Rds 30 & 26
- ▶ Hydrologic Model (HEC-HMS) developed to assess all flows using 3-step calibration methodology
- ▶ Much smaller Timmins flow at outlet 53.5 m<sup>3</sup>/s compared to previous 96.8 m<sup>3</sup>/s. For 1% AEP - flow was larger at 32.8 m<sup>3</sup>/s vs 29.9 m<sup>3</sup>/s from previous study.

Table 4-21: Summary of Peak Flows from Alternative Methods (m<sup>3</sup>/s)

Return Period	1988 TSH	GFA	Index Flood		HMS
			Region 1	Region 8	
50-yr	25.8	27.9	11.2	28.7	29.0
100-yr	29.9	34.5	12.2	33.6	32.8
200-yr	-	42.4	13.4	38.8	36.6
500-yr	-	55.3	14.9	46.3	42.7
*Timmins	96.8	-	-	-	<b>53.5</b>
<b>Timmins + Climate Change</b>					<b>77.5</b>

\*Denotes regulatory storm event.

Table 4-15: Arena Creek Future Full Build-Out Condition Peak Flows at Each Hydrologic Node of Interest

Hydrologic Node	100-yr	Timmins	Timmins + Climate Change
A	4.5	6.2	8.4
B	14.5	17.1	22.6
C	17.3	20.1	26.5
D	20.8	23.8	31.4



# Butler Creek - Hydraulics

- ▶ 2-D Hydraulic HEC-RAS model was developed
- ▶ 4 Map Sheets



Figure 5-5: Connection Culvert Locations Included for Navigating Butler Creek Spill Near Ontario Street and Butler Street



Figure 5-6: Elevation View on Upstream Side of Main Street Concrete Open Footing Box Cu



tion for Butler Creek Model Setup

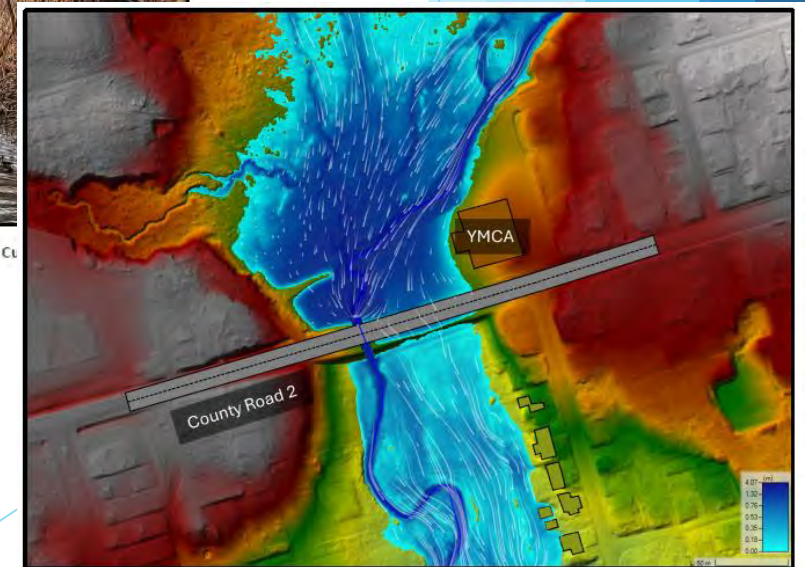


Figure 5-8: Schematic of Timmins Floodplain at County Rd 2 (Main St) – Terrain Background

# Butler Creek - Areas of Interest

Spill East of Ontario - North of Tracks



Figure 5-24: Spill East of Ontario Street, North of Railway Tracks; Timmins WSEL Overlay

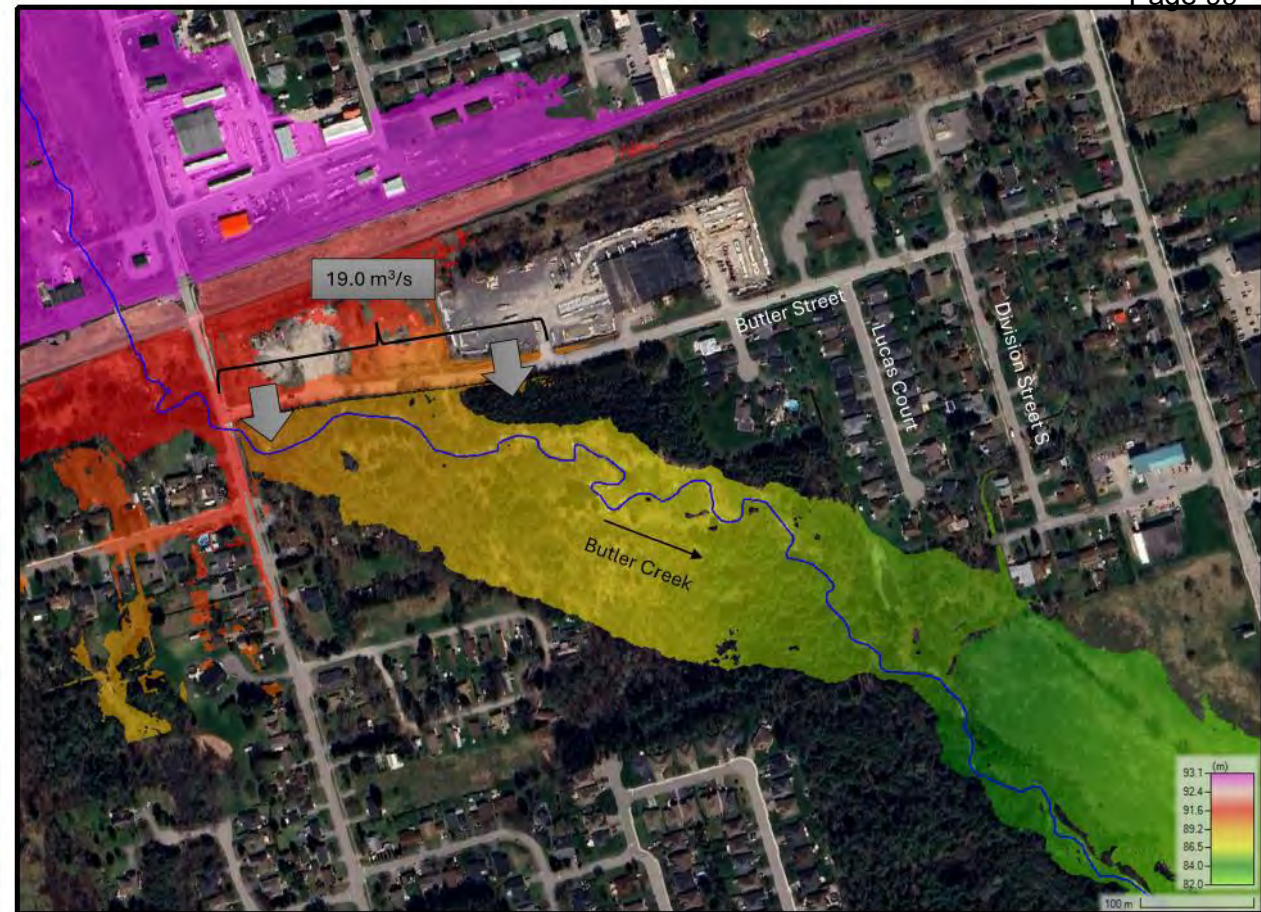


Figure 5-25: Spill Near Butler Street; Timmins WSEL Overlay

Butler Street East Spill

# Butler Creek - Areas of Interest

Spill West of Ontario -  
South of Tracks

Cedar and  
Harbour  
Street Spills



Figure 5-26: Ontario Street Spill Towards Butler Street West; Timmins WSEL Overlay

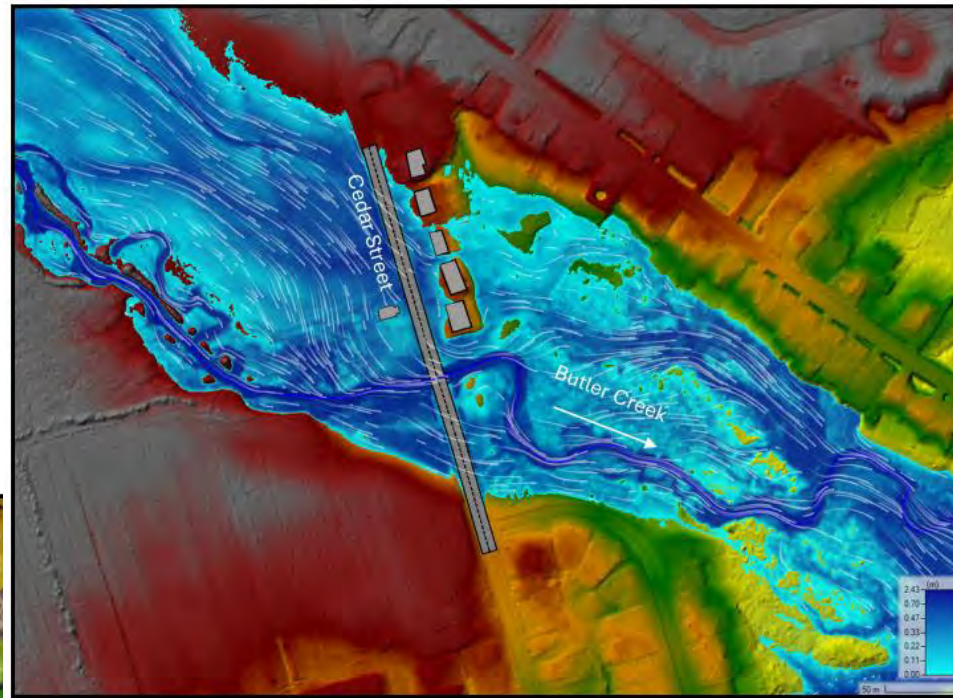


Figure 5-20: Schematic of Timmins Floodplain at Cedar Street – Terrain Background

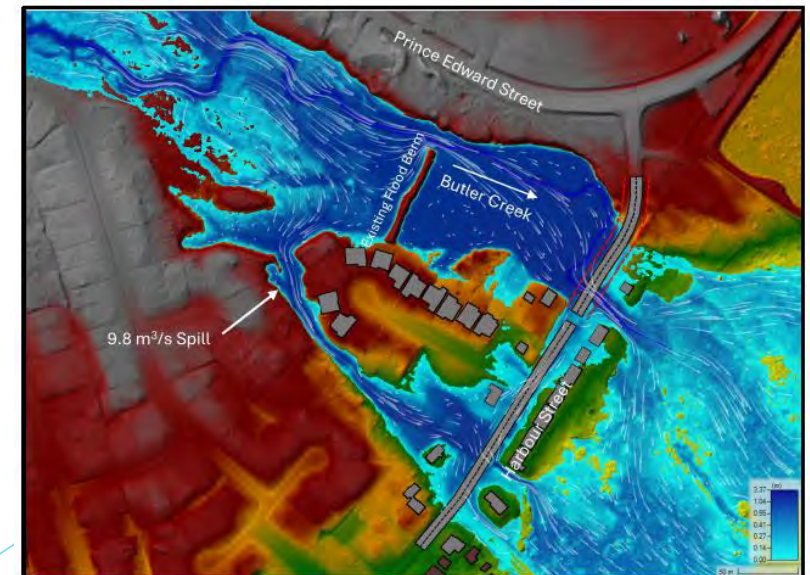
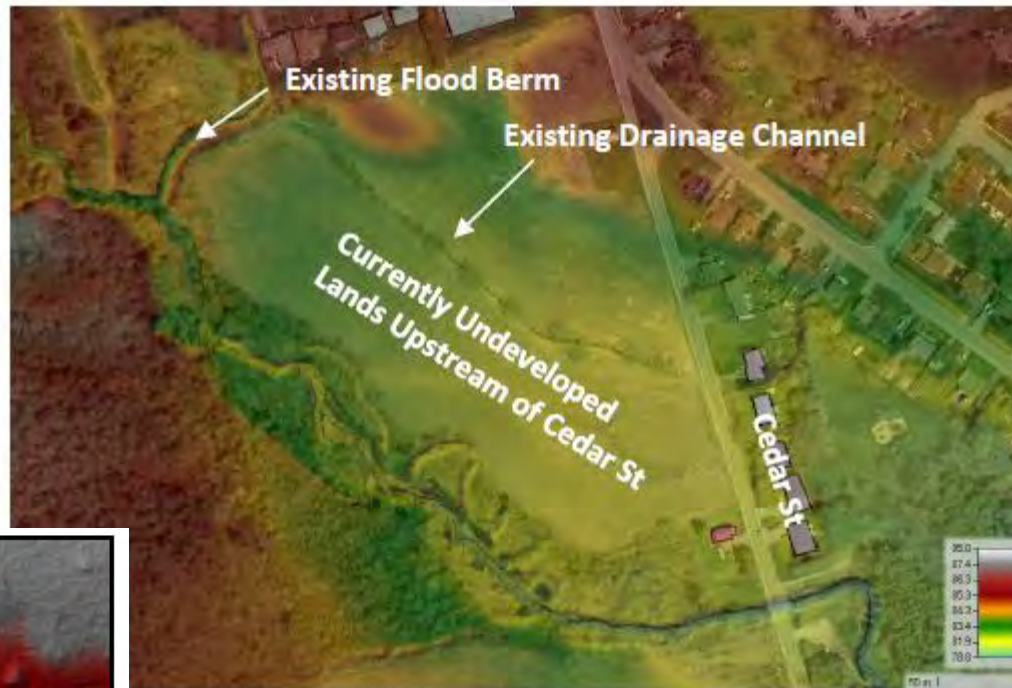


Figure 5-23: Schematic of Timmins Floodplain at Harbour Street Crossings – Terrain Background

# Butler Creek - Areas of Interest

Old Flood Berm -  
no information



27: Existing Flood Berm and Drainage Channel Upstream of Cedar Street

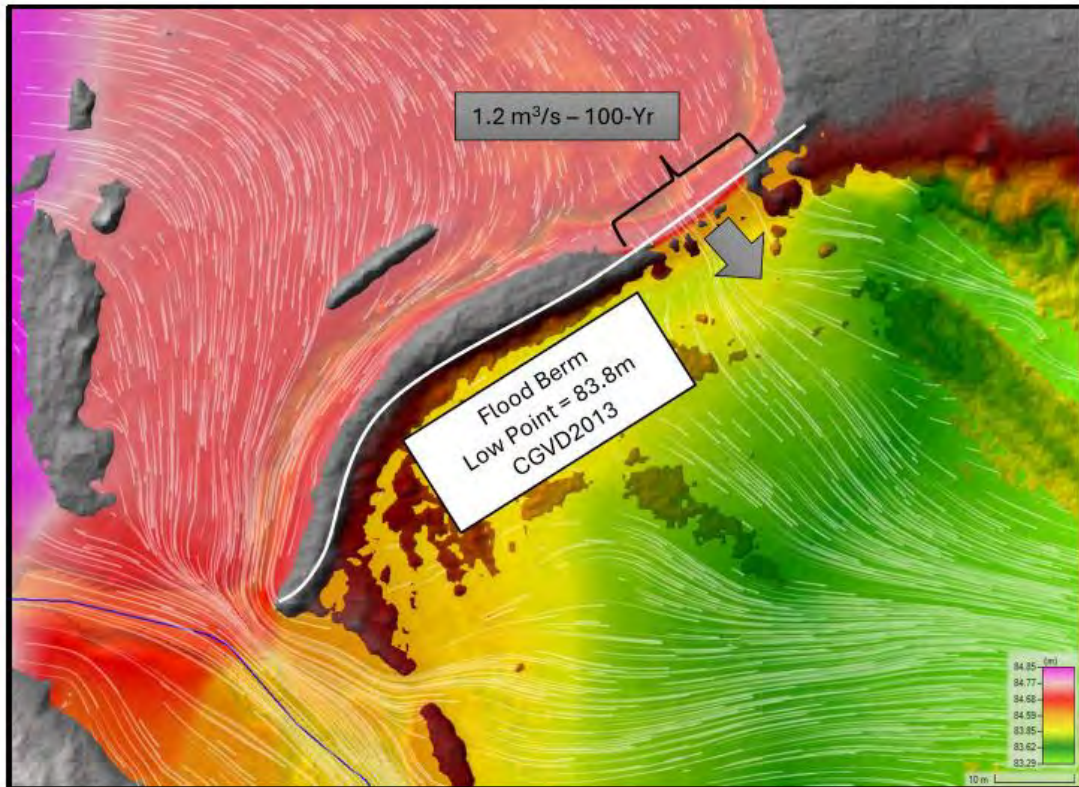


Figure 5-28: Spill at Existing Flood Berm in 100-Yr Upstream of Cedar Street; 100-Yr WSEL Overlay

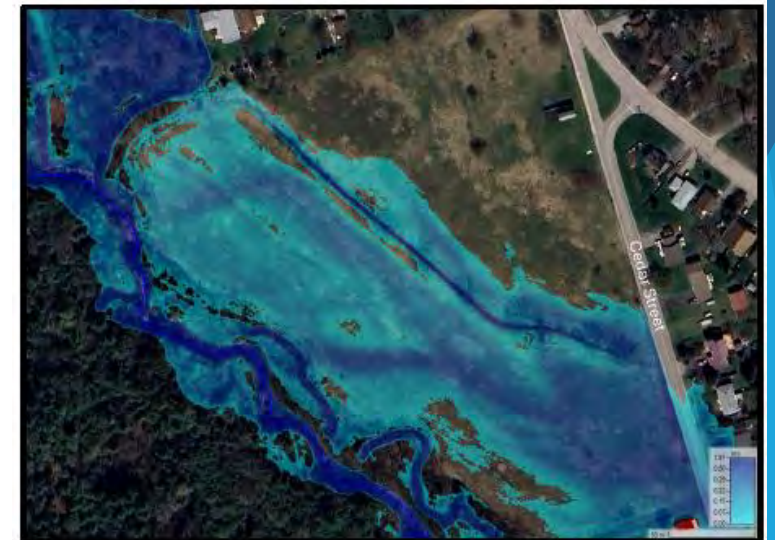


Figure 5-29: 100Yr Inundation Area Upstream of Cedar Street with Spill C

# Arena Creek - Areas of Interest



Figure 8-6: Draft Inundation Boundary for Arena Creek in 1% AEP Storm



Figure 8-5: Arena Creek Spill Locations and Corresponding Timmins Peak Flow

# Cold Creek - Hydrology

- ▶ 257.3 km<sup>2</sup> catchment area
- ▶ WSC Gauge (161 km<sup>2</sup>) at Cty Rd 30
- ▶ Hydrologic Model (HEC-HMS) developed to assess all flows using 3-step calibration methodology
- ▶ Much smaller Timmins flow at outlet 74.7 m<sup>3</sup>/s compared to previous 210 m<sup>3</sup>/s. For 1% AEP - flow was also smaller at 61.6 m<sup>3</sup>/s vs 142.0 m<sup>3</sup>/s from previous study.

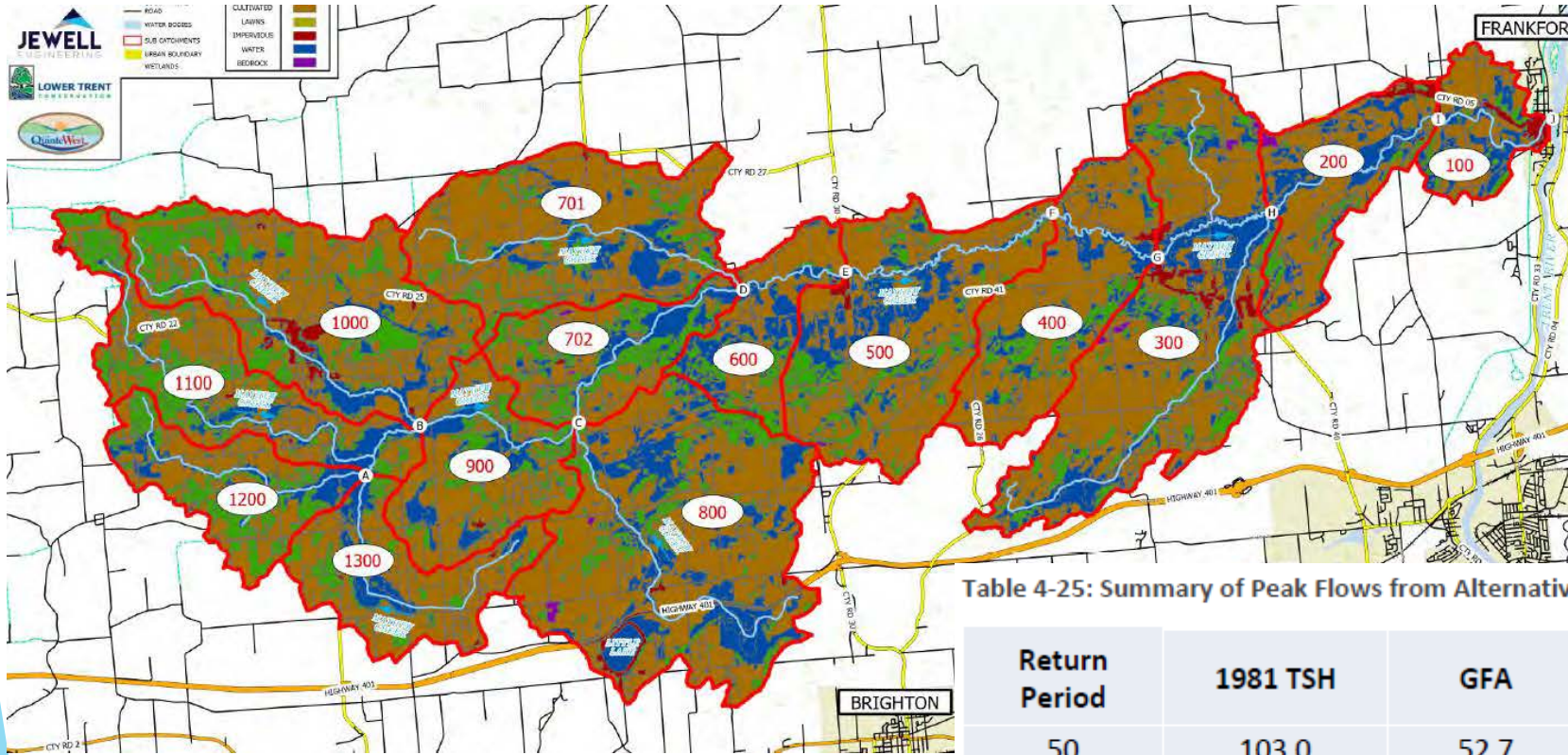


Table 4-25: Summary of Peak Flows from Alternative Methods for Cold Creek Outlet (m<sup>3</sup>/s)

Return Period	1981 TSH	GFA	Index Flood		HEC-HMS
			Region 1	Region 9	
50	103.0	52.7	68.8	72.5	57.7
100	142.0	56.0	75.5	81.1	61.6
200	-	59.3	82.5	89.4	65.9
500	-	63.3	91.8	100.5	70.5
<b>*Timmins</b>	210.0	-	-	-	<b>74.7</b>
<b>Timmins + Climate Change</b>					<b>112.6</b>

# Cold Creek - Hydraulics

- ▶ 2-D Hydraulic HEC-RAS model was developed
- ▶ 3 Map Sheets

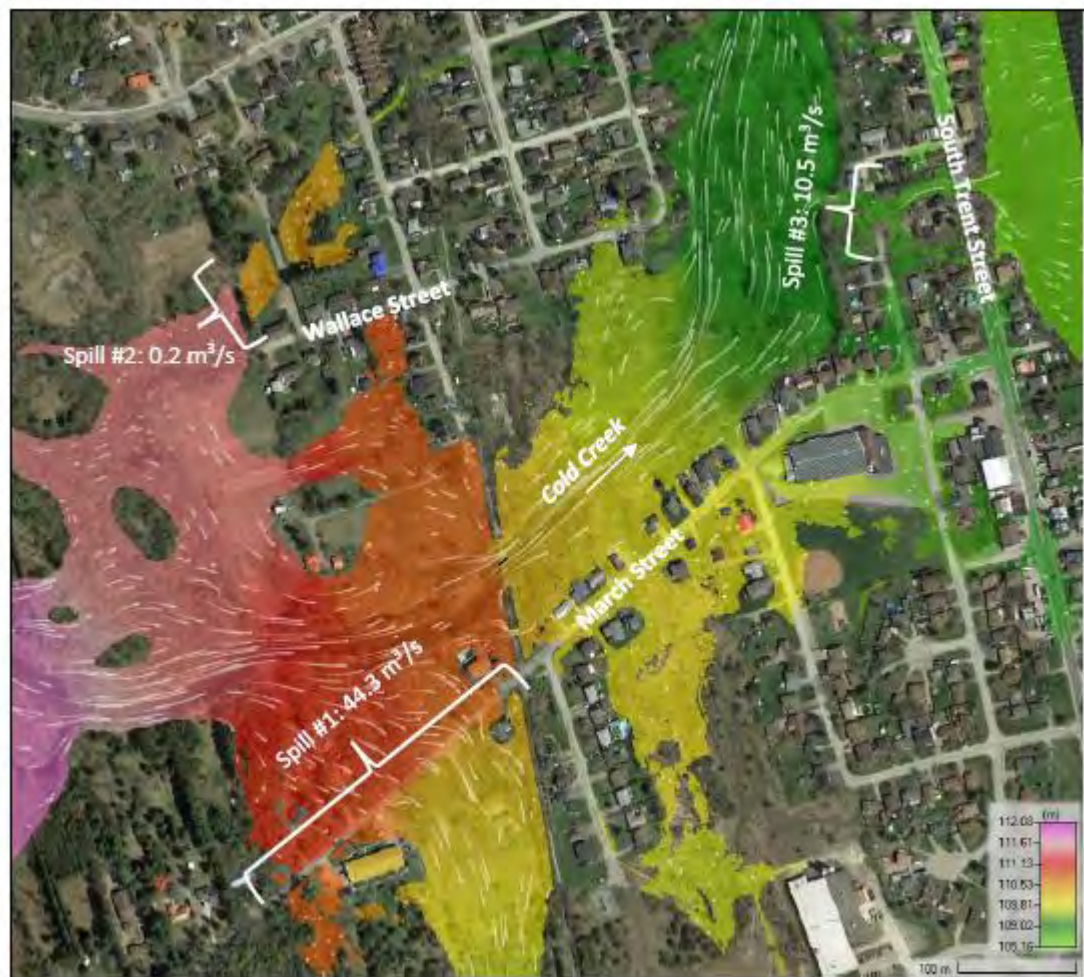
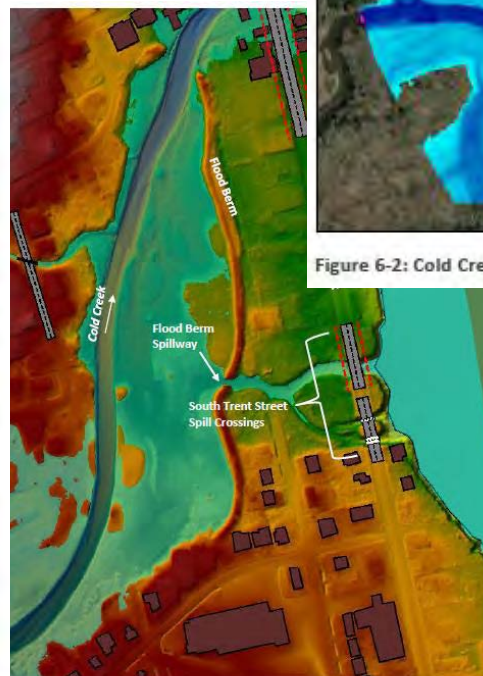


Figure 6-17: Cold Creek Spills in Timmins Event



Berm Between Cold Creek and South Trent Street with Spillway to South Trent Street Spill Crossings

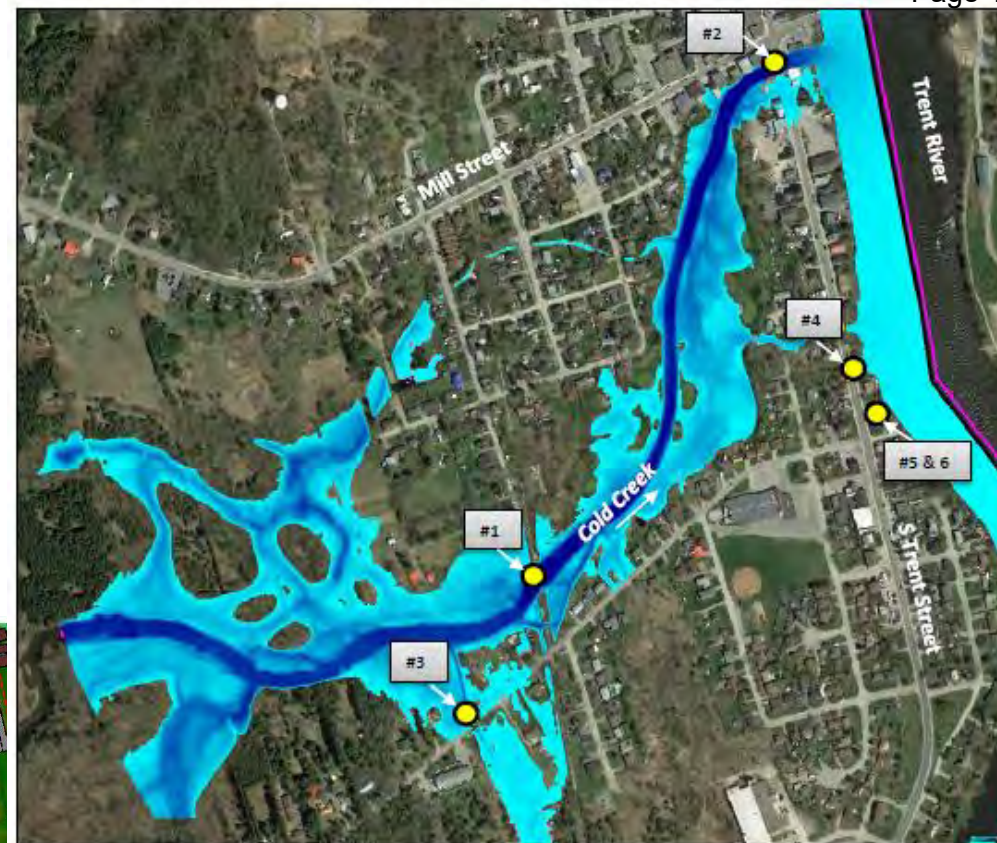


Figure 6-2: Cold Creek Bridge/Culvert Locations



Figure 6-4: Connection Culverts near Wallace Street North of Cold Creek Main Channel



# Cold Creek - Areas of Interest



# Cold Creek - Areas of Interest

Spill to west of Batawa  
better defined



March Street Spill

# Mayhew Creek - Hydrology

- ▶ 38.7 km<sup>2</sup> catchment area
- ▶ WSC Gauge (33.0 km<sup>2</sup>) Hill Road
- ▶ Hydrologic Model (HEC-HMS) developed to assess all flows using 3-step calibration methodology
- ▶ Much smaller Timmins flow at outlet 40.2 m<sup>3</sup>/s compared to previous 132.9 m<sup>3</sup>/s. For 1% AEP - flow was larger at 21.0 m<sup>3</sup>/s vs 12.8 m<sup>3</sup>/s from previous study.

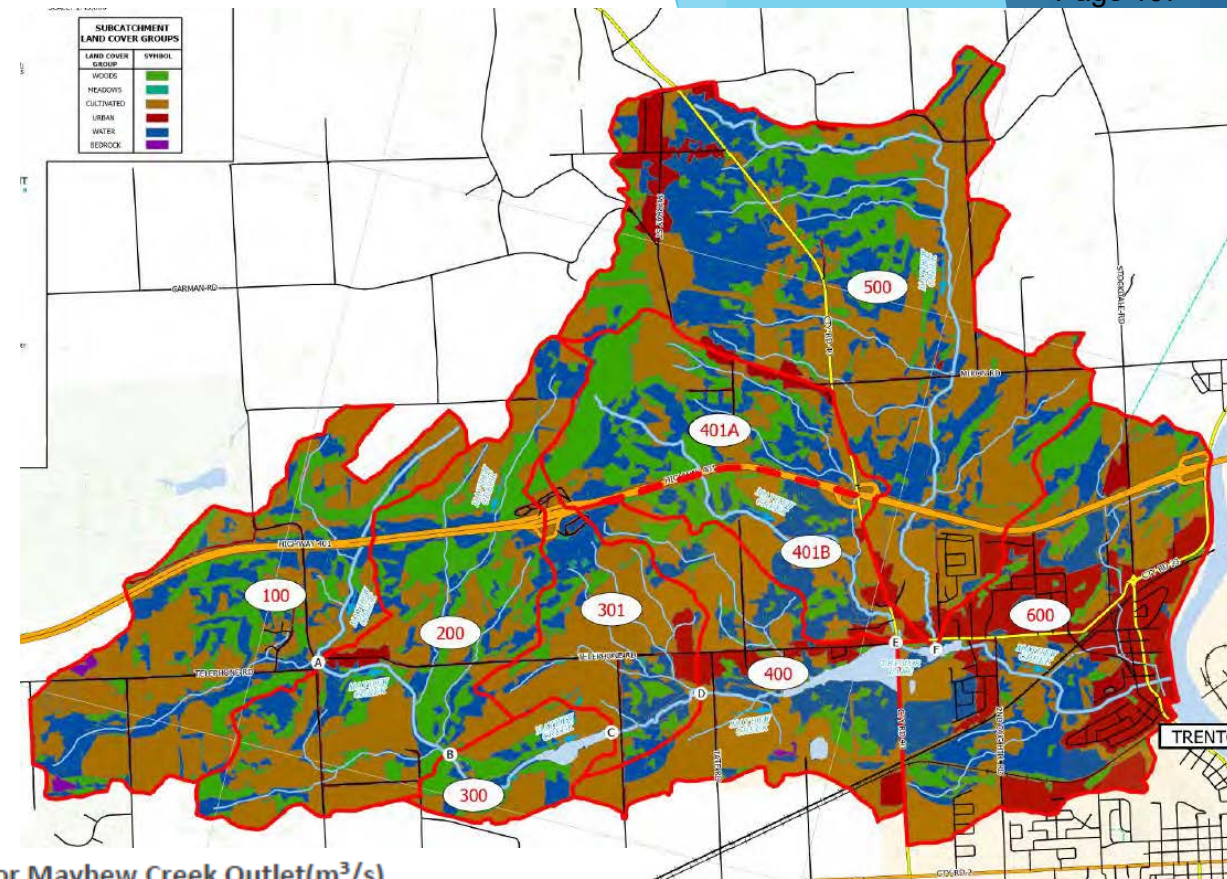


Table 4-24: Summary of Peak Flows from Alternative Methods for Mayhew Creek Outlet(m<sup>3</sup>/s)

Return Period	1981 Chrysler & Lathem	Tremur Lake DSR *	GFA	Index Flood		HEC-HMS
				Region 1	Region 9	
50	9.1	16.3	16.8	14.4	14.4	19.6
100	12.8	19.1	18.6	15.8	16.1	21.0
200	-	-	20.3	17.2	17.7	22.9
500	-	-	-	19.1	19.9	25.4
<b>Timmins</b>	<b>132.9</b>	<b>45.5</b>	-	-	-	<b>40.2</b>
<b>Timmins + Climate Change</b>						<b>69.9</b>

\* Tremur Lake values are at dam location at Wooler Road

# Mayhew Creek - Hydraulics

- ▶ 2-D Hydraulic HEC-RAS model was developed
- ▶ 4 Map Sheets



Figure 5-32: Old Mill Dam



Figure 5-31: Mayhew Creek Flood Control Structure Locations

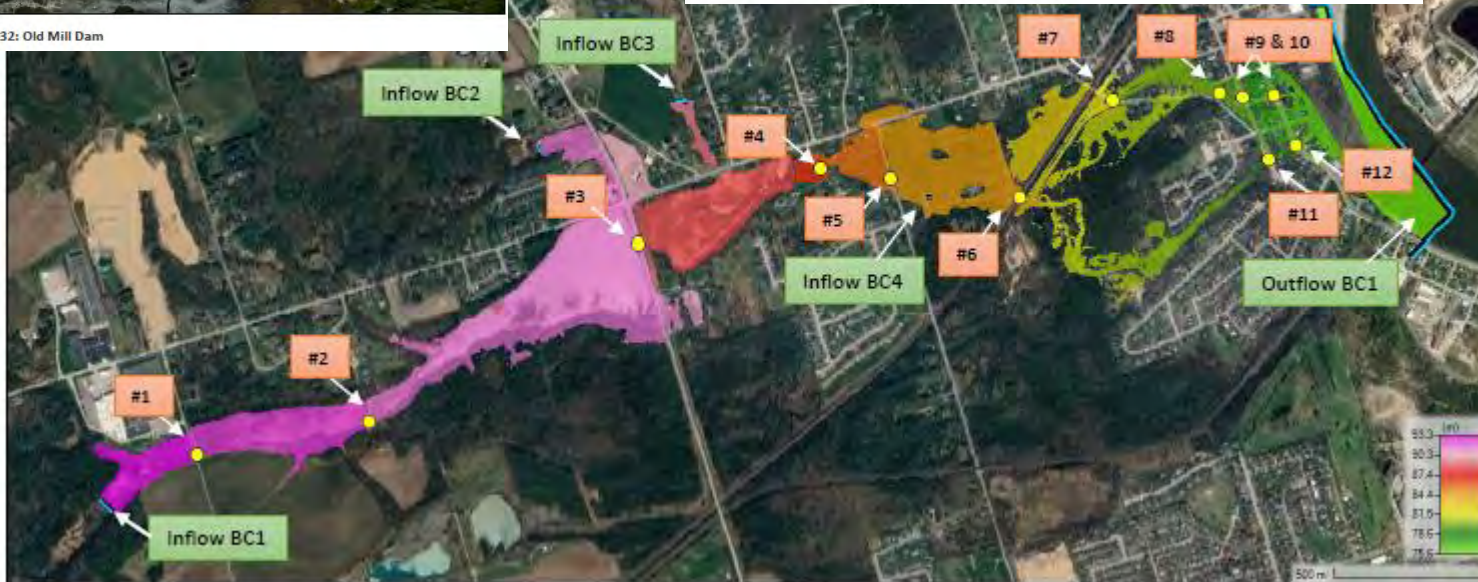


Figure 5-4: Locations of Culvert/Bridge Crossings and Inflow/Outflow Boundary Conditions (Timmins Water Level Overlay)

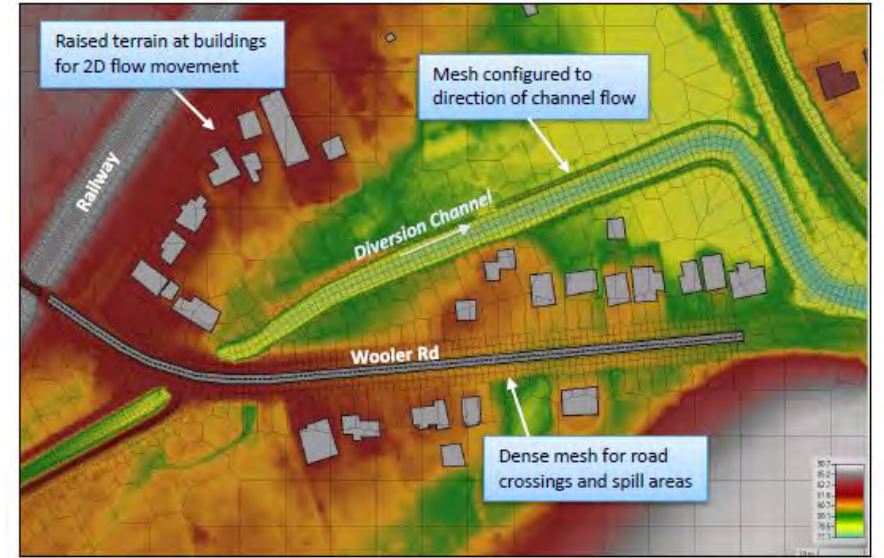


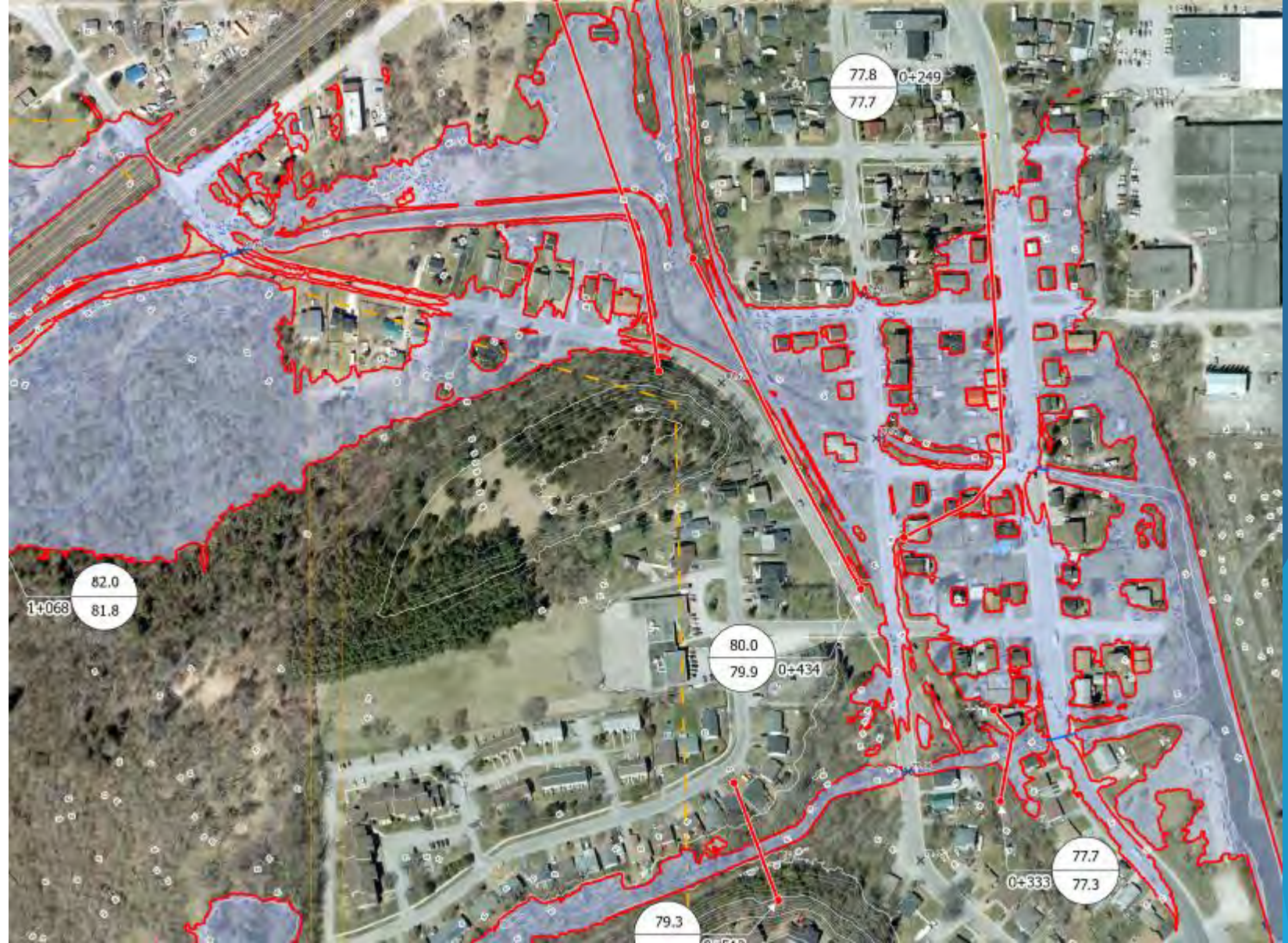
Figure 5-3: Example of Geometry Configuration for Mayhew Creek Model Setup



Figure 5-11: View of Upstream Side of Tremur Lake Dam Opening

# Mayhew Creek - Areas of Interest

Floodplain extends north of existing delineation through urban area



# Mayhew Creek - Areas of Interest



Tremur Lake Spill  
Over Telephone and  
Wooler Roads



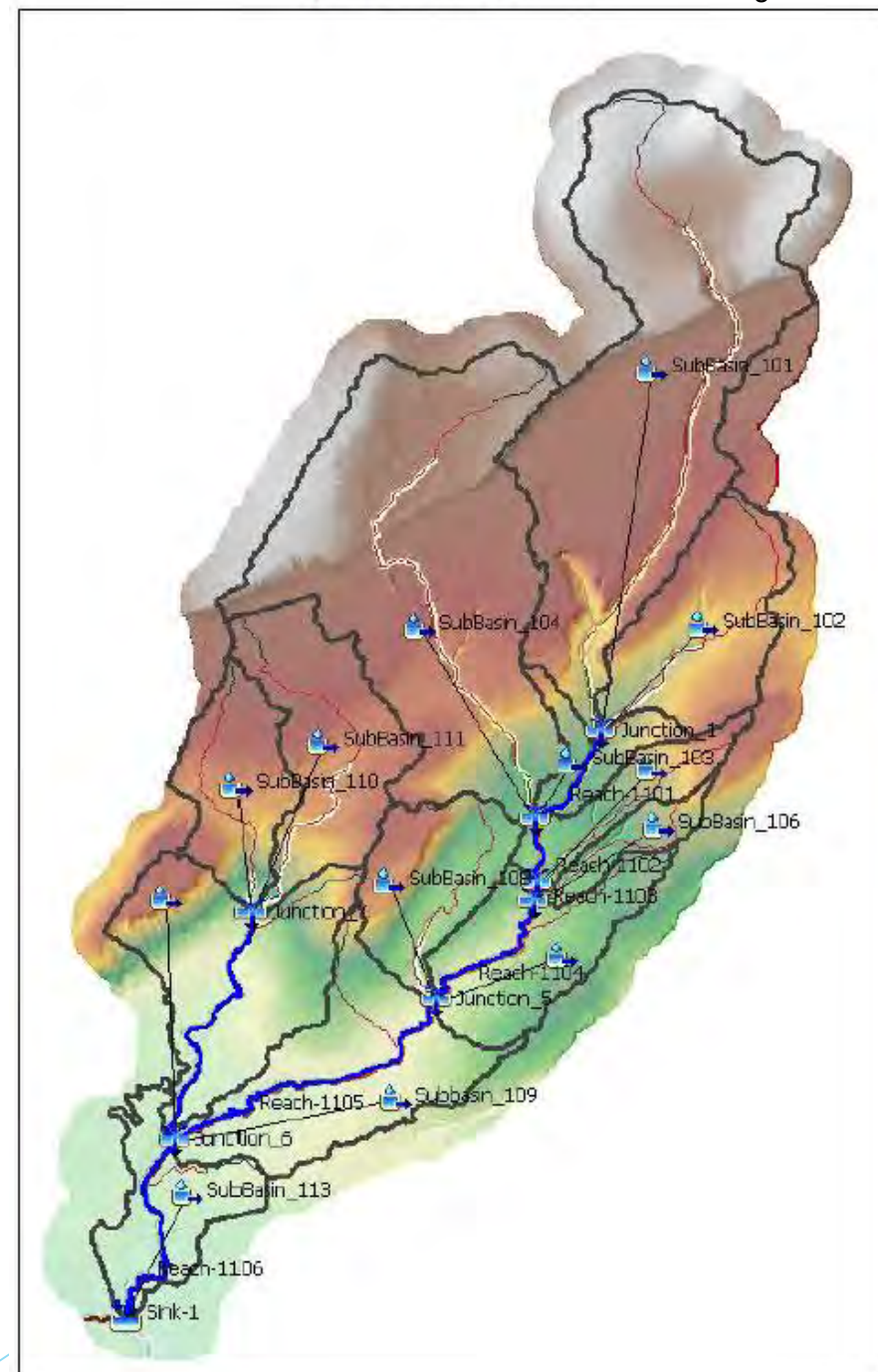
2<sup>nd</sup> Dug Hill Road Spill;  
Much smaller spill north  
of Telephone Road

# Colborne Creek - Hydrology

- ▶ No gauging stations for frequency analysis
- ▶ Hydrologic Model (HEC-HMS) developed to assess all flows
- ▶ Slightly larger Timmins flow at outlet 52 m<sup>3</sup>/s compared to previous 47 m<sup>3</sup>/s. For 1% AEP - flow was 13.8 m<sup>3</sup>/s vs 11.5 m<sup>3</sup>/s from previous study.

**Table 23 – Regulatory Floodplain Mapping Peak Flows**

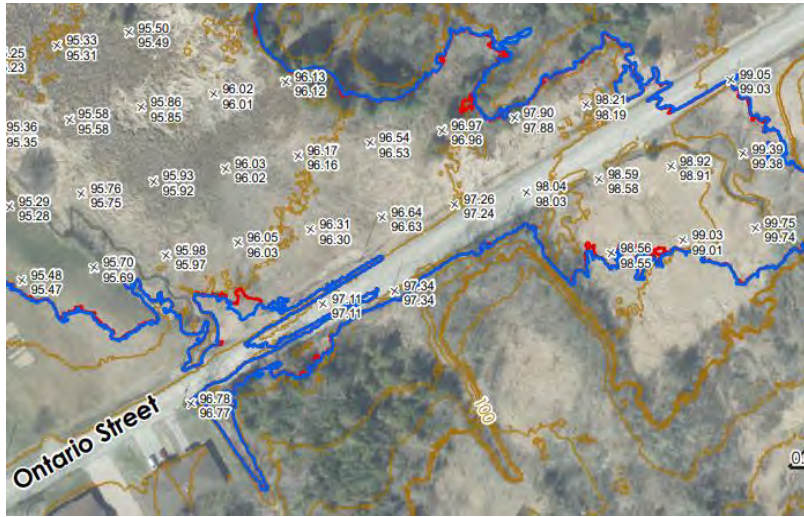
Location	Regulatory Flood	Peak Flow (m <sup>3</sup> /s)
Downstream of Junction 1	Regional	15.73
Downstream of Junction 2	Regional	27.25
Downstream of Junction 3	Regional	28.87
Downstream of Junction 4	Regional	29.75
Downstream of Junction 5	Regional	36.85
Downstream of Junction 6	Regional	50.67
Downstream of Junction 7	1% AEP	6.92
Tributary in Subbasin 105	1% AEP	2.38
Tributary in Subbasin 106	1% AEP	1.84







# Colborne Creek - Areas of Interest

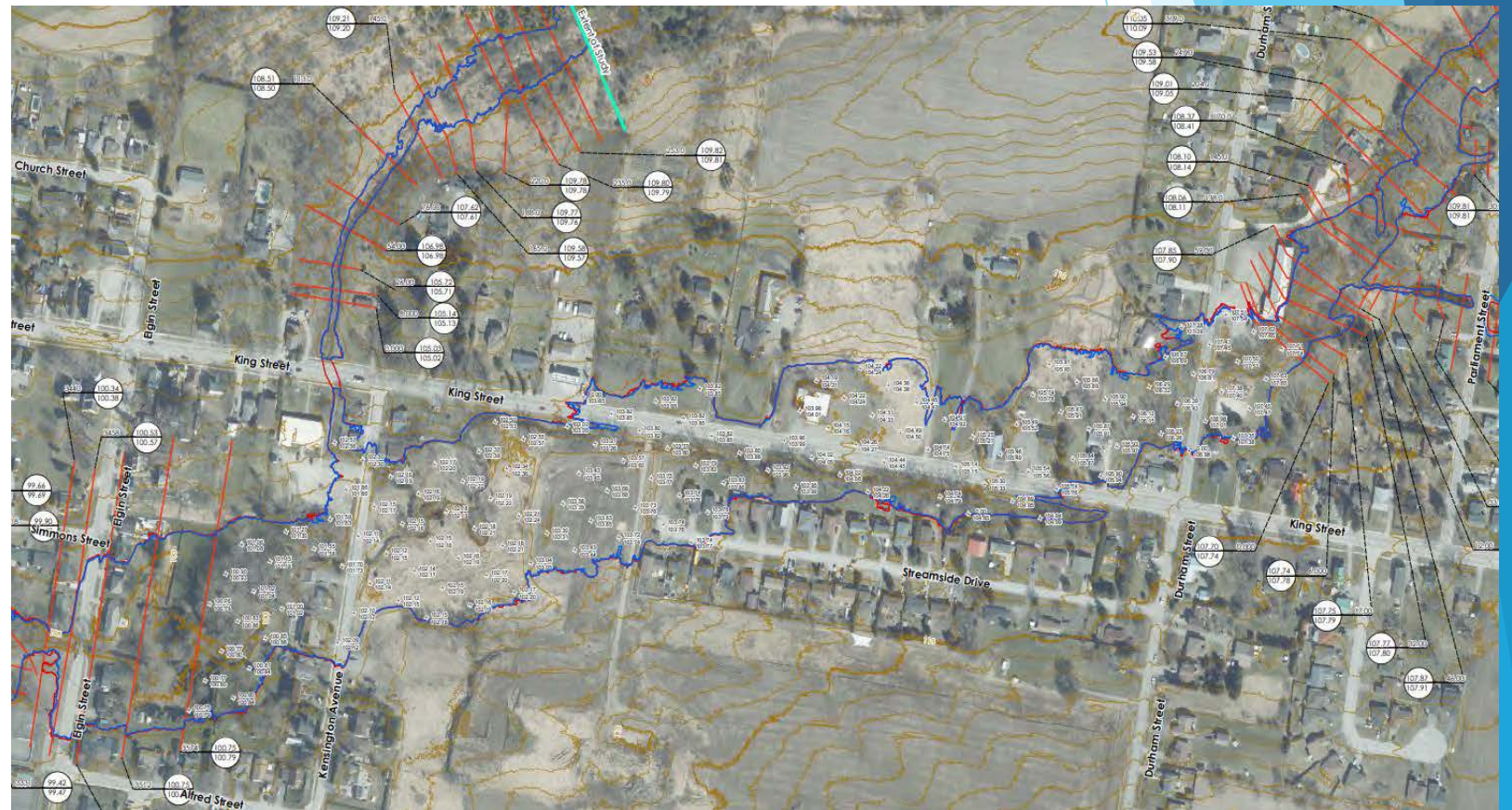


Ontario Street Spill



Private Entrance

King Street Spill



# Trent River - Hydrology

- ▶ Two WSC Stations used for flood frequency analysis (FFA)
- ▶ Hydrologic Model (HEC-HMS) developed to assess Timmins event
- ▶ Determined that (similar to previous study) 1% AEP is regulatory event for Trent River.

FIGURE 3-2: HYDROLOGIC MODEL CALIBRATION: JUNE 1999 STORM EVENT SIMULATION AND OBSERVED VALUES AT WSC STATIONS

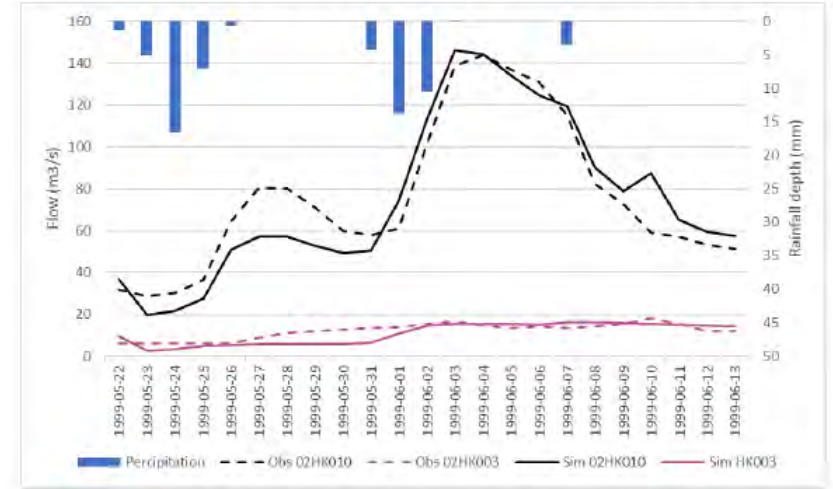


TABLE 4-1: COMPARISON OF PEAK FLOWS FOR 100-YEAR FLOOD AND TIMMINS STORM EVENT AT CALCULATION NODES

ID	Name	Drainage Area (km <sup>2</sup> )	100-year Peak flow (m <sup>3</sup> /s)		Timmins Peak flow (m <sup>3</sup> /s)	
			KGS (2023) Spring	CCL (1983) Full Year	KGS (2023)	CCL (1983)
Node 1	Outlet	12584	927	912	541	984
Node 2	Trent River at Cold Creek	12476	922	905	508	948
Node 3	Trent River at Rawdon Creek	12219	910	880	492	NA
02HK004	Glen Ross Station	12023	900	874	471	NA
Node 4	Trent River at Percy Creek	11512	875	828	447	NA
02HK002	Healey Falls station	9150	563	618	424	NA

TABLE 6-1: ADOPTED RECURRENT FLOOD PEAKS (M<sup>3</sup>/S)

AEP (%)	Return Period (years)	02HK002 Healey Falls	02HK004 Glen Ross
50	2	351	500
20	5	401	596
10	10	432	652
5	20	461	700
4	25	470	714
2	50	498	756
1	100	563	900
0.5	200	658	1072

# Trent River - Hydraulics

- ▶ 5 HEC-RAS models developed: Three 1-D and Two 2-D
- ▶ 1% AEP (100-yr) is Regulatory Event
- ▶ 0.5% AEP (200-yr) is Climate Change Scenario
- ▶ 117 Map Sheets

FIGURE 4 - TRENT RIVER HYDRAULIC MODEL SECTIONS

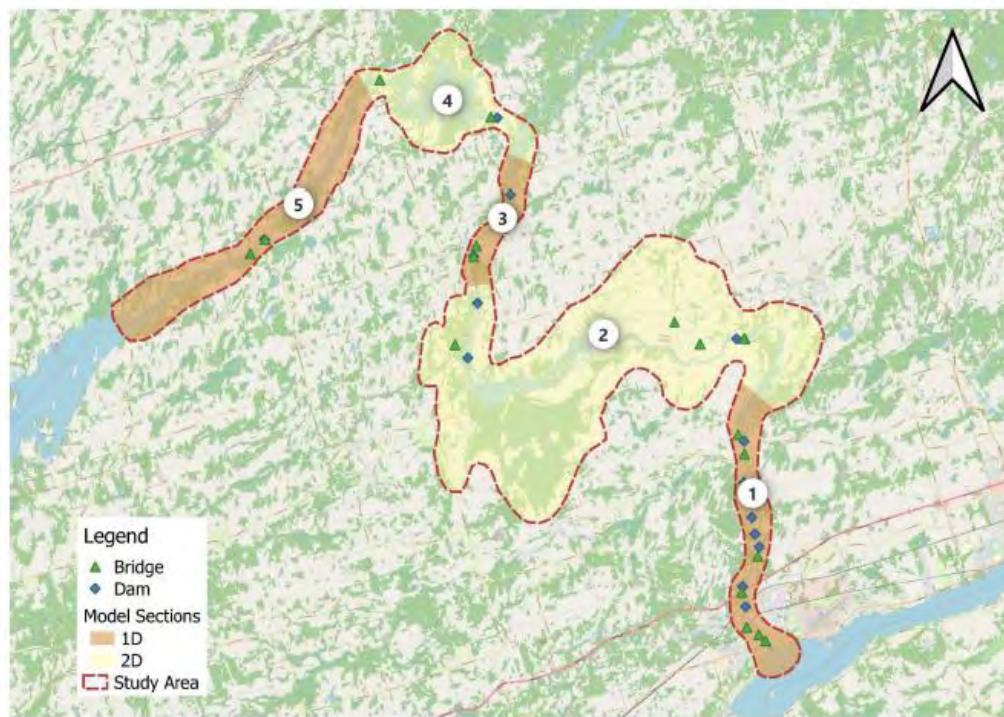


FIGURE 5 - SAMPLE MESH FROM MODEL 2

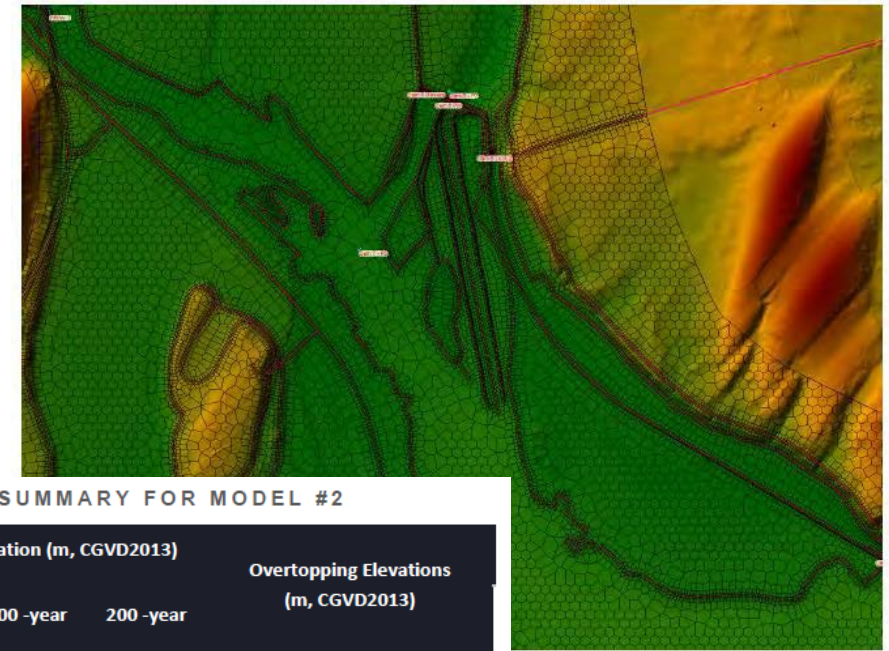


TABLE 9 - HYDRAULIC SUMMARY FOR MODEL #2

Structure	Headwater Elevation (m, CGVD2013)			Overtopping Elevations (m, CGVD2013)
	50 -year	100 -year	200 -year	
Dam 7 – Glen Ross	114.0	114.3	114.6	114.05 (Top of Dam) 113.6 <sup>2</sup> (North Abutment)
Dam 8 – Meyers	123.3	123.6	123.9	125.15
Dam 9 – Hagues Reach	131.5	131.9	132.0	132.54 (Top of Dam) 132.157 <sup>2</sup> (West Embankment)
Meyers Island Bridge	120.9	121.1	121.3	120.75 (Top of Deck, East)
Anderson Bridge	114.4	114.7	115.0	115.29 (Top of Deck, South)
1 Line East Bridge	114.5	114.90	115.2	115.26 (Top of Deck, West)
Glen Ross Rail Bridge	112.7	113.1	113.5	115.78 (Top of Deck, South)
Glen Ross Road Bridge	112.6	112.9	113.3	113.26 (Top of Deck, South)

Note: Red Highlighted Entries indicate overtopping.

# Trent River - Areas of Interest

FIGURE 3-23: FLOODLINES NEAR WIGHT AND LUCKY STRIKE ISLAND

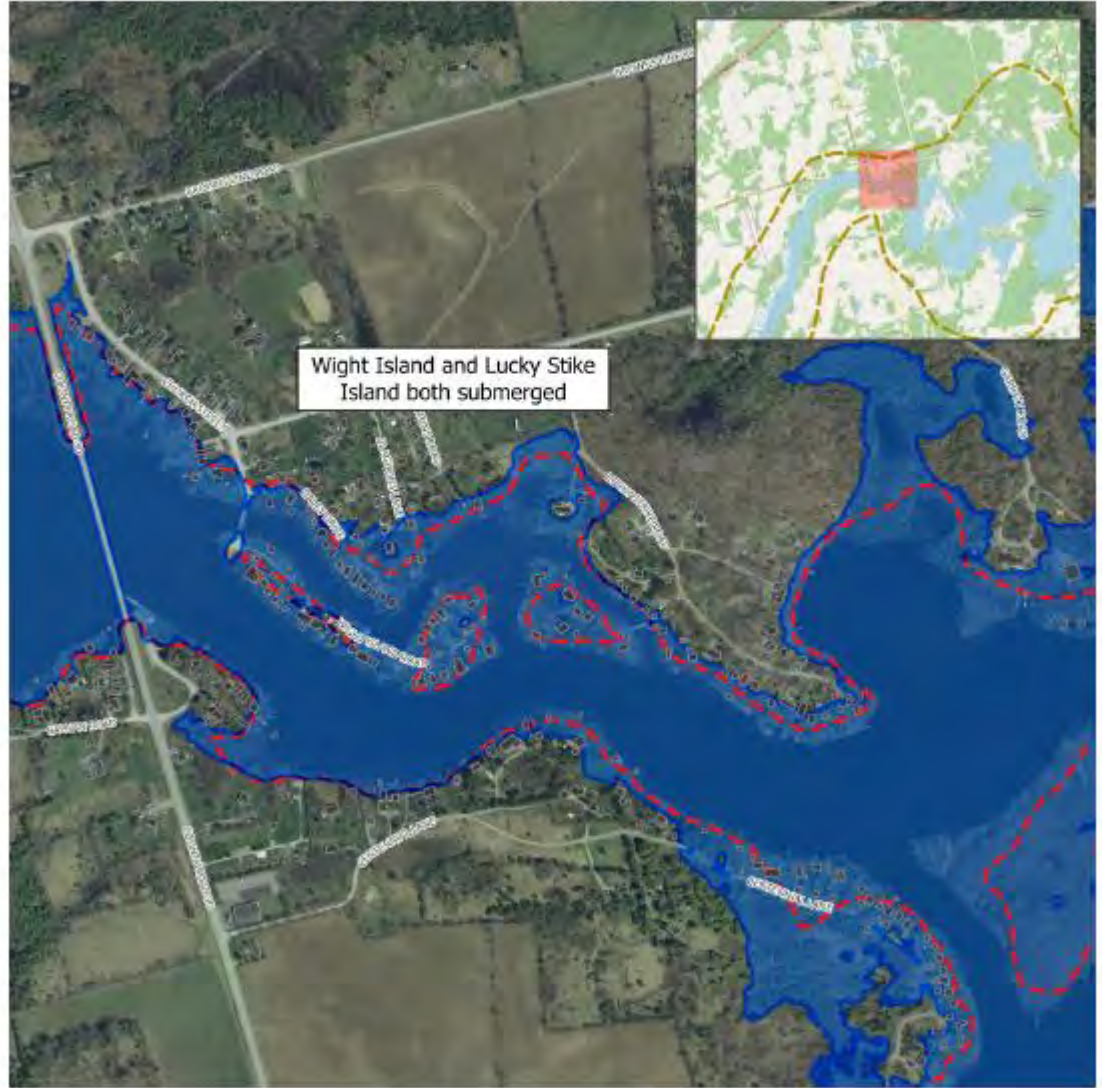


FIGURE 3-21: FLOODLINES AT NAPPAN ISLAND



# Trent River - Areas of Interest

FIGURE 3-13: FLOODLINES FOR SOUTH CAMPBELLFORD

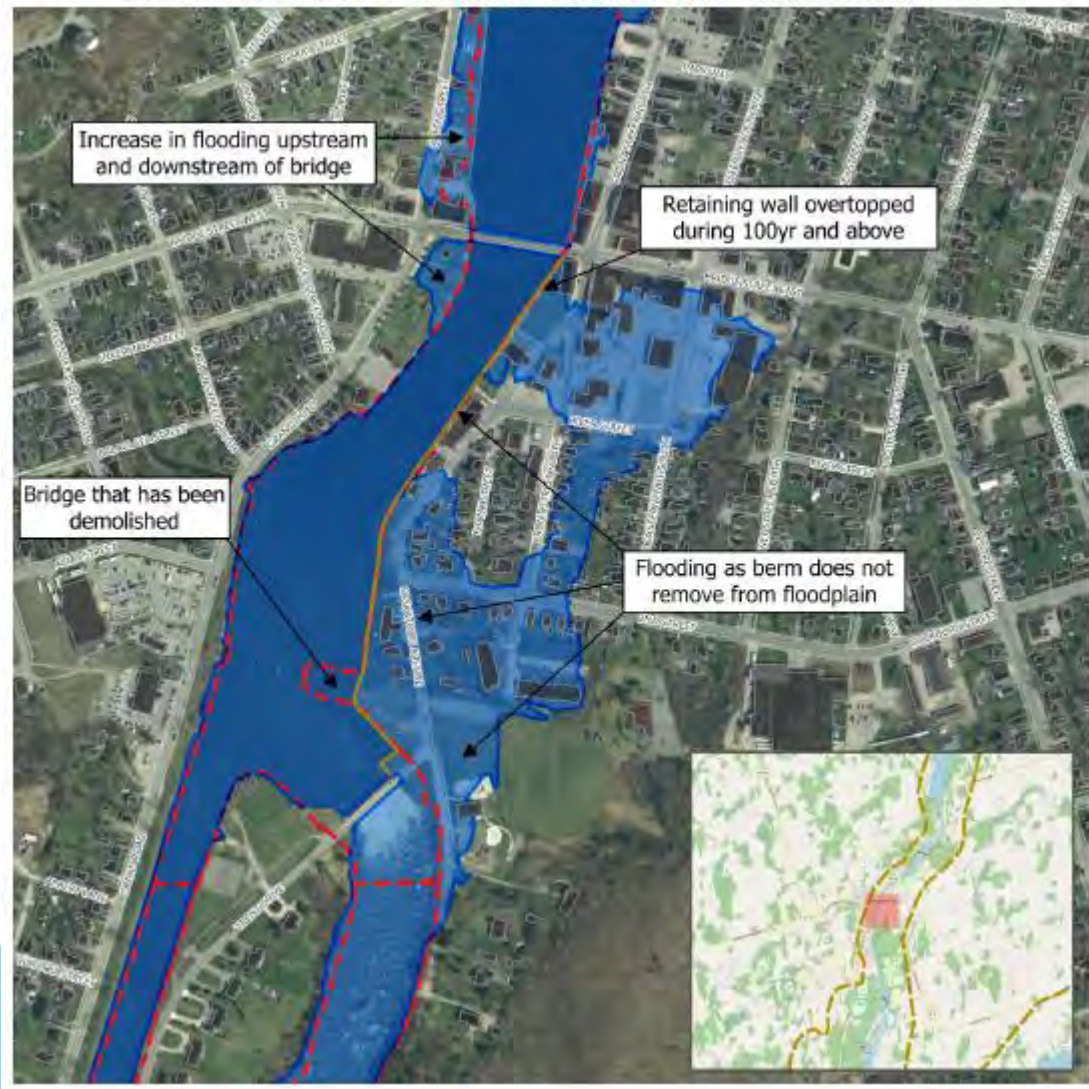
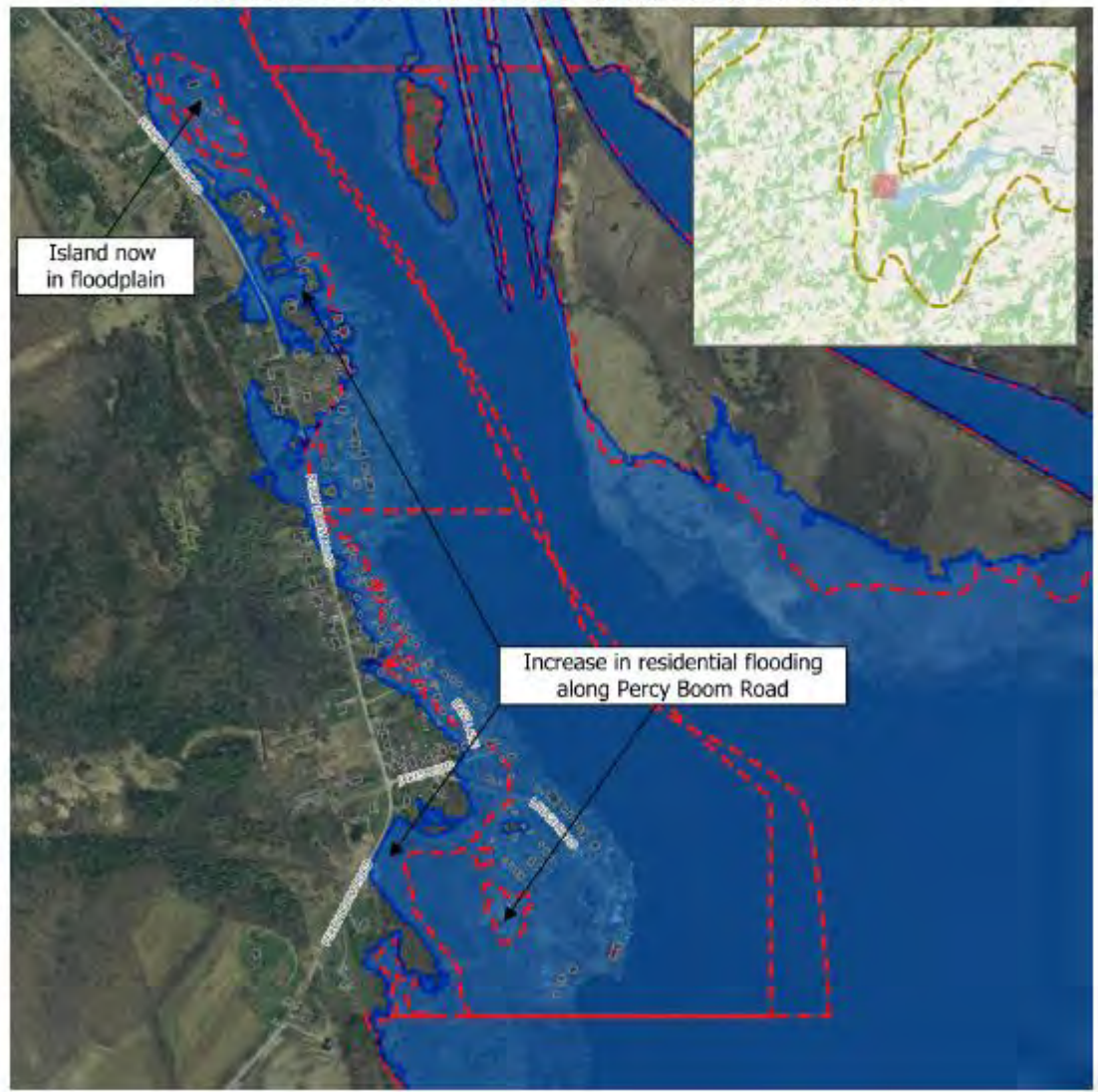


FIGURE 3-10: FLOODLINE NEAR PERCY REACH



# Trent River - Areas of Interest

FIGURE 3-9: FLOODLINES DOWNSTREAM NEAR PERCY REACH

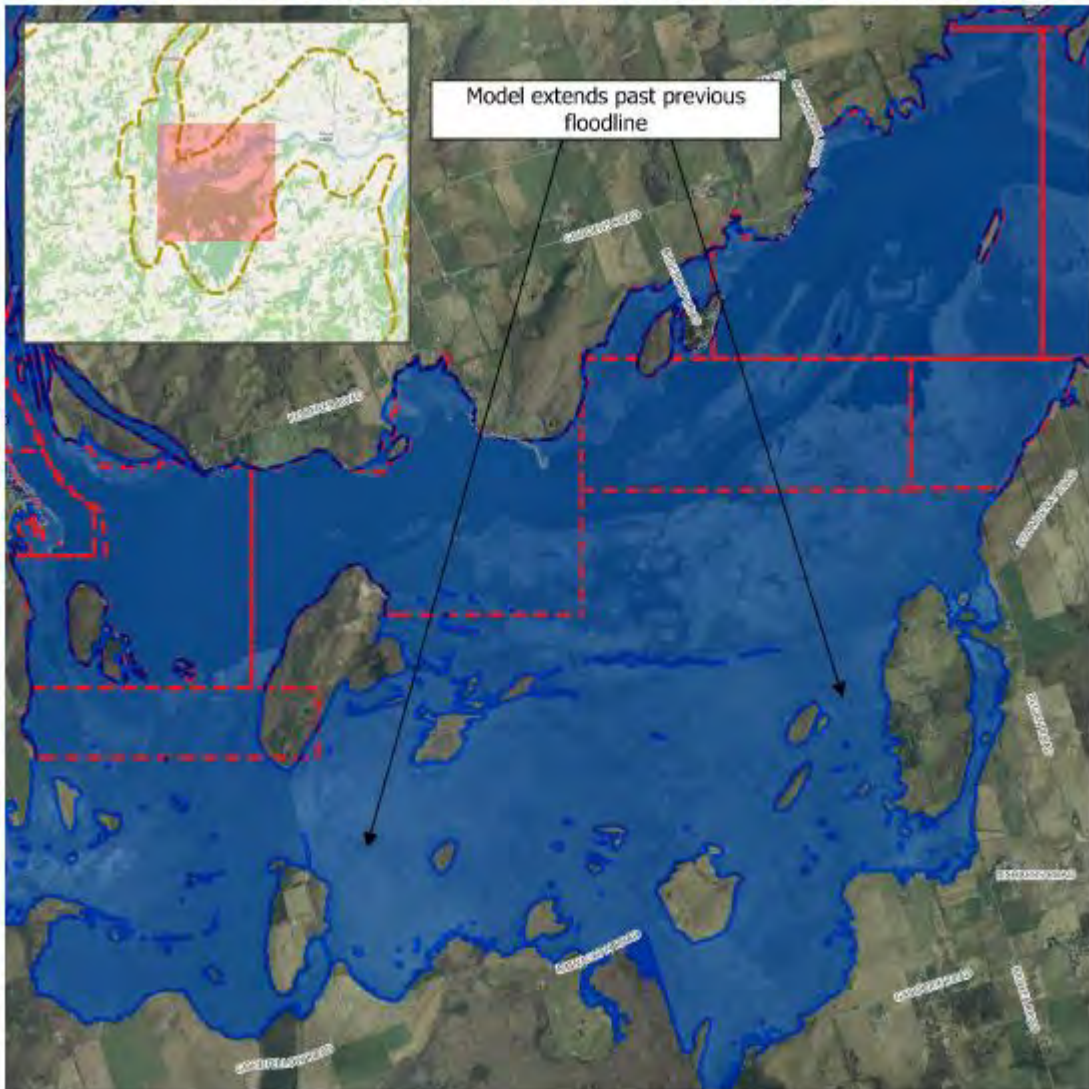
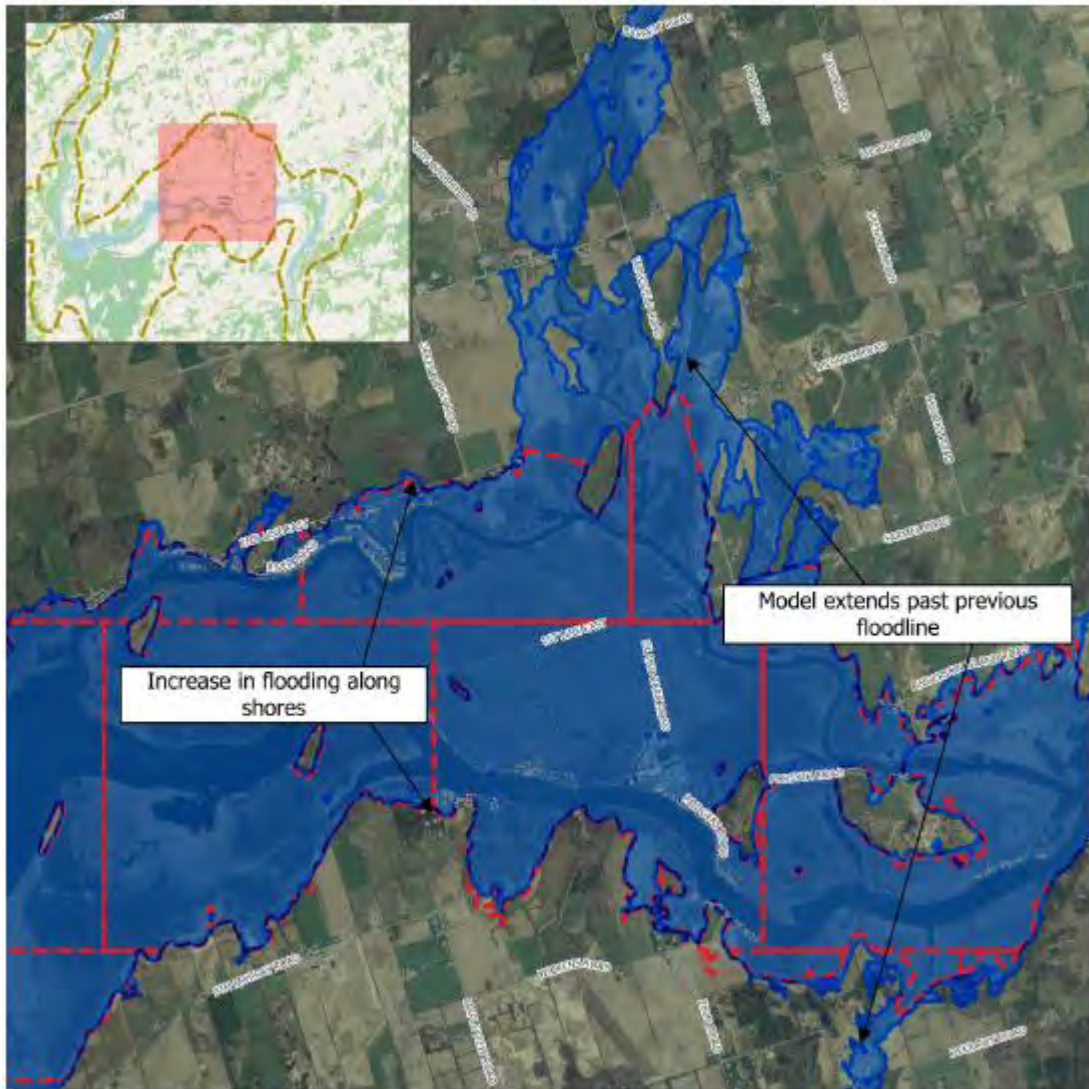


FIGURE 3-8: FLOODLINES AT WILSON ISLAND



# Trent River - Areas of Interest

FIGURE 3-7: FLOODLINES NEAR DAM 7 - GLEN ROSS

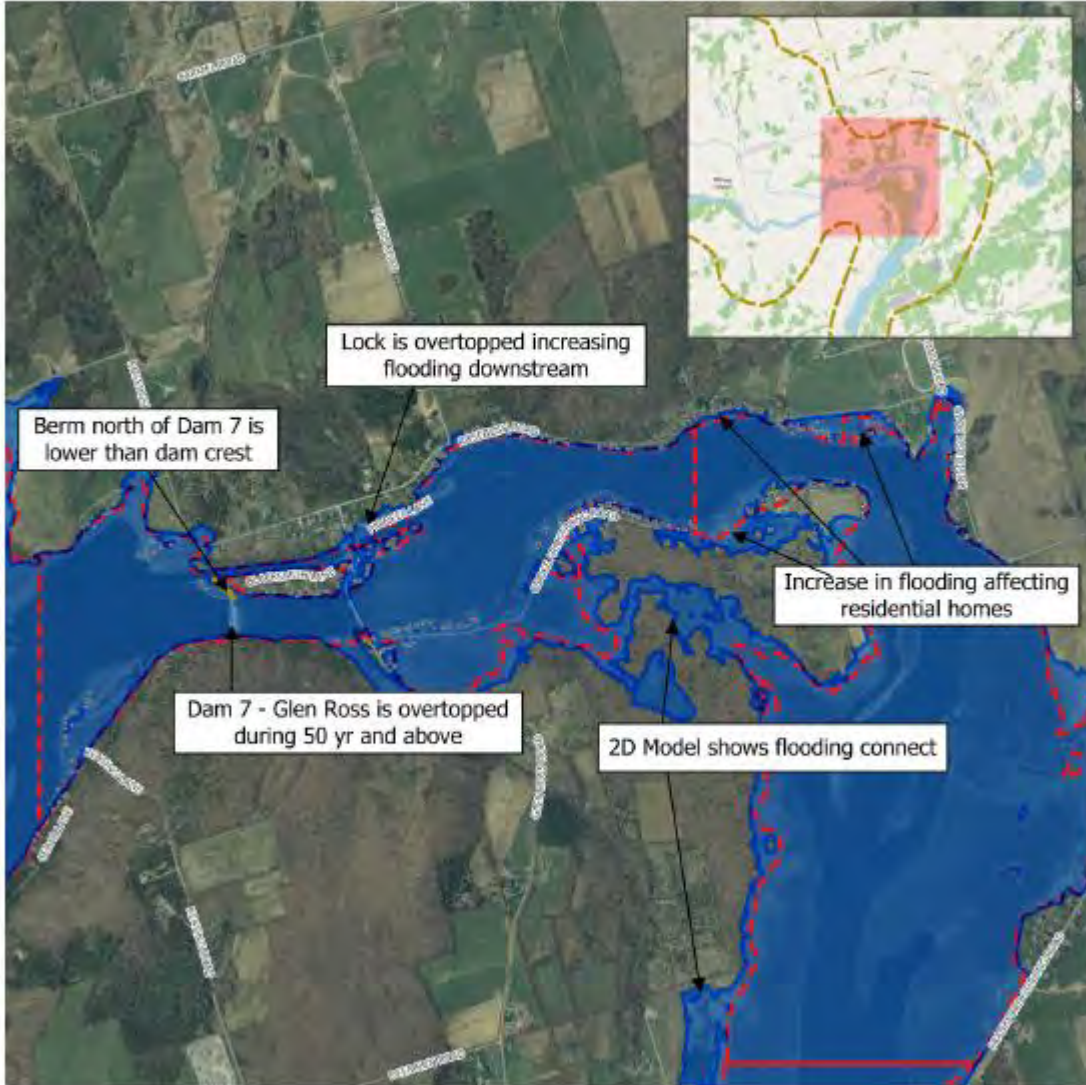
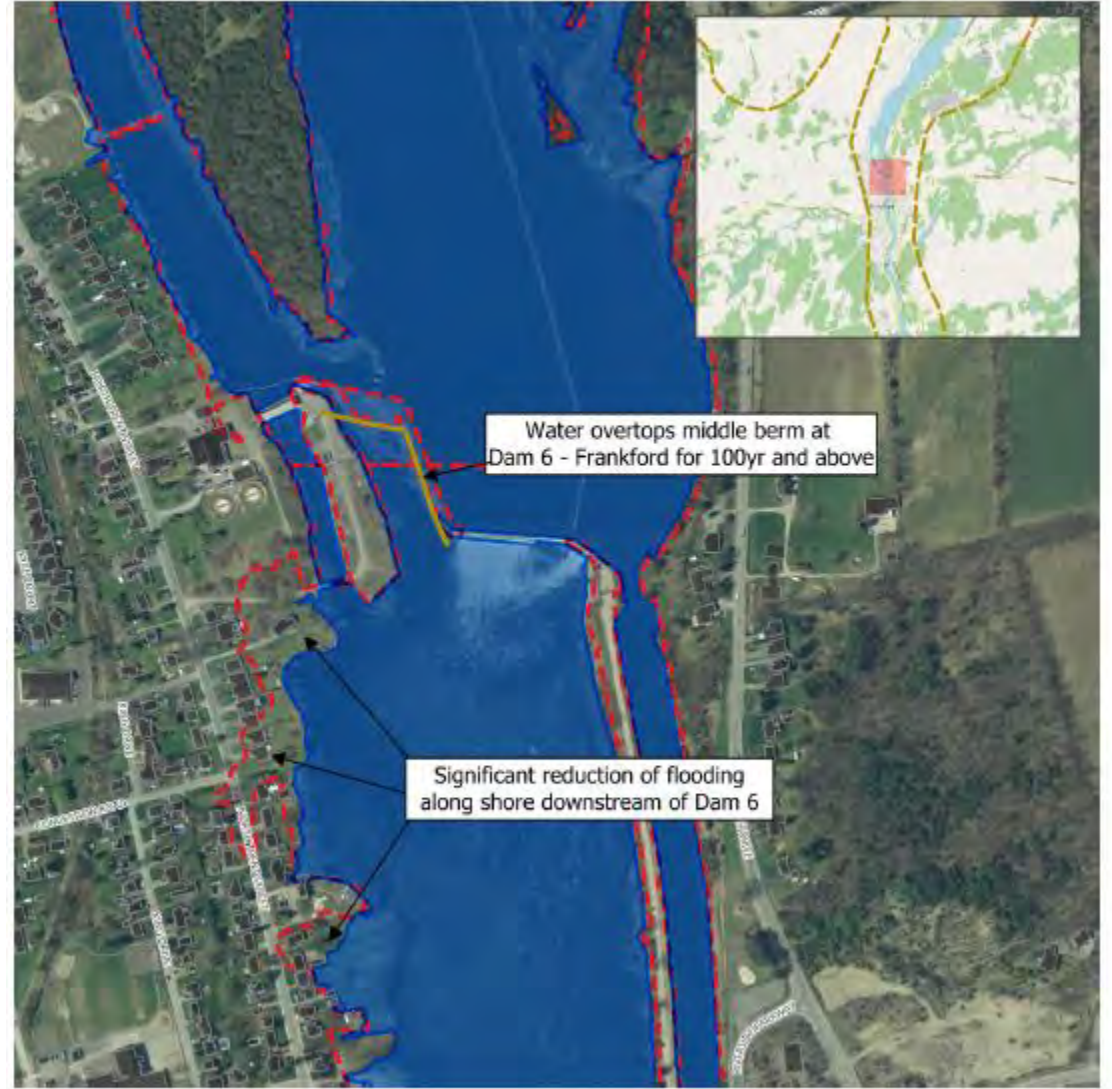


FIGURE 3-6: FLOODLINES NEAR DAM 6 - FRANKFORD



# Trent River - Areas of Interest

FIGURE 3-3: FLOODLINES NEAR THE SONOCO DAM

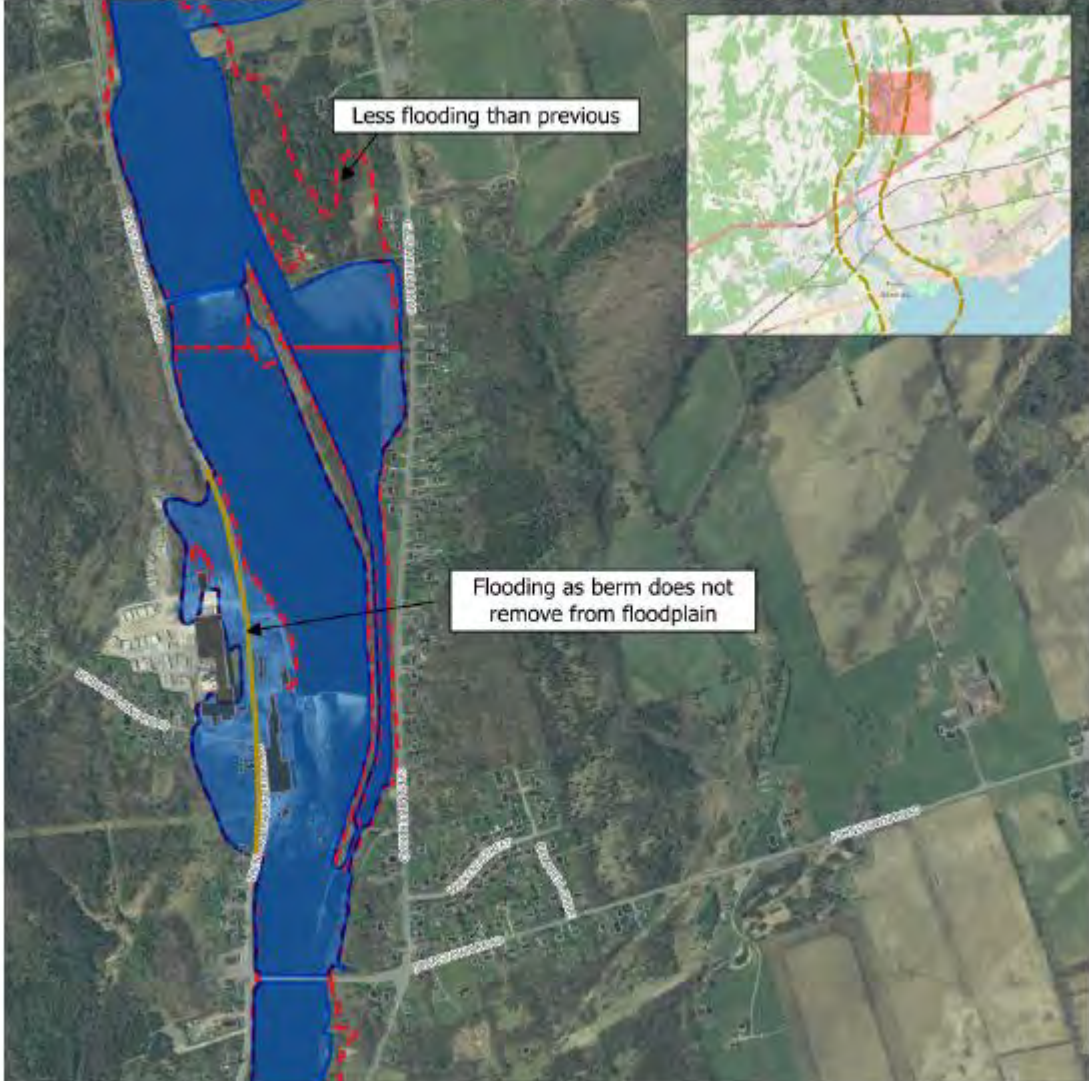
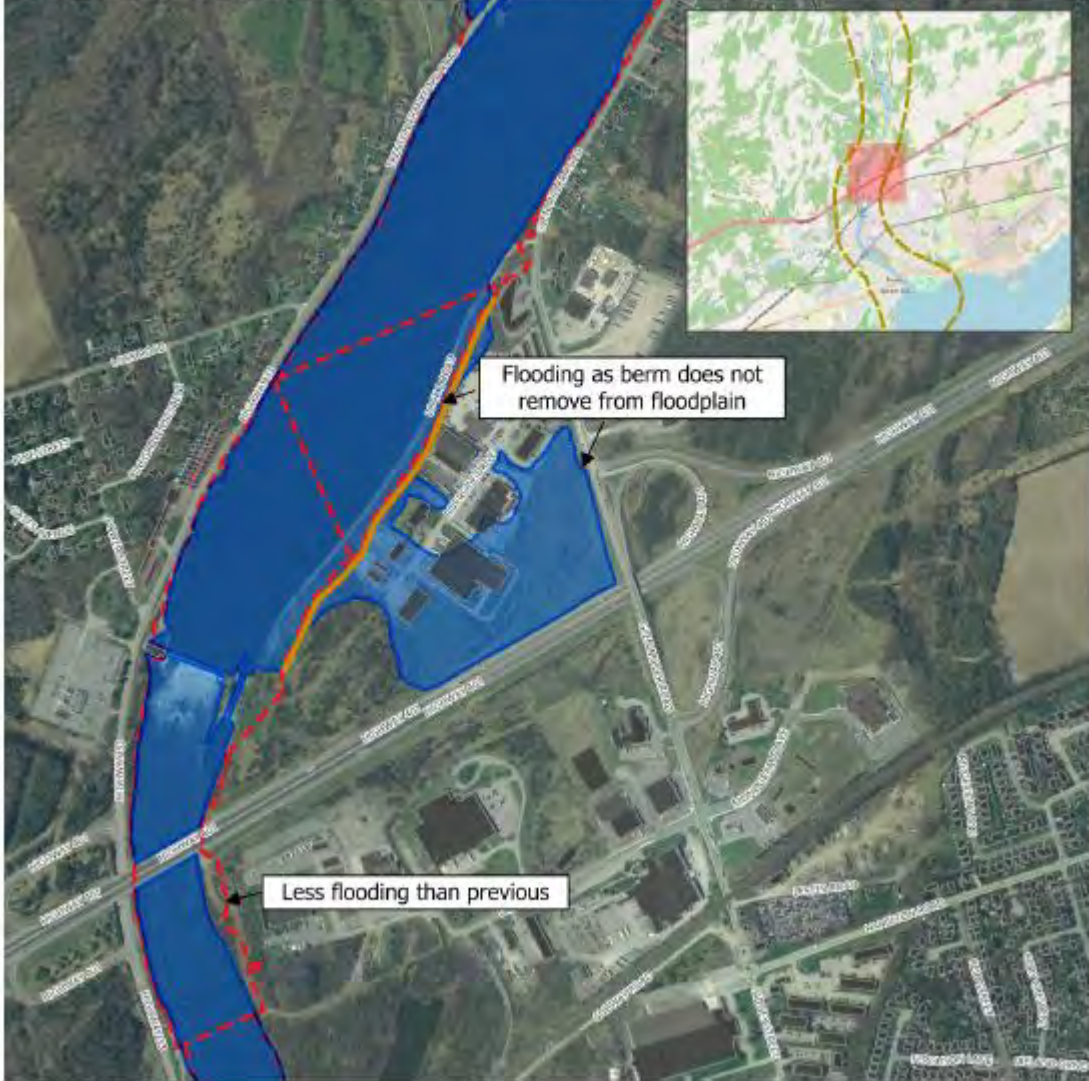


FIGURE 3-2: FLOODLINES NEAR HIGHWAY 401





# Summary

- ▶ Much needed floodplain mapping updates have been completed for six existing floodplains: Rawdon, Butler, Cold, Mayhew, Colborne, Trent River
- ▶ One additional creek system has had floodplain delineation completed - Arena
- ▶ Floodplain Extensions to two creek systems - Rawdon and Mayhew
- ▶ Up-to-date technology and data used for floodplain mapping updates
- ▶ Rigorous review by ECCC and Peer Reviewer
- ▶ All projects completed on time and on budget
- ▶ Calibrated and validated models now exist for further study, if needed (i.e. Two-Zone Studies; Flood Mitigation Scenarios; Infrastructure Updates, etc.)



**LOWER TRENT**  
CONSERVATION

## STAFF REPORT

**Date:** March 5, 2024  
**To:** LTC Board of Directors  
**Re:** Wetland Offsetting Policy Interpretation  
**Prepared by:** Gage Comeau, Manager, Watershed Management, Planning and Regulations

### PROPOSED RESOLUTION:

THAT the staff report is received as information; and either  
 THAT the Board of Directors requests a revision to Section 3 of the Wetland Offsetting Policy document; or  
 THAT the Board of Directors gives staff flexibility to consider enhancements to Section 3 of the Wetland Offsetting Policy without revision.

### BACKGROUND:

Wetlands are essential to a prosperous watershed and must be sustained across an interconnected landscape. Due to major historic losses of wetlands in the watershed, any new proposed losses must be offset with a net gain in wetland habitat. Wetland *offsetting* involves the intentional restoration or creation of new wetlands to counterbalance negative ecological and hydrological impacts of wetland destruction, which cannot be avoided under limited, extraordinary cases. *Offsetting* can only be responsibly considered when the requirements for avoidance, minimization and mitigation of negative impacts from *development* cannot be met. The hierarchy of wetland protection includes the following immutable steps:

1. Avoidance - Prevent impacts from occurring by changing project location, scope, or timing of activities.
2. Minimization - Reduce the duration, intensity and/or extent of impacts that cannot be avoided.
3. Mitigation - Rehabilitate or restore features or functions that have been exposed to impacts that could not be avoided or minimized.
4. Offsetting - Create or restore new habitat to compensate for loss that could not be avoided, minimized or mitigated.

There are many uncertainties associated with attempting to replace complex ecosystems like wetlands, which is why *offsetting* must be avoided, whenever possible, in favour of protecting and restoring existing wetland habitats. However, if wetland destruction is unavoidable, the goal of wetland *offsetting* should always be the net increase in wetland cover and *wetland function* across the Lower Trent watershed region.

In February 2014, the LTC Board of Directors, passed the resolution:

“That the staff develop draft policies within the new Policies and Procedures Manual for O. Reg. 163/06 for consideration of the Board to increase flexibility regarding development in the vicinity of small wetlands and allow for offsetting measures.”

In April 2021, the LTC Board of Directors, passed the resolution (2021-04-08 RES: G50/21):

“THAT staff investigate the development of an offsetting program to compensate for loss of ecological values due to the imposition of a Ministerial Zoning Order (MZO); and  
 THAT staff develop a fee schedule and amend hearing guidelines for the management of MZO files be approved.”

Recently in April 2023, the LTC Board of Directors, passed the resolution to approve and adopt the Wetland Offsetting policy:

RES: G55/23 Moved by: Jeff Wheeldon Seconded by: Bobbi Wright

THAT the Wetland Offsetting Policy be approved and adopted.

Carried

Since the approval and adoption of the Wetland Offsetting policy, staff have been asked by applicants and agents about portions of Section 3 of the Wetland Offsetting policy (attached) related to the guidelines associated with the compensation ratios and wetland offsetting. Additionally, proposals have come forward that include the wetland buffer and wetland enhancements as part of the offsetting/compensation ratios. Currently, the policy notes that the minimum offsetting ratios for marsh wetland are 1:2 (destroyed: created) and swamp wetlands are 1:3 (destroyed: created). The policy also notes that a vegetated buffer around the created wetland is required.

Qualified environmental consultants have requested further information regarding this section as their interpretation of the policy varies. For instance, it has been posited that wetland enhancements could be implemented to boost the ecologic and hydrologic function of existing wetlands. These enhancements have been included in the ratio calculation that is provided to LTC staff during review. Although, staff do not disapprove of some of the professional submissions and proposals by qualified professionals, the offsetting policy appears to be inflexible in deviating from the ratios noted in the policy.

As such, staff are asking for direction on the implementation of the offsetting ratio and if flexibilities are possible without rewriting the existing policy. If an amendment to the policy is required and requested by the Board, please direct staff to move forward with the request.

**RECOMMENDATION:**

THAT the staff report is received as information; and either

THAT the Board of Directors requests a revision to Section 3 of the Wetland Offsetting Policy document; or

THAT the Board of Directors gives staff flexibility to consider enhancements to Section 3 of the Wetland Offsetting Policy without revision.

## 3.0 Guidelines

### 3.1 Ecological Net Gain

Wetland *offsetting* requires ecological and hydrological *net gain* and like-for-like compensation in both wetland form and function. The new wetland features are to be self-sustaining in perpetuity with *climate resilience* incorporated in their design.

### 3.2 Base-line conditions

The proponent, following consultation with LTC staff, is responsible for describing and quantifying the individual, site-specific wetland forms and functions (i.e. base line conditions) of the feature to be destroyed, through a comprehensive environmental impact study, employing detailed multi-season field studies, carried out by qualified professionals over a minimum of one year, preferably longer.

The base-line conditions are to frame the *offsetting* targets. The resulting technical report(s) documenting the wetland parameters must be reviewed by LTC staff (at the proponent's expense), and if satisfactory, would allow for the wetland *offsetting* design plans to be then developed by the proponent with technical support from qualified professionals. The design plans must include a monitoring program to gauge progress of meeting the target ecological and hydrological forms and functions. LTC staff and/or a peer reviewer, will review the *offsetting* plans at the proponent's expense.

Whenever feasible, opportunities to rescue wetland seedbank, soils, and plant material, are encouraged. New wetlands must be designed to be self-sustaining in perpetuity.

### 3.3 Location

Existing forest or wetland cover cannot be removed to host an *offsetting* project, with the exception of enhancing an existing ecologically degraded or severely impacted wetland or other vegetation community dominated by non-native invasive species.

A wetland *offsetting* project is to be located as close to the destroyed wetland as possible, in order to replace the ecologic and *hydrologic functions* being lost in the *drainage area*. The feature(s) must be constructed in site conditions that will allow for *wetland hydrology* to persist and maintain wetland conditions in perpetuity.

The following are the *offsetting* site location criteria:

- on the same property as the impacted wetland,
- alternatively, in the same *sub-watershed*, and
- on public, or private land, with an established *conservation easement* (registered on title, with all associated costs at the proponent's expense) to allow LTC staff wetland access for a specified period of time.

### 3.4 Offsetting Ratios

To account for the time lag in replacing ecosystem function as well as uncertainties around successful feature establishment, marsh wetland *offsetting* area minimum ratios are 1:2 (destroyed: created); *swamp* wetland *offsetting* area minimum ratios are 1:3 (destroyed : created). In addition, vegetated setback areas of a minimum of 30 m width around the created wetland features are required (See section 3.5).

The proponent is responsible for purchasing or securing the required wetland *offsetting* project land base, at their expense.

### **3.5 Setbacks**

All created wetlands require a regulated 30 m minimum vegetated setback to be established around the new feature. The setback is to be seeded and/or planted with appropriate *native vegetation*, if it is not already occurring on site. Planted vegetation may require browse protection while establishing, including deer fencing, tree shelters, and rodent guards.

Both the newly constructed wetland and its vegetated setback features will be regulated under Ontario Regulation 163/06 of the Conservation Authorities Act, and should be zoned as “Environmental Protection” by the municipality and identified on wetland mapping.

The new wetland feature should be at least 30 m away from neighbouring property boundaries.

### **3.6 Timelines**

The wetland *offsetting* project must be constructed and meeting established wetland form and function targets, before the impacted wetland feature can be destroyed. Only then, can a permit to destroy a regulated wetland feature be sought. The permit has a two-year lifespan.

### **3.7 Responsibilities**

All wetland *offsetting* projects are to be proponent led, with technical support from retained qualified professionals, and in consultation with LTC staff. The proponent is wholly responsible for all costs of the wetland *offsetting* process including: technical reviews, project design, construction, permits, *conservation easement* establishments, legal fees, annual monitoring and maintenance.

LTC staff and/or peer reviewers, will review wetland *offsetting* proposals, wetland destruction permits, *offsetting* designs, construction plans, maintenance and monitoring reports. These services will be provided for a fee at the expense of the proponent.

LTC will not accept cash in lieu for wetland *offsetting* projects. However, proponents must provide security deposits to LTC to be held until wetland *offsetting* projects achieve established ecologic and hydrologic targets.

Agenda Item #18.

## Waterlogs - February 2024

Today, the Bay of Quinte is a healthy and vibrant ecosystem.  
Now, we must focus on keeping it this way

### FLOODING YES, NO, MAYBE!

What a crazy winter, we have had so far. At this point in time, it's anyone's guess what weather conditions are going to be a month or so down the road. It could be plus 30 or minus 30, either way water levels will be on people's minds. Here are some links to help shoreline residents understand water levels, who is responsible for what, and how to protect your property.

#### Water Level Information

It's important to understand that water levels on the Bay of Quinte are influenced by Lake Ontario. Lake Ontario/Bay of Quinte water levels are primarily determined by rain, snow, wind, and other natural factors. The Moses- Saunders Dam at Cornwall, does provide some limited control over water levels and flows.

Lake Ontario water levels and flows are managed under Plan 2014. The International Joint Commission (IJC), after 14 years of scientific study and public engagement, advanced Plan 2014 as the preferred option for regulating Lake Ontario.

Plan 2014 is designed to provide for more natural variations in water levels, which are needed to restore ecosystem health. The Plan moderates extreme high and low levels, to better maintain system-wide levels. Regulating levels and flows provides benefits to various users and interests like hydropower production, improving conditions for commercial navigation, recreational boating, water intakes, and reducing the flooding and erosion of shoreline communities. You can find additional information on the IJC and Plan 2014 at these links.

[www.ijc.org](http://www.ijc.org)

[https://www.ijc.org/sites/default/files/Plan2014FactSheet\\_EN.pdf](https://www.ijc.org/sites/default/files/Plan2014FactSheet_EN.pdf)

#### Current and forecast Lake Ontario water information

For a more in-depth understanding of the system's hydrologic conditions, water levels and outflows, including graphics and photos, visit the International Lake Ontario – St. Lawrence River Board's web site and Facebook page.

<https://www.facebook.com/InternationalLakeOntarioStLawrenceRiverBoard>

<https://www.ijc.org/en/loslr>

Your local Conservation Authorities do not control Lake Ontario/Bay of Quinte water levels.

#### Protecting your property from water damage

High water levels can cause flooded basements, erosion issues, and contaminated wells. For flooded basements ensure your sump pump is working and elevate items off the floor. If your well has been impacted by flood waters – do not drink well water in flooded areas - have it tested before using it.

<https://hpepublichealth.ca/well-water/>

If you have erosion issues contact your local Conservation Authority.

All work along shorelines requires a permit from your local Conservation Authority and may require a permit from the Ministry of Natural Resources and Forestry.

Your local Conservation Authority can provide you with options to protect your shoreline, and help with the permitting process.

**Lower Trent Conservation - [www.ltc.on.ca](http://www.ltc.on.ca)**

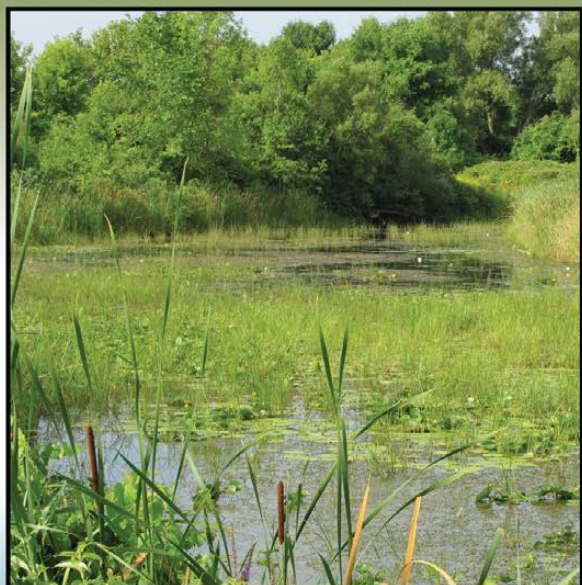
**Quinte Conservation - [www.quinteconservation.ca](http://www.quinteconservation.ca)**

**Cataraqui Conservation - [www.cataraquiconservation.ca](http://www.cataraquiconservation.ca)**

**[www.bqrap.ca](http://www.bqrap.ca)**

In partnership locally with Lower Trent Conservation and Quinte Conservation

**Time's running out,  
sign up for this great presentation on a citizen science opportunity.**



## Bay of Quinte Remedial Action Plan

### Citizen scientists help protect wetlands and wildlife around the Bay of Quinte.

Quinte area naturalist, Terry Sprague will explain how you can participate in **FrogWatch Ontario and/or the Marsh Monitoring Program** and help us understand about the health of local wetlands by observing for birds and frogs.

This is a free online presentation.

**Monday, March 4, 2024 - 7:00 p.m.**

Register on Eventbrite to receive the link.

<https://marshmonitoring2024.eventbrite.ca>



For information on this evening  
[smidlanejones@bqrap.ca](mailto:smidlanejones@bqrap.ca)  
 613-392-3915 ext 214  
[www.bqrap.ca](http://www.bqrap.ca)



Every year, the Bay of Quinte Remedial Action Plan (BQRAP) needs volunteer citizen scientists to monitor local wetlands. Naturalist and columnist, Terry Sprague hosts an information session explaining how you can help protect local wetlands and wildlife by collecting information on birds and frogs. This year, the presentation will be a virtual event on Monday, March 6, 2023 at 7:00 pm.

Terry will discuss two programs, the FrogWatch Ontario program, which is a family-friendly activity; and the Marsh Monitoring Program, which is more structured, ideal for the outdoors enthusiast. The FrogWatch Ontario Program records amphibians once a week from April through June and the results are submitted online. The Marsh Monitoring Program records wetland birds and frogs, between May and July. Frogs are monitored three times approximately 15 days apart. Wetland birds are monitored twice for 15 minutes and the monitoring must be at least 10 days apart. Monitoring sites are at a variety of locations like cottages, backyards, or at designated monitoring locations.

"The information collected tells us about the presence and abundance of both species in coastal and inland marshes, and contributes to our understanding of these species and their habitat needs." says Terry.

In the Bay of Quinte, the environmental challenges related to fish and wildlife populations and habitat are classified as restored, under the bay's remedial action plan. Now, citizen scientists are vitally important as "boots on the ground" focusing on ensuring wetlands and wildlife don't revert to the conditions that required a remedial action plan in the first place. The information gathered ensures the long-term protection of this area's wetlands and wildlife.

In the past couple of years, the programs have experienced the retirement of a key number of volunteers. There are several important wetland locations that are available for monitoring. This presentation gives you an excellent overview of the two programs and support is offered to all volunteers throughout the monitoring season.

Register on Eventbrite at <https://marshmonitoring2024.eventbrite.ca> to receive the presentation link.

Registration closes on Sunday, March 3rd at 7:00 pm.

## START PLANNING FOR SPRING

### IS YOUR RESIDENTIAL OR AGRICULTURAL PROPERTY ON A WATERFRONT?

**YOU COULD BE ELIGIBLE FOR A COST-SHARING  
SHORELINE PLANTING PROGRAM.**

**Grant rate - 75% - maximum up to \$1,000**

**Natural shorelines protect against erosion, support  
wildlife, and help to protect water quality.**

**The program includes a free site visit, and the  
creation of a customized shoreline-planting plan  
using native trees, shrubs and wildflowers.**

**[www.bqrap.ca](http://www.bqrap.ca)**

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Winter is a great time to plan spring projects. A great place to start is by contacting our stewardship technicians. They will help you with the planning and application process. Details about our programs <https://www.bqrap.ca/get-involved-learn/urban-stewardship/>

For details contact -  
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**LOWER TRENT**  
CONSERVATION

# CAO REPORT

**Date:** March 5, 2024  
**To:** Board of Directors  
**Prepared by:** Rhonda Bateman, Chief Administrative Officer

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## STAFFING

Interviews were held for the Administrative and Client Services Technician this week. Six summer job advertisements closed and some of the interviews have been held. The summer jobs included two assistant watershed monitoring technicians, one education and outreach technician, two conservation lands field assistants and one corporate services assistant.

## FLOOD HAZARD IDENTIFICATION MAPPING PROGRAM (FHIMP)

There will be outreach to our municipal partners on the results of the FHIMP mapping and the implementation of the mapping results.

## CHANGES TO THE CA ACT AND REGULATIONS

Conservation Ontario has been holding meetings for general managers and some staff with the introduction of the new regulations. They have provided some initial guidance to assist in the transition but as more inconsistencies arise there is a need for further clarification.

MNR is holding a webinar on March 7<sup>th</sup> to discuss the changes to the *CA Act* and the Regulations. It is anticipated that many of the inconsistencies identified to date will be brought up by CA staff for direction or clarification.

## CONSERVATION ONTARIO

Conservation Ontario's AGM is being held on April 15, 2024 in Richmond Hill.

## WATERSHED SOLAR ECLIPSE

The CAO and the Conservation Lands Supervisor participated in the morning session of the Hastings County exercise on February 7<sup>th</sup> in Belleville followed by a Northumberland seminar on February 15<sup>th</sup> in Cobourg.

Staff have identified several of our conservation areas that have the potential to be inundated during the event. Those include Sager, Trenton Greenbelt, Proctor Park and Goodrich-Loomis. We are not actively promoting our areas as gathering sites due to lack of staff resources and parking capacity. Parking overflow could be a major concern from a public safety standpoint. Staff are working with our municipal partners to identify area of concern for parking and closures.

Due to the anticipated traffic congestion along the 401 corridor and other local highways, we are developing an emergency response staffing plan for the period including the weekend prior. Traditionally this time period corresponds to potential flooding.

## NATIVE PLANT SALE

The native plant sale orders have been proceeding well and a large majority of the plants have been sold. There has been a focussed social media campaign to introduce species which the public may not have familiarity. Expected pick up times will be late April for seedlings, and early June for saplings, wildflowers and Little Forest Kits.