



## City of Hamilton

# AUDIT, FINANCE AND ADMINISTRATION COMMITTEE

**Meeting #:** 18-003  
**Date:** March 26, 2018  
**Time:** 9:30 a.m.  
**Location:** Council Chambers, Hamilton City Hall  
71 Main Street West

Angela McRae, Legislative Coordinator (905) 546-2424 ext. 5987

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## 6. PUBLIC HEARINGS / DELEGATIONS

- 6.1 Gregory Herson, MJ Dixon Construction Company Limited, respecting the commercial relationship between the City and MJ Dixon, and the City's prohibition against MJ Dixon bidding or entering into contracts on City projects. (Pending approval of Item 4.1)

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11.1 Outstanding Business List

11.1.a Items Considered Complete and Needing to be Removed:

Concerns with HPS Accounting Records (from Shekar Chandra-shekar) (Item 5.3 on today's agenda)

Request for extension of DC Deferral (Item 8.3 on today's agenda)

## 12. PRIVATE AND CONFIDENTIAL

12.1 February 12, 2018 - Closed Minutes

12.2 Commercial Relationship Between City of Hamilton and MJ Dixon Construction Limited (LS13018(b) / FCS13041(b)) (City Wide)

Pursuant to Section 8.1, Sub-sections (e) and (f) of the City's Procedural By-law 14-300, and Section 239(2), Sub-sections (e) and (f) of the *Ontario Municipal Act, 2001*, as amended, as the subject matter pertains to litigation or potential litigation, including matters before administrative tribunals, affecting the City; and advice that is subject to solicitor/client privileges affecting the City.

## 13. ADJOURNMENT







## AUDIT, FINANCE AND ADMINISTRATION COMMITTEE MINUTES 18-002

9:30 a.m.

February 12, 2018

Council Chambers

Hamilton City Hall

**Present:** Councillors B. Johnson (Vice-Chair), A. Johnson, C. Collins,  
M. Pearson, D. Skelly and L. Ferguson

**Absent:** Councillor A. VanderBeek (Chair) - Personal

### THE FOLLOWING ITEMS WERE REFERRED TO COUNCIL FOR CONSIDERATION:

1. **2019 Development Charges (DC) Study and Initial meeting of the DC Stakeholders Sub-Committee (FCS18022) (City Wide) (Item 5.2)**

**(Pearson/Skelly)**

That Report FCS18022 respecting 2019 Development Charges (DC) Study and Initial meeting of the DC Stakeholders Sub-Committee, be received.

**CARRIED**

2. **Correspondence from the Region of Halton requesting support of the Region of Halton's resolution respecting MPAC Service Delivery Shortcomings (Referred from January 24, 2018 Council Meeting) (Item 8.1)**

**(Collins/Ferguson)**

That the Municipal Property Assessment Corporation (MPAC) be requested to undertake a review and reconciliation of all the commercial facilities on Hamilton Port Authority owned or leased lands to confirm that the information on the assessment roll is complete and accurate.

**CARRIED**

**3. Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Avenue (FCS18017) (City Wide) (Outstanding Business List Item) (Item 8.2)**

**(A. Johnson/Collins)**

- (a) That the request for a reduction of the Development Charges assessed for converting the existing accessory structure into a dwelling unit at 390 Aberdeen Avenue, be DENIED;
- (b) That the request for a reduction of the Parkland Dedication assessed for converting the existing accessory structure into a dwelling unit at 390 Aberdeen Avenue, be DENIED;

**CARRIED**

**4. Governance Review Sub-Committee Report 18-001 - January 31, 2018 (Item 8.3)**

**(Ferguson/Pearson)**

**(a) Hamilton Waterfront Trust Board Reorganization Proposal LS18005 (City Wide)(Item 12.1)**

- (i) That the City Manager or his delegate be authorized and directed to advise the Hamilton Waterfront Trust (HWT) and the Hamilton Port Authority (HPA) that the City of Hamilton consents to the removal of the HPA board member as outlined in the HWT's January 10, 2017 resolution, with the exception of the HPA Board member remaining as a member of the HWT Board until the review of the HWT's governance model is completed by Council.
- (ii) That Report LS18005 remain confidential.

**CARRIED**

**5. Grants Sub-Committee Report 18-001 - February 5, 2018 (Item 8.4)**

**(Collins/Ferguson)**

**(a) City Enrichment Fund – Established vs. Emerging Needs Organizations/Applicants Clarification Follow Up (GRA18001) (City Wide) (Item 4.1)**

That Report GRA18001, respecting the City Enrichment Fund – Established vs. Emerging Needs Organizations/Applicants Clarification Follow Up, be received.

**(b) 2017 City Enrichment Fund Update (GRA18002) (City Wide) (Item 6.1)**

That the overall 2017 City Enrichment Fund surplus (attached as Appendix "A" to Report 18-001), in the amount of \$63,766 be transferred to the City Enrichment Fund Reserve # 112230.

**CARRIED**

**6. Flamboro Downs Assessment Review Board Appeals (FCS18020/LS18006) (City Wide) (Item 12.3)**

**(Johnson/Ferguson)**

(a) That the City of Hamilton enter into a settlement of the 2012 and 2016 Current Value Assessment (CVA) appeals filed by the City and Flamboro Downs Limited for the property municipally known as 967 Highway No. 5 W (Roll Number 251830231008400) generally in accordance with the terms of settlement to Report FCS18020/LS18006, with such amendments and/or additions to the "Terms" as the General Manager of Finance and Corporate Services (GM) deems acceptable and that the General Manager be authorized to execute any Minutes of Settlement, Memorandum of Agreement, or other documents necessary to effect the settlement in a form satisfactory to the City Solicitor and content satisfactory to the General Manager;

(b) That Report FCS18020/LS18006 and the appendices attached to it remain confidential.

**CARRIED**

**7. Impact of Bill 148 on Service Contracts (LS18009/FCS18001) (City Wide) (Item 12.2)**

**(Skelly/Collins)**

That the Information Report LS18009/FCS18001 respecting the Impact of Bill 148 on Service Contracts, be received and remain confidential.

**CARRIED**

**FOR INFORMATION:**

**(a) CHANGES TO THE AGENDA (Item 1)**

The Committee Clerk advised of the following changes to the agenda:

**1. DELEGATION REQUEST**

- 4.1 Scott Arbuckle, MCIP, RP, IBI Group respecting Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Ave (FCS18017) (City Wide) (For today's meeting)
- 4.2 Mike Canal, GLF Environmental respecting minimum wage (For today's meeting)

**(Ferguson/Pearson)**

That the agenda for the February 12, 2018 Audit, Finance and Administration Committee meeting be approved, as amended.

**CARRIED**

**(b) DECLARATIONS OF INTEREST (Item 2)**

There were no declarations of interest.

**(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 3)**

**(i) January 22, 2018 (Item 3.1)**

**(A. Johnson/Skelly)**

That the Minutes of the January 22, 2018 meeting of the Audit, Finance and Administration Committee be approved, as presented.

**CARRIED**

**(d) DELEGATION REQUESTS (Item 4)**

- (i) Scott Arbuckle, MCIP, RP, IBI Group respecting Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Ave (FCS18017) (City Wide) (For today's meeting) (Added Item 4.1)**

**(Pearson/A. Johnson)**

That the delegation request from Scott Arbuckle regarding Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Ave (FCS18017) (City Wide), be approved for today's meeting.

**CARRIED**

- (ii) Mike Canal, GLF Environmental respecting minimum wage (For today's meeting) (Added Item 4.2)**

**(Pearson/Ferguson)**

That the delegation request from Mike Canal regarding GLF Environmental respecting minimum wage, be approved for today's meeting.

**CARRIED**

(e) **CONSENT ITEMS (Item 5)**

(i) **Minutes of Various Advisory Committees (Item 5.1)**

**(Pearson/Skelly)**

That the following minutes from various advisory committee meetings, be received as amended:

- (1) **Hamilton Mundialization Committee – November 15, 2017 (Item 5.1.a)**
- (2) **Hamilton Mundialization Committee – December 20, 2017 (Item 5.1.b)**
- (3) **Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee – October 19, 2017 (Item 5.1.c)**
- (4) **Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee – November 16, 2017 (Item 5.1.d)**
- (5) **Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee – December 14, 2017 (Item 5.1.e)**
- (6) **Committee Against Racism – October 24, 2017 (Item 5.1.f)**
- (7) **Committee Against Racism – December 5, 2017 (Item 5.1.g)**
- (8) **Hamilton Aboriginal Advisory Committee – November 2, 2017 (Item 5.1.h)**
- (9) **Advisory Committee for Immigrants and Refugees – October 12, 2017 (Item 5.1.i)**
- (10) **Hamilton Status of Women Advisory Committee – November 23, 2017 (Item 5.1.j)**

**(A. Johnson/Skelly)**

That Item 5.1.d, being minutes from the Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee from November 16, 2017, be **amended** to read as follows:

**5.14 In Camera Session:**

Pursuant to Section 8.1, Sub-section (b) of the City's Procedural By-law 14-300, and Section 239(2), Sub-section (b), of the *Ontario Municipal Act*, 2001, as amended, the Committee went into Closed Session as the subject matter pertained to personal matters about an identifiable individual, including City employees.

**Amendment CARRIED**  
**Main Motion as Amended CARRIED**

**(f) PUBLIC HEARINGS/DELEGATIONS (Item 6)**

- (i) John Livingstone, Canadian Corps of Commissionaires (Hamilton) respecting an adjustment to Contract C5-09-14 in light of the Minimum Wage Increase. (Item 6.1)**

John Livingstone of Canadian Corps of Commissionaires (Hamilton), addressed the Committee respecting an adjustment to Contract C5-09-14 in light of the Minimum Wage Increase, with the aid of speaking notes. These speaking notes have been added to the official record.

**(Ferguson/A. Johnson)**

That the delegation from John Livingstone of Canadian Corps of Commissionaires (Hamilton), respecting an adjustment to Contract C5-09-14 in light of the Minimum Wage Increase, be received.

**CARRIED**

A copy of the speaking notes are available at [www.hamilton.ca](http://www.hamilton.ca)

- (ii) James Bonotti and Scott Zeller, Star Security Inc. respecting the passage of Bill 148, and the impact the increase to the minimum wage will have on the contracts they have with the City. (Item 6.2)**

James Bonotti and Scott Zeller of Star Security Inc., addressed the Committee respecting the passage of Bill 148, and the impact the increase to the minimum wage will have on the contracts they have with the City, with the aid of a PowerPoint presentation. This presentation has been added to the official record.

**(Collins/Ferguson)**

That the delegation from James Bonotti and Scott Zeller of Star Security Inc., respecting the passage of Bill 148, and the impact the increase to the minimum wage will have on the contracts they have with the City, be received.

**CARRIED**

A copy of the presentation is available at [www.hamilton.ca](http://www.hamilton.ca)

- (iii) Doug Goodrow, ServiceMaster Contract Services respecting the increased minimum wage and requesting a price increase. (Item 6.3)**

Doug Goodrow of ServiceMaster Contract Services, addressed the Committee respecting the increased minimum wage and requesting a

price increase, with the aid of speaking notes. These speaking notes have been added to the official record.

**(Pearson/Skelly)**

That the delegation from Doug Goodrow of ServiceMaster Contract Services, respecting the increased minimum wage and requesting a price increase, be received.

**CARRIED**

A copy of the speaking notes are available at [www.hamilton.ca](http://www.hamilton.ca)

**(iv) Bill Houston, Sunshine Building Maintenance regarding the new minimum wage legislation. (Item 6.4)**

Bill Houston of Sunshine Building Maintenance, addressed the Committee respecting the new minimum wage legislation.

**(Skelly/Ferguson)**

That the delegation from Bill Houston of Sunshine Building Maintenance respecting the new minimum wage legislation, be received.

**CARRIED**

**(v) Roman Kaczmarek, Romex Security Inc. respecting the raise in the Ontario minimum wage and requesting a rate increase. (Item 6.5)**

Roman Kaczmarek of Romex Security Inc., addressed the Committee respecting the raise in the Ontario minimum wage and requesting a rate increase.

**(Collins/Pearson)**

That the delegation from Roman Kaczmarek of Romex Security Inc., respecting the raise in the Ontario minimum wage and requesting a rate increase, be received.

**CARRIED**

**(vi) Scott Arbuckle, MCIP, RP, IBI Group respecting Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Avenue (FCS18017) (City Wide) (Added Item 6.6)**

Scott Arbuckle of IBI Group, addressed the Committee respecting the Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Avenue (FCS18017), with the aid of a PowerPoint presentation. This presentation has been added to the official record.

**(A. Johnson/Collins)**

That the delegation from Scott Arbuckle of IBI Group, respecting the Request for Development Charge and Parkland Dedication Reduction, 390 Aberdeen Ave, be received.

**CARRIED**

A copy of the presentation is available at [www.hamilton.ca](http://www.hamilton.ca)

For further disposition of this matter, refer to Item 3.

**(vii) Mike Canal, GFL Environmental respecting minimum wage (Added Item 6.7)**

Mike Canal of GLF Environmental, addressed the Committee respecting minimum wage.

**(Pearson/Collins)**

That the delegation from Mike Canal of GLF Environmental, respecting minimum wage, be received.

**CARRIED**

**(f) DISCUSSION ITEMS (ITEM 8)**

**(i) Correspondence from the Region of Halton requesting support of the Region of Halton's resolution respecting MPAC Service Delivery Shortcomings (Referred from January 24, 2018 Council Meeting) (Item 8.1)**

**(Pearson/Skelly)**

That the correspondence from the Region of Halton requesting support of the Region of Halton's resolution respecting MPAC Service Delivery Shortcomings, be received.

**CARRIED**

For further disposition of this matter, refer to Item 2.

**(g) GENERAL INFORMATION / OTHER BUSINESS (ITEM 11)**

That the following amendments to the Outstanding Business List, be approved:

**(A. Johnson/Ferguson)**

- (i) Items requiring a new due date: (Item 11.1.a)  
Concerns with HPS Accounting Records  
Due date: December 7, 2017  
New due date: March 26, 2018

**CARRIED**



**(Pearson/Collins)**

- (ii) Items considered complete and needing to be removed: (Item 11.1.b)  
Financial Charges Reduction for 390 Aberdeen Ave (Item 8.2 on today's agenda)

**CARRIED**

**(h) PRIVATE AND CONFIDENTIAL (ITEM 12)**

**(i) Closed Session Minutes – January 22, 2018 (Item 12.1)**

**(Skelly/Collins)**

- (a) That the Closed Session Minutes of the January 22, 2018 Audit, Finance and Administration meeting, be approved as presented; and
- (b) That the Closed Session Minutes of the January 22, 2018 Audit, Finance and Administration meeting, remain confidential.

**CARRIED**

**(Collins/Pearson)**

That Committee move into Closed Session respecting Items 12.2 & 12.3, pursuant to Section 8.1, Sub-sections (e) and (f) of the City's Procedural By-law 14-300, and Section 239(2), Sub-sections (e), (f) and (k) of the *Ontario Municipal Act*, 2001, as amended, as the subject matter pertains to litigation or potential litigation, including matters before administrative tribunals, affecting the City; advice that is subject to solicitor/client privileges; and a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the City.

**CARRIED**

**(ii) Impact of Bill 148 on Service Contracts (LS18009/FCS18001) (City Wide) (Item 12.2)**

Staff was provided with direction in Closed Session.

For further disposition of this matter, please refer to Item 7.

**(i) ADJOURNMENT (Item 13)**

**(Pearson/Skelly)**

That, there being no further business, the Audit, Finance and Administration Committee, be adjourned at 11:58 a.m.

**CARRIED**

Respectfully submitted,

Councillor B. Johnson, Vice-Chair  
Audit, Finance and Administration  
Committee

Angela McRae  
Legislative Coordinator  
Office of the City Clerk

**Form: Request to Speak to Committee of Council**

Submitted on on Friday, February 23, 2018 - 11:26 am

**==Committee Requested==**

**Committee:** Audit, Finance & Administration

**==Requestor Information==**

**Name of Individual:** Gregory D. Herson

**Name of Organization:** M.J. Dixon Construction Company Limited

**Contact Number:** 416 777 5400

**Email Address:**

**Mailing Address:**

151 Yonge Street, Suite 1500  
Toronto, ON M5C 2W7

**Reason(s) for delegation request:** M.J. Dixon Construction Company Limited wishes to speak to the Audit, Finance & Administration Committee at the meeting scheduled for March 26, 2018, to address the commercial relationship between the City and M.J. Dixon, and the City's potential prohibition against M.J. Dixon bidding or entering into contracts on City projects. We anticipate that this presentation will require approximately 20 minutes.

**Will you be requesting funds from the City? No**

**Will you be submitting a formal presentation? Yes**





**MINUTES: Hamilton Mundialization Advisory Committee  
Wednesday, January 17, 2018 – 6:00 p.m.  
Hamilton City Hall, Room 192**

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**Present:** Rein Ende, Pat Semkow, Bob Semkow, Nick van Velzen, Jeff Bonner (Chair), Leo Johnson, Councilor Arlene VanderBeek

**Regrets:** Jan Lukas, Ron Vine, Ramon Petgrave (LOA)

**Absent:** n/a

**Also Present:** Nadia Olivieri, Staff Liaison

**Guests:** n/a

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**WELCOME & INTRODUCTIONS**

The Chair welcomed everyone to the meeting.

**1. APPROVAL OF AGENDA  
(N. van Velzen/P. Semkow)**

That the Hamilton Mundialization Advisory Committee agenda of January, 2018 be approved as presented. **CARRIED**

**2. DECLARATIONS OF INTEREST – None declared.**

**3. APPROVAL OF MINUTES**

3.1. Minutes of December 20, 2017

**(R. Ende/B. Semkow)**

That the minutes of December 20, 2017 meeting of the Mundialization Committee be approved as presented

**CARRIED**

**4. PRESENTATIONS – none**

**5. DISCUSSION ITEMS**

5.1. 2018 Hamilton Mundialization Committee Meeting Dates

Upon review of proposed 2018 meeting dates, it was discovered that Yom Kippur falls in the third week of September.

**MOTION: Move September meeting date  
(R. Ende/ N. van Velzen)**

That the Hamilton Mundialization Committee September 19, 2018 meeting be moved to Wednesday September 12, 2018. **CARRIED**

5.1. 2018 Activity Plan



### 5.1.1. World Citizenship Award

#### 5.1.1.1. Confirm date ceremony date

**MOTION:** WCA Ceremony

**(R. Ende/N. van Velzen)**

That the May 2018 WCA ceremony be a stand-alone event.

**CARRIED**

- Nomination form updated with appropriate information.
  - Nomination deadline set for Friday April 20, 2018
  - Ceremony to be booked in Council Chambers sometime between May 10<sup>th</sup> and May 25<sup>th</sup> (NB: May 21 is Victoria Day )
  - Invites to go out to all appropriate parties and officials once date is set. Staff Liaison to make appropriate bookings.
  - WCA working group to assign participants to Judges Panel
- 5.1.1.2. Media Release status- updates from member J. Lukas and Staff Liaison.

Member J. Lukas confirmed release on social media accounts that she acts as the administrator and to all main stream media in Hamilton.

Member L. Johnson to inquire as to the cost of having Information Hamilton email its client list with WCA media release (media release to be updated with nomination deadline and chair info).

### 5.1.2. Twinning standards protocol

Discuss document forwarded from member Rein Ende (pages 4 and 5) regarding past considered guidelines for new twinning relationships with other cities in other countries.

Members discuss issue around protocol as presented in 2006 Report to Council.

Despite an outline of points for consideration for twinning, there continues to be no procedure and mechanism to move a twinning forward or who or what will initiate the procedure.

The Committee is clear that they do not initiate twinning but they clearly want to be part of the consultative process, if a twinning is being considered (by the "City of Hamilton")

To reflect upon: The Dundas/ Kaga twinning is an ideal twinning that has been nurtured and supported by the community and the



Mundialization committee.

Member L. Johnson to collect information from his meeting with City of Burlington Mundialization Committee and present info at next meeting

Motion: Report to Council

**(R. Ende/N. van Velzen)**

For the chair along with the staff liaison, in consultation with Cllr. VanderBeek work on a draft report that confirms the guidelines and establishes mechanism and procedures for twinning (for the "City of Hamilton")

5.2. Membership status –status quo

**6. OTHER BUSINESS**

6.1. Information sharing

6.1.1. Kaga City 50 Anniversary Plans

Staff Liaison forwarded email from Mayko from Kaga City to Mayors office and to Lan Whiting from Kids for Kaga

6.1.2. Our Future Hamilton Presentation –interest for HMC involvement – revisit the need for a presentation later in the year.

**7. ADJOURNMENT**

**(P. Semkow/B. Semkow)**

That the Hamilton Mundialization Committee meeting be adjourned.**6:45pm. CARRIED**

**NEXT MEETING**

**Wednesday, February 21, 2018**

**6:00 p.m. – Room 192, City Hall**

2018 Dates: March 21, April 18, May 16, June 20, (July 18, August 12\*)  
September 12\*\*, October 17, November 21, and December 19.

\*Summer dates if meetings are required

\*\* Adjusted date to accommodate holiday







Hamilton

**MINUTES**

**IMMIGRANT & REFUGEE ADVISORY COMMITTEE (I&R)**

**Thursday, November 9, 2017 - 6:30 p.m.**

**City Hall, 71 Main St. W., Room 192**

- Present:** Suad Badri, Beau Daniels, Amed Farah, Dena Honig, Eman Ismail-Elmasri, Leo Johnson, Holly McKean, Yohana Otite, Ramon Petgrave, Marie Robbins, Zenaida Roque Cruz, Huzaifa Saeed
- Also Present:** Nadia Olivieri, Human Rights, Diversity & Inclusion (Staff Liaison), Grace Maciak, Councillor Donna Skelly
- Regrets:** Mané Arratia, Aspy Ayrton, Sam Abraham
- Absent:** Sylvia Shaheen, Noor Nizam
- Guests:**
- Chair Person:** Zenaida Roque Cruz

**Welcome and Introductions**

The Chair welcomed everyone, calling the meeting to order at 6:40 p.m.

**1. Approval of Agenda**

**(D. Honig/H. McKean)**

That the Immigrant and Refugee Advisory Committee approve the agenda of November 9, 2017 as presented. **CARRIED**

**2. DECLARATION OF INTEREST- None**

**3. APPROVAL OF MINUTES**

**(A. Farah/M. Robbins)**

That the minutes of June 8, 2017 be approved as presented. **CARRIED**

#### **4. Presentation -none**

#### **5. Business Items/Discussion Items**

##### **5.1 Terms of Reference Review**

The terms of reference are to remain as presented. The committee members recommend that in 2018 the terms of reference be reviewed and edited at the beginning of the new term and subsequently reviewed yearly within the 4 year term.

#### **MOTION: Committee Mandates**

##### **(D. Honig/ A. Farah)**

That in the new term a review of I&R Mandates proceed and appropriate changes made to reflect the current mandates. **CARRIED**

##### **5.2 Committee Roles and Responsibilities Review**

Members agreed that the focus of the committee is to advise council as noted in the terms of reference and mandate.

##### **5.3 Attendance**

Members noted that if Child minding is available, attendance of some members may be improved. Staff Liaison, Nadia Olivieri, is to collect any available options through discussion with SWC. SWC is presently piloting a child minding program during their committee meetings.

##### **5.4 Membership Status**

###### **(Y. Otite/H. Saeed)**

With regret, the I&R Committee receive and accept the resignation of AsypyAyrton, for medical reasons. **CARRIED**

Staff Liaison, Nadia Olivieri, is to provide to AsypyAyrton, a note of appreciation for his dedicated service.

##### **5.5 Budget Approval**

Budget was approved at October 18, 2017 emergency meeting and signed by the Chair at tonight's meeting.

##### **5.6 Open House Working Group Update**

Members discussed partnering with HIPC for the Newcomer's Day. Members discussed the utility of having a separate event that focused on City of Hamilton services.

**MOTION:**I&R Open House Subcommittee**(H. Saeed/A. Farah)**

That the collective I&R committee through, the Open House working group, consult with HIPC and provide direction as to how to facilitate the participation of access to COH services information to Newcomer's Day. **CARRIED**

**5.7 Housing Working Group Update**

The following areas of interested were highlighted as areas where the I&R committee can provide some useful information to COH Council

- Shelter usage by Newcomers and Refugee
- Newcomers and Refugee have extended stays
- Staff at shelters have limited expertise in this area (that is, how to apply for status, how to find suitable housing, etc.)
- Gentrification of Newcomers – Greenwin is an example of the Cycle created – testimonials are being collected with the aim of identifying a means to advocate against gentrification and provide legal aid to Newcomers when they are requested to sign forms regarding their home. Videographer who may be able to help was identified. This is relevant to the present Downtown Development. Where are bigger families going to reside if units are likely going to be a maximum of 2 bedrooms.
- Landlord and tenant Act can be offered in different languages. Presently Hamilton City Housing has an English only landlord and tenant handbook; however they are working on a handbook in Arabic and 2 other languages.

**MOTION:** Housing Working Group Presentation to GIC**(A Farah/H. McKean)**

That the Housing Working Group presents their issues to CIC in March of 2018. **CARRIED**

- A review is need to the effects of "Designated Destinations for Newcomers –e.g. 150 Sanford. Newcomers end up in a community where everyone has the same experience. Is this a hindrance to the Newcomer and their experience? Members agree that community "hubs" can be good but they also need to be inclusive of the broader community.

**MOTION:**Shared experiences opportunity**(H. Saeed/A. Farah)**

That Staff Liaison, N. Olivieri invites the Director of Community and Social Services, Community Housing to an I&R Committeemeeting to hear and discuss Newcomers experiences in Designated Destinations. **CARRIED**

## 5.8 Employment Working Group Update

**WorkLINC** is a 5 week program for food/ construction and manufacturing industry certification and portfolio development. It is a 3-part program. The program focuses on work in specific industries, and builds skills over three distinct training phases.

- **PHASE 1:** Participants enhance soft skills and English language skills with a focus on the language of the industry.
- **PHASE 2:** Building on language, they gain the certifications and direct knowledge required to perform the job, for example GHS-WHMIS, Health and Safety, Working at Heights and Food Handling where needed.
- **PHASE 3:** Participants experience an orientation to the workplace itself. This includes a practice interview, mentoring and job shadowing, and an interview with a partner employer as well as hands on practice. In addition, we prepare a comprehensive portfolio to assist our clients/students in showcasing their skills.

The WorkLINC program is designed to complement the regular LINC program in their home school.

**MOTION:** Employment Working Group Presentation to GIC

**(L. Johnson/A. Farah)**

That Council consider through some sort of 2018 employer recognition, employers who hire Newcomers and that such award/recognition serve as an appropriate incentive to other COH employers. **CARRIED**

## 5.9 Education Working Group Update

- The Education Working Group will present the new mandate of this working group at the next meeting (December 14, 2017).
- The issue at hand is the number of Newcomer student dropping out of school- typically Newcomers kids put 3 grades behind due to language skills and end up aging out of school or dropping out.

**MOTION:** Education Working Group

**(L. Johnson/H. Saeed)**

That Staff Liaison, N. Olivieri invites Grace Mater to speak to Committee about available early education funding. **CARRIED**

## 5.10 Presenting to Council – see Motion in 5.7

**5.11 Outstanding Business Items –n/a**

**6. Notice of Motion –n/a**

**7. Motions – see Motions listed in 5.1, 5.4, 5.7, 5.8 and 5.9**

**8. Other Business**

Next Meeting Date

**Thursday, December 14, 2017**

**9. Adjournment**

**(H. Saeed/L. Johnson)**

That the Immigrant & Refugee meeting adjourned at 8:20 p.m.





Hamilton

**- MINUTES -**  
**COMMITTEE AGAINST RACISM**  
**Tuesday, January 23, 2018, 6:30 p.m.**  
**City Hall, 71 Main Street West, Room 192**

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**Present:** Marlene Dei-Amoah, Janice Webster, Tyrone Childs, Jessica Brennan, Daniel Ramos, Steve Petgrave, Winston Morrison  
**Regrets:** Taimur Qasim, Nerene Virgin, Louic LeBlanc, David Jacob  
**Absent:** Joseph Scott, Ashok Kumar  
**Also Present:** Betsy Pocop – staff, Human Rights, Diversity and Inclusion  
 Aileen Duncan – Church administrator, Stewart Memorial Church  
 Adam Khan – community member

**Chair:** M. Dei-Amoah

**1. Changes to the Agenda**

- Switch Items 5.2.1 and 5.2.2 for discussion
- Addition of Item 5.6.2- SNAP event
- Addition of Item 5.6.3- “Know Your Rights” event
- Addition of Item 5.6.4- Police Service Board event

**2. Declaration of Interest**

None declared

**3. Approval of Minutes**

**3.1 October 24, 2017**

**J. Brennan/D. Ramos**

That the Committee Against Racism’s minutes of October 24, 2017 be accepted, as presented.

**CARRIED**

**3.2 December 5, 2017**

**J. Brennan/ J. Webster**

That the Committee Against Racism’s minutes of December 5, 2017 be accepted, as presented.

**CARRIED**

#### 4. Presentations

##### 4.1 Stewart Memorial Church – Aileen Duncan

- The Committee provided update to the Lincoln Alexander Day events held on Sunday, January 21, 2018
- Positive feedback provided
- Intention moving forward is to start planning for next year's event soon
- Stewart Memorial Church has been celebrating Lincoln Alexander Day since the designation of the day
- Lincoln Alexander's family is always in attendance
- Choir selects Lincoln Alexander's favourite hymns
- Intention is to work together (CAR and Stewart Memorial Church) for the planning of next year's celebration
- In planning, it is suggested to reach out to the media and youth in advance to raise awareness of the events
- The Committee to review the Terms of Reference for Lincoln Alexander Day and the motion because of the important of recognizing Lincoln Alexander and honouring him
- Connect with former mayors of the City for potential leadership and involvement on the Lincoln Alexander Day committee
- In consideration for the end of the Committee's term there is need to incorporate an element for continuance in the Terms of Reference for future planning
- It is important for the Committee to support community led initiatives
- M. Dei-Amoah will update A. Duncan on progress of planning and will invite to a future meeting for planning
- The Committee thanked A. Duncan and Stewart Memorial Church for extending an invitation and welcoming committee members to the service held at Stewart Memorial Church

#### 5. Business/ Discussion Items

##### 5.1 Lincoln Alexander Day

###### 5.1.1 Terms of Reference

- Item addressed in 4.1
- Item will remain on the agenda for future planning

##### 5.2 Anti-Racism Resource Centre

###### 5.2.1 ARRC Officer Update

- Someone has been hired and there is a tentative start date in place
- Perhaps there is a possibility the incumbent will attend the Committee's February meeting
- Further details to be provided by the ARRC Oversight Committee

###### 5.2.2 ARRC Steering Committee Update



- The Steering Committee met in December 2017 and January 2018
- At the December meeting, the group discussed what type of information and experiences the Officer would capture within their role and more clarity regarding this aspect of the role may be needed
- There was also discussion of the installation of an accessibility button and signage at and within the building housing HCCI
- Oversight Committee members were present at the Steering Committee meeting
- It was discussed that the Oversight Committee would be responsible for email, branding, and social media
- Oversight committee to provide the steering committee with Terms of Reference for the roles and responsibilities of their committee
- B. Pocop tasked with mail out of application for future steering committee members with an application deadline of April 30, 2018
- M. Dei-Amoah to contact the Oversight Committee to clarify responsibilities and roles of the respective ARRC committees

### **J. Brennan/D. Ramos**

That communication regarding the Anti-Racism Resource Centre be deferred to the Oversight Committee for direction

**CARRIED**

### **5.3 CAR Brochure**

- Item deferred to February meeting

### **5.4 Correspondence to CAR from Community Coalition Against Racism**

- Request was withdrawn by CCAR

### **5.5 EXCEerator Project Report**

- Item deferred to February meeting

### **5.6 Black History Community Activities**

#### **5.6.1 John C. Holland Awards**

### **J. Brennan/S. Petgrave**

That the Committee Against Racism purchase a table for the John C. Holland Awards for Committee members to attend in support and to represent the Committee amongst the larger community.

**CARRIED**

#### **5.6.2 SNAP event**

- Event taking place in Hamilton on February 17, 2018
- Adapted for Black and African Canadian children and youth

#### **5.6.3 "Know Your Rights" event**

- Access to Justice event for African Canadian community being held at the Central Public Library on February 6, 2018

- The event is held in conjunction with the Hamilton Community Legal Clinic
- The Committee discussed providing support for the event

**T. Childs/S. Petgrave**

That the Committee Against Racism provide financial support for up to \$250 for the Access to Justice event.

**CARRIED**

**5.6.4 Police Services Board**

- Event taking place in Hamilton on March 20, 2018 at Hamilton Public Library from 6-8pm
- Justice Tulloch will be conducting a one year review for Hamilton Police Service on street checks

**6. Adjournment**

**T. Childs/D. Ramos**

That the Committee Against Racism adjourn their meeting of January 23, 2018.

**CARRIED**

Meeting adjourned at 8:35pm.



## Hamilton

**Minutes**  
**LGBTQ Advisory Committee**  
**Thursday, January 18, 2018, 6:00 p.m.**  
**City Hall, 71 Main St. W., Room 192**

**Present:** Marlon Picken, Kristeen Sprague, David DaSilva, Violetta Nikolskaya, Kate Dalton, Autumn Getty, James Diemert

**Regrets:** Ron Vine, Debbie Wooldridge

**Absent:** Hibbs Briscoe, Councillor Aidan Johnson, Councillor Matthew Green

**Staff:** Betsy Pocop

**Guests:** Jennifer Talbot, Program Manager, Native Women's Centre  
 Greg Tedesco, Social Policy Analyst, Community and Emergency Services

**Recorder:** Betsy Pocop

**Chair:** M. Picken

### **First Nations, Metis, Inuit Recognition**

K. Sprague did an opening

### **Welcome/Introductions**

#### **1. Changes to the Agenda**

- Addition of Item 6.2 – Leslie Church community
- Removal of Item 5.3 – Learning Moment
- Addition of Item 5.5 – Pride Hamilton Update
- Addition of Item 5.6 – Hamilton Police Service

#### **Motion #1**

##### **K. Sprague/A. Getty**

That the LGBTQ Advisory Committee accepts the agenda of January 18, 2018, as amended.

**CARRIED**

#### **2. Declaration of Interest**

- None declared

### 3. Review and Approval of Minutes

#### Motion #2

**K. Sprague/ V. Nikolskaya**

That the minutes of December 14, 2017 be approved.

**CARRIED**

### 4. Presentations

#### 4.1 Point in Time Connection

- Presentation by Greg Tedesco
- Point in Time connection will take place on April 22-23, 2018
- It is a measure of people experiencing homelessness at a given point in time
- There are benefits of enumeration, such as, enabling local measures of progress in reducing homelessness
- The name has been changed from point in time count to point in time connection
- VI- SPDAT Assessment Tool is used for the survey
- The results are shared locally and nationally
- Confidentiality: after a period of time the survey are destroyed and there is no identifying data
- Volunteer recruitment will commence in February
- There have been questions related to gender identity and gender expression
- Feedback for the survey questions were provided by the Committee: including ensuring additional options related to gender identity and gender expression are included in the survey questions; include member of the LGBTQ community to speak during volunteer training for awareness and education; should look to engage more with trans youth; consideration for wording of questions and options

### 5. Business/Discussion Items

#### 5.1 Business Arising from Previous Minutes

##### 5.1.1 HIPC Request

- B. Pocop followed up with HIPC to schedule a presentation for February and a meeting with E. Myrie to discuss Inclusion Lens Toolkit

#### 5.2 Terms of Reference

- To include that the space is available for meeting regardless of quorum
- Adjust wording for #5 - "facilitate"
- #4 and #5 are the same

#### 5.3 Learning Moment

- M. Picken: Michelle Poirier (Brock University) will be facilitating an open dialogue with police service and the community

#### 5.4 Needs Assessment Funding Request

- B. Pocop provided the Committee the options provided by the Financial Coordinator: access reserve funds or make a separate request for funding to Council
- The Committee requests Councillor Green's attendance at the next Committee meeting to consult on options

#### **5.5 Pride Hamilton Update**

- K. Dalton provided an update
- There was a positive turn out at the meetings held
- People from different organizations attended
- Developing a process for the committee elections and working on solidifying a direction to move forward
- People interested in participating can be put in touch in M. Picken

### **6 Announcements/ Information Sharing**

#### **6.1 Leslie Church Community**

- Committee discussed recent details in the news concerning the deaths of LGBTQ community members in the Leslie Church community in Toronto

### **7 Adjournment**

#### **Motion #4**

**K. Sprague/ J. Diemert**

That the LGBTQ Committee adjourn their meeting of January 18, 2018.

**CARRIED**

The meeting of January 18, 2018 was adjourned at 8:15pm.



**MINUTES**  
**Aboriginal Advisory Committee**  
**Thursday, December 7, 2017 – 5:30 P.M.**  
**City Hall, 71 Main St. W., Room 264**

**Present:** Marilyn Wright, Connie Bellamy, Allan Loft, Scott Cruickshank, Deborah Elmes, Khitanya Petgrave, Patty Lawlor  
**Absent:** Sheryl Green  
**Also Present:** Betsy Pocop – Human Rights, Diversity & Inclusion (staff)  
 Shylo Elmayan and Nicole Jones- Urban Indigenous Strategy;  
 Community and Emergency Services  
 Victoria Bomberry and Alicia – Cooperative of Indigenous Studies, Students and Alumni; McMaster University

**Chairperson:** Marilyn Wright

**Opening**

- The Committee opened with their first smudging ceremony led by S. Elmayan
- A. Loft did an opening

**Welcome and Introductions**

- All were welcomed, round of introductions for members and guests

**1. Changes to the Agenda**

- Addition of Item 5.4 – Aboriginal Literature Display Update
- Addition of Item 5.5 – Hamilton Spectator article
- The Committee accepted the agenda as amended

**2. Declaration of Interest**

- There were no declarations of interest

**3. Approval of Previous Minutes**

- A. Loft requested that his reason for opposing the motion of related to reallocation of funds from meals to special projects and events be noted – it was decided this information would be noted in the December minutes under “Other Business”

**MOTION #1**

**C. Bellamy/D. Elmes**

That the Aboriginal Advisory Committee’s minutes of November 2, 2017 be approved.

**CARRIED**

#### **4. Presentations**

- There were no presentations

#### **6. Discussion Items**

##### **6.1 Business Arising From Previous Minutes**

###### **6.1.1 2018 Budget Request– A. Loft**

- A. Loft requested that the minutes reflect his reasons for opposing the reallocation of funds for the 2018 budget request; his opposition was in consideration of committee members as they are volunteers who attend committee meetings who may not have had supper yet and in consideration of their mental and physical wellbeing

##### **6.2 Truth and Reconciliation Calls to Action**

- Committee members discussed the potential to focus on calls to action for the City of Hamilton
- Intention is to look at all 94 calls to action throughout the year, however to focus on 16 identified by S. Elmayan through her work for the Urban Indigenous Strategy related to municipalities
- Intention is to have referrals to submit to Council of which calls to action the Committee supports for the City to take action on
- S. Elmayan to provide guidance and facilitate the review of Calls to Action with the Committee
- Members reflected on importance of focusing on the responsibility of the Committee as their role is to advise Council
- The suggestion was made to start with calls 43 and 57

##### **6.3 Urban Indigenous Strategy Update**

- S. Elmayan provided an update
- N. Jones has been hired to work with S. Elmayan on Urban Indigenous Strategy
- The smudging policy has not yet been approved but it is on track
- Report has been compiled reflecting a snapshot of the community; S. Elmayan will send out to the Committee
- Carving Inuit- Chedoke Collection of Art at Art Gallery of Hamilton – tours held for City staff and were well attended; an additional session was added due to the overwhelming response
- Ally = Action session was held at David Braley Centre end of November
- Members discussed an article regarding the City's land acknowledgement; community partners including the Aboriginal Advisory Committee to take part in providing feedback for land acknowledgment
- The Committee supports M. Wright in participating in a meeting with Chief Stacey Laforme and representatives from other community organizations to discuss the terminology of the City's land acknowledgement statement

##### **6.4 Feedback on Equity Lens Toolkit**

###### **6.4.1 CISSA Equity & Inclusion Communication Response**



- V. Bomberry, guest with CISSA, provided summary of suggestions and feedback provided for Equity & Inclusion Toolkit
- The feedback has been forwarded to E. Myrie for consideration
- V. Bomberry willing to speak with E. Myrie to discuss feedback for Toolkit further

#### **6.5 Aboriginal Literature Display**

- P. Lawlor, staff and HPL representative are in process of scheduling a time for taking down the display in the coming week

### **7. Other Business**

#### **7.1 Correspondence from Native Women's Centre**

- B. Pocop provided update that ticket purchase on behalf of the committee to the Native Women's Centre gala was completed

#### **7.2 Next Meeting**

- Next meeting scheduled for January 4, 2018

### **Closing**

- A. Loft did a closing

### **8. Adjournment**

The meeting was adjourned at 8:00 p.m.





## INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Freedom of Information Quarterly Report (Q4 - October 1 to December 31 (CL17001(c)) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Lisa Barroso, Manager, Records / Freedom of Information 905 546-2424 x2743
<b>SUBMITTED BY:</b>	Rose Caterini City Clerk Corporate Services
<b>SIGNATURE:</b>	

### Council Direction:

As directed by Council in 2004, quarterly reports on Freedom of Information activity are presented to the Audit, Finance & Administration Committee. The intent of these reports is to keep the Committee and Council informed of the types and numbers of requests received and processed under the Municipal Freedom of Information and Protection Act.

### Information:

Listed on Appendix "A", attached to Report CL17001(c), are details of the Freedom of Information requests received during the fourth quarter of 2017 from October 1 to December 31. These details include the length of time it took to process each request, the status or disposition of the request, the type of request, and the originator of the request, based on the categories set by the Information & Privacy Commissioner. We also include the total of time spent by each city department on Freedom of Information requests.

Should Committee and Council wish to address a specific access request identified in this report, the matter would have to be dealt with, in closed session, in accordance with the Municipal Act and the City's Procedural By-law.

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*OUR Vision: To be the best place to raise a child and age successfully.*

*OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.*

*OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees*



**Access Requests Received Under the Municipal Freedom of Information and Protection of Privacy Act  
for October 1, 2017 to December 31, 2017**

File #	Request Type	Requester Type	General Description	Information Requested From	Date Received	Date Completed	No. of Days to Finish	Disposition of Request	Clerk Time (Min.)	City Manager	Human Resources	Legal Services	Community Services	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
17-002	G	IP	property	Planning & Economic Development	Jan 9/17			in progress														
17-005	G	IP	animal	Planning & Economic Development	Jan 11/17			in progress														
17-008	G	IA	roads	Public Works	Jan 20/17			in progress														
17-018	G	IA	infrastructure	Public Works	Feb 2/17	Nov. 10/17	90+	abandoned	275	0	0	0	0	0	3	0	0	0	0	0	0	47
17-021	G	B	parks	Public Works	Feb 8/17			in progress														
17-023	G	B	property	Planning & Economic Development	Feb 10/17	Aug. 2/17	90+	disclosed in part	578	0	0	0	0	0	6	0	0	0	97	0	0	
17-064	G	IP	property, alley	Planning & Economic Development, Public Works, City Manager Office, Office of Councillor Vanderbeek	April 12/17			in progress														
17-066	G	IP	infrastructure	Public Works, Public Health Services, City Manager Office, Office of Councillor Vanderbeek	April 12/17			in progress														
17-067	G	IP	infrastructure	Planning & Economic Development, Public Works, City Manager Office, Office of Councillor Vanderbeek	April 12/17			in progress														
17-068	G	IP	infrastructure	Public Works	April 12/17			in progress														
17-069	G	IP	procurement	Pulic Works	April 12/17			in progress														
17-070	G	IP	procurement	Public Works	April 12/17			in progress														
17-073	G	IA	infrastructure	Public Works	April 11/17			in progress														
17-075	G	IP	correspondence	City Manager's Officer	April 26/17	May 26/17	30	no records disclosed (under appeal)	1199	0	0	0	0	0	13	0	0	0	0	0	0	0
17-076	G	IP	correspondence	City Manager's Officer	April 26/17	May 26/17	30	no records disclosed, under appeal	191	0	0	0	0	0	15	0	0	0	0	0	0	0
17-083	G	IP	correspondence	Planning & Economic Development	May 8/17			in progress														

**Legend:**

IP - Individual/Public

B - Business

AR - Academic/Researcher

IA - Individual by Agent

M - Media

AG - Association/Group

File #	Request Type	Requester Type	General Description	Information Requested From	Date Received	Date Completed	No. of Days to Finish	Disposition of Request	Clerk Time (Min.)	City Manager	Human Resources	Legal Services	Community Services	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
17-087	G	AG	financial	Corporate Services	May 12/17			in progress														
17-088	G	AG	financial	Corporate Services	May 12/17			in progress														
17-089	G	AG	financial	Corporate Services	May 12/17			in progress														
17-091	G	IP	HR	City Manager's Office	May 15/17	Jul. 14/17	30	abandoned	710	0	167	0	0	0	3	0	0	0	0	0	0	0
17-092	G	B	infrastructure	Planning & Economic Development	May 15/17			in progress														
17-098	G	IP	municipal	Corporate Services	June 6/17	Jul 6/17	30	no records disclosed (under appeal)	300	0	0	0	0	0	8	0	0	0	0	0	0	0
17-104	G	IA	animal	Planning & Economic Development	June 15/17			in progress														
17-105	G	B	property	Planning & Economic Development	June 16/17			in progress														
17-106	G	IA	animal	Planning & Economic Development	June 21/17	Oct. 31/17	90+	partial disclosure	510	0	0	0	0	0	3	0	0	0	10	5	0	
17-112	G	IP	infrastructure	Public Works	July 18/17	Oct. 2/17	30	all disclosed	445	0	0	0	0	0	6	0	0	0	0	0	0	964
17-113	G	IP	infrastructure	Public Works	July 18/17			in progress														
17-114	G	IP	traffic	Public Works	July 25/17			in progress														
17-115	G	IP	infrastructure	Public Works	July 25/17			in progress														
17-116	G	IP	property	Planning & Economic Development	July 27/17	Aug 15/17	19	no responsive records (under appeal)	270	0	0	0	0	0	0	0	0	0	10	0	0	
17-117	G	B	infrastructure	Public Works	July 27/17	Oct. 27/17	90+	partial disclosure upon payment of fees	990	0	0	0	0	0	6	0	0	0	0	0	0	219
17-121	G	M	Financial	Corporate Services	Aug 4/17			in progress														
17-122	G	IP	enforcement	Office Councillor Whitehead, Public Works	Aug 4/17	Oct. 3/17	56	disclosed in part (under appeal)	903	0	0	0	0	0	17	0	0	4	3	0	0	
17-124	G	IP	property	Planning & Economic Development	Aug 10/17	Nov. 2/17	84	disclosed in part (under appeal)	872	0	0	0	0	0	0	0	0	0	16	0	0	
17-125	G	IP	property & enforcement	Planning & Economic Development	Aug 11/17	Oct. 16/17	66	all disclosed (under appeal)	651	0	0	0	0	0	3	0	0	0	15	0	0	

**Legend:**

IP - Individual/Public

B - Business

AR - Academic/Researcher

IA - Individual by Agent

M - Media

AG - Association/Group

File #	Request Type	Requester Type	General Description	Information Requested From	Date Received	Date Completed	No. of Days to Finish	Disposition of Request	Clerk Time (Min.)	City Manager	Human Resources	Legal Services	Community Services	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
17-126	G	IP	financial	Community & Emergency Services	Aug 14/17			in progress														
17-130	G	IP	property & enforcement	Planning & Economic Development	Aug 17/17	Oct. 18/17	30	no responsive records	129	0	0	0	0	0	0	0	0	0	10	0	0	
17-133	G	IP	property	Community & Emergency Services, Planning & Economic Development	Aug 28/17			in progress														
17-134	G	IA	property	Planning & Economic Development	Aug 28/17			in progress														
17-135	G	IP	property	Planning & Economic Development	Aug 31/17	Sept. 29/17	29	disclosed in part	161	0	0	0	0	0	6	0	0	0	5	0	0	
17-136	G	IP	animal	Planning & Economic Development	Aug 31/17			in progress														
17-137	G	IP	property	Planning & Economic Development	Sep 1/17	Oct. 2/17	30	no responsive records	77	0	0	0	0	0	3	0	0	0	5	0	0	
17-138	G	B	financial	Public Works	Aug 28/17			in progress														
17-140	G	IP	property	Public Health Services; Planning & Economic Development	Sept 7/17	Oct. 17/17	30	abandoned	407	0	0	0	0	0	3	0	0	0	13	8	0	
17-141	G	IP	property	Planning & Economic Development; Public Health Services	Sept 11/17	Oct. 23/17	42	no responsive records	60	0	0	0	0	0	3	0	0	0	8	60	0	
17-142	G	B	property	Planning & Economic Development, Public Works, Corporate Services	Sept 12/17			in progress														
17-143	G	IP	property	Planning & Economic Development	Sept 12/17			in progress														
17-144	G	IP	property	Planning & Economic Development	Sept 12/17	Oct. 12/17	30	disclosed in part	498	0	0	0	0	35	3	0	0	0	15	5	0	
17-146	G	IP	property	Public Health Services, Planning & Economic Development	Sept 13/17			in progress														
17-148	G	M	correspondence	Councillor Office	Sept 14/17	Dec. 21/17	38	abandoned	656	0	0	0	0	0	3	0	0	510	0	0	0	
17-149	G	M	correspondence	Councillor Office	Sept 14/17	Dec. 21/17	38	abandoned	677	0	0	0	0	0	3	0	0	430	0	0	0	
17-150	G	IA	animal	Planning & Economic Development	Sept 14/17	Dec. 4/17	81	disclosed in part	820	0	0	0	0	0	6	0	0	0	60	146	0	

**Legend:**

IP - Individual/Public

B - Business

AR - Academic/Researcher

IA - Individual by Agent

M - Media

AG - Association/Group

File #	Requester Type	Requester Type	General Description	Information Requested From	Date Received	Date Completed	No. of Days to Finish	Disposition of Request	Clerk Time (Min.)	City Manager	Human Resources	Legal Services	Community Services	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
17-151	G	IP	property	Public Health Services	Sept 18/17			in progress														
17-152	G	B	property	Public Works	Sept 18/17			in progress														
17-153	G	B	property	Public Health Services	Sept 19/17			in progress														
17-154	G	M	transportation	Public Works	Sept 20/17	Oct. 20/17	30	all disclosed	695	0	0	0	0	0	8	0	0	0	0	0	0	145
17-155	G	M	transportation	Public Works	Sept 20/17	Oct. 20/17	30	abandoned	525	0	0	0	0	0	3	0	0	0	0	0	0	424
17-156	G	IP	property	Planning & Economic Development	Sept 21/17	Nov. 16/17	56	all disclosed	132	0	0	0	0	0	0	0	0	0	7	0	0	0
17-157	G	B	property	Planning & Economic Development	Sept 25/17			in progress														
17-158	G	B	infrastructure	Public Works	Sept 25/17			in progress														
17-159	G	IP	infrastructure	Public Works	Sept 25/17	Oct. 26/17	30	all disclosed	238	0	0	0	0	0	10	0	0	0	0	0	0	251
17-160	G	IP	report	Community and Emergency Services	Sept 26/17	Oct. 26/17	30	records available directly through City departments	146	0	0	0	6	0	0	0	0	0	0	0	0	0
17-161	G	IA	property	Community and Emergency Services, Planning & Economic Development	Sept 27/17			in progress														
17-162	G	B		Planning & Economic Development	Sept 28/17			in progress														
17-163	G	IP	financial	Corporate Services, Public Works	Sept 28/17			in progress														
17-164	G	IP	property	Planning & Economic Development	Oct 2/17	Nov 1/17	30	all disclosed	127	0	0	0	0	0	6	0	0	0	10	0	0	0
17-165	G	IP	property	Planning & Economic Development	Oct 4/17	Nov 24/17	30	all disclosed	509	0	0	0	0	0	3	0	0	0	150	0	0	0
17-166	G	IP	property	Planning & Economic Development	Oct 5/17	Nov 24/17	50	disclosed in part	629	0	0	0	0	0	15	0	0	0	30	0	0	0
17-167	G	IP	property	Planning & Economic Development	Oct 5/17	Nov 6/17	30	no responsive records	74	0	0	0	0	0	3	0	0	0	5	0	0	0
17-168	G	IP	security	Public Works	Oct 5/17	Nov 3/17	29	abandoned	206	0	0	0	0	0	3	0	0	0	0	0	0	38

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File #	Request Type	Requester Type	General Description	Information Requested From	Date Received	Date Completed	No. of Days to Finish	Disposition of Request	Clerk Time (Min.)	City Manager	Human Resources	Legal Services	Community Services	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works
17-169	G	IP	media	Communications, City Manager's Office	Oct 11/17	Nov. 10/17	30	abandoned	821	290	0	0	0	0	3	0	0	0	0	0	0
17-170	G	IA	infrastructure	Public Works	Oct 5/17			in progress													
17-171	G	IP		Office Councillor Whitehead, Public Works; Planning & Economic Development	Oct 19/17			in progress													
17-172	G	B	property	Planning & Economic Development	Oct 13/17	Nov 16/17	30	partial disclosure	212	0	0	0	0	0	6	0	0	0	10	0	0
17-173	G	IP	property	Planning & Economic Development	Oct 13/17	Nov 13/17	30	disclosed in part	353	0	0	0	0	0	3	0	0	0	44	0	0
17-174	G	IP	security	Public Works	Oct 13/17	Nov 10/17	26	all disclosed	120	0	0	0	0	0	0	0	0	0	0	0	60
17-175	G	IP	property	Planning & Economic Development	Oct 13/17	Nov 13/17	30	abandoned	176	0	0	0	0	0	3	0	0	0	60	0	0
17-176	G	IP	property	Planning & Economic Development	Oct 25/17			in progress													
17-177	G	IA	traffic	Public Works	Oct 27/17			in progress													
17-178	G	IP	report	Corporate Services	Nov 2/17	Dec 6/17	30	all disclosed	434	0	0	0	0	0	53	0	0	0	0	0	0
17-179	G	IP	property	Community & Emergency Services	Nov 6/17	Dec 6/17	30	partial disclosure	383	0	0	0	35	0	15	0	0	0	0	0	0
17-180	G	IP	property	Community & Emergency Services	Nov 6/17	Dec 6/17	30	partial disclosure	257	0	0	0	0	15	0	0	0	0	0	0	0
17-181	G	IP	property	Community & Emergency Services, Planning & Economic Development	Nov 6/17			in progress													
17-182	G	IP	property	Community & Emergency Services, Planning & Economic Development	Nov 6/17			in progress													
17-183	G	IP	property	Public Works	Nov 6/17	Dec 21/17	45	partial disclosure	421	0	0	0	0	0	6	0	0	0	0	0	60
17-184	G	IP	property	Planning & Economic Development	Nov 7/17	Dec 11/17	30	disclosed in part	296	0	0	0	0	0	4	0	0	0	25	0	0
17-185	G	IP	property	Planning & Economic Development	Nov 7/17			in progress													
17-186	G	IP	property	Public Health Services	Nov 10/17	Dec 12/17	30	disclosed in part	256	0	0	0	0	0	5	0	0	0	0	25	0

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17-187	G	IP	property	Planning & Economic Development	Nov 9/17			in progress													
17-188	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no responsive records	275	0	0	0	0	0	27	0	0	0	55	0	0
17-189	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no responsive records	31	0	0	0	0	0	0	0	0	0	10	0	0
17-190	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no responsive records	31	0	0	0	0	0	0	0	0	0	10	0	0
17-191	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no disclosure (under appeal)	36	0	0	0	0	0	0	0	0	0	0	0	0
17-192	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no disclosure (under appeal)	30	0	0	0	0	0	0	0	0	0	0	0	0
17-193	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no disclosure (under appeal)	30	0	0	0	0	0	0	0	0	0	0	0	0
17-194	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no disclosure (under appeal)	30	0	0	0	0	0	0	0	0	0	0	0	0
17-195	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no responsive records	32	0	0	0	0	0	0	0	0	0	10	0	0
17-196	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no responsive records	32	0	0	0	0	0	0	0	0	0	10	0	0
17-197	G	B	property	Planning & Economic Development	Nov 16/17	Dec. 18/17	30	abandoned	73	0	0	0	0	0	0	0	0	0	35	0	0
17-198	G	B	property	Planning & Economic Development	Nov 16/17	Dec. 18/17	30	abandoned	95	0	0	0	0	0	3	0	0	0	25	0	0
17-199	G	IP	property	Planning & Economic Development	Nov 16/17			in progress													
17-200	G	IP	property	Planning & Economic Development	Nov 16/17			in progress													
17-201	G	B	property	Planning & Economic Development	Nov 16/17	Dec. 18/17	30	abandoned	69	0	0	0	0	0	0	0	0	0	35	0	0
17-202	G	IP	property	Planning & Economic Development	Nov 27/17			in progress													
17-203	G	IP	property	Planning & Economic Development	Nov 16/17			in progress													
17-204	G	IP	property	Planning & Economic Development	Nov 29/17			in progress													
17-205	G	B	property	Planning & Economic Development	Nov 21/17	Dec 7/17	16	records available directly through City departments	37	0	0	0	0	0	3	0	0	0	0	0	0

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17-206	G	IP	infrastructure	Public Works	Nov 24/17			in progress														
17-207	G	IP	infrastructure	Public Works	Nov 24/17	Dec 22/17	28	withdrawn	78	0	0	0	0	0	3	0	0	0	0	0	0	0
17-208	G	IP	property	Planning & Economic Development	Nov 29/17			in progress														
17-209	G	IP	property	Planning & Economic Development	Dec 1/17			in progress														
17-210	G	IA	investigation	Public Works	Dec 6/17			in progress														
17-211	G	IP		Public Works; Planning and Economic Development	Dec 6/17			in progress														
17-212	G	B		Public Works	Dec 1/17			in progress														
17-213	G	B	property	Planning & Economic Development	Dec 8/17			in progress														
17-214	G	IP	property	Public Health Services	Dec 12/17			in progress														
17-215	G	IP	property	Public Health Services, Planning & Economic Development	Dec 11/17			in progress														
17-216	G	IP	property	Public Health Services, Planning & Economic Development	Dec 11/17			in progress														
17-217	G	B	animal	Planning & Economic Development	Dec 19/17			suspended	28	0	0	0	0	0	0	0	0	0	0	0	0	0
17-218	G	IP	video	Public Works	Dec 19/17			in progress														
17-219	G	IP	property	Planning & Economic Development	Dec 21/17			in progress														
17-220	G	IP		Public Health Services	Dec 22/17			in progress														
16-015	G	IA	property	Planning & Economic Development	Jan 18/16			in progress														
16-019	G	B	purchasing	Corporate Services	Jan 25/16			in progress														
16-020	G	B	property	Planning & Economic Development	Jan 28/16			in progress														

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16-063	G	IP	property	Planning & Economic Development	Mar 14/16			in progress														
16-082	G	B	agreement	City Manager's Office	Apr 27/16			in progress														
16-090	G	B	enforcement	Public Health Services	May 5/16			in progress														
16-096	G	IP	property	Planning & Economic Development, Public Works	May 19/16	June 16/16	28	disclosed in part, under appeal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16-100	G	IP	property	Community & Emergency Services (Fire), Planning & Economic Development, Public Health Services	May 26/16	Aug. 19/16	30	under appeal	0	0	0	0	0	0		0	0	0	0	0	0	0
16-122	G	B	infrastructure	Planning & Economic Development	July 6/16			in progress														
16-124	G	B	property	Planning & Economic Development, Community & Emergency Services, Public Works, Office of the City Clerk (Records)	July 8/16			in progress														
16-145	G	IP	hr	Corporate Services	Aug. 16/16	Dec. 2/16	44	no records disclosed, under appeal	594	0	0	60	0	0	40	0	0	0	0	0	0	0
16-183	G	IP	stats	Community & Emergency Services	Oct 5/16			in progress														
16-196	G	B	procurement	Corporate Services	Nov 1/16			in progress														
16-202	G	IP	property	Planning & Economic Development, Community & Emergency Services	Nov 17/16			in progress														
16-207	G	B	property	Community and Emergency Services	Nov 24/16			in progress														
15-017	G	B	agreements, correspondence	Public Works	Feb 9/15	Mar 11/15	30	abandoned	231	0	0	120	0	0	3	0	0	0	0	0	0	180
15-029	G	B	roads	Public Works	Feb 20/15	Mar 19/15	30	abandoned	180	0	0	0	0	0	3	0	0	0	0	0	0	17
15-034	G	IP	property	Planning & Economic Development	Feb 25/15	Mar 27/15	30	abandoned	455	0	0	0	0	0	3	0	0	0	115	0	0	0
15-079	G	IA	roads	Public Works	May 8/15	June 7/15	30	abandoned	225	0	0	0	0	0	3	0	0	0	0	0	0	21
15-104	G	B	environment	Public Works	Jun 29/15			in progress	565	0	0	0	0	0	3	0	0	0	0	0	0	419

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File #	Request Type	Requester Type	General Description	Information Requested From	Date Received	Date Completed	No. of Days to Finish	Disposition of Request	Clerk Time (Min.)	City Manager	Human Resources	Legal Services	Community Services	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
15-108	G	B	property	Community & Emergency Services	Jul 6/15	Aug 5/15	30	abandoned	125	0	0	0	0	5	3	0	0	0	0	0	0	0
15-113	G	B	property	Community & Emergency Services	Jul 6/15	Aug 5/15	30	abandoned	142	0	0	0	0	0	3	0	0	0	0	0	0	0
15-120	G	B	property	Planning & Economic Development & PHS	Jul 20/15	Aug 19/15	30	abandoned	400	0	0	0	0	0	3	0	0	0	180	0	0	0
15-128	G	IP	correspondence	Public Works	Aug 11/15	Sept 10/17	30	abandoned	726	0	0	0	0	0	3	0	0	0	0	0	0	44
15-138	G	B	contracts	Public Works & HSR	Aug 17/15	Sept 15/15	30	abandoned	378	0	0	0	0	0	3	0	0	0	0	0	0	45
15-157	G	B	property	Planning & Economic Development; Corporate Services; Public Works	Sep 24/15	Oct 24/15	30	abandoned	347	0	0	0	0	70	12	0	0	0	210	0	0	0
15-163	G	B	report	Planning & Economic Development	Oct 1/15	Nov 3/15	30	abandoned	55	0	0	0	0	0	3	0	0	0	0	0	0	0
15-165	G	B	property	Planning & Economic Development	Oct 1/15	Nov 30/15	30	abandoned	116	0	0	0	0	0	3	0	0	0	48	0	0	0
15-170	G	IP	property	Planning & Economic Development	Oct 4/15	Oct 4/15	30	abandoned	305	0	0	0	0	0	3	0	0	0	210	0	0	0
15-173	G	B	tender	Public Health Services	Oct 9/15	Nov 8/15	30	abandoned	237	0	0	0	0	0	3	0	0	0	0	0	0	11
15-176	G	B	property	Planning & Economic Development	Oct 19/15			in progress	369	0	0	0	0	0	3	0	0	0	1168	0	0	0
15-207	G	B	environment	Public Works	Dec 23/15	Jan 25/16	30	abandoned	130	0	0	0	0	0	3	0	0	0	0	0	0	16

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16-180	G	IP	Planning & Economic Development	Sept 20/16
16-181	G	IP	Planning & Economic Development	Oct 3/16
16-182	G	IP	Planning & Economic Development	Oct 3/16
16-183	G	IP	Community & Emergency Services	Oct 5/16
16-184	G	IP	Planning & Economic Development	Oct 11/16
16-185	G	IP	Public Health Services, Planning & Economic Development	Oct 13/16
16-186	G	IA	Planning & Economic Development	Oct 14/16
16-187	G	IP	Planning & Economic Development; Community & Emergency Services; PHS	Oct 17/16
16-188	G	IP	Planning & Economic Development	Oct 20/16
16-189	G	IA	Planning & Economic Development	Oct 24/16
16-190	G	IP	Planning & Economic Development	Oct 25/16
16-191	G	IP	Planning & Economic Development	Oct 25/16
16-192	G	IP	Corporate Services	Oct 25/16
16-193	G	IP	Planning & Economic Development	Oct 25/16
16-194	G	IP	Planning & Economic Development	Oct 28/16
16-194	G	IP	Planning & Economic Development	Oct 31/16
16-196	G	B	Corporate Services	Nov 1/16
16-197	G	B	Planning & Economic Development	Nov 1/16
16-198	G	IP	Planning & Economic Development	Nov 2/16
16-199	G	IP	Public Works & Planning & Economic Development	Nov 8/16
16-200	G	B	Planning & Economic Development	Nov 8/16

16-201	G	B	Planning & Economic Development	Nov 14/16
16-202	G	IP	Planning & Economic Development, Community & Emergency Services	Nov 17/16
16-203	G	IP	Planning & Economic Development	Nov 21/16
16-204	G	IP	Planning & Economic Development	Nov 21/16
16-205	G	IP	Planning & Economic Development	Nov 21/16
16-206	G	IP	Planning & Economic Development	Nov 23/16
16-207	G	B	Community and Emergency Services	Nov 24/16
16-208	G	B	Planning & Economic Development	Nov 24/16
16-209	G	IP	Planning & Economic Development	Nov 30/16
16-210	G	B	Community and Emergency Services	Dec 2/16
16-211	G	B	Public Health Services	Dec 7/16
16-212	G	IP	Planning & Economic Development; Public Health Services; and, Community & Emergency Services	12-Dec-16
16-213	G	IP	Planning & Economic Development; Community & Emergency Services; PHS	Dec 16/16
16-214	G	IP	Planning & Economic Development; Community & Emergency Services; PHS	Dec 16/16
16-215	G	IP	Public Health Services	Dec 15/16
16-216	G	IP	Community & Emergency Services	Dec 19/16
16-217	G	B	Public Works, Community & Emergency Services	Dec 19/16
16-218	G	B	Planning & Economic Development	Dec 22/16

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# INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Response to Mr. Shekar Chandrashekar, Respecting a Freedom of Information Request to Access to Police Services Accounting Records (FCS18030) (City Wide) (Outstanding Business List Item)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Rick Male (905)546-2424 Ext. 4157
<b>SUBMITTED BY:</b>	Mike Zegarac General Manager Finance and Corporate Services Department
<b>SIGNATURE:</b>	

## Council Direction:

### Council approved the following recommendation:

**“That staff be directed to report back to the Audit, Finance and Administration Committee addressing Mr. Chandrashekar’s concerns and outline next steps that may be required in addressing them.”**

## Information:

**Mr. Chandrashekar’s concerns can be broken down into two components. The first is concerns related to Hamilton Police Services (HPS) and the second part is concerns related to the City of Hamilton (City). The following are staff responses to the concerns raised. The HPS issues were shared with HPS staff and where a response is provided it was provided by HPS staff.**

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**SUBJECT: Respond to Mr. Shekar Chandrashekar, Respecting a Freedom of Information Request to Access to Police Services Accounting Records (FCS18030) (City Wide) (Outstanding Business List Item) - Page 2 of 5**

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**Hamilton Police Services**

1. The Municipal contribution on the HPS Schedule of Operations is wrong:

The City's Internal Auditor reviewed this claim and determined that the Municipal contribution on the Schedule of Operations was correct and in accordance with reporting requirements of the Public Sector Accounting Board (see Appendix "A" to Report FCS18030)

2. Pan Am Games Claim:

The City's Internal Auditor reviewed this assertion and determined that the correct amount was claimed and reimbursed. The claim was audited by PricewaterhouseCoopers, who were engaged by the Ministry of Community Safety and Correctional Services to audit the claims. (see Appendix "A" to Report FCS18030)

3. HPS budgeted salary contingency exceeded the settlement by \$3 million:

The City's external auditor, KPMG, audited the Schedule of Operations and reviewed the budget for salary contingency and the contract settlement retro payments and provided an unqualified opinion of no errors or misstatement.

4. HPS pre-planned excess budgeting for the salary settlement and Pan Am reimbursement to provide financing for the forensic building:

This is Mr. Chandrashekar's personal opinion and no question was posed.

5. Employment and retirement benefits for Police Services staff are excessive:

This is Mr. Chandrasekhar's personal opinion; benefits provided are part of a collective agreement or employment contract.

6. A HPS employee retired and purchased their HPS provided vehicle and amount and details not disclosed:

This is a statement by Mr. Chandrasekhar and no question was posed.

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**SUBJECT: Respond to Mr. Shekar Chandrashekar, Respecting a Freedom of Information Request to Access to Police Services Accounting Records (FCS18030) (City Wide) (Outstanding Business List Item) - Page 3 of 5**

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7. Former Chief allowed to keep cell phone and computer with confidential data on them:

This is a statement by Mr. Chandrasekhar and no question was posed.

8. There are vast differences in employment contracts for HPS Chief and Deputies and those of Fire Chief and Deputies:

This is Mr. Chandrashekar's personal opinion and no question was posed.

9. HPS Chief and Deputies get vehicle and car allowance and they are the only ones who do:

This pertains to former Chief and Deputies and these contracts have ended.

10. HPS staff receive two additional weeks of vacation at retirement and no other Police Services or Municipality provides this benefit:

This entitlement is contained in the collective agreements.

11. HPS does not provide the Board a detailed line item budget with prior years actuals:

This is a statement by Mr. Chandrasekhar and no question was posed.

12. Mr. Chandrashekar said he can reduce Police budget by \$2million:

This is Mr. Chandrashekar's personal opinion and no details were provided on how this would be obtained.

13. Two past funerals cost HPS \$375,000 – how were they financed without adjusting budget and reducing service:

No details were provided as to which funerals this was in reference to. Mr. Chandrashekar should make a formal request for information (FOI) to HPS for information he is specifically seeking.

14. Composition of HPS Board needs to be reviewed:

This is Mr. Chandrashekar's personal opinion, no staff response

**SUBJECT: Respond to Mr. Shekar Chandrashekar, Respecting a Freedom of Information Request to Access to Police Services Accounting Records (FCS18030) (City Wide) (Outstanding Business List Item) - Page 4 of 5**

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15. Employment Contracts for HPS Chief and Deputies should be the responsibility of the City of Hamilton Human Resources not Legal Counsel who reports to the Chief:

This is Mr. Chandrashekar's personal opinion, no staff response

**City of Hamilton**

1. FOI request for Police accounting transactions should come from the City not Police:

The Information Privacy Commissioner has ruled that this information is the property of HPS and should come from HPS, not the City of Hamilton.

2. There were errors on the City's remuneration and Expenses Report:

Mr. Chandrashekar submitted a FOI request to HPS seeking details of Board member expenses. HPS asked the Manager of Accounts Payable, Account Receivable and Business Application Support, for information regarding conference expenses which was then provided to Mr. Chandrashekar. The amounts provided did not include airfares for Mrs. Madeleine Levy and Ms. Nancy Di Gregorio, as these were paid via credit card and not reimbursed through the submission of the travel expense form and receipts. Instead the airfares were submitted as part of monthly expenses and reimbursed through payroll. These amounts were captured and correctly reported on the Remuneration and Expenses report (all expenses including conferences and mileage are combined and shown as expenses on this report).

3. Finance staff didn't submit claim for \$90,000 of funeral expenses:

Mr. Chandrashekar did not provide details as to which funeral this was in reference to. Staff were not able to find information pertaining to this assertion. The staff member Mr. Chandrashekar said made the statement no longer works at the City.

4. Chief and Deputies provided car and car allowance, Mr, Chandrashekar claims the City absorbed these costs:

These costs are taxable benefits and were charged through Payroll to HPS salary/benefit accounts. The City does not absorb these costs.

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**SUBJECT: Respond to Mr. Shekar Chandrashekar, Respecting a Freedom of Information Request to Access to Police Services Accounting Records (FCS18030) (City Wide) (Outstanding Business List Item) - Page 5 of 5**

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5. The City no longer publishes detailed line budget, why not?

City Council approved revisions to the budget process, moving to service level performance measures and multi-year budgeting.

6. Why does the City need 19 communication officers?

Staff from the City Manager's office has had numerous discussions with Mr. Chandrashekar in person, via phone and e-mail, explaining the duties of the communication officers and the communication officer staffing level at the City and other Municipalities.

7. Why did the City hire external for Manager of Accounting Services when there were qualified internal candidates and it was appropriate to go internal?

This is Mr. Chandrashekar's personal opinion, no response provided

8. Human Resources should be working closely with senior management on hiring:

All hiring for the City of Hamilton is done through and must be approved by Human Resources.

No further action is required to address the concerns raised by Mr. Chandrashekar.

**Appendices and Schedules Attached**

Appendix "A" to Report FCS18030– Issues Identified by Shekar Chandrashekar – City Manager's Office - Audit Services, City of Hamilton

RM/dw



## Memorandum

**Date:** January 15, 2018

**To:** Mike Zegarac, General Manager, Finance and Corporate Services  
Corporate Services

**From:** Charles Brown, Director of Audit Services  
City Manager's Office - Audit Services

**Subject:** **Issues Identified by Shekar Chandrashekar**

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I have reviewed two items referred to me by yourself pursuant to the letter tabled by Shekar Chandrashekar at AF&A Committee. My review comments are based on information I have received from the relevant departments responding to my enquiries and analysis. I did not conduct an audit of this information.

### Municipal Contributions to Police Services

The letter states that "KPMG of Hamilton arbitrarily reduced the municipal contribution to police services operations by over \$1.5 million without explaining the basis for the change in their note two of the Statement of Operations [December 31, 2015]".

The budgeted municipal contribution to the Hamilton Police Service for the year ended December 31, 2015 was \$149,091,955. The municipal contribution as it appears on audited financial statements for the same period was \$147,287,587. I was advised by finance staff and it was confirmed with the external auditor that the reduction was necessary to ensure the financial statements conform to PSAB requirements (Public Sector Accounting Board). Essentially what this means is that the definitions of what constitutes a revenue or expense item are different in PSAB and therefore do not precisely match what are considered revenues or expense items in the budget format approved by Council. This is a reality faced by all municipalities.

The individual explanations I've been given for each line item adjustment in note 2 are consistent with changes that would be necessary under PSAB. Thus, the rationale for a reduction in amount, i.e. to meet PSAB requirements, appears to be valid. The financial statements of HPS, in order to receive an unqualified opinion from external auditors must be conformed to PSAB accounting principles.

On the issue of whether the disclosure made in note 2 provides adequate explanation of the adjustments to the original number, the situation is more problematic. While the adjusting entries themselves appear to be appropriate and consistent with requirements to meet PSAB standards, the disclosure format and explanations of individual adjustments are lacking. A general reference is made to PSAB in note 1 but there is no articulation of how it is being applied to each element in note 2.

**Subject: Investigation of Whistleblower Allegations (Case 2016-001)****Page 2 of 3**

In the financial statements of the following year, December 31, 2016, the disclosure was much improved. With Hamilton City Council approval (FCS17073, August 2017) to eliminate the Police Services annual audit of their Schedule of Operations, separate PSAB reporting for HPS will no longer be required. However, should separate statements be produced and audited in the future, you may wish to consider opening discussions with HPS and the auditors about adding individual explanations of the required PSAB changes, perhaps with footnoting, to further enhance and improve transparency and avoid confusion.

Pan-Am Games

The key issue presented in the letter by Mr. Chandrashekar is that the claim submitted to, and received by the Ministry of Community Safety and Correctional Services in the amount of \$2.7 million "is significantly higher than the actual expenditures recorded in their actual available funds report obtained through FOI."

I have examined the available funds reports for the relevant years and concur with the observation made by Mr. Chandrashekar that the recorded "Pan Am Dept. ID" expenses in those reports fall short of the amount claimed.

After making enquiries to HPS about the discrepancy between the amount of the claim and the accumulated Pan AM Dept. ID expenses I received the explanation that the Pan Am cost centre expenses only covered those related to staff assigned full-time to the planning phase of the games and away from their regular duties. Expenditures for front line officers intermittently assigned to Pan Am security were expensed to their home departments due to the cost and administrative burden of transferring them temporarily to another Dept. ID. Accordingly, a significant portion of eligible costs were not captured by the Pan Am Dept. ID account.

In reviewing the matter with HPS staff I learned that the claim was substantiated by individual invoices sent monthly to MCSCS with all supporting documentation. This documentation was made available to PricewaterhouseCoopers (PwC), the auditors who attested to the accuracy of the claim in accordance with the Cost Contribution Agreement with the Ministry of Community Safety and Correctional Services. The financial statement of eligible expenditures, which accounted for the full amount of claim, received PwC's unqualified audit opinion that it was prepared in accordance with the Cost Contribution Agreement. An unqualified audit opinion rendered by an independent third party is the highest form of assurance available and the auditors must adhere to rigorous standards, including adequate testing, to render such an opinion.

Given all the above, I have no reason to doubt the validity of the claim submitted and paid to HPS for eligible Pan Am expenditures.

For your additional information, you may recall that there were media reports linking the claim to the fact that HPS had a surplus, and by implication the claim was overstated. I discussed this with HPS and the primary reason for a surplus appears to be that there were operational requirements for Pan Am security that HPS was obligated to fulfil which couldn't have been met simply by making use of off duty personnel. So, a command decision was made to cancel leave for the sworn contingent of HPS.



**Subject: Investigation of Whistleblower Allegations (Case 2016-001)**

**Page 3 of 3**

As a result of the cancellation of annual leave, HPS incurred substantially less overtime and costs related to calling in off duty personnel that ultimately saved \$1.2M.

I trust you will find this information satisfactory.



Charles Brown, CPA, CA, CPA (Illinois)  
Director of Audit Services  
(905) 546-2424 ext.4469  
Charles.Brown@hamilton.ca

---

cc: Brian McMullen  
Rick Male  
John Randazzo





# INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	2016 Audited Financial Statements for City of Hamilton Business Improvement Areas (BIAs) (FCS18023) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Jackie-Lee McInnes (905) 546-2424 Ext. 5347
<b>SUBMITTED BY:</b>	Rick Male Director, Financial Services, Taxation and Corporate Controller Corporate Services Department
<b>SIGNATURE:</b>	

## Information:

Each year, the financial statements of the individual Business Improvement Areas (BIAs) of the City of Hamilton are audited by external auditors as prescribed by the *Municipal Act, 2001*. The financial statements of each BIA are prepared by management of the BIA and are approved by the Board of Management of the BIA.

Section 207(2) of the *Municipal Act* refers to BIAs and states:

“The municipal auditor is the auditor of each board of management and may inspect all records of the board. 2001, c.25, s. 207(2).”

The 2016 audited financial statements of the BIAs are being provided to Council through the Audit, Finance and Administration Committee, in accordance with section 207 of the *Municipal Act*.

Section 207(1) of the *Municipal Act* refers to BIAs and states:

“A board of management shall submit its annual report for the preceding year to Council by the date and in the form required by the municipality and the report shall include audited financial statements. 2001, c. 25, s. 207(1).”

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*OUR Vision: To be the best place to raise a child and age successfully.*

*OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.*

*OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.*

**SUBJECT: 2015 Audited Financial Statements for City of Hamilton Business Improvement Areas (BIAs) (FCS17014) (City Wide) - Page 2 of 2**

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Appendix "A" to Report FCS18023 includes the final Board approved financial statements for the thirteen BIAs as follows: Ancaster BIA, Barton Village BIA, Concession Street BIA, Downtown Hamilton BIA, Dundas BIA, International Village BIA, King Street BIA, Locke Street BIA, Main Street Esplanade BIA, Ottawa Street BIA, Stoney Creek BIA, Waterdown BIA and Westdale BIA.

**Appendix/Schedule:**

Appendix "A" to Report FCS18023 - 2016 Audited Financial Statements for Business Improvement Areas for the year ended December 31, 2016.

JLM/dw

Financial Statements of

# **ANCASTER BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



KPMG LLP  
Commerce Place  
21 King Street West, Suite 700  
Hamilton Ontario L8P 4W7  
Canada  
Telephone (905) 523-8200  
Fax (905) 523-2222

## **INDEPENDENT AUDITORS' REPORT**

To the Chairman and Members of the Board of Management of the Ancaster Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Ancaster Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Ancaster Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

May 15, 2017  
Hamilton, Canada

# ANCASTER BUSINESS IMPROVEMENT AREA

## Financial Statements

Year ended December 31, 2016

### Financial Statements

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# ANCASTER BUSINESS IMPROVEMENT AREA

## Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 158,063	\$ 69,664
Accounts receivable	8,150	-
HST receivable	7,113	8,468
Due from City of Hamilton (note 3)	-	2,029
	<u>173,326</u>	<u>80,161</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	54,101	3,524
Deferred revenue (note 2)	48,250	-
Due to City of Hamilton (note 3)	2,591	-
Net financial assets	<u>68,384</u>	<u>76,637</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 4)	11,456	10,150
Prepaid expenses	1,073	1,053
	<u>12,529</u>	<u>11,203</u>
Commitment (note 7)		
Accumulated surplus (note 5)	<u>\$ 80,913</u>	<u>\$ 87,840</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## ANCASTER BUSINESS IMPROVEMENT AREA

### Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 6)	2016	2015
<b>Revenues:</b>			
Assessment levy (note 3)	\$ 93,300	\$ 99,069	\$ 93,300
City of Hamilton grants (note 3)	-	12,193	15,458
Government of Canada grants	-	11,152	3,996
Farmer's Market income	-	32,770	28,430
Other income	-	23,899	7,468
<b>Total revenues</b>	<b>93,300</b>	<b>179,083</b>	<b>148,652</b>
<b>Expenses:</b>			
Advertising and promotion	32,300	25,838	12,929
Amortization	-	11,196	24,869
Ancaster Farmer's Market	-	15,689	18,401
Bad debt expense	-	-	227
Bank charges and interest	-	329	145
Beautification	21,000	18,238	13,379
Business taxes	-	351	563
Community events support	-	50,000	100
Donations	-	7,075	10,000
Insurance	-	1,989	1,927
Loss on disposal of assets	-	-	574
Office expenses	-	482	1,311
Professional fees	-	427	3,027
Salaries	40,000	54,140	45,174
Utilities	-	-	2,248
Miscellaneous	-	256	-
<b>Total expenses</b>	<b>93,300</b>	<b>186,010</b>	<b>134,874</b>
<b>Annual (deficit) surplus</b>	<b>-</b>	<b>(6,927)</b>	<b>13,778</b>
<b>Accumulated surplus, beginning of year</b>	<b>87,840</b>	<b>87,840</b>	<b>74,062</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 87,840</b>	<b>\$ 80,913</b>	<b>\$ 87,840</b>

See accompanying notes to financial statements.

## ANCASTER BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual (deficit) surplus	\$ (6,927)	\$ 13,778
Acquisition of tangible capital assets	(12,502)	(5,487)
Proceeds from sale of tangible capital assets	-	2,640
Loss on disposal of tangible capital assets	-	574
Amortization of tangible capital assets	11,196	24,869
Increase in prepaid expenses	(20)	(87)
Change in net financial assets	(8,253)	36,287
Net financial assets, beginning of year	76,637	40,350
Net financial assets, end of year	\$ 68,384	\$ 76,637

See accompanying notes to financial statements.

# ANCASTER BUSINESS IMPROVEMENT AREA

## Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (6,927)	\$ 13,778
Items not involving cash:		
Amortization	11,196	24,869
Loss on disposal of tangible capital assets	-	574
Changes in non-cash operating working capital:		
Prepaid expenses	(20)	(87)
HST receivable	1,355	(3,943)
Accounts receivable	(8,150)	-
Deferred Revenue	48,250	-
Accounts payable and accrued liabilities	50,577	2,137
Net change in cash from operating activities	96,281	37,328
Capital activities:		
Cash used to acquire tangible capital assets	(12,502)	(5,487)
Proceeds from sale of tangible capital assets	-	2,640
	(12,502)	(2,847)
Financing activities:		
Change in due to/from City of Hamilton	4,620	(1,616)
Net increase in cash	88,399	32,865
Cash, beginning of year	69,664	36,799
Cash, end of year	\$ 158,063	\$ 69,664

See accompanying notes to financial statements.

# ANCASTER BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Ancaster Business Improvement Area (the "Business Improvement Area") was established in 2009 in accordance with Section 220 of the Municipal Act, (R.S.O. 1990) for the purpose of providing improvement, beautification and maintenance of municipally owned land, buildings and structures in the area and the promotion of Ancaster Village as a business and shopping area. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS") as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Business Improvement Area are as follows:

(a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with banks, and highly liquid temporary money market instruments with original maturities of three months or less.

(c) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished. Government transfers paid are recognized when the transfer has been authorized and any eligibility criteria are met.

(d) Other income:

Other income is reported as revenue in the period earned.

# ANCASTER BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

(e) Deferred revenue:

Deferred revenues represent the 2017 Assessment levy which has been collected, but which is for 2017 operations. These amounts will be recognized as revenues in the 2017 fiscal year.

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Decorations	5
Computers	5
Furniture	10

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

# ANCASTER BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Deferred revenue:

Deferred revenue consists of the following:

	2016	2015
Balance, beginning of year	\$ -	\$ -
Add: receipts	48,250	-
Less: amounts recognized in revenue	-	-
	<b>\$ 48,250</b>	<b>\$ -</b>

## 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

	2016	2015
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 99,069	\$ 93,300

The City of Hamilton has also contributed \$6,108 (2015 - \$6,648) to commercial improvement programs undertaken by the Business Improvement Area, \$4,758 (2015 - \$5,993) from parking revenue sharing program, and \$1,327 (2015 - \$2,817) in other miscellaneous grants. An additional grant received of \$3,000 (2015 - \$2,700) for the Farmer's Market has been recorded as part of Farmer's Market income.

At the end of the year, grants and supplemental member levies of \$7,095 (2015 - \$7,965) was receivable from the City of Hamilton. The amount recorded in due to City of Hamilton also includes a payable to the City of Hamilton of \$9,687 (2015 - \$5,936) for expenses paid by the City of Hamilton on behalf of the Business Improvement Area.

# ANCASTER BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 4. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Decorations	\$ 88,610	\$ 8,626	\$ 50,641	\$ 46,595
Computers	2,068	-	-	2,068
Furniture	4,069	3,876	-	7,945
<b>Total</b>	<b>\$ 94,747</b>	<b>\$ 12,502</b>	<b>\$ 50,641</b>	<b>\$ 56,608</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Decorations	\$ 81,379	\$ 50,641	\$ 10,181	\$ 40,919
Computers	1,092	-	414	1,506
Furniture	2,126	-	601	2,727
<b>Total</b>	<b>\$ 84,597</b>	<b>\$ 50,641</b>	<b>\$ 11,196</b>	<b>\$ 45,152</b>

Net book value	December 31, 2015	December 31, 2016
Decorations	\$ 7,231	\$ 5,676
Computers	976	562
Furniture	1,943	5,218
<b>Total</b>	<b>\$ 10,150</b>	<b>\$ 11,456</b>

(a) Contributed tangible capital assets:

The Business Improvement Area received \$nil (2015 - \$nil) in contributed tangible capital assets.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has recorded the write-down of decorations during the year.



# **ANCASTER BUSINESS IMPROVEMENT AREA**

Notes to Financial Statements (continued)

Year ended December 31, 2016

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# ANCASTER BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**5. Accumulated surplus:**

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 11,456	\$ 10,150
Operating	69,457	77,690
	<b>\$ 80,913</b>	<b>\$ 87,840</b>

**6. Budget data:**

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, has not been included. For this reason, budget figures were not provided on the statement of changes in net financial assets.

**7. Lease commitment:**

The Business Improvement Area is committed to future minimum annual lease payments under an operating lease for its Farmer's Market as follows:

2017	\$	5,000
	<b>\$</b>	<b>5,000</b>

Financial Statements of

**BARTON VILLAGE  
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



KPMG LLP  
Commerce Place  
21 King Street West, Suite 700  
Hamilton Ontario L8P 4W7  
Canada  
Telephone (905) 523-8200  
Fax (905) 523-2222

## **INDEPENDENT AUDITORS' REPORT**

To the Chairman and Members of the Board of Management of Barton Village Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of Barton Village Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Barton Village Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

September 26, 2017  
Hamilton, Canada

# **BARTON VILLAGE BUSINESS IMPROVEMENT AREA**

## Financial Statements

Year ended December 31, 2016

### Financial Statements

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# BARTON VILLAGE BUSINESS IMPROVEMENT AREA

## Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 55,631	\$ 24,127
HST receivable	20,392	23,874
Due from City of Hamilton (note 3)	-	2,048
	<u>76,023</u>	<u>50,049</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	2,197	1,200
Deferred Revenue (note 4)	32,150	-
Due to City of Hamilton (note 3)	15,792	-
	<u>50,139</u>	<u>1,200</u>
Net financial assets	25,884	48,849
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	20,281	14,055
Prepaid expenses	931	931
	<u>21,212</u>	<u>14,986</u>
Commitments (note 6)		
Accumulated surplus (note 5)	\$ 47,096	\$ 63,835

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# BARTON VILLAGE BUSINESS IMPROVEMENT AREA

## Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 7)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 3)	\$ 53,970	\$ 39,619	\$ 55,018
City of Hamilton grants (note 3)	-	19,679	17,704
Other revenue	-	45	-
HST recovery	-	-	3,239
<b>Total revenue</b>	<b>53,970</b>	<b>59,343</b>	<b>75,961</b>
<b>Expenses:</b>			
Advertising and promotion	6,000	9,273	4,053
Amortization	-	4,454	6,414
Bad debts	-	9,276	317
Bank charges	100	136	176
Commercial improvement	6,000	15,073	6,876
Event equipment and supplies	5,000	4,357	4,364
Insurance	1,960	2,303	2,121
Meetings and business development	3,290	1,699	1,852
Office expenses	3,210	5,311	4,322
Professional fees	1,350	799	1,269
Rent	6,780	6,000	7,345
Salaries – administrative	20,280	17,401	19,412
Parking expenses	-	-	181
<b>Total expenses</b>	<b>53,970</b>	<b>76,082</b>	<b>58,702</b>
Annual (deficit) surplus	-	(16,739)	17,259
Accumulated surplus, beginning of year	63,835	63,835	46,576
<b>Accumulated surplus, end of year</b>	<b>\$ 63,835</b>	<b>\$ 47,096</b>	<b>\$ 63,835</b>

See accompanying notes to financial statements.



## BARTON VILLAGE BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual (deficit) surplus	\$ (16,739)	\$ 17,259
Acquisition of tangible capital assets	(10,680)	-
Amortization of tangible capital assets	4,454	6,414
Change in net financial assets	(22,965)	23,673
Net financial assets, beginning of year	48,849	25,176
Net financial assets, end of year	\$ 25,884	\$ 48,849

See accompanying notes to financial statements.

## BARTON VILLAGE BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (16,739)	\$ 17,259
Items not involving cash:		
Amortization	4,454	6,414
Changes in non-cash assets and liabilities:		
Accounts payable and accrued liabilities	997	696
HST receivable	3,482	(3,239)
Deferred revenue	32,150	-
Net change in cash from operating activities	24,344	21,130
Capital activities:		
Cash used to acquire tangible capital assets	(10,680)	-
Financing activities:		
Change in due to City of Hamilton	17,840	(5,350)
Net increase in cash	31,504	15,780
Cash, beginning of year	24,127	8,347
Cash, end of year	\$ 55,631	\$ 24,127

See accompanying notes to financial statements.

# BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Barton Village Business Improvement Area ("Business Improvement Area") was established by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipally owned lands, buildings and structures in the improvement area, beyond such expenditures by the City of Hamilton. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

(a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(c) Other income:

Other income is reported as revenue in the period earned.

# BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**1. Significant accounting policies (continued):**

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Computer hardware	5
Decorations	5
Furniture and equipment	10

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

## BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Computer hardware	\$ 1,524	\$ -	\$ -	\$ 1,524
Decorations	23,467	10,680	-	34,147
Furniture and equipment	14,158	-	-	14,158
<b>Total</b>	<b>\$ 39,149</b>	<b>\$ 10,680</b>	<b>\$ -</b>	<b>\$ 49,829</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Computer hardware	\$ 1,422	\$ -	102	\$ 1,524
Decorations	19,624	-	3,268	22,892
Furniture and equipment	4,048	-	1,084	5,132
<b>Total</b>	<b>\$ 25,094</b>	<b>\$ -</b>	<b>\$ 4,454</b>	<b>\$ 29,548</b>

	Net book value December 31, 2015	Net book value December 31, 2016
Computer hardware	\$ 102	\$ -
Decorations	3,843	11,255
Furniture and equipment	10,110	9,026
<b>Total</b>	<b>\$ 14,055</b>	<b>\$ 20,281</b>

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.

# BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2015
Member levy collected on behalf of the Business Improvement Area	\$ 39,619	\$ 55,018

The City of Hamilton has also contributed \$6,352 (2015 - \$6,603) to commercial improvement programs undertaken by the Business Improvement Area, \$8,701 (2015 - \$9,784) from parking sharing revenue program and \$4,626 (2015 - \$1,317) in other grants.

At the end of the year, the Business Improvement Area had a payable the City of Hamilton of \$15,792 (2015 - (\$2,048)) which includes \$14,351 in member levy deficit as well as reimbursements for decorations and audit accrual totalling \$2,767, net of the 2016 Christmas grant of \$1,326.

### 4. Deferred revenue:

Deferred revenue is comprised of the 2017 assessment levy received in advance. The Business Improvement Area is required to use these funds for 2017 operations of the Business Improvement Area.

### 5. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 20,281	\$ 14,055
Operating	26,815	49,780
Accumulated surplus	\$ 47,096	\$ 63,835

# BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 6. Commitments:

The Business Improvement Area is committed under an operating lease for the rental of office space. Future minimum lease payments under this operating lease are as follows:

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2017	\$ 6,780
2018	3,390

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## 7. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on October 28, 2015. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

Financial Statements of

**CONCESSION STREET  
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016





KPMG LLP  
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## **INDEPENDENT AUDITORS' REPORT**

To the Chairman and Members of the Board of Management of the Concession Street Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Concession Street Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Concession Street Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

May 2, 2017  
Hamilton, Canada

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2016

## Financial Statements

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# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 41,613	\$ 51,082
Due from City of Hamilton (note 4)	9,301	21,665
HST receivable	5,238	-
	<u>56,152</u>	<u>72,747</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	3,129	2,982
Deferred revenue	660	-
HST payable	-	1,917
	<u>3,789</u>	<u>4,899</u>
Net financial assets	52,363	67,848
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	12,561	8,633
Prepaid expenses	1,244	1,744
	<u>13,805</u>	<u>10,377</u>
Commitment (note 6)		
Accumulated surplus (note 3)	\$ 66,168	\$ 78,225

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

## Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 5)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 4)	\$ 128,812	\$ 81,343	\$ 80,841
City of Hamilton grants (note 4)	-	24,163	27,879
Other income	-	16,764	545
<b>Total revenue</b>	<b>128,812</b>	<b>122,270</b>	<b>109,265</b>
<b>Expenses:</b>			
Advertising and promotion	12,000	5,256	7,499
Amortization	-	2,763	2,881
Bad debts	-	-	512
Christmas decorations	3,000	4,247	2,595
Contract services	-	1,570	2,545
Festivals	28,000	45,721	6,889
General beautification and improvements	35,832	28,115	221
Insurance	4,230	4,970	4,236
Interest and bank charges	-	115	99
Meals and entertainment	-	811	1,313
Miscellaneous	-	85	511
Office and general	5,650	2,593	2,856
Professional fees	1,100	1,715	1,132
Rent	7,000	6,100	4,065
Repairs and maintenance	-	109	2,552
Salaries and wages	32,000	29,132	42,863
Utilities	-	1,025	361
<b>Total expenses</b>	<b>128,812</b>	<b>134,327</b>	<b>83,130</b>
Annual (deficit) surplus	-	(12,057)	26,135
Accumulated surplus, beginning of year	78,225	78,225	52,090
Accumulated surplus, end of year	\$ 78,225	\$ 66,168	\$ 78,225

See accompanying notes to financial statements.

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

## Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual (deficit) surplus	\$ (12,057)	\$ 26,135
Acquisition of tangible capital assets	(6,691)	-
Amortization of tangible capital assets	2,763	2,881
Increase in prepaid expenses	500	(1,449)
Change in net financial assets	(15,485)	27,567
Net financial assets, beginning of year	67,848	40,281
Net financial assets, end of year	\$ 52,363	\$ 67,848

See accompanying notes to financial statements.

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

## Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (12,057)	\$ 26,135
Items not involving cash:		
Amortization	2,763	2,881
Changes in non-cash assets and liabilities:		
HST receivable	(7,155)	14,505
Accounts payable and accrued liabilities	147	858
Deferred revenue	660	(40,375)
Prepaid expenses	500	(1,449)
Net change in cash from operating activities	(15,142)	2,555
Capital activities:		
Cash used to acquire tangible capital assets	(6,691)	-
Financing activities:		
Change in due from City of Hamilton	12,364	(20,454)
Net decrease in cash	(9,469)	(17,899)
Cash, beginning of year	51,082	68,981
Cash, end of year	\$ 41,613	\$ 51,082

See accompanying notes to financial statements.

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Concession Street Business Improvement Area (the "Business Improvement Area") was established in 1983 by the Council of the City of Hamilton and has been entrusted with the improvements, beautification and maintenance of municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS") as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with banks.

### (c) Deferred revenue:

Deferred revenues represents amounts received for services to be performed in the next fiscal year. These amounts will be recognized as revenues in the fiscal year the services are performed.

### (d) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.



# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**1. Significant accounting policies (continued):**

(e) Other income:

Other income is reported as revenue in the period earned.

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Computer hardware	5
Computer software	3
Decorations	5
Furniture and equipment	10

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Computer hardware	\$ 5,405	\$ 691	\$ 4,626	\$ 1,470
Decorations	29,804	6,000	-	35,804
Furniture and equipment	8,930	-	-	8,930
<b>Total</b>	<b>\$ 44,139</b>	<b>\$ 6,691</b>	<b>\$ 4,626</b>	<b>\$ 46,204</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Computer hardware	\$ 4,756	\$ 4,626	\$ 363	\$ 493
Decorations	26,628	-	1,507	28,135
Furniture and equipment	4,122	-	893	5,015
<b>Total</b>	<b>\$ 35,506</b>	<b>\$ 4,626</b>	<b>\$ 2,763</b>	<b>\$ 33,643</b>

Net book value	December 31, 2015	December 31, 2016
Computer hardware	\$ 649	\$ 977
Decorations	3,176	7,669
Furniture and equipment	4,808	3,915
<b>Total</b>	<b>\$ 8,633</b>	<b>\$ 12,561</b>

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**2. Tangible capital assets (continued):**

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not written down any tangible capital assets during the year.

**3. Accumulated surplus:**

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 12,561	\$ 8,633
Operating	53,607	69,592
<b>Accumulated surplus</b>	<b>\$ 66,168</b>	<b>\$ 78,225</b>

# CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**4. Related party transactions:**

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2014
Member levy collected on behalf of the Business Improvement Area	\$ 81,343	\$ 80,841

The City of Hamilton has also contributed \$5,868 (2015 - \$6,160) to commercial improvement programs undertaken by the Business Improvement Area, \$7,693 (2015 - \$20,402) from parking revenue sharing program and \$10,602 (2015 - \$1,317) in other grants. At the end of the year, the Business Improvement Area had a receivable of \$9,301 (2015 - \$21,665) from the City of Hamilton for the outstanding grants and a member levy surplus.

**5. Budget data:**

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

**6. Lease commitment:**

The Business Improvement Area is committed to minimum annual lease payments under an operating lease for its office space as follows:

2017	\$ 2,100
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Financial Statements of

**DOWNTOWN HAMILTON  
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of the Downtown Hamilton Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Downtown Hamilton Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Downtown Hamilton Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

June 15, 2017  
Hamilton, Canada

# **DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA**

Financial Statements

Year ended December 31, 2016

## Financial Statements

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# DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

## Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 69,434	\$ 29,969
HST receivable	17,975	23,353
Accounts receivable	4,138	10,849
Due from City of Hamilton (note 5)	-	3,490
	<u>91,547</u>	<u>67,661</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	18,402	25,521
Due to City of Hamilton (note 5)	28,503	-
	<u>46,905</u>	<u>25,521</u>
Net financial assets	44,642	42,140
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	55,407	35,400
Prepaid expenses	3,776	3,399
	<u>59,183</u>	<u>38,799</u>
Accumulated surplus (note 3)	<u>\$ 103,825</u>	<u>\$ 80,939</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

### Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 6)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 5)	\$ 325,000	\$ 296,138	\$ 291,500
City of Hamilton grants (note 5)	-	49,664	27,056
Federal grant	-	10,146	14,799
Interest	100	145	39
Pan AM revenue	-	-	88,817
Other	74,900	51,740	34,261
	400,000	407,833	456,472
<b>Expenses:</b>			
Administration	11,200	8,470	7,625
Amortization	12,000	18,227	10,731
Bad debt expense	-	5,883	-
Beautification	50,600	21,024	26,678
Office	48,000	54,021	59,481
Professional fees	2,200	3,669	3,683
Promotions	141,000	123,547	97,797
Salaries	135,000	141,568	151,103
Pan AM Art Explosion	-	-	22,825
Pan AM Promenade	-	-	85,180
Miscellaneous	-	8,538	6,360
	400,000	384,947	471,463
Annual surplus (deficit)	-	22,886	(14,991)
Accumulated surplus, beginning of year	80,939	80,939	95,930
Accumulated surplus, end of year	\$ 80,939	\$ 103,825	\$ 80,939

See accompanying notes to financial statements.

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus (deficit)	\$ 22,886	\$ (14,991)
Acquisition of tangible capital assets	(38,234)	(5,965)
Amortization of tangible capital assets	18,227	10,731
Increase in prepaid expenses	(377)	(142)
Change in net financial assets	2,502	(10,367)
Net financial assets, beginning of year	42,140	52,507
Net financial assets, end of year	\$ 44,642	\$ 42,140

See accompanying notes to financial statements.

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 22,886	\$ (14,991)
Items not involving cash:		
Amortization	18,227	10,731
Changes in non-cash financial assets and liabilities:		
HST receivable	5,378	(10,681)
Accounts receivable	6,711	(7,829)
Prepaid expenses	(377)	(142)
Accounts payable and accrued liabilities	(7,119)	264
Deferred revenue	-	(150,000)
Net change in cash from operating activities	45,706	(172,648)
Capital activities:		
Cash used to acquire tangible capital assets	(38,234)	(5,965)
Financing activities:		
Change in due to City of Hamilton	31,993	4,723
Net increase (decrease) in cash	39,465	(173,890)
Cash, beginning of year	29,969	203,859
Cash, end of year	\$ 69,434	\$ 29,969

See accompanying notes to financial statements.

# DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Downtown Hamilton Business Improvement Area (the "Business Improvement Area") was established in 1982 by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipality owned lands, buildings and structures in the improvement area, beyond such expenditure by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with banks, and highly liquid temporary money market instruments with original maturities of three months or less.

### (c) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (d) Other income:

Other income is reported as revenue in the period earned.

# DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

### (e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (i) Tangible capital assets:

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

Asset	Useful life - years
Computer hardware	5
Computer software	3
Decorations	3
Furniture and equipment	10

### (f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Computer hardware	\$ 3,439	\$ -	\$ -	\$ 3,439
Computer software	206	-	-	206
Decorations	103,091	35,148	-	138,239
Furniture and equipment	64,206	3,086	-	67,292
<b>Total</b>	<b>\$ 170,942</b>	<b>\$ 38,234</b>	<b>\$ -</b>	<b>\$ 209,176</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Computer hardware	\$ 2,836	\$ -	\$ 187	\$ 3,023
Computer software	206	-	-	206
Decorations	97,238	-	11,464	108,702
Furniture and equipment	35,262	-	6,576	41,838
<b>Total</b>	<b>\$ 135,542</b>	<b>\$ -</b>	<b>\$ 18,227</b>	<b>\$ 153,769</b>

	Net book value December 31, 2016	Net book value December 31, 2015
Computer hardware	\$ 416	\$ 603
Computer software	-	-
Decorations	29,537	5,853
Furniture and equipment	25,454	28,944
<b>Total</b>	<b>\$ 55,407</b>	<b>\$ 35,400</b>

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 2. Tangible capital assets (continued):

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital during the year or 2015.

### 3. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 55,407	\$ 35,400
Operating	48,418	45,539
	\$ 103,825	\$ 80,939

### 4. Commitments:

The Business Improvement Area is committed under a long-term operating lease for the rental of office space until November, 2019. Future minimum lease payments under this operating lease are as follows:

2017	\$ 28,145
2018	28,145
2019	23,454



## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 5. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

	2016	2015
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 296,138	\$ 291,500

The City of Hamilton also contributed \$5,545 (2015 - \$5,258) to commercial improvement programs undertaken by the Business Improvement Area, \$11,629 (2015 - \$13,408) from parking revenue sharing program, \$nil (2015 - \$50,700) for Pan AM contribution and \$32,490 (2015 - \$8,390) in other grants. At the end of the year, the Christmas grant of \$1,326 (2015 - \$1,317) was receivable from the City of Hamilton in addition to a \$50 (2015 - \$nil) receivable for a project specialist. In addition, the Business Improvement Area had a payable of \$29,879 (2015 - \$8,717) primarily for the cash received in excess of the member levy collected by the City of Hamilton.

### 6. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on December 10, 2015. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

### 7. Comparative information:

Certain 2015 comparative information has been reclassified to conform to the financial statement presentation adopted for the current year. There is no impact to accumulated surplus as a result of the reclassification.

Financial Statements of

## **DUNDAS BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



KPMG LLP  
Commerce Place  
21 King Street West, Suite 700  
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Canada  
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Fax (905) 523-2222

## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of Dundas Business Improvement Area,  
Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of Dundas Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dundas Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

---

Chartered Professional Accountants, Licensed Public Accountants

April 18, 2017  
Hamilton, Canada

# DUNDAS BUSINESS IMPROVEMENT AREA

## Financial Statements

Year ended December 31, 2016

### Financial Statements

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# DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 15,539	\$ 2,448
Investments	51,062	76,235
Accounts receivable	6,523	-
Due from City of Hamilton (note 5)	-	1,439
HST receivable	56,754	53,866
	<u>129,878</u>	<u>133,988</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	42,089	44,393
Due to City of Hamilton (note 5)	4,113	-
	<u>46,202</u>	<u>44,393</u>
Net financial assets	83,676	89,595
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	7,272	14,579
Prepaid expenses	1,180	1,180
	<u>8,452</u>	<u>15,759</u>
Accumulated surplus (note 3)	\$ 92,128	\$ 105,354

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 6)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 5)	\$ 119,800	\$ 119,902	\$ 119,922
City of Hamilton grants (note 5)	44,400	37,662	40,145
Buskerfest revenue (note 5)	-	55,889	55,490
Buskerfest sponsorship – in kind (note 4)	-	55,162	51,950
Interest	300	898	782
Donations	-	6,250	3,000
Federal grant	-	3,013	-
Other income	13,250	2,768	3,237
<b>Total revenue</b>	<b>177,750</b>	<b>281,544</b>	<b>274,526</b>
<b>Expenses:</b>			
Advertising and promotion	11,000	34,543	40,507
Amortization	-	7,307	7,307
Bad debts	2,000	-	600
Beautification	29,200	23,606	23,200
Buskerfest expenses	25,000	75,489	70,497
Buskerfest other – in kind (note 4)	-	55,162	51,950
Contract services	31,850	37,949	32,176
Economic development	4,000	2,468	3,498
Insurance	3,500	3,215	3,494
Member services	2,000	1,890	3,286
Office and general	17,500	6,539	4,754
Other events	3,700	4,608	169
Professional fees	3,500	3,072	4,666
Rent	-	16,892	16,149
Seasonal events	44,500	22,030	28,876
<b>Total expenses</b>	<b>\$ 177,750</b>	<b>294,770</b>	<b>291,129</b>
Annual deficit	-	(13,226)	(16,603)
Accumulated surplus, beginning of year	105,354	105,354	121,957
Accumulated surplus, end of year	105,354	\$ 92,128	\$ 105,354

See accompanying notes to financial statements.

## DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual deficit	\$ (13,226)	\$ (16,603)
Amortization of tangible capital assets	7,307	7,307
Change in net financial assets	(5,919)	(9,296)
Net financial assets, beginning of year	89,595	98,891
Net financial assets, end of year	\$ 83,676	\$ 89,595

See accompanying notes to financial statements.



## DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (13,226)	\$ (16,603)
Items not involving cash:		
Amortization	7,307	7,307
Change in non-cash assets and liabilities:		
Accounts receivable	(6,523)	600
HST receivable	(2,888)	(19,095)
Accounts payable and accrued liabilities	(2,304)	(7,535)
Deferred revenue	-	(59,900)
Net change in cash from operating activities	(17,634)	(95,226)
Investing activities:		
Disposal (purchase) of investments	25,173	(5,782)
Net change in cash from investing activities	25,173	(5,782)
Financing activities:		
Change in due from City of Hamilton	5,552	3,297
Net increase (decrease) in cash	13,091	(97,711)
Cash, beginning of year	2,448	100,159
Cash, end of year	\$ 15,539	\$ 2,448

See accompanying notes to financial statements.

# DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements  
Year ended December 31, 2016

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The Dundas Business Improvement Area (the "Business Improvement Area") was established in 1978 by the Council of the former Town of Dundas and has been entrusted with the improvements, beautification and maintenance of municipally owned lands, buildings and structures in the improvement area, beyond such expenditures by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with banks, and highly liquid temporary money market instruments with original maturities of three months or less.

### (c) Investments:

Investments consist of Guaranteed Investment Certificates and are stated at fair value. Gains and losses on investments are recorded when incurred and interest is recorded when received or receivable.

### (d) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

# DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

**1. Significant accounting policies (continued):**

(e) Other income:

Other income is reported as revenue in the period earned.

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Computer software	3
Computer hardware	5
Decorations	5
Furniture and equipment	10

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

## DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

### 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Computer software	\$ 426	\$ -	\$ -	\$ 426
Computer hardware	1,239	-	-	1,239
Furniture and equipment	15,489	-	-	15,489
Decorations	60,934	-	-	60,934
<b>Total</b>	<b>\$ 78,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,088</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Computer software	\$ 426	\$ -	\$ -	\$ 426
Computer hardware	372	-	248	620
Furniture and equipment	12,799	-	1,549	14,348
Decorations	49,912	-	5,510	55,422
<b>Total</b>	<b>\$ 63,509</b>	<b>\$ -</b>	<b>\$ 7,307</b>	<b>\$ 70,816</b>

	Net book value December 31, 2015	Net book value December 31, 2016
Computer software	\$ -	\$ -
Computer hardware	867	619
Furniture and equipment	2,690	1,141
Decorations	11,022	5,512
<b>Total</b>	<b>\$ 14,579</b>	<b>\$ 7,272</b>

## DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

### 3. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 7,272	\$ 14,579
Operating surplus	47,898	53,817
<b>Total surplus</b>	<b>55,170</b>	<b>68,396</b>
Reserves set aside by the Board:		
Economic development reserve	24,150	24,150
Promotional development reserve	4,820	4,820
Christmas decoration and other beautification projects reserve	7,988	7,988
<b>Total reserves</b>	<b>36,958</b>	<b>36,958</b>
	<b>\$ 92,128</b>	<b>\$ 105,354</b>

### 4. Sponsorship:

Donated services, which would otherwise be paid for by the Business Improvement Area are recorded at fair value when provided. The value of the donation in-kind, as determined by the donors, amounted to \$55,162 (2015 - \$51,950) and has been included in Buskerfest sponsorship in-kind and Buskerfest other in-kind expenses.

### 5. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2015
Member levy collected on behalf of the Business Improvement Area	\$ 119,902	\$ 119,922

The City of Hamilton has also contributed \$11,782 (2015 - \$12,381) to commercial improvement programs undertaken by the Business Improvement Area, \$19,184 (2015 - \$23,162) from parking sharing revenue program and \$6,696 (2015 - \$4,602) in other grants. The Buskerfest grant of \$21,480 (2015 - \$21,470) from the City of Hamilton is included in Buskerfest revenue in the statement of operations.

## DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

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### 5. Related party transactions (continued):

At the end of the year, other grants and supplemental member levies of \$1,428 (2015 - \$1,439) was receivable from the City of Hamilton. In addition, the Business Improvement Area had a payable \$5,541 (2015 - \$nil) primarily for maintaining hanging baskets for a net amount owing of \$4,113 (2015 - \$1,439 receivable).

### 6. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on October 6, 2015. Amortization and acquisition of tangible capital assets were not contemplated on development of the budget. For this reason, budget figures have been excluded from the statement of changes in net assets.

Financial Statements of

**INTERNATIONAL VILLAGE  
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



KPMG LLP  
Commerce Place  
21 King Street West, Suite 700  
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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of the International Village Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the International Village Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the International Village Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

---

Chartered Professional Accountants, Licensed Public Accountants

September 13, 2017  
Hamilton, Canada

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2016

## Financial Statements

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# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 144,568	\$ 61,420
Accounts receivable	250	-
HST receivable	17,713	10,218
	<u>162,531</u>	<u>71,638</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,817	2,527
Due to City of Hamilton (note 3)	2,426	2,483
Deferred revenue (note 5)	72,500	-
	<u>76,743</u>	<u>5,010</u>
Net financial assets	85,788	66,628
<b>Non-financial assets</b>		
Prepaid expenses	4,254	2,263
Tangible capital assets (note 2)	4,747	2,034
Commitments (note 6)		
Accumulated surplus (note 4)	<u>\$ 94,789</u>	<u>\$ 70,925</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

## Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 7)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 3)	\$ 140,000	\$ 138,174	\$ 138,127
City of Hamilton grants (note 3)	-	20,702	21,749
Pan AM revenue	-	-	15,000
Other	-	5,724	8,498
<b>Total revenue</b>	<b>140,000</b>	<b>164,600</b>	<b>183,374</b>
<b>Expenses:</b>			
Advertising and promotion	41,500	30,146	35,333
Amortization	-	2,061	2,334
Audit fees	-	600	611
Beautification and maintenance	3,000	30	617
Board expenses	2,000	2,324	1,978
Commercial improvement	-	4,519	2,285
Contingency	5,000	-	1,644
Insurance	3,500	3,322	3,238
Interest and bank charges	3,300	3,314	3,196
Member events and office	6,500	7,911	7,927
Parking program expenditures	-	11,095	12,911
Pan AM expenditures	-	-	23,587
Rent	11,400	10,248	10,119
Repairs and maintenance	800	295	713
Wages – administrative and program delivery	59,000	62,704	72,263
Telephone and internet	4,000	2,167	1,743
<b>Total expenses</b>	<b>140,000</b>	<b>140,736</b>	<b>180,499</b>
Annual surplus	-	23,864	2,875
Accumulated surplus, beginning of year	70,925	70,925	68,050
<b>Accumulated surplus, end of year</b>	<b>\$ 70,925</b>	<b>\$ 94,789</b>	<b>\$ 70,925</b>

See accompanying notes to financial statements.

## INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016		2015	
Annual surplus	\$	23,864	\$	2,875
Increase in prepaid expenses		(1,991)		(854)
Amortization of tangible capital assets		2,061		2,334
Acquisition of tangible capital assets		(4,774)		-
Change in net financial assets		19,160		4,355
Net financial assets, beginning of year		66,628		62,273
Net financial assets, end of year	\$	85,788	\$	66,628

See accompanying notes to financial statements.

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

## Statement of Cash Flows

Year ended December 31, 2016, with comparative figures for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 23,864	\$ 2,875
Items not involving cash:		
Amortization	2,061	2,334
Change in non-cash assets and liabilities:		
Accounts receivable	(250)	-
HST receivable	(7,495)	13,527
Prepaid expenses	(1,991)	(854)
Accounts payable and accrued liabilities	(710)	(991)
Deferred revenue	72,500	(70,000)
Net change in cash from operating activities	87,979	(53,109)
Capital activities:		
Acquisition of tangible capital assets	(4,774)	-
Financing activities:		
Change in due to/from City of Hamilton	(57)	4,942
Net increase (decrease) in cash	83,148	(48,167)
Cash, beginning of year	61,420	109,587
Cash, end of year	\$ 144,568	\$ 61,420

See accompanying notes to financial statements.

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

---

The International Village Business Improvement Area ("Business Improvement Area") was established by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipally owned lands, buildings and structures in the improvement area, beyond such expenditure by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with banks, and highly liquid temporary money market instruments with original maturities of three months or less.

### (c) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (d) Other income:

Other income is reported as revenue in the period earned.

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

### (e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (i) Tangible capital assets:

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

Asset	Useful life - years
Computer hardware	5
Furniture and equipment	10
Decorations	5

### (f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.



# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Computer hardware	\$ 3,236	\$ -	\$ -	\$ 3,236
Furniture and equipment	7,187	-	-	7,187
Decorations	7,489	4,774	-	12,263
<b>Total</b>	<b>\$ 17,912</b>	<b>\$ 4,774</b>	<b>\$ -</b>	<b>\$ 22,686</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Computer hardware	\$ 2,827	\$ -	\$ 116	\$ 2,943
Furniture and equipment	6,311	-	719	7,030
Decorations	6,740	-	1,226	7,966
<b>Total</b>	<b>\$ 15,878</b>	<b>\$ -</b>	<b>\$ 2,061</b>	<b>\$ 17,939</b>

Net book value	December 31, 2015	December 31, 2016
Computer hardware	\$ 409	\$ 293
Furniture and equipment	876	157
Decorations	749	4,297
<b>Total</b>	<b>\$ 2,034</b>	<b>\$ 4,747</b>

- (a) Contributed tangible capital assets:  
The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.
- (b) Tangible capital assets disclosed at nominal values:  
There are no tangible capital assets recognized at a nominal value.
- (c) Write-down of tangible capital assets:  
The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2015
Member levy collected on behalf of the Business Improvement Area	\$ 138,174	\$138,127

The City of Hamilton has also contributed \$9,702 (2015 - \$7,858) to commercial improvement programs undertaken by the Business Improvement Area, \$11,000 (2015 - \$13,891) from parking sharing revenue program and \$nil (2015 – \$5,000) for the Pan AM Games grant, which has been included in Pan Am revenue.

At the end of the year the Business Improvement Area had a payable to the City of Hamilton of \$2,426 (2015 - \$2,483) for vacancy rebates on the member levy collected by the City of Hamilton and year-end audit fees.

### 4. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 4,747	\$ 2,034
Operating	90,042	68,891
Accumulated surplus	\$ 94,789	\$ 70,925

# INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

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**5. Deferred revenue:**

Deferred revenue is comprised of 2017 assessment levy received in advance. The Business Improvement Area is required to use these funds for 2017 operations of the Business Improvement Area.

**6. Commitments:**

The Business Improvement Area is committed under a long-term operating lease for the rental of office space until June 30, 2018. Future minimum lease payments under this operating lease are as follows:

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2017	\$ 11,400
2018	5,700

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**7. Budget data:**

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on November 24, 2015. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

Financial Statements of

**KING STREET WEST  
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



KPMG LLP  
Commerce Place  
21 King Street West, Suite 700  
Hamilton Ontario L8P 4W7  
Canada  
Telephone (905) 523-8200  
Fax (905) 523-2222

## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of the King Street West Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the King Street West Business Improvement Area, which comprise the statement of financial position as at December 31, 2016 and the statements of operations, changes in net financial assets and cash flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the King Street West Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

August 9, 2017  
Hamilton, Canada

# **KING STREET WEST BUSINESS IMPROVEMENT AREA**

## Financial Statements

Year ended December 31, 2016

### Financial Statements

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# KING STREET WEST BUSINESS IMPROVEMENT AREA

## Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 6,486	\$ 12,590
Due from City of Hamilton (note 3)	3,559	-
	<u>10,045</u>	<u>12,590</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	247	360
Due to City of Hamilton (note 3)	-	384
	<u>247</u>	<u>744</u>
Net financial assets	9,798	11,846
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	1,176	2,010
Prepaid expenses	2,273	2,273
	<u>3,449</u>	<u>4,283</u>
Accumulated surplus (note 4)	<u>\$ 13,247</u>	<u>\$ 16,129</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director



# KING STREET WEST BUSINESS IMPROVEMENT AREA

## Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 5)	2016	2015
<b>Revenue:</b>			
City of Hamilton grants (note 3)	\$ -	\$ 3,520	\$ 3,728
Assessment levy (note 3)	5,000	5,378	4,955
<b>Total revenue</b>	<b>5,000</b>	<b>8,898</b>	<b>8,683</b>
<b>Expenses:</b>			
Beautification	2,700	5,325	1,893
Insurance	2,273	2,273	1,519
Administration	8,476	292	508
Amortization	-	834	834
Professional fees	350	585	1,038
Special events	3,000	2,471	3,957
<b>Total expenses</b>	<b>16,799</b>	<b>11,780</b>	<b>9,749</b>
<b>Annual deficit</b>	<b>(11,799)</b>	<b>(2,882)</b>	<b>(1,066)</b>
Accumulated surplus, beginning of year	16,129	16,129	17,195
<b>Accumulated surplus, end of year</b>	<b>\$ 4,330</b>	<b>\$ 13,247</b>	<b>\$ 16,129</b>

See accompanying notes to financial statements.

# KING STREET WEST BUSINESS IMPROVEMENT AREA

## Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual deficit	\$ (2,882)	\$ (1,066)
Amortization of tangible capital asset	834	834
Prepaid expenses	-	(896)
Change in net financial assets	(2,048)	(1,128)
Net financial assets, beginning of year	11,846	12,974
Net financial assets, end of year	\$ 9,798	\$ 11,846

See accompanying notes to financial statements.

# KING STREET WEST BUSINESS IMPROVEMENT AREA

## Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (2,882)	\$ (1,066)
Amortization	834	834
Change in non-cash assets and liabilities:		
Accounts payable and accrued liabilities	(113)	360
Prepaid expenses	-	(896)
Net change in cash from operating activities	(2,161)	(768)
Investing activities:		
Due to City of Hamilton	(3,943)	241
Net decrease in cash	(6,104)	(527)
Cash, beginning of year	12,590	13,117
Cash, end of year	\$ 6,486	\$ 12,590

See accompanying notes to financial statements.

# KING STREET WEST BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

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The King Street West Business Improvement Area ("Business Improvement Area") was established in 1998 by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the City of Hamilton. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenue when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

# KING STREET WEST BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**1. Significant accounting policies (continued):**

(c) Non-financial assets (continued):

(i) Tangible capital assets:

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

Asset	Useful life - years
Streetscape improvements	5

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

# KING STREET WEST BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Streetscape improvements	\$ 4,168	\$ -	\$ -	\$ 4,168

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Streetscape improvements	\$ 2,158	\$ -	\$ 834	\$ 2,992

	Net book value December 31, 2016	Net book value December 31, 2015
Streetscape improvements	\$ 1,176	\$ 2,010

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.

# KING STREET WEST BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2015
Member levy collected on behalf of the Business Improvement Area	\$ 5,378	\$ 4,955

The City of Hamilton has also contributed \$1,657 (2015 - \$1,752) to commercial improvement programs undertaken by the Business Improvement Area and \$1,863 (2015 - \$1,976) for parking sharing program.

At the end of the year, the Business Improvement Area had a receivable from the City of Hamilton in the amount of \$3,520 (2015 - \$nil) for the 2016 commercial improvement and parking sharing grants, as well as receivable of \$378 (2015 - \$(45)) for supplementary levies on the member levy collected by the City of Hamilton, net of a payable of \$339 (2015 - \$339) for the 2016 audit accrual.

### 4. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 1,176	\$ 2,010
Operating	12,071	14,119
Accumulated surplus	\$ 13,247	\$ 16,129

### 5. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on December 1, 2015. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

### 6. Comparative information:

Certain 2015 comparative information has been reclassified to conform to the presentation adopted in the current year. There has been no impact to accumulated surplus.

Financial Statements of

# **LOCKE STREET BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016





KPMG LLP  
Commerce Place  
21 King Street West, Suite 700  
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Telephone (905) 523-8200  
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## **INDEPENDENT AUDITORS' REPORT**

To the Chairman and Members of the Board of Management of the Locke Street Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Locke Street Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Locke Street Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants, Licensed Public Accountants

October 24, 2017  
Hamilton, Canada

# LOCKE STREET BUSINESS IMPROVEMENT AREA

## Financial Statements

Year ended December 31, 2016

### Financial Statements

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# LOCKE STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 51,326	\$ 65,246
Accounts receivable	1,639	-
Due from City of Hamilton (note 2)	-	550
HST receivable	2,320	2,291
	<b>55,285</b>	<b>68,087</b>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	2,255	9,492
Due to City of Hamilton (note 2)	2,624	-
Deferred revenue (note 4)	9,701	12,975
Net financial assets	40,705	45,620
<b>Non-financial assets</b>		
Tangible capital assets (note 3)	31,702	21,867
Prepaid expenses	875	869
	<b>32,577</b>	<b>22,736</b>
Accumulated surplus (note 5)	\$ 73,282	\$ 68,356

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## LOCKE STREET BUSINESS IMPROVEMENT AREA

### Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 6)	2016	2015
<b>Revenue:</b>			
Festival income	\$ -	\$ 34,300	\$ 36,356
Assessment levy (note 2)	30,000	29,334	29,947
City of Hamilton grants (note 2)	-	17,351	19,657
Other income	15,000	2,370	1,695
LSMA funding (note 4)	-	3,274	-
<b>Total revenue</b>	<b>45,000</b>	<b>86,629</b>	<b>87,655</b>
<b>Expenses:</b>			
Advertising and promotion	26,500	26,926	26,738
Amortization	-	8,110	5,386
Commercial improvement	12,500	2,142	21,361
Donations	-	-	500
Festival expenses	-	34,349	23,239
Insurance	2,500	1,884	1,672
Office supplies	500	688	415
Professional fees	1,500	474	1,319
Special events	-	3,540	1,388
Miscellaneous	1,500	3,085	689
Meeting space rental	-	505	750
<b>Total expenses</b>	<b>45,000</b>	<b>81,703</b>	<b>83,457</b>
Annual surplus	-	4,926	4,198
Accumulated surplus, beginning of year	68,356	68,356	64,158
<b>Accumulated surplus, end of year</b>	<b>\$ 68,356</b>	<b>\$ 73,282</b>	<b>\$ 68,356</b>

See accompanying notes to financial statements.

## LOCKE STREET BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus	\$ 4,926	\$ 4,198
Acquisition of tangible capital assets	(17,945)	(6,895)
Amortization of tangible capital assets	8,110	5,386
(Increase) decrease in prepaid expenses	(6)	4,016
Change in net financial assets	(4,915)	6,705
Net financial assets, beginning of year	45,620	38,915
Net financial assets, end of year	\$ 40,705	\$ 45,620

See accompanying notes to financial statements.

## LOCKE STREET BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 4,926	\$ 4,198
Items not involving cash:		
Amortization	8,110	5,386
Change in non-cash assets and liabilities:		
Accounts receivable	(1,639)	19,639
HST receivable	(29)	(2,291)
Prepaid expenses	(6)	4,016
Accounts payable and accrued liabilities	(7,237)	3,882
Deferred revenue	(3,274)	12,975
Net change in cash from operating activities	851	47,805
Capital activities:		
Cash used to acquire tangible capital assets	(17,945)	(6,895)
Financing activities:		
Change in due from City of Hamilton	3,174	450
(Decrease) increase in cash	(13,920)	41,360
Cash, beginning of year	65,246	23,886
Cash, end of year	\$ 51,326	\$ 65,246

See accompanying notes to financial statements.

# LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Locke Street Business Improvement Area ("Business Improvement Area") was established in 2007 by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipality owned lands, buildings and structures in the improvement area, beyond such expenditures by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping as well as the Locke Street Festival and commercial expenses incurred on Locke Street. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

During the year ended December 31, 2014 the Business Improvement Area assumed a large portion of the Locke Street Merchants Association's ("LSMA") responsibilities. As part of this change, the Business Improvement Area accepted responsibility for the Locke Street Festival, including related revenues and expenditures of the festival and commercial improvement expenses incurred on Locke Street that were previously performed by the LSMA.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS") as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (c) Other income:

Other income is reported as revenue in the period earned.

Income, with external restrictions, is recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are recognized when the restrictions are satisfied either when the asset is acquired or as the asset is used in accordance with the terms of the restriction.



# LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 1. Significant accounting policies (continued):

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Decorations	5
Banners	4

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

# LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2015
Member levy collected on behalf of the Business Improvement Area	\$ 29,334	\$ 29,947

The City of Hamilton has also contributed \$4,468 (2015 - \$4,813) to commercial improvement programs undertaken by the Business Improvement Area and \$11,558 (2015 - \$13,528) from the parking sharing revenue program. At the end of the year, the Christmas grant of \$1,325 (2015 - \$1,316) was owing from the City of Hamilton net of \$489 owing for the 2016 member levies, \$750 owing for the annual audit accrual and \$2,710 owing for expenditures related to the 2016 Locke St. festival.

# LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Decorations	\$ 22,620	\$ 15,248	\$ -	\$ 37,868
Banners	6,895	2,697	-	9,592
<b>Total</b>	<b>\$ 29,515</b>	<b>\$ 17,945</b>	<b>\$ -</b>	<b>\$ 47,460</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Decorations	\$ 6,786	\$ -	\$ 6,049	\$ 12,835
Banners	862	-	2,061	2,923
<b>Total</b>	<b>\$ 7,648</b>	<b>\$ -</b>	<b>\$ 8,110</b>	<b>\$ 15,758</b>

Net book value	December 31, 2015	December 31, 2016
Decorations	\$ 15,834	\$ 25,033
Banners	6,033	6,669
<b>Total</b>	<b>\$ 21,867</b>	<b>\$ 31,702</b>

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.

# LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**4. Deferred revenue:**

Deferred revenue is comprised of amounts received from the Locke St. Merchant Association ("LSMA") which dissolved in 2015. The Business Improvement Area is required to spend these funds on beautification and enhancements to the Business Improvement Area with funds specifically allocated to the area of the Business Improvement Area previously covered under the LSMA jurisdiction. The deferred revenue reported on the statement of financial position is made up of:

	2016	2015
Balance, beginning of year	\$ 12,975	\$ -
Receipts	-	12,975
Recognized as revenue	(3,274)	-
Balance, end of year	\$ 9,701	\$ 12,975

**5. Accumulated surplus:**

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 31,702	\$ 21,867
Operating	41,580	46,489
	\$ 73,282	\$ 68,356

**6. Budget data:**

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on January 26, 2016. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

**7. Comparative information:**

Certain comparative information has been reclassified to conform to the presentation adopted in the current year. There is no impact to ending accumulated surplus.

Financial Statements of

**MAIN STREET WEST  
ESPLANADE BUSINESS  
IMPROVEMENT AREA**

Year ended December 31, 2016



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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of the Main Street West Esplanade Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Main Street West Esplanade Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Main Street West Esplanade Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

June 28, 2017  
Hamilton, Canada

## **MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA**

### Financial Statements

Year ended December 31, 2016

#### Financial Statements

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# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 5,323	\$ 9,138
Due from City of Hamilton (note 4)	1,684	589
Other receivables	-	54
	<u>7,007</u>	<u>9,781</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	159	-
Net financial assets	6,848	9,781
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	2,266	3,776
Prepaid expenses	1,071	1,071
	<u>3,337</u>	<u>4,847</u>
Accumulated surplus (note 3)	<u>\$ 10,185</u>	<u>\$ 14,628</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director  
  
\_\_\_\_\_ Director

# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

## Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 5)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 4)	\$ 7,848	\$ 7,888	\$ -
City of Hamilton grants (note 4)	-	2,164	-
Other Income	9,138	-	-
<b>Total revenue</b>	<b>16,986</b>	<b>10,052</b>	<b>-</b>
<b>Expenses:</b>			
Amortization	-	1,510	1,510
Beautification	9,000	8,159	-
Bad debts expense	-	54	-
Marketing	1,000	1,434	-
Office supplies	750	952	-
Other	4,000	211	50
Insurance and professional fees	2,236	2,175	2,148
<b>Total expenses</b>	<b>16,986</b>	<b>14,495</b>	<b>3,708</b>
<b>Deficit</b>	<b>\$ -</b>	<b>(4,443)</b>	<b>(3,708)</b>
Accumulated surplus, beginning of year		14,628	18,336
<b>Accumulated surplus, end of year</b>		<b>\$ 10,185</b>	<b>\$ 14,628</b>

See accompanying notes to financial statements.

## MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Deficit	\$ (4,443)	\$ (3,708)
Amortization of tangible assets	1,510	1,510
Change in net financial assets	(2,933)	(2,198)
Net financial assets, beginning of year	9,781	11,979
Net financial assets, end of year	\$ 6,848	\$ 9,781

See accompanying notes to financial statements.

# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

## Statement of Cash Flows

Year ended December 31, 2016, with comparative figures for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Deficit	\$ (4,443)	\$ (3,708)
Items not involving cash:		
Amortization	1,510	1,510
Change in non-cash assets and liabilities:		
Accounts payable and accrued liabilities	159	-
Other receivables	54	(27)
Cash used in operating activities	(2,720)	(2,225)
Financing activities:		
Change in due from City of Hamilton	(1,095)	339
Net decrease in cash	(3,815)	(1,886)
Cash, beginning of year	9,138	11,024
Cash, end of year	\$ 5,323	\$ 9,138

See accompanying notes to financial statements.

# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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Main Street West Esplanade Business Improvement Area (the "Business Improvement Area") was established in 1982 by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the Municipality. The Business Improvement Area is also responsible for the promotion of the area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

### (b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (c) Other income:

Other income is recognized as revenue in the period earned.

# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**1. Significant accounting policies (continued):**

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Decorations	5

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**2. Tangible capital assets:**

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Decorations	\$ 7,551	\$ -	\$ -	\$ 7,551
Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Decorations	\$ 3,775	\$ -	\$ 1,510	\$ 5,285
			Net book value December 31, 2015	Net book value December 31, 2016
Decorations		\$ 3,776	\$ 2,266	

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year or 2015.

# MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 2,266	\$ 3,776
Operating	7,919	10,852
	<b>\$ 10,185</b>	<b>\$ 14,628</b>

### 4. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

	2016	2015
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 7,888	\$ -

The City of Hamilton has also contributed \$1,191 (2015 - \$nil) to commercial improvement programs undertaken by the Business Improvement Area and \$973 (2015 - \$nil) from a parking sharing revenue program. At the end of the year, the Business Improvement Area had a receivable of \$1,684 (2015 - \$589), consisting of 2014 and 2016 parking revenue in the amount of \$2,322 (2015 - \$1,349) and member levy surplus of \$40 (2015 - (\$89)). This is offset by outstanding amounts owing to the City of Hamilton for the 2014 and 2016 audit fees totalling \$678.

### 5. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.



Financial Statements of

**OTTAWA STREET  
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of Ottawa Street Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of Ottawa Street Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ottawa Street Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

---

Chartered Professional Accountants, Licensed Public Accountants

August 10, 2017  
Hamilton, Canada

# OTTAWA STREET BUSINESS IMPROVEMENT AREA

## Financial Statements

Year ended December 31, 2016

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# OTTAWA STREET BUSINESS IMPROVEMENT AREA

## Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 84,091	\$ 7,800
Accounts receivable	4,421	-
HST receivable	25,467	31,133
Due from City of Hamilton (note 3)	8,549	3,444
	<u>122,528</u>	<u>42,377</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	2,539	14,150
Deferred revenue (note 4)	66,500	-
	<u>69,039</u>	<u>14,150</u>
Net financial assets	53,489	28,227
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	100,533	110,704
	<u>100,533</u>	<u>110,704</u>
Commitments (note 6)		
Accumulated surplus (note 5)	\$ 154,022	\$ 138,931

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## OTTAWA STREET BUSINESS IMPROVEMENT AREA

### Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (Note 7)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 3)	\$ 133,000	\$ 140,643	\$ 132,003
City of Hamilton grants (note 3)	-	33,244	171,567
Farmer's market	21,500	20,895	15,350
Other income	22,525	14,974	36,689
<b>Total revenue</b>	<b>177,025</b>	<b>209,756</b>	<b>355,609</b>
<b>Expenses:</b>			
Advertising and promotion	56,400	38,395	36,032
Administrative services	80,000	66,304	76,170
Amortization	-	13,530	9,331
Bad debts	8,725	-	-
Beautification	4,400	21,341	26,373
Insurance	2,700	3,294	4,969
Office	1,500	6,409	8,564
Project costs	-	14,930	33,232
Rent	23,300	30,462	26,678
<b>Total expenses</b>	<b>177,025</b>	<b>194,665</b>	<b>221,349</b>
<b>Annual surplus</b>	<b>-</b>	<b>15,091</b>	<b>134,260</b>
<b>Accumulated surplus, beginning of year</b>	<b>138,931</b>	<b>138,931</b>	<b>4,671</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 138,931</b>	<b>\$ 154,022</b>	<b>\$ 138,931</b>

See accompanying notes to financial statements.

## OTTAWA STREET BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus	\$ 15,091	\$ 134,260
Acquisition of tangible capital assets	(3,359)	(106,343)
Amortization of tangible capital assets	13,530	9,331
Decrease in prepaid expenses	-	1,745
Change in net financial assets	25,262	38,993
Net financial assets (debt), beginning of year	28,227	(10,766)
Net financial assets, end of year	\$ 53,489	\$ 28,227

See accompanying notes to financial statements.

## OTTAWA STREET BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 15,091	\$ 134,260
Items not involving cash:		
Amortization	13,530	9,331
Changes in non-cash assets and liabilities:		
Accounts receivable	(4,421)	211
HST receivable	5,666	(22,973)
Prepaid expenses	-	1,745
Accounts payable and accrued liabilities	(11,611)	(7,516)
Deferred revenue	66,500	(66,500)
Net change in cash from operating activities	84,755	48,558
Capital activities:		
Cash used to acquire tangible capital assets	(3,359)	(106,343)
Financing activities:		
Change in due from City of Hamilton	(5,105)	(1,853)
Net increase (decrease) in cash	76,291	(59,638)
Cash, beginning of year	7,800	67,438
Cash, end of year	\$ 84,091	\$ 7,800

See accompanying notes to financial statements.



# OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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Ottawa Street Business Improvement Area (the "Business Improvement Area") was established in 1985 by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the City of Hamilton. The Business Improvement Area is also responsible for the promotion of this area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

(a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(c) Other income:

Other income is reported as revenue in the period earned.

# OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

### (d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (i) Tangible capital assets:

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

Asset	Useful life - years
Computers	5
Decorations	5
Furniture and equipment	10
Leasehold improvements	10

### (e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

# OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Computers	\$ 1,682	\$ -	\$ -	\$ 1,682
Decorations	14,126	3,359	-	17,485
Furniture and equipment	109,341	-	-	109,341
Leasehold improvements	5,848	-	-	5,848
<b>Total</b>	<b>\$ 130,997</b>	<b>\$ 3,359</b>	<b>\$ -</b>	<b>\$ 134,356</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Computers	\$ 820	\$ -	\$ 276	\$ 1,096
Decorations	11,698	-	1,735	13,433
Furniture and equipment	6,016	-	10,934	16,950
Leasehold improvements	1,759	-	585	2,344
<b>Total</b>	<b>\$ 20,293</b>	<b>\$ -</b>	<b>\$ 13,530</b>	<b>\$ 33,823</b>

Net book value	December 31, 2015	December 31, 2016
Computers	\$ 862	\$ 586
Decorations	2,428	4,052
Furniture and equipment	103,325	92,391
Leasehold improvements	4,089	3,504
<b>Total</b>	<b>\$ 110,704</b>	<b>\$ 100,533</b>

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.

# OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2015
Member levy collected on behalf of the Ottawa Street Business Improvement Area	\$ 140,643	\$132,003

The City of Hamilton has also contributed \$14,265 (2015 - \$15,758) to commercial improvement programs undertaken by the Business Improvement Area, \$15,559 (2015 - \$19,164) from parking sharing revenue program and \$3,420 (2015 - \$19,289) in other grants. During the year ended December 31, 2016, the City contributed \$nil (2015 - \$117,356) towards street furniture.

At the end of the year, other grants of \$1,326 were receivable (2015 - \$4,441) from the City of Hamilton. The amount due from the City of Hamilton at December 31, 2016 also includes a net receivable of \$7,643 (2015 - (\$997)) for supplementary levies and vacancy rebates as well as a payable for the 2016 audit accrual of \$420 (2015 - \$nil).

### 4. Deferred revenue:

Deferred revenue is comprised of the 2017 assessment levy received in advance. The Business Improvement Area is required to use these funds for 2017 operations of the Business improvement Area.

### 5. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 100,533	\$110,704
Operating	53,489	28,227
Accumulated surplus	\$ 154,022	\$138,931

# OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

**6. Commitments:**

The Business Improvement Area is committed under an operating lease for the rental of office space. Future minimum lease payments under this operating lease are as follows:

2017	\$ 20,400
2018	6,800

**7. Budget data:**

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on December 4, 2015. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

**8. Comparative information:**

Certain comparative information has been reclassified to conform to the presentation adopted in the current year. There is no impact to ending accumulated surplus.

Financial Statements of

**STONEY CREEK BUSINESS  
IMPROVEMENT AREA**

Year ended December 31, 2016



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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of the Stoney Creek Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Stoney Creek Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Stoney Creek Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

---

Chartered Professional Accountants, Licensed Public Accountants

April 19, 2017  
Hamilton, Canada



# STONEY CREEK BUSINESS IMPROVEMENT AREA

## Financial Statements

Year ended December 31, 2016

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# STONEY CREEK BUSINESS IMPROVEMENT AREA

Statement of Financial Position  
December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 3,480	\$ 3,415
HST receivable	3,525	2,875
Due from the City of Hamilton (note 3)	1,279	970
	<u>8,284</u>	<u>7,260</u>
<b>Financial liabilities</b>		
Accounts payable and accruals	768	1,717
Net financial assets	7,516	5,543
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	10,068	2,614
Prepaid expenses	674	628
	<u>10,742</u>	<u>3,242</u>
Accumulated surplus (note 5)	<u>\$ 18,258</u>	<u>\$ 8,785</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## STONEY CREEK BUSINESS IMPROVEMENT AREA

### Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 4)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 3)	\$ 28,000	\$ 27,953	\$ 13,077
City of Hamilton grants (note 3)	-	18,766	5,150
Other revenue	5,900	3,611	1,827
<b>Total revenue</b>	<b>33,900</b>	<b>50,330</b>	<b>20,054</b>
<b>Expenses:</b>			
Administration	4,400	6,293	13,842
Advertising and promotion	1,250	3,638	5,586
Amortization	-	1,190	44
Audit fees	-	847	427
Beautification	2,000	1,895	824
Christmas decorations and Santa Claus parade	3,500	4,379	2,661
Contingency fund	3,000	-	-
Insurance	1,550	1,572	1,508
Miscellaneous	-	158	461
Special events	18,200	20,885	2,679
<b>Total expenses</b>	<b>33,900</b>	<b>40,857</b>	<b>28,032</b>
Annual surplus (deficit)	-	9,473	(7,978)
Accumulated surplus, beginning of year	8,785	8,785	16,763
<b>Accumulated surplus, end of year (note 5)</b>	<b>\$ 8,785</b>	<b>\$ 18,258</b>	<b>\$ 8,785</b>

See accompanying notes to financial statements.

## STONEY CREEK BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus (deficit)	\$ 9,473	\$ (7,978)
Amortization of tangible capital assets	1,190	44
Acquisition of tangible capital assets	(8,644)	(2,658)
Increase in prepaid expenses	(46)	-
Change in net financial assets	1,973	(10,592)
Net financial assets, beginning of year	5,543	16,135
Net financial assets, end of year	\$ 7,516	\$ 5,543

See accompanying notes to financial statements.

## STONEY CREEK BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 9,473	\$ (7,978)
Items not involving cash:		
Amortization	1,190	44
Change in non-cash assets and liabilities:		
HST receivable	(650)	752
Accounts payable and accruals	(949)	1,717
Prepaid expenses	(46)	-
Deferred revenue	-	(6,539)
Net change in cash from operating activities	9,018	(12,004)
Financing activities:		
Change in due from City of Hamilton	(309)	(510)
Investing activities		
Purchase of tangible capital assets	(8,644)	(2,658)
Net increase (decrease) in cash	65	(15,172)
Cash, beginning of year	3,415	18,587
Cash, end of year	\$ 3,480	\$ 3,415

See accompanying notes to financial statements.

# STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements  
Year ended December 31, 2016

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The Stoney Creek Business Improvement Area (the "Business Improvement Area") was established in 1978 by the council of the former City of Stoney Creek and has been entrusted with the improvement, beautification and maintenance of municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the City of Hamilton. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

### (a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with banks, and highly liquid temporary money market instruments with original maturities of three months or less.

### (c) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

# STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

## 1. Significant accounting policies (continued):

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Decorations	5

(e) Other income:

Other income is reported as revenue in the period earned.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates include provisions for accruals. Actual results could differ from those estimates.

# STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

## 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Decorations	\$ 16,987	\$ 8,644	\$ -	\$ 25,631

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Decorations	\$ 14,373	\$ -	\$ 1,190	\$ 15,563

Net book value	December 31, 2016	December 31, 2015
Decorations	\$ 10,068	\$ 2,614

(a) Contributed tangible capital assets:

The Business Improvement Area received \$4,829 (2015 - \$nil) in contributed tangible capital assets from the City of Hamilton. The City of Hamilton contributed banners. This has been recorded as a government transfer in the year.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.



# STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

### 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

Revenue:

	2016	2016
Member levy collected on behalf of the Business Improvement Area	\$ 27,953	\$ 13,077

The City of Hamilton has also contributed \$4,089 (2015 - \$1,999) to commercial improvement programs undertaken by the Business Improvement Area, \$5,000 (2015 - \$2,000) to BIA events, \$3,522 (2015 - \$nil) from parking revenue sharing program, and \$1,326 (2015 - \$1,151) in other grants. The City of Hamilton also contributed \$4,829 (2015 - \$nil) for capital purchases.

At the end of the year, the Christmas grant of \$1,326 (2015 - \$1,151) was owing from the City of Hamilton net of levy tax write-offs of \$47 (2015 - \$181).

### 4. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on November 18, 2015. Amortization and acquisition of tangible capital assets were not contemplated on development of the budget. For this reason, budget figures were not provided on the statement of changes in net financial assets.

# STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)  
Year ended December 31, 2016

## 5. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 10,068	\$ 2,614
Reserves set aside by the Board	2,000	-
Operating	6,190	6,171
	<u>\$ 18,258</u>	<u>\$ 8,785</u>

The reserve is designated by the Board for the future purchase of beautification items. The change in the reserve fund balance is as follows:

	2016	2015
Fund balance, beginning of year	\$ -	\$ -
Transfers to / (from) reserves	2,000	-
Fund balance, end of year	<u>\$ 2,000</u>	<u>\$ -</u>

Financial Statements of

## **WATERDOWN BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2016



KPMG LLP  
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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of Waterdown Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of Waterdown Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Waterdown Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

---

Chartered Professional Accountants, Licensed Public Accountants

October 31, 2017  
Hamilton, Canada

# **WATERDOWN BUSINESS IMPROVEMENT AREA**

Financial Statements

Year ended December 31, 2016

## Financial Statements

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# WATERDOWN BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 96,880	\$ 106,010
Investments (note 4)	100,000	-
Due from City of Hamilton (note 3)	3,702	11,366
HST receivable	27,098	16,688
	<u>227,680</u>	<u>134,064</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,482	-
Net financial assets	<u>226,198</u>	<u>134,064</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	93,231	55,033
Prepaid expenses	9,299	3,762
	<u>102,530</u>	<u>58,795</u>
Commitments (note 6)		
Accumulated surplus (note 5)	<u>\$ 328,728</u>	<u>\$ 192,859</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director  
  
\_\_\_\_\_ Director

# WATERDOWN BUSINESS IMPROVEMENT AREA

## Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 7)	2016	2015
<b>Revenues:</b>			
Assessment levy (note 3)	\$ 230,000	\$ 231,638	\$ 209,252
City of Hamilton grants (note 3)	-	17,223	12,725
Other income	-	124,971	41,742
<b>Total revenue</b>	<b>230,000</b>	<b>373,832</b>	<b>263,719</b>
<b>Expenses:</b>			
Advertising and promotion	46,005	41,561	30,730
Amortization	-	15,766	7,130
Christmas tree of hope	-	4,019	2,976
Festival and parades	39,300	52,525	54,906
Insurance	5,100	4,883	4,907
Management contracts and salaries	45,500	37,570	28,508
Memberships, conferences, and seminars	2,600	2,370	2,037
Office and general expenses	27,230	14,501	7,184
Professional fees	1,400	1,402	1,698
Streetscaping and decorations	62,865	63,366	55,440
<b>Total expenses</b>	<b>230,000</b>	<b>237,963</b>	<b>195,516</b>
Annual surplus	-	135,869	68,203
Accumulated surplus, beginning of year	192,859	192,859	124,656
<b>Accumulated surplus, end of year</b>	<b>\$ 192,859</b>	<b>\$ 328,728</b>	<b>\$ 192,859</b>

See accompanying notes to financial statements.



## WATERDOWN BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus	\$ 135,869	\$ 68,203
Acquisition of tangible capital assets	(53,964)	(11,887)
Amortization of tangible capital assets	15,766	7,130
Decrease (increase) in prepaid expenses	(5,537)	9,892
Change in net financial assets	92,134	73,338
Net financial assets, beginning of year	134,064	60,726
Net financial assets, end of year	\$ 226,198	\$ 134,064

See accompanying notes to financial statements.

## WATERDOWN BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 135,869	\$ 68,203
Items not involving cash:		
Amortization	15,766	7,130
Changes in non-cash assets and liabilities:		
HST receivable	(10,410)	109
Prepaid expenses	(5,537)	9,892
Accounts payable and accrued liabilities	982	(3,463)
Deferred revenue	-	(114,975)
Net change in cash from operating activities	136,670	(33,104)
Capital activities:		
Cash used to acquire tangible capital assets	(53,964)	(11,887)
Investing activities:		
Purchase of investments	(100,000)	-
Financing activities:		
Change in due to/from City of Hamilton	8,164	(12,051)
Net decrease in cash	(9,130)	(57,042)
Cash, beginning of year	106,010	163,052
Cash, end of year	\$ 96,880	\$ 106,010

See accompanying notes to financial statements.

# WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Waterdown Business Improvement Area ("Business Improvement Area") was established in 1985 by the Council of the former Town of Flamborough and has been entrusted with the improvement, beautification and maintenance of the municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping. The Business Improvement Area is financed by a special levy charged upon businesses in the improvement area.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS") as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Business Improvement Area are as follows:

(a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Government transfers:

Government transfers received relate to the assessment levy and operating grants. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(c) Other income:

Other income is reported as revenue in the period earned.

(d) Investments:

Investments consist of guaranteed investment certificates and are recorded at amortized cost. When there has been a loss in value that is other than a temporary decline in value, the respective investment is written down to recognize the loss. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments.

# WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

### (e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (i) Tangible capital assets:

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

Asset	Useful life - years
Furniture and equipment	10
Leasehold improvements	5
Computer Equipment	3

### (f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

## WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Furniture and equipment	\$ 77,251	\$ 32,227	\$ -	\$ 109,478
Leasehold improvements	-	20,739	-	20,739
Computer equipment	-	998	-	998
<b>Total</b>	<b>77,251</b>	<b>53,964</b>	<b>-</b>	<b>131,215</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Furniture and equipment	\$ 22,218	\$ -	\$ 14,230	\$ 36,448
Leasehold improvements	-	-	1,386	1,386
Computer equipment	-	-	150	150
<b>Total</b>	<b>22,218</b>	<b>-</b>	<b>15,766</b>	<b>37,984</b>

Net book value	December 31, 2015	December 31, 2016
Furniture and equipment	\$ 55,033	\$ 73,030
Leasehold improvements	-	19,353
Computer equipment	-	848
<b>Total</b>	<b>\$ 55,033</b>	<b>\$ 93,231</b>

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year or 2015.

# WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

	2016	2015
Member levy collected on behalf of the Business Improvement Area	\$ 231,638	\$ 209,252

The City of Hamilton has also contributed \$5,744 (2015 - \$5,415) to commercial improvement programs undertaken by the Business Improvement Area and \$11,479 (2015 - \$7,310) in other grants.

At the end of the year, the Business Improvement Area had a receivable from the City of Hamilton of \$3,702 (2015 – \$11,366) for the excess of the member levy collected by the City of Hamilton in excess of the cash paid to the Business Improvement Area, net of \$500 (2015 – \$500) for the annual audit accrual.

### 4. Investments:

Investments reported in the Statement of Financial Position consist of guaranteed investment certificates ("GIC") and are reported at amortization cost. The Business Improvement Area purchased the GIC in November 2016 with a maturity date in January, 2018. As at December 31, 2016, cost approximated the market value of the GIC.

### 5. Accumulated surplus:

Accumulated surplus consists of balances as follows at December 31:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 93,231	\$ 55,033
Operating fund	135,497	137,826
	228,728	192,859
Reserve funds set aside by Waterdown Business Improvement Area:		
Marketing and advertising	100,000	-
	100,000	-
	\$ 328,728	\$ 192,859

# WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 6. Commitments:

The Business Improvement Area is committed under an operating lease for the rental of office space and farmer's market space. Future minimum lease payments under this operating lease are as follows:

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2017	\$ 19,798
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## 7. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

## 8. Comparative information:

Certain comparative information has been reclassified to conform to the presentation adopted in the current year. There is no impact to accumulated surplus as a result of the reclassification.

Financial Statements of

**WESTDALE BUSINESS  
IMPROVEMENT AREA**

Year ended December 31, 2016





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## INDEPENDENT AUDITORS' REPORT

To the Chairman and Members of the Board of Management of the Westdale Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Hamilton

We have audited the accompanying financial statements of the Westdale Business Improvement Area, which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Westdale Business Improvement Area as at December 31, 2016, and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

May 24, 2017  
Hamilton, Canada

# WESTDALE BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2016

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# WESTDALE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 4,463	\$ 18,497
Accounts receivable	12,174	32,496
Due from City of Hamilton (note 4)	30,592	-
	<u>47,229</u>	<u>50,993</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	7,739	21,906
Due to City of Hamilton (note 4)	-	577
Net financial assets	<u>39,490</u>	<u>28,510</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 2)	2,495	7,758
Prepaid expenses	2,349	2,248
	<u>4,844</u>	<u>10,006</u>
Commitments (note 6)		
Accumulated surplus (note 3)	<u>\$ 44,334</u>	<u>\$ 38,516</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## WESTDALE BUSINESS IMPROVEMENT AREA

### Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 5)	2016	2015
<b>Revenue:</b>			
Assessment levy (note 4)	\$ 121,000	\$ 122,501	\$ 119,865
City of Hamilton grants (note 4)	-	36,924	36,418
Other income	-	3,214	4,658
	121,000	162,639	160,941
<b>Expenses:</b>			
Advertising	28,000	34,395	45,127
Amortization	-	5,263	10,107
Audit and legal fees	-	1,951	2,415
Bad debts expense	-	-	759
Bank charges	-	624	583
Beautification	18,000	39,724	53,696
Festival	30,000	40,972	37,846
Insurance	-	4,921	5,501
Miscellaneous	1,000	-	-
Office and general expense	9,000	4,033	5,371
Rent	-	7,729	7,244
Wages	35,000	17,209	26,283
	121,000	156,821	194,932
Annual surplus (deficit)	-	5,818	(33,991)
Accumulated surplus, beginning of year	38,516	38,516	72,507
Accumulated surplus, end of year	\$ 38,516	\$ 44,334	\$ 38,516

See accompanying notes to financial statements.

## WESTDALE BUSINESS IMPROVEMENT AREA

### Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus (deficit)	\$ 5,818	\$ (33,991)
Amortization of tangible capital assets	5,263	10,107
(Increase) decrease in prepaid expenses	(101)	3,443
Change in net financial assets	10,980	(20,441)
Net financial assets, beginning of year	28,510	48,951
Net financial assets, end of year	\$ 39,490	\$ 28,510

See accompanying notes to financial statements.

## WESTDALE BUSINESS IMPROVEMENT AREA

### Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 5,818	\$ (33,991)
Items not involving cash:		
Amortization	5,263	10,107
Change in non-cash assets and liabilities:		
Accounts receivable	20,322	(14,629)
Accounts payable and accrued liabilities	(14,167)	2,036
Prepaid expenses	(101)	3,443
Cash used in operating activities	17,135	(33,034)
Financing activities:		
Change in due from City of Hamilton	(31,169)	4,352
Net decrease in cash	(14,034)	(28,682)
Cash, beginning of year	18,497	47,179
Cash, end of year	\$ 4,463	\$ 18,497

See accompanying notes to financial statements.

# WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2016

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The Westdale Business Improvement Area (the "Business Improvement Area") was established in 1986 by the Council of the City of Hamilton and has been entrusted with the improvement, beautification and maintenance of municipally owned land, buildings and structures in the improvement area, beyond such expenditure by the Municipality. The Business Improvement Area is also responsible for the promotion of this improvement area for business and shopping.

## 1. Significant accounting policies:

The financial statements of the Business Improvement Area are prepared by management in accordance with Canadian public sector accounting standards ("PSAS"). Significant accounting policies adopted by the Business Improvement Area are as follows:

(a) Basis of accounting:

The Business Improvement Area follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Government transfers:

Government transfers received relate to the assessment levy and operating grants from the City of Hamilton. Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(c) Other income:

Other income is recognized as revenue in the period earned.



# WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

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

Asset	Useful life - years
Furniture and equipment	10
Decorations	5

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

## WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 2. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Furniture and equipment	\$ 7,129	\$ -	\$ -	\$ 7,129
Computer hardware	1,337	-	-	1,337
Decorations	46,972	-	-	46,972
<b>Total</b>	<b>\$ 55,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,438</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Furniture and equipment	\$ 3,921	\$ -	\$ 713	\$ 4,634
Computer hardware	1,337	-	-	1,337
Decorations	42,422	-	4,550	46,972
<b>Total</b>	<b>\$ 47,680</b>	<b>\$ -</b>	<b>\$ 5,263</b>	<b>\$ 52,943</b>

Net book value	December 31, 2015	December 31, 2016
Furniture and equipment	\$ 3,208	\$ 2,495
Decorations	4,550	-
<b>Total</b>	<b>\$ 7,758</b>	<b>\$ 2,495</b>

# WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 2. Tangible capital assets (continued):

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2016 or 2015.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not written down any tangible capital assets during the year or 2015.

## 3. Accumulated surplus:

Accumulated surplus consists of the following:

	2016	2015
Surplus:		
Invested in tangible capital assets	\$ 2,495	\$ 7,758
Operating	41,839	30,758
<b>Accumulated surplus</b>	<b>\$ 44,334</b>	<b>\$ 38,516</b>

## 4. Related party transactions:

During the year, the Business Improvement Area recorded the following transactions with the City of Hamilton:

	2016	2015
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 122,501	\$ 119,865

## WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2016

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### 4. Related party transactions (continued):

The City of Hamilton has also contributed \$14,580 (2015 - \$14,456) to commercial improvement programs undertaken by the Business Improvement Area, \$1,326 (2015 - \$1,316) in other grants, \$17,185 (2015 - \$20,646) to a parking revenue sharing program and \$3,833 (2015 - \$nil) in other grants. At the end of the year, the Business Improvement Area had a receivable of \$33,091 (2015 - \$nil) from the City of Hamilton for outstanding grants. The Business Improvement Area had a payable of \$2,499 (2015 - \$577) to the City of Hamilton for the member levy deficit in the year.

### 5. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on December 10, 2015. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, were not provided on the statement of changes in net financial assets.

### 6. Lease commitments:

The Business Improvement Area leases office space with an annual rental commitment of \$7,200. The Business Improvement Area does not have a formal lease agreement, and the extension of the lease is agreed upon annually for a one year period.



**DEVELOPMENT CHARGES STAKEHOLDERS  
SUB-COMMITTEE**

**REPORT 18-001**

**Thursday, March 1, 2018**

**10:00 a.m.**

**Room 830**

**Hamilton City Hall**

**71 Main Street West**

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**Present:** Councillors J. Farr (Chair), D. Conley (Vice-Chair), M. Pearson, and J. Partridge  
V. Webster, S. Mammel, and J. Summers

**Absent with  
Regrets:** Councillor B. Johnson – City Business  
Y. Rozenszajn, H. Saeed, personal

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**THE DEVELOPMENT CHARGES STAKEHOLDERS SUBCOMMITTEE PRESENTS  
REPORT 18-001 AND RESPECTFULLY RECOMMENDS:**

**1. Election of Chair and Vice Chair**

- (a) That Councillor Jason Farr be appointed Chair of the Development Charges Stakeholders Sub-Committee for 2018.
- (b) That Councillor Doug Conley be appointed Vice-Chair of the Development Charges Stakeholders Sub-Committee for 2018.

**FOR THE INFORMATION OF THE COMMITTEE:**

**(a) Introductions (Item 1)**

Brian McMullen, Director of Financial Planning, Administration and Policy addressed Committee and provided some background information. Members of the Sub-Committee, staff and members of the public who were in attendance introduced themselves.

**(b) APPROVAL OF THE AGENDA (Item 3)**

The Committee Clerk advised that there were no changes to the agenda.

The agenda was approved, as presented.

**(c) DECLARATIONS OF INTEREST (Item 4)**

There were no declarations of interest.

**(d) PRESENTATIONS (Item 5)**

**(i) 2019 Development Charges Study – Overview (Item 5.1)**

Nancy Neale from Watson & Associates Economists Limited, the City's Consultant, addressed Committee with the aid of a PowerPoint presentation. Copies of the slides were printed in the agenda and are available for viewing on the City's website.

The consultant's presentation was received.

**(ii) 2019 Development Charges Study – Area Specific Charges (Item 5.2)**

Lindsay Gillies, Senior Financial Analyst, addressed Committee with the aid of a PowerPoint presentation. Copies of the slides were printed in the agenda and are available for viewing on the City's website. Larger coloured copies of the maps in slides 7 and 9 were distributed to provide better clarity.

The staff presentation was received

The Sub-Committee endorsed the following:

- (a) That the principles of the approach recommended by staff to implement area rating only for storm water services between the combined and separated systems, be endorsed;

**Development Charges  
Stakeholders Sub-Committee  
Report 18-001**

**March 1, 2018  
Page 3 of 3**

- (b) That, with the exception of transit which will be revisited this summer, the principle that no other service be area rated, be endorsed;
- (c) That a standard Citywide Development Charge rate also be calculated for comparison purposes throughout the process.

**(e) ADJOURNMENT (Item 7)**

There being no further business, the Development Charges Stakeholders Sub-Committee, was adjourned at 11:52 a.m.

Respectfully submitted,

Councillor J. Farr, Chair  
Development Charges  
Stakeholders Sub-Committee

Ida Bedioui  
Legislative Co-ordinator  
Office of the City Clerk







# INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Report of the 2017 Remuneration and Expenses as Required under Section 284 of the Municipal Act (FCS18015) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Bev Neill (905) 546-2424 Ext. 6274
<b>SUBMITTED BY:</b>	Mike Zegarac General Manager Finance and Corporate Services Department
<b>SIGNATURE:</b>	

## Information

Under the *Municipal Act, 2001*, the Treasurer must submit to Council before the 31<sup>st</sup> of March each year, an itemized statement of the remuneration and expenses paid to each Member of Council and citizen appointees to various local boards in the preceding year.

Appendix “A” of Report FCS18015 provides the remuneration paid to the Mayor and Members of Council in respect of his or her services as a member of Council or any other body, including a local board, to which the member has been appointed by Council or on which the member holds office by virtue of being a member of Council.

The Appendix ‘B’ of Report FCS18015 provides details for the Mayor and Members of Council expenses.

As per the direction of Council, staff forwarded the expenses reflected in this report to Members of Council for their review.

## Appendices and Schedules Attached

Appendix “A” – 2017 Remuneration Summary

Appendix “B” – Expense Details of Council

BN/dw



**Appendix "A" to Report FCS18015**  
**Page 1 of 9**

**City of Hamilton**

2017 SUMMARY			
	Remuneration	Expenses	Total
	\$	\$	\$
Members of Council	1,612,763.88	35,240.87	1,648,004.75
Conservation Authorities	30,773.24	12,468.62	43,241.86
Hamilton Police Services Board	36,528.96	11,888.63	48,417.59
Hamilton Public Library Board	0	1,547.82	1,547.82
Committee of Adjustment/Land Division Committee	19,800.00	9,816.89	29,616.89
Trade Licence Board	11,550.00	0	11,550.00
Hamilton Utilities Corporation	16,500.00	0	16,500.00
Rural Ontario Municipal Association.	225.00	953.52	1,178.52
CityHousing Hamilton	0	1,113.79	1,113.79
Hamilton Farmer's Market	0	59.50	59.50
Alectra	39,166.67	0	39,166.67
<b>Total</b>	<b>1,728,141.08</b>	<b>73,089.64</b>	<b>1,801,230.72</b>

**Appendix "A" to Report FCS18015  
Page 2 of 9**

**City of Hamilton**

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- (a) Remuneration paid pursuant to Section 284 of the Municipal Act and By-law 01-023.  
Expenses paid pursuant to Section 283 (1), (2) and (3) of the Municipal Act.

<u>Council Member</u>	<u>Remuneration *</u>	<u>Expenses **</u>	
		Council Representation (AMO, FCM etc.)	Other (Mileage, Community Events etc.)
	\$		\$
F. Eisenberger	181,042.68	12,737.24	1,761.62
C. Collins	95,448.08	3,494.26	1,028.00
D. Conley	95,448.08	0	230.00
J. Farr	95,448.08	2,286.08	15.61
L. Ferguson	95,448.08	0	1,070.71
M. Green	95,448.08	786.51	528.78
T. Jackson	95,448.08	0	1,827.60
A. Johnson	95,448.08	0	50.00
B. Johnson	95,448.08	0	4,951.13
S. Merulla	95,448.08	0	0
J. Partridge	95,448.08	0	38.88
R. Pasuta	95,448.08	0	1,151.97
M. Pearson	95,448.08	0	1,000.18
D. Skelly	95,448.08	0	1,293.18
A. VanderBeek	95,448.08	0	270.06
T. Whitehead	95,448.08	0	719.06

\* Actual remuneration paid to Mayor and Councillors.

Effective January 1, 2016 annual salaries of \$95,448.08 for Councillors and \$181,042.68 for the Mayor has been fully Taxed.

**City of Hamilton**

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**\*\* Expense Notes**

**Mayor Eisenberger** - Attended Big City Mayor's Conference in Ottawa in January - \$859.35; Attended International Property Event in France/Germany in March - \$7,319.40; Attended Big City Mayor's Conference in Ottawa in May - \$1,130.45; Attended Colombia Trade Mission in Colombia in September - \$3,428.04, Other Expenses - \$1,761.62

**Councillor Collins** - Attended American Planning Association's National Planning Conference in New York in May - \$3,494.26; Other Expenses - \$1,028.00

**Councillor Conley** - Other Expenses - \$230.00

**Councillor Farr** - Attended Federation of Canadian Municipalities Conference in Ottawa in June - \$2,286.08; Other Expenses - \$15.61

**Councillor Ferguson** - Other Expenses - \$1,070.71

**Councillor Green** - Attended Progress Summit in Ottawa in April - \$786.51; Other Expenses - \$528.78

**Councillor Jackson** - Other Expenses - \$1,827.60

**Councillor A. Johnson** - Other Expenses - \$50.00

**Councillor B. Johnson** - Other Expenses - \$4,951.13

**Councillor Merulla** - Other Expenses - \$0.00

**Councillor Partridge** - Other Expenses - \$38.88

**Councillor Pasuta** - Other Expenses - \$1,151.97

**Councillor Pearson** - Other Expenses - \$1,000.18

**Councillor Skelly** - Other Expenses - \$1,293.18

**Councillor VanderBeek** - Other Expenses - \$270.06

**Councillor Whitehead** - Other Expenses - \$719.06

**Appendix "A" to Report FCS18015  
Page 4 of 9**

**City of Hamilton**

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(b) Conservation Authorities

Remuneration and expenses paid pursuant to Section 284 of the Municipal Act. The Conservation Authority pays the expenses below directly to the appointees.

Hamilton Conservation Authority

<u>Appointee</u>	<u>Remuneration</u>	<u>Expenses</u>
	\$	\$
D. Bowman	660.00	116.60
K. Brown	660.00	148.93
C. Collins	0	0
D. Conley	0	0
L. Ferguson	0	0
S. Fielding	0	548.02
B. Gautreau	720.00	283.55
A. Johnson	0	0
S. Moccio	5,958.35	160.59
R. Pasuta	0	0
M. Topalovic	660.00	139.92

Grand River Conservation Authority

<u>Appointee</u>	<u>Remuneration</u>	<u>Expenses</u>
	\$	\$
G. Stojanovic	1,675.30	924.00

Halton Region Conservation Authority

<u>Appointee</u>	<u>Remuneration</u>	<u>Expenses</u>
	\$	\$
J. DiMaio	350.00	210.94
J. Partridge	600.00	0
E. Wells	200.00	85.86

**Appendix "A" to Report FCS18015**  
**Page 5 of 9**

**City of Hamilton**

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(b) Conservation Authorities - cont'd

Niagara Peninsula Conservation Authority

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
J. Kaspersetz	8,082.23	5,384.99
J. Beattie	4,706.36	3,097.11

Niagara Escarpment Commission

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
A. VanderBeek	6,501.00	1,368.11

(c) Hamilton Police Services Board

Remuneration and expenses paid pursuant to Section 284 of the Municipal Act and By-law 01-039.

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses ***</u> \$
F. Eisenberger	0	0
L. Ferguson	0	5,467.76
W. Juchniewicz	9,132.24	3,920.74
M. Levy	9,132.24	2,500.13
D. MacVicar	9,132.24	0
S. Tick	9,132.24	0
T. Whitehead	0	0

### City of Hamilton

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(c) Hamilton Police Services Board - cont'd

\*\*\* Expenditures authorized by the Hamilton Police Services Board and funded from the Police Services Board budget.

L. Ferguson attended Ontario Association of Police Services Board Annual Meeting in June, International Association of Chiefs of Police Annual Meeting in October.

W. Juchniewicz attended Ontario Association of Police Services Board Annual Meeting in June, Canadian Association of Police Governance Conference in July.

M. Levy attended The Committee of Youth Officers for the Province of Ontario conference in February, Ontario Association of Police Services Board Annual Meeting in June.

(d) Hamilton Public Library Board

Remuneration and expenses paid pursuant to Section 284 of the Municipal Act and By-laws 1-74 and 01-038.

<u>Appointee</u>	<u>Remuneration</u>	<u>Expenses</u>
	\$	\$
D. Brown	0	0
V. Cecchetto	0	61.56
S. Fawcett	0	0
J. Gautrey	0	0
G. Geczy	0	13.25
J. Kirkpatrick	0	0
M. Leach	0	0
J. Partridge	0	0
M. Pearson	0	0
L. Spence-Smith	0	1,473.01
C. Wagner	0	0



**City of Hamilton**

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(e) Committee of Adjustment/Land Division Committee

Remuneration and expenses paid pursuant to Section 284 (1) of the Municipal Act and By-laws 01-049 and R98-030.

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
V. Abraham	2,200.00	440.88
K. Audziss	0	238.92
M. Dudzic	2,200.00	482.18
I. Dunlop	0	238.92
L. Gaddy	2,300.00	1,668.61
P. Mallard	2,100.00	407.78
N. Mleczko	2,300.00	707.32
W. Pearce	2,400.00	567.37
D. Serwatuk	2,500.00	2,641.78
D. Smith	1,700.00	1,256.20
M. Smith	2,100.00	1,166.93

(f) Trade Licence Board

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
D. Hardie	2,100.00	0
R. Lalli	2,100.00	0
J. Lane	1,750.00	0
M. Marsalla	1,925.00	0
B. McDonald	0	0
G. Penko	1,925.00	0
M. Reiley	1,750.00	0

**City of Hamilton**

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(g) Hamilton Utilities Corporation

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
* F. Eisenberger	0	0
M. Pearson	16,500.00	0

Mayor Eisenberger resigned as a Director of Hamilton Utilities Corporation as of February 17, 2017 and no remuneration nor reimbursement was received for 2017.

(h) Rural Ontario Municipal Association.

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
R. Pasuta	225.00	953.52

(i) CityHousing Hamilton Corporation

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
J. Aird	0	0
C. Collins	0	1,113.79
D. Conley	0	0
J. Farr	0	0
C. Filice	0	0
M. Green	0	0
T. Jackson	0	0
T. Lemma	0	0
P. Reid	0	0

**City of Hamilton**

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(j) Hamilton Farmer's Market

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
W. Arndt	0	59.50
E. Bowen	0	0
M. DiCenso	0	0
J. Farr	0	0
S. Laurie	0	0
E. Miller	0	0
R. Pasuta	0	0

## (k) Alectra

<u>Appointee</u>	<u>Remuneration</u> \$	<u>Expenses</u> \$
* F. Eisenberger	39,166.67	0

Mayor Eisenberger became a Director on the Alectra Inc. Board on February 10, 2017.



**C.Collins**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Glendale Pub March 31, 2017	\$ 30.99	2	\$ 15.50
Meeting Expense Glendale Pub April 28, 2017	\$ 43.44	2	\$ 21.72
American Planning Association's National Planning Conference New York, USA May 6 - 9, 2017			
Registration	\$ 1,156.04		
Hotel + Flight	\$ 1,554.42		
Train	\$ 8.24		
Per Diem	\$ 548.36		
Parking	\$ 175.00		
Baggage	\$ 52.20		\$ 3,494.26
Meeting Expense Glendale Pub September 28, 2017	\$ 56.80	3	\$ 18.93
Meeting Expense Glendale Pub September 29, 2017	\$ 32.87	2	\$ 16.44
Meeting Expense Woodward Restaurant October 25, 2017	\$ 44.34	3	\$ 14.78
Meeting Expense - Volunteer Appreciation Lunch Glendale Pub December 15, 2017	\$ 157.41	11	\$ 14.31
Mileage January - December, 2017			\$ 926.32
<b>Total C. Collins</b>			<b>\$ 4,522.26</b>

**D. Conley**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Staff Retirement Party Liuna Station January 19, 2017	\$ 30.00	1	\$ 30.00
Staff Retirement Party King's Forest Golf Club February 24, 2017	\$ 25.00	1	\$ 25.00
Friends of the Eramosa Karst 10th Anniversary Dinner 30 Upper Mount Albion Rd. March 4, 2017	\$ 80.00	2	\$ 40.00
Staff Retirement Party Leander Boat Club April 27, 2017	\$ 20.00	1	\$ 20.00
Citizen of the Year Award Dinner Winona Vine Estates May 17, 2017	\$ 65.00	1	\$ 65.00
Hope In The City Breakfast Sheraton Hamilton Hotel November 16, 2017	\$ 50.00	1	\$ 50.00
<b>Total D. Conley</b>			<b>\$ 230.00</b>

**F. Eisenberger**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense The French January 11, 2017	\$ 94.92	2	\$ 47.46
Big City Mayor's Conference Ottawa January 19 - 20, 2017			
Flight	\$ 517.82		
Hotel	\$ 266.53		
Per Diem	\$ 75.00		\$ 859.35
Meeting Expense Mezza Café January 26, 2017	\$ 8.09	1	\$ 8.09
The Spirit of Harriet Tubman Lincoln Alexander Ctr February 4, 2017	\$ 40.00	2	\$ 20.00
Meeting Expense Lemon Grass February 13, 2017	\$ 29.89	2	\$ 14.95
Meeting Expense Steve's Open Kitchen February 22, 2017	\$ 26.50	2	\$ 13.25
Meeting Expense The French February 23, 2017	\$ 93.56	2	\$ 46.78
Meeting Expense Wimpy's March 7, 2017	\$ 26.62	2	\$ 13.31

	Total Expense	# of Attendees	ProRated Expense
MIPIM Conference / Fraunhofer BEAM Investment Meetings France / Germany March 11 - 24, 2017			
Flight	\$ 2,862.30		
Hotel	\$ 2,440.12		
Baggage	\$ 43.09		
Taxi	\$ 292.90		
Train	\$ 23.84		
Refreshments for Meeting	\$ 116.49		
Per Diem	\$ 1,472.62		
Mileage	\$ 68.04		\$ 7,319.40
Minister Duclos Luncheon Royal Botanical Gardens March 24, 2017	\$ 60.00	2	\$ 30.00
Meeting Expense Zucca's April 2, 2017	\$ 40.68	1	\$ 40.68
Meeting Expense Country Style April 5, 2017	\$ 4.08	1	\$ 4.08
Meeting Expense The French April 18, 2017	\$ 116.96	2	\$ 58.48
An Evening of Awareness Fundraiser Grand Olympia April 21, 2017	\$ 75.00	1	\$ 75.00
RED Celebrating 150 Years of Our Nation Liuna Station April 28, 2017	\$ 200.00	1	\$ 200.00
Senior's Day Lunch Canadian Japanese Cultural Centre April 30, 2017	\$ 250.00	10	\$ 25.00
Meeting Expense La Piazza May 2, 2017	\$ 50.17	2	\$ 25.09
Hamilton Community Prayer Breakfast Liuna Station May 2, 2017	\$ 200.00	10	\$ 20.00
The Women's Canadian Club Luncheon Scottish Rite Club May 10, 2017	\$ 40.00	2	\$ 20.00
Syrian Family Celebration Dinner Chedoke Presbyterian Church May 13, 2017	\$ 40.00	2	\$ 20.00





	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense La Piazza May 16, 2017	\$ 31.39	3	\$ 10.46
Meeting Expense La Spaghet May 29, 2017	\$ 66.67	4	\$ 16.67
Big City Mayor's Conference Ottawa May 31 - June 2, 2017			
Flight	\$ 586.75		
Hotel	\$ 463.70		
Per Diem	\$ 80.00		\$ 1,130.45
Meeting Expense The French June 13, 2017	\$ 49.72	2	\$ 24.86
Loyalist Day Dinner Michelangelo's June 19, 2017	\$ 50.00	1	\$ 50.00
Meeting Expense Berkeley North July 14, 2017	\$ 75.15	4	\$ 18.79
Meeting Expense - Mayor and delegation from Italy Shakespeare's July 27, 2017	\$ 1,159.34	14	\$ 82.81
Destination Colombia Mission Colombia September 2 - 9, 2017			
Flight	\$ 1,724.10		
Hotel	\$ 974.92		
Reciprocity Fee	\$ 83.99		
Per Diem	\$ 645.03		\$ 3,428.04
Sicilia Canta Dinner Liuna Station September 22, 2017	\$ 120.00	2	\$ 60.00
Meeting Expense Carafted Bean September 26, 2017	\$ 9.61	2	\$ 4.81
A Mental Health Morning Foundariser Michelangelo's October 5, 2017	\$ 100.00	2	\$ 50.00
Good Shepherd Harvest Dinner Fundraiser Carmen's October 12, 2017	\$ 100.00	1	\$ 100.00

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Jack Astor's October 31, 2017	\$ 13.86	1	\$ 13.86
City Manager's Breakfast Sheraton Hamilton Hotel October 31, 2017	\$ 101.70	2	\$ 50.85
A Canada 150 Cultural Celebration Michelangelo's November 5, 2017	\$ 140.00	2	\$ 70.00
Meeting Expense Swiss Chalet November 11, 2017	\$ 27.11	2	\$ 13.56
Meeting Expense Capri November 8, 2017	\$ 37.57	2	\$ 18.79
Meeting Expense The French November 13, 2017	\$ 96.16	4	\$ 24.04
Meeting Expense Wimpy's November 28, 2017	\$ 23.08	2	\$ 11.54
Meeting Expense - Mayor & City Manager Joint Christmas Party Serve Ping Pong Bar & Lounge December 13, 2017	\$ 665.13	29	\$ 22.94
Taxi January - December 2017			\$ 10.00
Parking January - December 2017			\$ 150.38
407 Toll - May 12, 2017			\$ 53.90
Presto Card			\$ 100.00
Membership Renewal - SOBI			\$ 96.05
Membership Renewal - Mayors for Peace			\$ 25.17
<b>Total F. Eisenberger</b>			<b>\$ 14,498.86</b>

**J. Farr**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense The Burnt Tongue January 16, 2017	\$ 19.21	2	\$ 9.61
Federation of Canadian Municipalities Annual Conference Ottawa June 1 - 4, 2017			
Registration	\$ 943.55		
Hotel	\$ 625.53		
Mileage	\$ 567.00		
Per Diem	\$ 150.00		\$ 2,286.08
Parking January 6, 2017			\$ 6.00
<b>Total J. Farr</b>			<b>\$ 2,301.69</b>

**L. Ferguson**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Staff Retirement Party Liuna Station January 19, 2017	\$ 30.00	1	\$ 30.00
Staff Retirement Party King's Forest Golf Club February 24, 2017	\$ 25.00	1	\$ 25.00
Staff Retirement Party Margaritaville April 27, 2017	\$ 20.00	1	\$ 20.00
Ancaster Division Meeting Hamilton Chamber of Commerce May 12, 2017	\$ 32.49	1	\$ 32.49
Staff Retirement Party One Duke Restaurant & Lounge May 31, 2017	\$ 50.00	2	\$ 25.00
Community Links Golf Tournament Flamborough Hills Golf & C.C. June 8, 2017	\$ 150.00	1	\$ 150.00
Ancaster Division Meeting Hamilton Chamber of Commerce June 9, 2017	\$ 32.49	1	\$ 32.49
Celebrate Ancaster Heritage Days 357 Wilson St. E. June 9, 2017	\$ 15.00	1	\$ 15.00
A Day On The Bridge McQuesten High Level Bridge June 11, 2017	\$ 350.00	1	\$ 350.00
Tastes of Ancaster Ancaster Marquis Gardens June 15, 2017	\$ 45.00	1	\$ 45.00
Bay Area Economic Summit Hamilton Chamber of Commerce June 27, 2017	\$ 197.75	1	\$ 197.75
Meeting Expense Hamilton Golf & Country Club December 21, 2017	\$ 261.86	4	\$ 65.47
Mileage January - December, 2017			\$ 82.51
<b>Total L. Ferguson</b>			<b>\$ 1,070.71</b>

**M. Green**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Student Leadership Dinner Anti Racism The University Club Of McMaster January 12, 2017	\$ 949.20	15	\$ 63.28
Community Brunch Southern Smoke BBQ House January 27, 2017	\$ 339.00	25	\$ 13.56
Student Leadership Dinner Ordered from Ben Thanh Viet Thai Restaurant February 17, 2017	\$ 200.46	14	\$ 14.32
Reverend John C. Holland Awards Dinner Liuna Station February 25, 2017	\$ 220.00	4	\$ 55.00
Women of Distinction Award Evening Hamilton Convention Centre by Carmen's March 9, 2017	\$ 200.00	2	\$ 100.00
Community Brunch Diamantino's Pizza March 16, 2017	\$ 329.07	24	\$ 13.71
Meeting Expense Mona's Roti Caribbean Food March 21, 2017	\$ 65.56	8	\$ 8.20
Progress Summit Ottawa April 5 - 7, 2017			
Registration	\$ 300.00		
Hotel	\$ 370.12		
Train	\$ 116.39		\$ 786.51
Meeting Expense The Works May 30, 2017	\$ 35.90	2	\$ 17.95
Meeting Expense Valentino's Restaurant July13, 2017	\$ 88.14	5	\$ 17.63
Meeting Expense Papa Leo's July 28, 2017	\$ 35.03	2	\$ 17.52
Meeting Expense La Luna August 11, 2017	\$ 106.47	6	\$ 17.75

	Total Expense	# of Attendees	ProRated Expense
Meeting Expense Boston Pizza August 15, 2017	\$ 38.33	4	\$ 9.58
Meeting Expense 541 Eatery & Exchange August 28, 2017	\$ 60.49	10	\$ 6.05
Meeting Expense Breezy Corners Hamilton September 7, 2017	\$ 25.12	2	\$ 12.56
Meeting Expense Crack Me Up September 12, 2017	\$ 77.70	6	\$ 12.95
Meeting Expense Toby's Good Eats September 14, 2017	\$ 88.03	5	\$ 17.61
Women Who Rock Michelangelo's October 20, 2017	\$ 220.00	4	\$ 55.00
Meeting Expense The Coop November 27, 2017	\$ 72.67	3	\$ 24.22
Meeting Expense Breezy Corners Hamilton November 29, 2017	\$ 30.45	3	\$ 10.15
Meeting Expense Breezy Corners Hamilton December 19, 2017	\$ 28.59	2	\$ 14.30
Meeting Expense Jack Astors December 4, 2017	\$ 201.83	15	\$ 13.46
Taxi February 11, 2017			\$ 14.00
<b>Total M. Green</b>			<b>\$ 1,315.29</b>

**T. Jackson**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Staff Retirement Party Liuna Station January 19, 2017	\$ 60.00	2	\$ 30.00
Meeting Expense Stoneroads February 9, 2017	\$ 39.49	2	\$ 19.75
22nd Annual Valentine's Day Dance Michelangelo's February 11, 2017	\$ 350.00	8	\$ 43.75
Reverend John C. Holland Awards Dinner Liuna Station February 25, 2017	\$ 100.00	1	\$ 100.00
Bishop Crosby's Favourite Charities Dinner Dance Carmen's February 25, 2017	\$ 60.00	1	\$ 60.00
Meeting Expense The Brown Barrel February 27, 2017	\$ 48.41	2	\$ 24.21
Soupfest Hamilton Convention Centre by Carmen's February 28, 2017	\$ 36.00	3	\$ 12.00
SACHA Chocolate Fest The Cotton Factory March 2, 2017	\$ 50.00	1	\$ 50.00
Friends of the Eramosa Karst 10th Anniversary Dinner Michelangelo's March 4, 2017	\$ 40.00	1	\$ 40.00
Jazz Up The Winter Blues Ancaster Mill March 6, 2017	\$ 300.00	2	\$ 150.00
Meeting Expense Beaver and Bulldog March 8, 2017	\$ 57.56	2	\$ 28.78
Women of Distinction Award Evening Hamilton Convention Centre by Carmen's March 9, 2017	\$ 100.00	1	\$ 100.00
Benefit Dance & Potluck Royal Canadian Legion March 24, 2017	\$ 60.00	3	\$ 20.00



	Total Expense	# of Attendees	ProRated Expense
Staff Retirement Party One Duke Restaurant & Lounge March 30, 2017	\$ 25.00	1	\$ 25.00
Hamilton Victoria Curling Club Gala Liuna Station March 31, 2017	\$ 75.00	1	\$ 75.00
Jeans & Jewels Upscale Hoedown Fundraiser Michelangelo's March 31, 2017	\$ 125.00	1	\$ 125.00
Meeting Expense The Brown Barrel April 3, 2017	\$ 64.22	2	\$ 32.11
Meeting Expense The Brown Barrel April 10, 2017	\$ 67.68	2	\$ 33.84
Meeting Expense The Endzone Bar & Grill April 12, 2017	\$ 36.06	2	\$ 18.03
Meeting Expense Ale House April 24, 2017	\$ 26.97	3	\$ 8.99
Staff Retirement Party Margaritaville April 27, 2017	\$ 40.00	2	\$ 20.00
Paint the Town Red Michelangelo's May 4, 2017	\$ 150.00	1	\$ 150.00
Meeting Expense Barangas May 31, 2017	\$ 58.03	2	\$ 29.02
Festitalia Italian Heritage Awards Dinner Michelangelo's June 5, 2017	\$ 70.00	1	\$ 70.00
20th Annual Autumn Stroll Event Ancaster Rotary Centre September 10, 2017	\$ 220.00	2	\$ 110.00
5th Annual Sicilia Canta Liuna Station September 22, 2017	\$ 60.00	1	\$ 60.00
50 Years of Courage Liuna Station	\$ 125.00	1	\$ 125.00

October 5, 2017

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
CAP Annual Gala Michelangelo's November 3, 2017	\$ 75.00	1	\$ 75.00
Staff Retirement Party The Waterfront Banquet November 7, 2017	\$ 30.00	1	\$ 30.00
Hamilton Gallery of Distinction Awards Dinner Michelangelo's November 14, 2017	\$ 97.50	1	\$ 97.50
Meeting Expense The Diplomat December 13, 2017	\$ 129.27	2	\$ 64.64
<b>Total T. Jackson</b>			<b>\$ 1,827.60</b>

**A. Johnson**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
42nd Annual Hamilton Community Prayer Breakfast Liuna Station May 2, 2017	\$ 50.00	1	\$ 50.00
<b>Total A. Johnson</b>			<b>\$ 50.00</b>

**B. Johnson**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Women of Distinction Awards Evening Hamilton Convention Centre by Carmen's March 9, 2017	\$ 100.00	1	\$ 100.00
Citizen of the Year Award Dinner Winona Vine Estates May 17, 2017	\$ 65.00	1	\$ 65.00
Mileage January to December, 2017			\$ 4,786.13
<b>Total B. Johnson</b>			<b>\$ 4,951.13</b>

**S. Merulla**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
<b>Total S. Merulla</b>			<b>\$ -</b>

**J. Partridge**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Uber September 13, 2017			\$ 38.88
<b>Total J. Partridge</b>			<b>\$ 38.88</b>

**R. Pasuta**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Collins F&B Warehouse August 21, 2017	\$ 26.56	1	\$ 26.56
Hamilton Sports Hall of Fame Induction Ceremony Best Western Premier C Hotel by Carmen's October 17, 2017	\$ 30.00	1	\$ 30.00
City Manager's Breakfast Sheraton Hamilton Hotel October 31, 2017	\$ 50.85	1	\$ 50.85
Meeting Expense John Street Diner November 28, 2017	\$ 22.01	2	\$ 11.01
Excess Soils Symposium Albion Bolton Community Centre December 6, 2017	\$ 36.65	1	\$ 36.65
Mileage January - December, 2017			\$ 996.90
<b>Total R. Pasuta</b>			<b>\$ 1,151.97</b>



**M. Pearson**

	Total Expense	# of Attendees	ProRated Expense
Staff Retirement Party Liuna Station January 19, 2017	\$ 30.00	1	\$ 30.00
Meeting Expense Tim Horton's February 21, 2017	\$ 8.04	4	\$ 2.01
Staff Retirement Party King's Forest Golf Club February 24, 2017	\$ 25.00	1	\$ 25.00
Meeting Expense Mustang's Gig Ol' Grill March 7, 2017	\$ 46.37	4	\$ 11.59
Staff Retirement Party One Duke Restaurant & Lounge March 30, 2017	\$ 25.00	1	\$ 25.00
NTEC Annual Nikola Tesla Gala Winona Vine Estates April 1, 2017	\$ 150.00	2	\$ 75.00
Meeting Expense Black Forest Inn April 21, 2017	\$ 71.37	2	\$ 35.69
Staff Retirement Party Margaritaville April 27, 2017	\$ 20.00	1	\$ 20.00
Community Prayer Breakfast Liuna Station May 2, 2017	\$ 40.00	2	\$ 20.00
Meeting Expense McDonald's May 3, 2017	\$ 24.59	2	\$ 12.30
Community Achievement Awards Gala Winona Vine Estates May 17, 2017	\$ 130.00	2	\$ 65.00
Winona Peach Festival Winona Vine Estates July 21, 2017	\$ 100.00	2	\$ 50.00

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Taste of Croatia Tent July 26, 2017	\$ 10.00	2	\$ 5.00
Meeting Expense Barbara Cafe August 23, 2017	\$ 31.68	3	\$ 10.56
Meeting Expense Mustang Big Ol' Grill August 25, 2017	\$ 83.19	7	\$ 11.88
Hamilton Health Sciences Fundraiser Grand Olympia Hospitality November 5, 2017	\$ 50.00	1	\$ 50.00
Staff Retirement Party The Waterfront Banquet November 7, 2017	\$ 30.00	1	\$ 30.00
Meeting Expense HamBrgr Restaurant December 1, 2017	\$ 64.12	2	\$ 32.06
Meeting Expense Papagayo Restaurant December 19, 2017	\$ 115.01	5	\$ 23.00
Meeting Expense Country Style December 20, 2017	\$ 16.55	2	\$ 8.28
Membership Renewal - Stoney Creek Historical Society	\$ 20.00	1	\$ 20.00
Parking January - December, 2017			\$ 14.50
Mileage January - December, 2017			\$ 423.31
<b>Total M. Pearson</b>			<b>\$ 1,000.18</b>

**D. Skelly**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Sir John A. Macdonald's Birthday Gala The Scottish Rite Club January 7, 2017	\$ 196.00	4	\$ 49.00
Reverend John C. Holland Awards Dinner Liuna Station February 25, 2017	\$ 200.00	2	\$ 100.00
Empowerment Squared Gala Liuna Station March 24, 2017	\$ 150.00	2	\$ 75.00
Paint the Town Red Michelangelo's May 4, 2017	\$ 300.00	2	\$ 150.00
Glamour in the Hammer Hamilton Convention Centre by Carmen's May 5, 2017	\$ 130.00	2	\$ 65.00
InfoHam Trivia Night Event Mount Hamilton Legion June 26, 2017	\$ 50.00	2	\$ 25.00
CHHA Fundraiser Oak Gable Golf Club September 16, 2017	\$ 230.00	3	\$ 76.67
Glanbrook Community Services Golf Tournament Southbrook Golf & Country Club September 22, 2017	\$ 300.00	2	\$ 150.00
Municipal Councillor Financial Literacy Online Course September 29, 2017	\$ 200.01	1	\$ 200.01
Good Shepherd Harvest Dinner Fundraiser Carmen's October 12, 2017	\$ 200.00	2	\$ 100.00

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Trieste Bocce Association Dinner Dance and Banquet Michaelangelo's October 15, 2017	\$ 100.00	2	\$ 50.00
Fall Masquerade Ball Sheraton Hamilton Hotel October 26, 2017	\$ 160.00	2	\$ 80.00
CAP Annual Gala Michelangelo's November 3, 2017	\$ 225.00	3	\$ 75.00
Hamilton Gallery of Distinction Awards Dinner Michelangelo's November 14, 2017	\$ 292.50	3	\$ 97.50
<b>Total D. Skelly</b>			<b>\$ 1,293.18</b>

**A. VanderBeek**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
15th Annual SJ Villa Gala Liuna Station April 28, 2017	\$ 200.00	1	\$ 200.00
Dundas Division Meeting Hamilton Chamber of Commerce September 17, 2017	\$ 19.21	1	\$ 19.21
City Manager's Breakfast Sheraton Hamilton Hotel October 31, 2017	\$ 50.85	1	\$ 50.85
<b>Total A. Vanderbeek</b>			<b>\$ 270.06</b>

**T. Whitehead**

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Ordered from Nations Fresh Foods January 24, 2017	\$ 107.58	12	\$ 8.97
The Large Urban Mayor's Caucus of Ontario Conference York Region Admin Center May 5, 2017	\$ 230.52	1	\$ 230.52
Meeting Expense Shoeless Joe's May 16, 2017	\$ 69.20	3	\$ 23.07
Meeting Expense TJs Upper James June 12, 2017	\$ 65.81	2	\$ 32.91
Meeting Expense Ordered from Nations Fresh Foods August 29, 2017	\$ 95.80	10	\$ 9.58
Mileage January - December, 2017			\$ 414.02
<b>Total T. Whitehead</b>			<b>\$ 719.06</b>



# INFORMATION REPORT

<b>TO:</b>	Chair & Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Attendance Support Program Relaunch (HUR18007) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Rob Burwash 905-546-2424 Ext. 2655
<b>SUBMITTED BY:</b>	Lora Fontana Executive Director Human Resources & Organizational Development
<b>SIGNATURE:</b>	

## Council Direction:

Not applicable

## Information:

The current Attendance Support Program (ASP) has been in place for many years. In order to ensure that the ASP is administered in a fair and objective fashion, attendance monitoring is based on triggering factors that include 4 occurrences or 7 days of absence (for any reason), within a twelve month period. Once triggered, meetings are held with employees that are intended to be supportive in nature and are focused on exploring how to improve an employee's attendance. Additional meetings are held with an employee with each subsequent trigger, progressing through a series of levels, until such time that an employee's attendance improves or further action is taken.

Despite the ASP's supportive and comprehensive nature, both employees and Managers have expressed dissatisfaction and frustration with the management of absences that are often times well within the acceptable parameters of the program. Additionally, there is often a feeling that these meetings are disciplinary, rather than the supportive nature that is intended.

Most significantly, this approach generates a very large number of meetings that are arguably unnecessary, as they do not generate any new information or provide for outcomes that will ultimately improve an employee's attendance. Generally speaking, there are approximately 1500 employees in the ASP at any point in time in a given year.

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**SUBJECT: Attendance Support Program Relaunch  
(HUR18007) (City Wide)****Page 2 of 2**

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All stakeholders, including management, employees and their union representative do not place any significant value on these meetings and ultimately, their purpose is no longer effective.

The current ASP continues to be largely ineffective given the lack of progress made in management's ability to appropriately address absenteeism as well as the inordinate amount of time taken to manage absences that are generally known and accepted. The ASP has been a long standing program that has become prone to manipulation and misuse, resulting in disengaged and critical users.

The proposed Attendance Management Program (AMP) will not incorporate any trigger levels and will focus on "unexplained" and high levels of employee absenteeism. Given the smaller number of employees identified in the new AMP, management will have greater opportunity to focus on more problematic absenteeism areas within specific work groups. Unlike the current AMP, wherein all known and approved absences are included, such absences will now be excluded. The focus of the new program will be on the absences where the reason is not known in advance. This would include short notice sick absences, personal emergency days, etc. The program will monitor both the amount and the patterns of absences. Enhancements have also been made to the City's ability to electronically monitor and report on the associated data in a more accurate and timely manner. This narrowed focus will result in the identification of situations that are more likely to result in improved attendance.

Communication and training on the new AMP will be commencing in April of this year, with a strong focus on training in May and June. It is anticipated that the new AMP will be launched on July 2, 2018, with the first reports being generated and issued to management on July 16, 2018. Further enhancements and improvements to the program will be applied over time as familiarity and competence builds. Staff will continue to provide Council with regular updates on absenteeism levels as well as progress reports on the new Attendance Management Program.

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# INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Occupational Injury and Illness Claims Annual Report (HUR18008) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Rob Burwash 905-546-2424 Ext. 2655 David Lindeman 905-546-2424 Ext.5657
<b>SUBMITTED BY:</b>	Lora Fontana Executive Director Human Resources & Organizational Development
<b>SIGNATURE:</b>	

## Council Direction:

At its May 11, 2015 Audit, Finance and Administration Committee meeting, Council requested an information update on our Workplace Safety and Insurance Board (WSIB) experience, including identifying our lost-time injury rate, areas experiencing higher numbers of incidents as well as providing strategies to reduce incidents in those areas. Council also asked that severity rates be included in the data.

## Information:

The City experienced an increase in work-related lost time incidents in 2017 after seeing significant decreases in 2016. As a result, lost time related absence have returned to pre 2016 activity levels. Specifically:

- Lost time incidents rose from 249 in 2016 to 330 in 2017
- Lost-time injury rate increased from 4.10 to 5.46
- Total days lost increased from 6,678 to 7,689
- Total WSIB costs decreased from \$6,476,831 to \$6,236,790

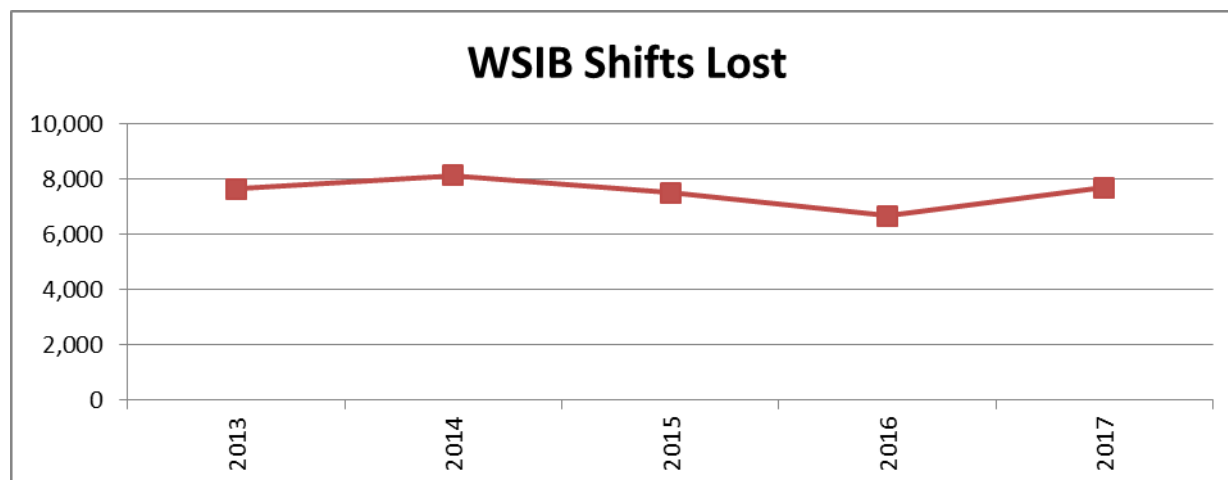
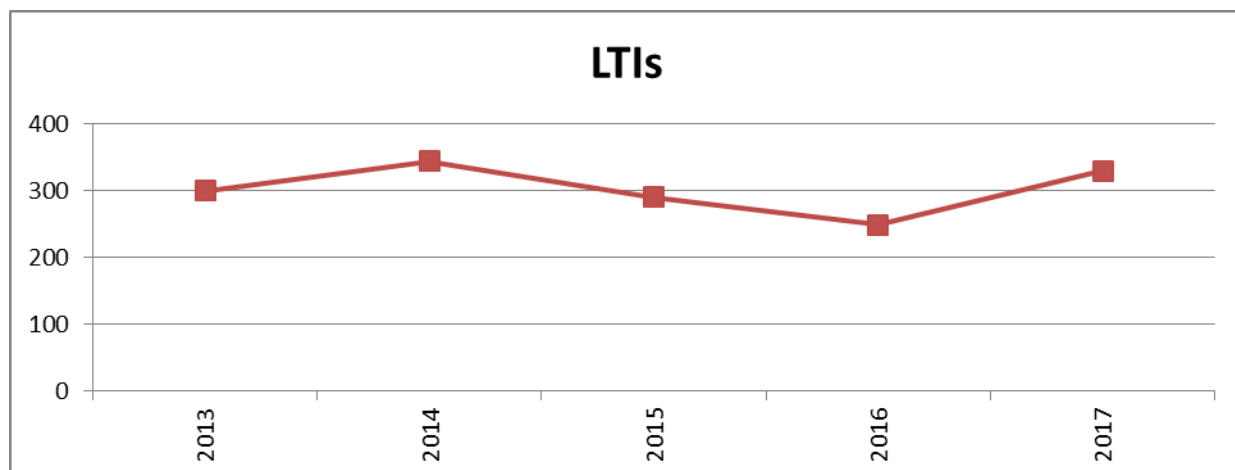
The following table and graphs provide an overview of the City's WSIB claims experience over the past 5 years.

**SUBJECT:** Occupational Injury and Illness Claims Annual Report  
(HUR18008) (City Wide)

**Table 1: Lost Time Injuries, Shifts Lost and Costs 2013 – 2017**

Year	Average Eligible Employee Headcount	WSIB Shifts Lost	New Lost Time Injuries	Total WSIB Costs
2013	7,773	7,650	300	\$5,150,578
2014	7,849	8,141	344	\$5,608,974
2015	7,960	7,497	290	\$5,731,270
2016	8,133	6,678	249	\$6,476,831
2017	8,194	7,689	330	\$6,236,790

**Graphs 1-3: Lost Time Injuries (LTIs), Shifts Lost and Costs 2013 – 2017**

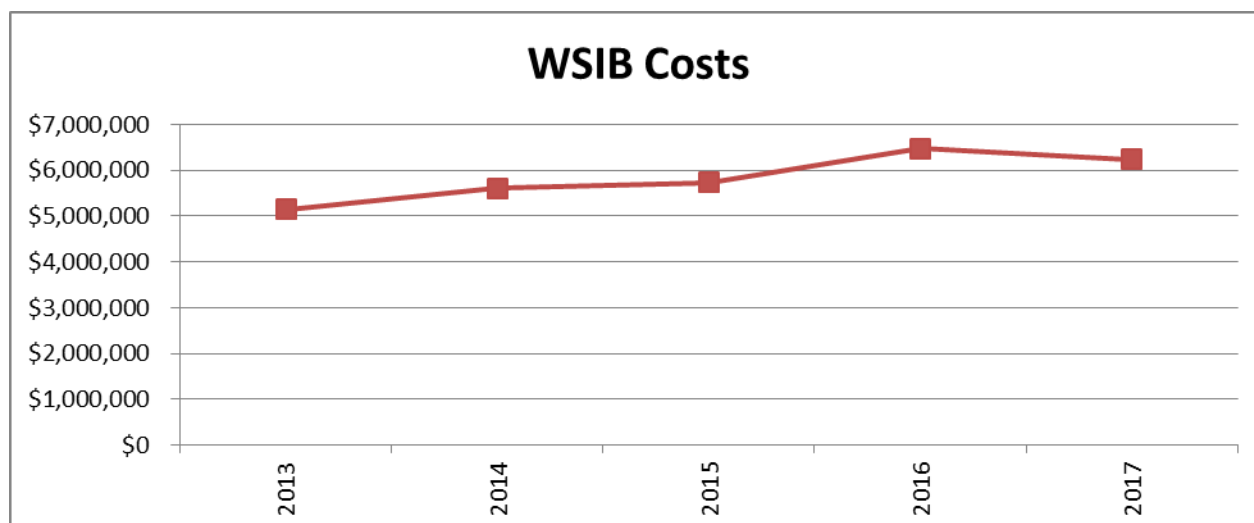


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**SUBJECT: Occupational Injury and Illness Claims Annual Report  
(HUR18008) (City Wide)**



Lost-time incidents increased by 33% in 2017, as compared to 2016. There was also an increase of 15% in the total shifts lost to workplace injury and illness. WSIB costs dropped 3.7%. This reduction in overall costs is due to a relatively lower number of presumptive cancer claims for firefighters as well as a significant administrative fee credit from WSIB.

Table 2 provides lost time injury data expressed as a Lost Time Injury Rate per 100 employees i.e. (# of lost time injuries/(total hours worked/2,000)X100) and considers all hours worked by our employees and divides the total by 2,000 hours to calculate a full-time equivalent employee count. This calculation accounts for differences in hours worked amongst employees (including part-time vs full-time employees) to get a more accurate indicator of the total hours worked and exposure to risk instead using a straight headcount. The table also provides an indication of the severity of injuries by looking at the average days lost per claim.

**Table 2: Lost Time Injury Rates and Average Days Lost 2013 – 2017**

Year	Lost Time Injury Rate	Average of Days Lost per Injury*
<b>2013</b>	5.22	17.42
<b>2014</b>	5.83	11.72
<b>2015</b>	4.84	12.69
<b>2016</b>	4.10	9.81
<b>2017</b>	5.46	10.78

\*Calculated as of February 13, 2018. These amounts will go up as several claims are still open and the employees have not returned to work.

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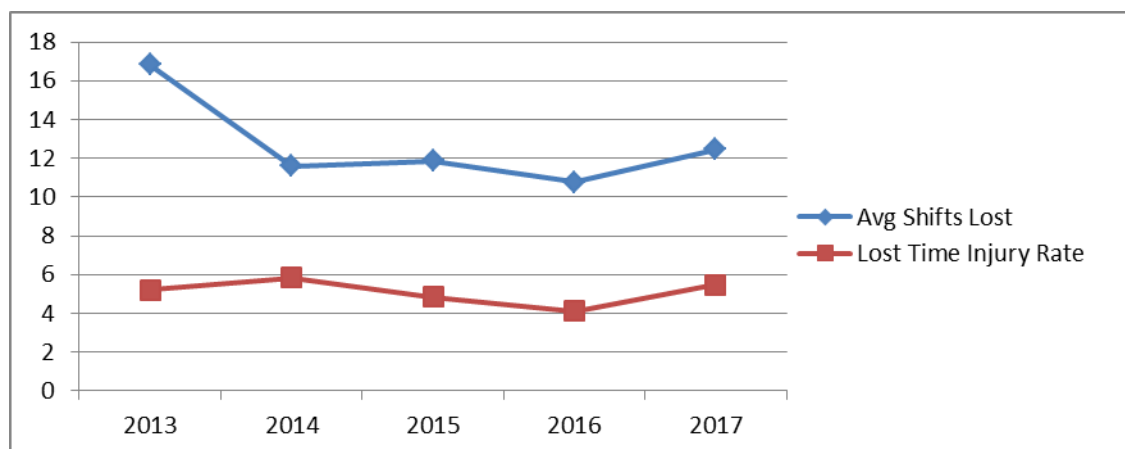
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**SUBJECT: Occupational Injury and Illness Claims Annual Report  
(HUR18008) (City Wide)**

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**Graph 4: 5 year trend of LTI Rate and Average Days Lost (severity)**



The lost time injury rate rose by 15% in 2017. The average shifts lost per claim (severity rate) rose in 2017 but has declined overall since 2013 indicating shorter durations of employees being totally disabled from attending work. Some claims are still open and their shifts lost will add to average shift lost over time. Most of the open claims occurred in 2017.

**Table 3: Lost Time Injury Types 2017**

Injury Type	Lost Time Injuries	% of Total Injuries
Musculoskeletal Disorder	120	36.36%
Slip or Trip	59	17.88%
Motor Vehicle Accident	26	7.88%
Struck By	25	7.58%
Violence	19	5.76%
Mental Health	18	5.45%
Struck Against	17	5.15%
Fall or Jump	11	3.33%
Other	11	3.33%
Caught In/On/Between Objects	8	2.42%
Exposure - Chemical/Biological	7	2.12%
Animal/Insect	4	1.21%
Occupational Disease	4	1.21%
Hazard	1	0.30%
<b>Total</b>	<b>330</b>	<b>100.00%</b>

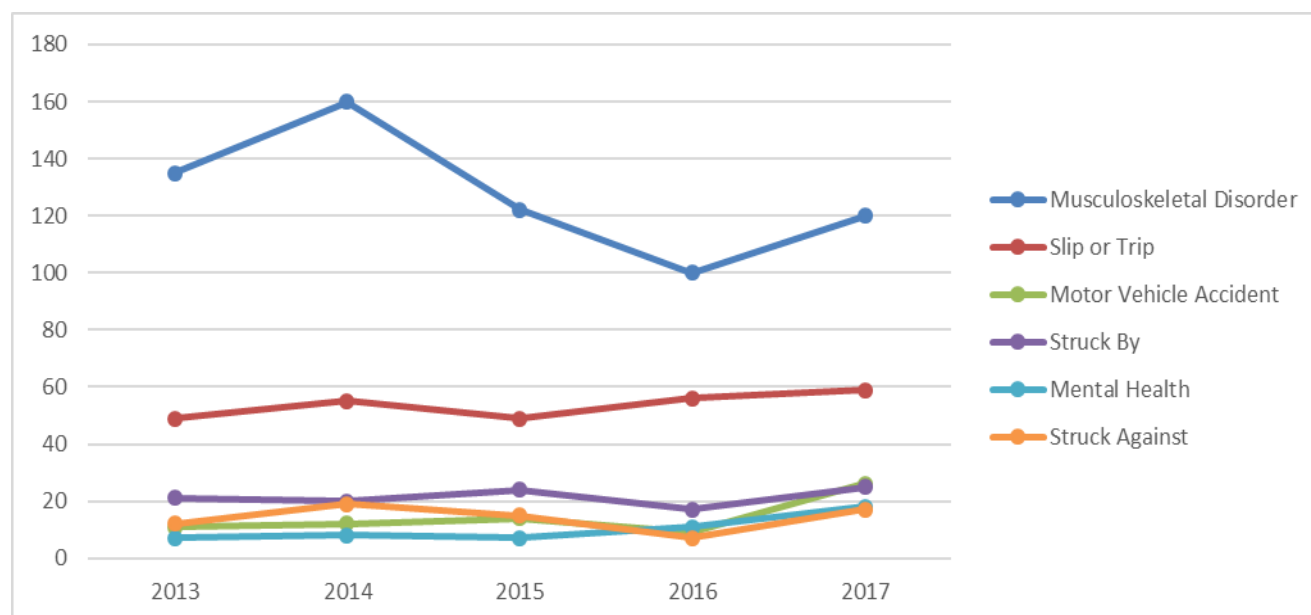
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Musculoskeletal Disorders and Slips and Trips accounted for over 60% of the lost time claims and remain priority areas for our injury and illness prevention efforts.

### Graph 5 – 5 year Trends for the top Injury Types



### Overall Lost Time Injuries 2013 to 2017

Overall, the City has experienced increases in the number of lost time injuries and shifts lost in 2017 compared to 2016, as outlined on Table 4 below. The majority of the increase was seen in Community and Emergency Services and Public Works.

**Table 4: Overall Lost Time 2013 to 2017**

Lost Time Injuries					
	2013	2014	2015	2016	2017
City Housing Hamilton	9	6	4	7	8
City Manager's Office	1	1	0	1	0
Community & Emergency Services	154	164	152	117	157
Corporate Services	0	0	2	1	0
Planning & Economic Development	11	17	6	11	12
Public Health Services	2	3	1	5	3
Public Works	123	153	125	105	150
<b>Corporation</b>	<b>300</b>	<b>344</b>	<b>290</b>	<b>249</b>	<b>330</b>

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**SUBJECT: Occupational Injury and Illness Claims Annual Report  
(HUR18008) (City Wide)**

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<b>Lost Time Injury Rate</b>					
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
City Housing Hamilton	7.49	4.75	3.03	5.41	6.36
City Manager's Office	0.62	0.59	0.00	7.00	0.00
Community & Emergency Services	7.05	7.41	6.87	5.34	7.09
Corporate Services	0.00	0.00	0.61	0.29	0.00
Planning & Economic Development	2.24	3.44	1.15	2.03	2.19
Public Health Services	0.57	0.85	0.28	1.41	0.86
Public Works	5.92	7.03	5.64	4.72	6.70
<b>Corporation</b>	<b>5.22</b>	<b>5.83</b>	<b>4.84</b>	<b>4.10</b>	<b>5.46</b>

<b>Shifts Lost, New Lost Time Injuries</b>					
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
City Housing Hamilton	162	360	108	28	88
City Manager's Office	81	2	0	7	0
Community & Emergency Services	1,015	1,024	802	631	661
Corporate Services	0	0	237	3	0
Planning & Economic Development	244	229	36	77	213
Public Health Services	66	7	3	10	15
Public Works	1,503	1,778	1,227	668	1,125
<b>Corporation</b>	<b>3,071</b>	<b>3,400</b>	<b>2,413</b>	<b>1,424</b>	<b>2,102</b>

**Table 5: Average Days Lost per Injury Claim (Severity) 2013 to 2017**

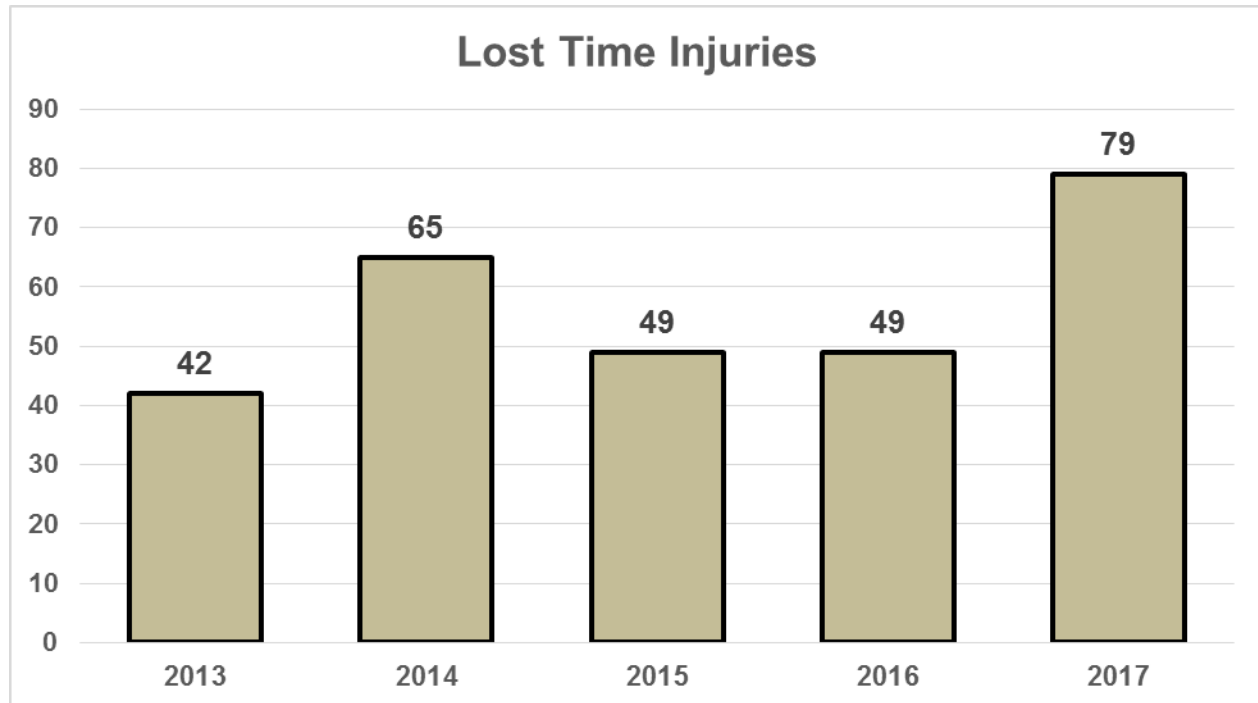
	<b>Average Days lost per new injury*</b>				
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Community & Emergency Services	8.56	9.20	6.48	8.93	5.80
Public Works	23.79	12.54	13.74	12.02	13.83
Planning & Economic Development	26.45	13.59	6.40	6.01	39.25
City Housing Hamilton	59.02	60.33	34.25	4.43	10.88
Corporate Services	0.00	0.00	260.00	1.00	0
Public Health Services	32.00	2.33	3.00	2.02	5.00
City Manager's Office	81.00	2.00	0.00	7.00	0
<b>Corporation</b>	<b>16.84</b>	<b>11.59</b>	<b>11.87</b>	<b>9.81</b>	<b>10.78</b>

\*Calculated as of February 13, 2018. These amounts will go up as some claims are still open and the employees have not returned to work.

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**Areas of Concern and Response****Hamilton Street Railway (HSR)**

Supported by Human Resources, HSR management will be undertaking the following health and safety improvement measures:

- Working with the joint health and safety committee to raise awareness of injury prevention and develop solutions to ongoing problems
- Improving the response to workplace accidents by identifying root causes, implementing solutions and counselling and coaching employees
- Identifying short-term alternative duties that employees can perform while recovering from injury
- Identifying and controlling mechanical and environmental hazards associated with operating buses
- Support HSR management in addressing incidents and mistreatment of Bus Operators, as captured on the installed cameras on all buses

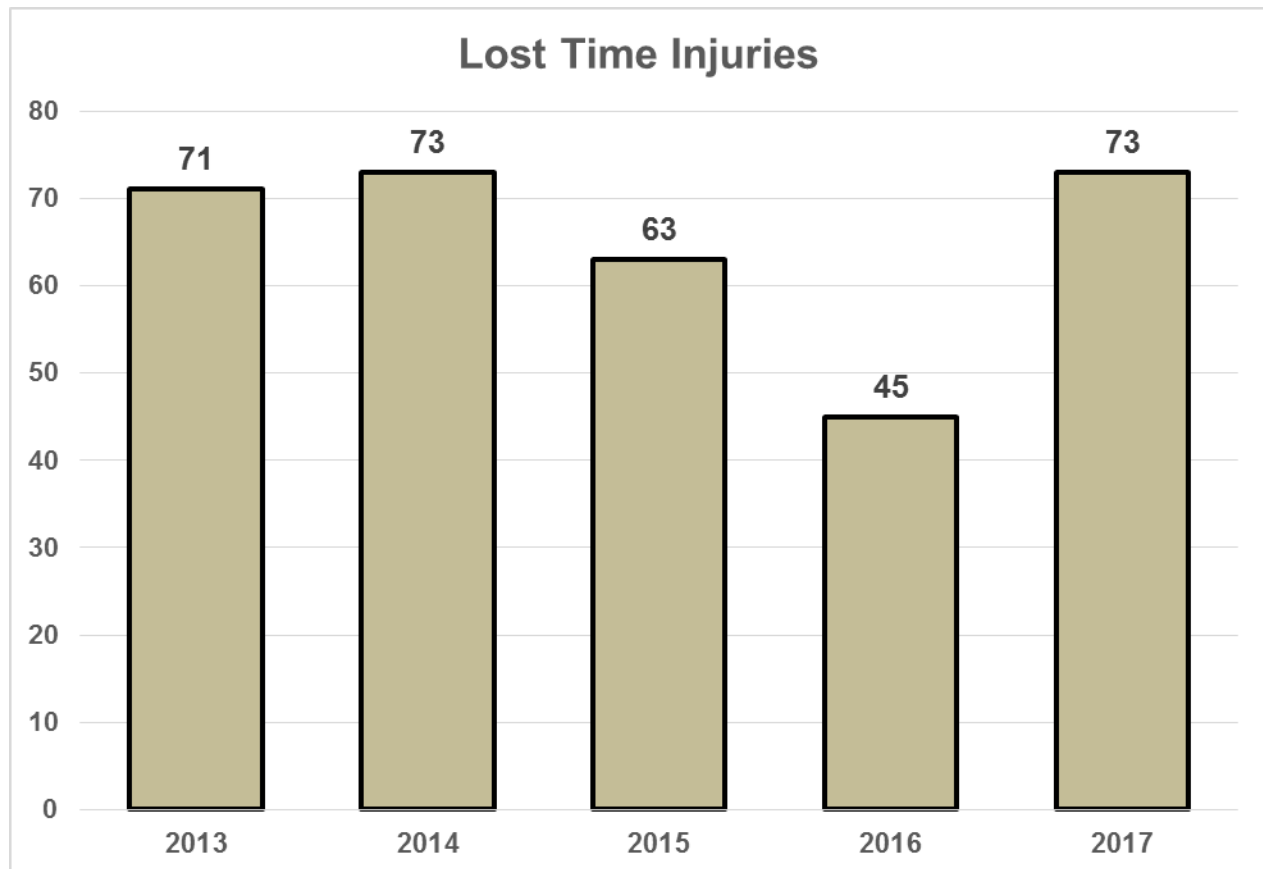
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### Hamilton Paramedic Services (HPS)



Supported by Human Resources, HPS will be undertaking the following health and safety improvement measures:

- Providing Paramedics and Supervisors with guidance and refresher training on proper lifting techniques and preventing slips and falls in their day-to-day activities
- The training will be developed in consultation with the joint health and safety committee

HPS management identified that workload and time pressures have resulted in Paramedics “rushing” to prepare for and respond to their next call. This impedes their ability to properly recognize hazards. Supervision will be emphasizing Paramedic self-care while developing longer-term solutions to workload issues.

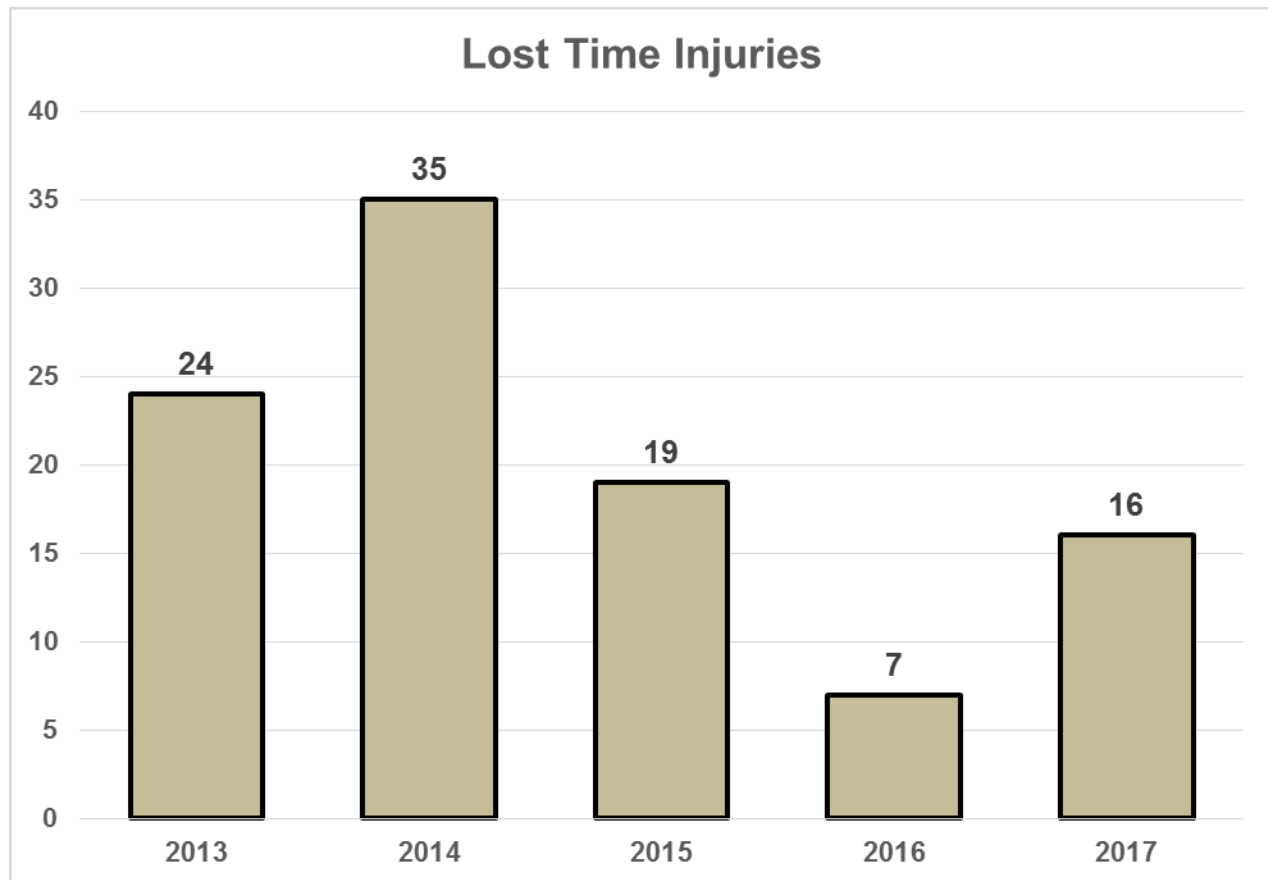
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## Waste Operations



Waste Operations have recognized a negative upward trend in their lost time injuries after two years of significant decreases. Supported by Human Resources, management along with the joint health and safety committee is focusing on:

- Ergonomic hazards
- Slips and falls
- Identifying suitable modified duties for injured employees during their recovery

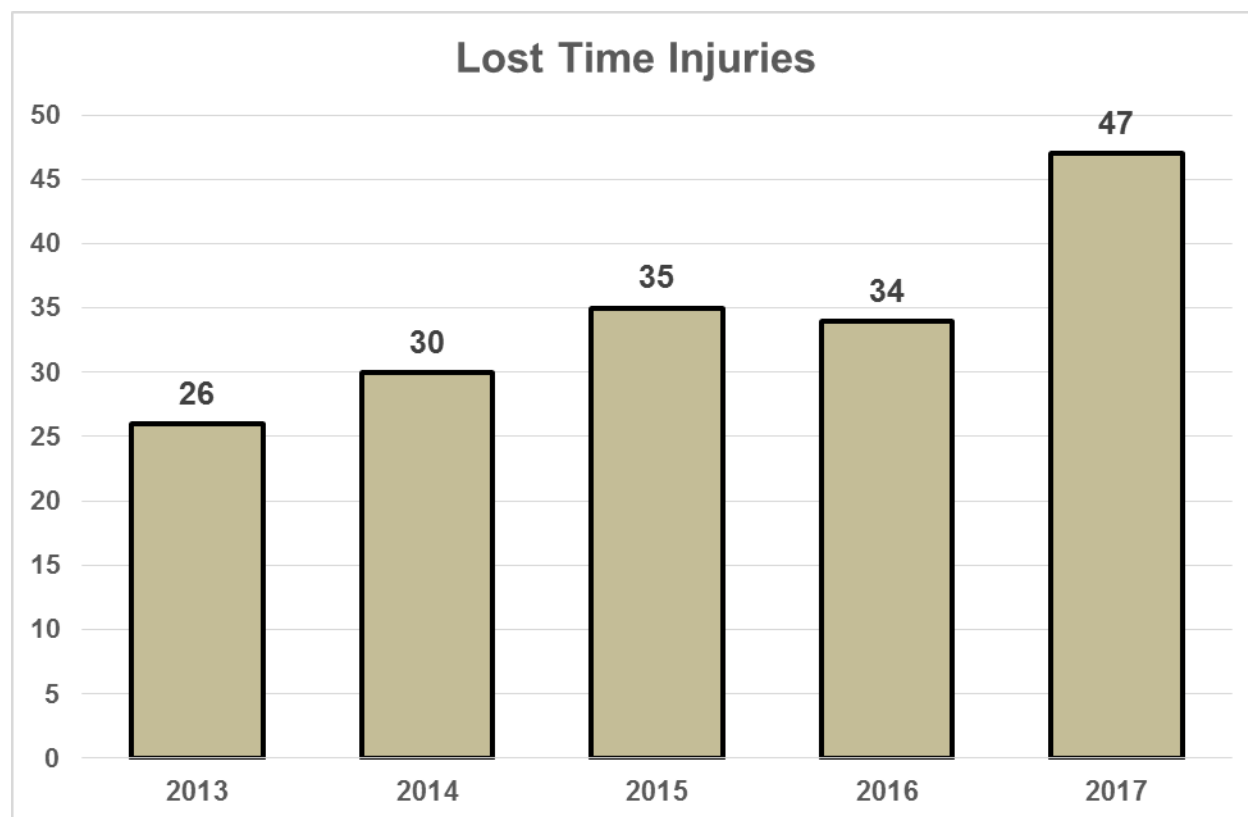
Building on the successes in previous years, another co-op student from Waterloo's Kinesiology program will be assisting Waste Management and the employees during a four-month work term starting in May, 2018. The kinesiology student will build on the initiatives previously undertaken in the workplace and focus on identifying and controlling workplace hazards as well as providing individual coaching on condition and safe lifting techniques.

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### Long Term Care Homes (Macassa and Wentworth Lodges)



Management at the Lodges have made financial investments in equipment that ensures staff have what they require to do their job safely. This includes lifts, bathing chairs, tubs, adjustable beds, adjustable tables and other assistive devices to help eliminate ergonomic hazards. In collaboration with the Institute for Work & Health and the Public Services Health and Safety Association, the Lodges are participating in the EPIC (Everyone Participating In Change) program that improves staff engagement and key deliverables on a frontline-driven project that is focused on ergonomics. The result has been a reduction in lost time injuries related to ergonomic hazards. However, lost time injuries related to resident interactions rose last year and steps have been taken reduce the risks. Staff are provided with ongoing and annual mandatory training on applying “responsive behavioural universal precautions” with all residents in order to protect themselves from unpredictable behaviour. The Lodges continue to work with local hospital systems, geriatric psychiatry, Alzheimer’s Society, and the provincially funded Behavioural Supports Ontario team on identifying best practices for serving those with unpredictable responsive behaviours. The Lodges also perform Workplace Violence Risk Assessments, Annual Risk Management Planning, Code White drills, Policy and Procedure Review, as well as Care Planning for residents with responsive behaviours and enhanced in-depth review and follow-up on incidents.

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## Workplace Mental Health

- The Working Mind program from Mental Health Commission of Canada was delivered to 155 people leaders and 376 frontline staff in 2017.
- The Mental Health Advisory Committee met four times in 2017, spending most of their efforts on comparing City programs against the national standard on psychological health and safety in the workplace. Once the gap analysis is completed, the MHAC will forward its recommendations to the City's Senior Leadership Team for improving the effectiveness and availability of programs, policies and resources that will help create psychologically safe workplaces and protect the mental health of our employees.
- Mental Health@Work Certificate Training for Leaders - This certificate program was arranged through Queen's University and Mournau Shepell and aligns with the National Standard for Psychological Health and Safety in the Workplace. Over the course of three modules, participants explore the business case for mental health in the workplace while improving their understanding of relevant legal, ethical and business concerns. The program helps develop empathetic and solution-focused leadership skills that can be used at work. In 2017, 64 leaders were trained and, to date, 185 people leaders across the organization have been certified through the program.

## Other Human Resources Initiatives

- 470 employees were trained in the new Workplace Hazardous Materials Information System (WHMIS) training program in 2017. This program reflects changes made to the hazard classification system for workplace chemical safety symbols, labelling and information sheets in our workplaces.
- 152 people leaders completed online mandatory Manager health and safety awareness training; 479 front-line staff completed the online program.
- Trained 107 staff in non-violent crisis intervention techniques.
- Individual ergonomic assessments were completed for many staff and improvements made to the design of their workstations.

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# INFORMATION REPORT

<b>TO:</b>	Chair & Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Employee Attendance Report 2017 (HUR18009) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Rob Burwash 905-546-2424 Ext. 2655 David Lindeman 905-546-2424 Ext. 5657
<b>SUBMITTED BY:</b>	Lora Fontana Executive Director Human Resources & Organizational Development
<b>SIGNATURE:</b>	

## Council Direction:

Human Resources staff reports employee attendance performance measures to Audit Finance and Administration Committee on an annual and semi-annual basis. This report presents sick absence data covering from January to December 2017 with comparison to 2014 through 2017.

## Information:

This report includes the short-term disability (STD), Work Accommodation and Long-Term Disability (LTD) data for the entire City, excluding Police and Library. The report also provides an update on the steps taken to support employees in improving their attendance.

## Executive Summary:

This report provides an overall summary of the City's employee attendance performance measures and program.

## Short Term Disabilities (STD) 2016 to 2017

- Short term disabilities are broken down for the purposes of this report into two categories; 1) those governed by Income Protection Plans (most of the organization) and, 2) those governed by a Sick Bank Plan (Fire).

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**Trends for STD – Group 1 - Income Protection Plans**

- Overall, lost paid sick days per eligible employee increased slightly to 12.1 days (84.9 hours) in 2017 from 11.9 days (83.0 hours) in 2016.
- Average Incidental sick absences increased to 4.0 days (28.0 hours) from 3.9 days (27.2 hours) per employee.
- Thirty-one percent (31%) of all employees had no incidental sick absences in 2017.
- Average Significant sick absences increased slightly in 2017 to 6.8 days (47.8 hours) from 6.6 days (45.9 hours) in 2016.
- Eighty-five percent (85%) of all employees had no significant sick absences in 2017 (slightly higher than 2016).
- Average modified sick time per employee decreased in 2017 to 3.6 hours from 4.3 in 2016.

**STD –Sick Leave Plan Fire Services**

- Overall, average hours lost for sick absences per eligible employee decreased to 118.6 hours in 2017 from 121.7 hours in 2016.
- Average Incidental sick absence increased slightly to 55.0 hours per employee in 2017 from 54.8 hours in 2016.
- Average Significant sick absences decreased to 62.5 hours per employee in 2017 from 66.8 hours in 2016.

**Long-term Disabilities (LTD)**

- New LTD claims increased to 76 in 2017 from 70 in 2016.
- Active cases at year end, total days lost to LTD claims and the total costs all increased in 2017 compared to the previous year.
- When compared to changes in the overall size of the eligible workforce, the rate of LTD claims per 1,000 employees increased in 2017 to 16.29 from 15.11 in 2016.

**Return to Work Services Performance Measures (see Appendix B to Report HUR18009)**

- The team closed 550 cases for employees needing assistance in returning to work after an injury or illness in 2017, down from 633 in 2016. This includes both occupational and non-occupational cases.
- Return to Work Services (RTWS) assisted in returning 457 employees to their full-time hours in 2017.

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- The number of employees waiting for permanent, suitable accommodated work remained low in 2017 (N=13), same as 2016. This success in finding permanent work is the result of the efforts of the RTWS team and others in Human Resources in working with all stakeholders, including management and union representatives, to find suitable employment for these employees with significant permanent injuries or illnesses.

**Background:**

The City of Hamilton proactively manages occupational illnesses and injuries through programs and policies that: control employee absences; identify employees whose attendance needs improving; support employees in improving attendance; and prevent illness and injury amongst our employees.

**Definitions:**

Short-term Disabilities (STD) include absences of less than 1 day up to 130 days. STD has been further categorized into either Incidental or Significant sick absences. The majority of full-time employees are covered by an Income Protection Plan that provides benefits during a sick absence.

- Incidental sick absences are those that are less than 6 days in the Income Protection Plan and are managed primarily by an employee's supervisor. These absences are primarily due to common ailments like colds, infections, respiratory illnesses, gastrointestinal illnesses, viruses, or minor injuries, and do not require a sick claim form. These sick absences continued as the primary focus for front-line management in 2017.
- Significant sick absences are those that are 6 days or more, up to 130 days in the Income Protection Plan, require a medical claim form(s) and are additionally managed by Return to Work Services staff in Human Resources. These absences are caused by more serious medical conditions, including cancers, fractures, traumatic injuries, mental illness, cardiovascular conditions, nervous disorders, as well as surgeries.
- Modified sick absences are for those employees who are involved in graduated return to work programs and are paid for partial sick days. An increase in modified sick time reflects greater participation in return to work and therefore less unproductive costs.
- Chronic Sick Absence: Either a chronic condition (disease) of long duration and generally slow progression or a long-term condition which has fluctuating periods of poor health and deterioration or relapse while the person generally maintains a level of functionality. These are self-identified by employees and tracked as part of the Attendance Support Program.

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**Table 1: Employee Short-term Sick Absences 2014 to 2017 – Breakdown for Employees with Income Protection Plans**

	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
<b>Headcount</b>	4,665	4,665	4,665	4,665	<b>4,665</b>
<b>Lost Sick Calc. Days* Per Eligible Employee</b>	6.8	0.5	4.0	0.8	<b>12.1</b>
<b>Lost Sick Hours Per Eligible Employee</b>	47.8	3.6	28.0	5.5	<b>84.9</b>
<b>% Of Staff That Take Zero Sick Time</b>	84.8 %	94.5 %	31.2 %	96.7 %	<b>26.2 %</b>
<b>Paid Sick Calc. Days* Per Eligible Employee</b>	6.7	0.5	3.6	0.6	<b>11.5</b>
<b>Paid Sick Hours Per Eligible Employee</b>	47.2	3.6	25.0	4.4	<b>80.3</b>
<b>Lost Productivity Cost Paid</b>	\$6,820,988	\$496,909	\$4,176,274	\$571,336	<b>\$12,065,506</b>
<b>2016</b>					
<b>Headcount</b>	4,632	4,632	4,632	4,632	<b>4,632</b>
<b>Lost Sick Calc. Days* Per Eligible Employee</b>	6.6	0.6	3.9	0.8	<b>11.9</b>
<b>Lost Sick Hours Per Eligible Employee</b>	45.9	4.3	27.2	5.9	<b>83.2</b>
<b>% Of Staff That Take Zero Sick Time</b>	84.1 %	94.3 %	32.0 %	96.8 %	<b>26.1 %</b>
<b>Paid Sick Calc. Days* Per Eligible Employee</b>	6.5	0.6	3.5	0.7	<b>11.3</b>
<b>Paid Sick Hours Per Eligible Employee</b>	45.4	4.3	24.3	5.1	<b>79.0</b>

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<b>Lost Productivity Cost Paid</b>	\$6,351,413	\$532,194	\$3,917,691	\$653,178	<b>\$11,454,476</b>
<b>2015</b>					
<b>Headcount</b>	4,502	4,502	4,502	4,502	<b>4,502</b>
<b>Lost Sick Calc. Days* Per Eligible Employee</b>	6.6	0.5	3.9	0.6	<b>11.6</b>
<b>Lost Sick Hours Per Eligible Employee</b>	45.9	3.6	27.3	4.4	<b>81.3</b>
<b>% Of Staff That Take Zero Sick Time</b>	83.8 %	94.3 %	33.1 %	97.8 %	<b>27.2 %</b>
<b>Paid Sick Calc. Days* Per Eligible Employee</b>	6.5	0.5	3.5	0.5	<b>11.0</b>
<b>Paid Sick Hours Per Eligible Employee</b>	45.4	3.6	24.4	3.8	<b>77.3</b>
<b>Lost Productivity Cost Paid</b>	\$6,062,574	\$467,620	\$3,778,857	\$447,561	<b>\$10,756,612</b>
<b>2014</b>					
<b>Headcount</b>	4,400	4,400	4,400	4,400	<b>4,400</b>
<b>Lost Sick Calc. Days* Per Eligible Employee</b>	6.6	0.5	3.8	0.1	<b>10.9</b>
<b>Lost Sick Hours Per Eligible Employee</b>	46.0	3.6	26.3	0.5	<b>76.5</b>
<b>% Of Staff That Take Zero Sick Time</b>	85.0 %	95.1 %	32.5 %	99.4 %	<b>28.1 %</b>
<b>Paid Sick Calc. Days* Per Eligible Employee</b>	6.5	0.5	3.4	0.1	<b>10.5</b>
<b>Paid Sick Hours Per Eligible Employee</b>	45.5	3.6	23.9	0.4	<b>73.4</b>
<b>Lost Productivity Cost Paid</b>	\$5,782,616	\$415,880	\$3,542,634	\$41,269	<b>\$9,782,399</b>

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For the above table: \* represents a standard calculated 7 hour day. Incidental sick absences are single absences of less than 6 days. Significant sick absences are single absences of 6 to 130 days. Lost Productivity Cost Paid represents the value of sick benefits paid to employees while off and not contributing to the work of their team.

The table above indicates:

- Overall, lost paid sick days per eligible employee increased slightly to 12.1 days (84.9 hours) in 2017 from 11.9 days (83.0 hours) in 2016.
- Average Incidental sick absences increased to 4.0 days (28.0 hours) from 3.9 days (27.2 hours) per employee.
- Thirty-one percent (31%) of employees had no incidental sick absences in 2017.
- Average Significant sick absences increased slightly in 2017 to 6.8 days (47.8 hours) from 6.6 days (45.9 hours) in 2016.
- Eighty-five percent (85%) of employees had no significant sick absences in 2017 (slightly higher than 2016).
- Average modified sick time per employee decreased in 2017 to 3.6 hours from 4.3 in 2016.

**Human Resources Initiatives to Assist Employees to Improve Attendance**

- Workplace mental health and wellbeing was a main area of focus in 2017. In addition to having a workplace mental health strategy and policy, the following programs were also initiated:
  - Trained internal staff delivered “The Working Mind” program to non-first responders
  - Partnership initiative with Homewood Health to focus our Employee and Family Assistance Program and employee mental health and wellbeing
- People leaders continued to meet with employees who were identified as having attendance issues through the Attendance Support Program to develop plans to improve individual attendance.

**Plans for 2018**

- Continue offering “The Working Mind” training program to staff
- Launch a revised Attendance Management Program, including a comprehensive communication strategy and training program for all people leaders
- Provide recommendations to Senior Leadership Team to align our programs with the national Psychological Safety Standard under the auspices of the multi-stakeholder Workplace Mental Health Action Committee
- Continue offering chronic pain management workshops to staff
- Provide group staff sessions on accessing our health resources

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**Table 2: Employee Sick Absences, 2014 to 2017 – STD Breakdown for Employees with Sick Bank in Fire Services**

	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All Categories)</b>
<b>2017</b>					
<b>Headcount</b>	532	532	532	532	<b>532</b>
<b>Lost Sick Hours Per Eligible Employee</b>	62.5	1.1	55.0	n/a	<b>118.6</b>
<b>% Of Staff That Take Zero Sick Time</b>	64.1 %	99.3 %	19.8 %	100.0 %	<b>15.6 %</b>
<b>Paid Sick Hours Per Eligible Employee</b>	61.6	0.7	54.8	n/a	<b>117.1</b>
<b>Lost Productivity Cost Paid</b>	\$1,561,929	\$18,671	\$1,341,660	n/a	<b>\$2,922,260</b>
<b>2016</b>					
<b>Headcount</b>	547	547	547	547	<b>547</b>
<b>Lost Sick Hours Per Eligible Employee</b>	66.8	0.1	54.8	n/a	<b>121.7</b>
<b>% Of Staff That Take Zero Sick Time</b>	62.5 %	99.6 %	17.3 %	100.0 %	<b>12.2 %</b>
<b>Paid Sick Hours Per Eligible Employee</b>	64.2	0.1	54.4	n/a	<b>118.7</b>
<b>Lost Productivity Cost Paid</b>	\$1,698,560	\$3,604	\$1,366,182	n/a	<b>\$3,068,346</b>
<b>2015</b>					
<b>Headcount</b>	539	539	539	539	<b>539</b>
<b>Lost Sick Hours Per Eligible Employee</b>	59.3	0.1	45.1	n/a	<b>104.5</b>
<b>% Of Staff That Take Zero Sick Time</b>	65.9 %	99.6 %	22.3 %	100.0 %	<b>16.7 %</b>
<b>Paid Sick Hours Per Eligible Employee</b>	55.5	0.1	44.9	n/a	<b>100.5</b>
<b>Lost Productivity Cost Paid</b>	\$1,414,227	\$2,452	\$1,112,110	n/a	<b>\$2,528,788</b>
<b>2014</b>					
<b>Headcount</b>	546	546	546	546	<b>546</b>
<b>Lost Sick Hours Per Eligible Employee</b>	60.1	0.1	44.3	n/a	<b>104.5</b>
<b>% Of Staff That Take Zero Sick Time</b>	66.4 %	99.8 %	23.6 %	100.0 %	<b>18.8 %</b>
<b>Paid Sick Hours Per Eligible Employee</b>	55.7	0.1	44.0	n/a	<b>99.7</b>
<b>Lost Productivity Cost Paid</b>	\$1,403,396	\$2,239	\$1,076,273	n/a	<b>\$2,481,907</b>

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\*Incidental sick absences are single absences of 24 hours or less, i.e. one shift or less.  
\*Significant sick absences are single absences of more than 24 hours, i.e. more than one shift.  
Lost Productivity Cost Paid represents the value of sick benefits paid to employees while off and not contributing to the work of their team

The above table indicates for Fire employees with sick bank:

- Overall, average hours lost for sick absences per eligible employee decreased to 118.6 hours in 2017 from 121.7 hours in 2016.
- Average Incidental sick absence increased slightly to 55.0 hours per employee in 2017 from 54.8 hours in 2016.
- Average Significant sick absences decreased to 62.5 hours per employee in 2017 from 66.8 hours in 2016.
- It should be noted that given the 24-hour shift schedule there are times that staff may become ill while at work, resulting in a sick absence being recorded as a partial shift in hours. The majority of the time when staff incur a sick absence it is for a minimum one shift or 24-hour period.

**Human Resources Initiatives to Assist Employees to Improve Attendance**

A dedicated Return to Work Specialist with full responsibility for analyzing and managing absenteeism solely within the Fire Department has been piloted since the Fall of 2017. The above results show the positive impact of that role and further improvements in absenteeism are expected. The pilot is expected to be funded by the Fire Department for 18 months.

**Long-term Disability (LTD)**

These are sick absences that extend beyond 130 days and are managed by a third party.

**Table 4: Long-term Disability (LTD) Claims 2014 to 2017**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>LTD new claims</b>	63	77	70	76
<b>LTD Days for employees</b>	21,805	23,902	29,699	32,112
<b>LTD Active Cases at end of year</b>	123	148	169	181
<b>Incident rate for new claims per 1000 employees</b>	14.31	17.10	15.11	15.96
<b>Costs</b>	\$3,154,668	\$3,686,325	\$4,339,386	\$5,117,317

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The above table indicates that the number of new LTD claims increased in 2017 and active claims at year-end also increased. The incident rate, based on eligible employee population, increased in 2017 over 2016 but was lower than 2015. The total days lost and corresponding costs also increased.

Over the last three years, top diagnosis categories for new LTD claims were:

- Mental health issues (34% of all claims)
- Musculoskeletal disorders (29%)
- Cancers (11%)
- Non-occupational accidents (8%)
- Cardiovascular disease (4%)

Mental health claims tend to be longer in duration. Our workplace risk reduction initiatives and our benefits provider's focus on treatment and progression management are jointly aligned to improve our employees' overall mental health and well-being.

Average age of claimants over the past three years was 50.1 years; average age with mental health disorders was 48.2 years; and at the higher end, the average age for cardiovascular disorders was 52.9 years.

## **Human Resources Initiatives – Occupational Health**

### **1. Occupational Health Nurse and Program**

The Occupational Health Nurse (OHN) in Human Resources is responsible for developing and maintaining a comprehensive occupational health program including employee health surveillance protocols, coordinating access to medical testing, and coordinating critical incident response.

### **2. Coordination of Critical Incident Peer Support (CIPS) Program**

The OHN coordinates deployment of the City's Critical Incident Peer Support (CIPS) Team. In 2016, there were 5 team activations for group support and 34 activations for peer support.

In addition to providing support to colleagues and peers, the team has had opportunities to attend a variety of training to benefit both their role at the City as well as the CIPS team, including the following:

- 2 members recertified as Non-Violent Crisis Intervention instructors
- 4 members trained in Individual Crisis Intervention
- 7 members completed Incident Management System (IMS) training
- 14 members attended "When Grief Comes to the Workplace" workshop

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- 1 member trained in Mental Health First Aid
- 3 members trained in “The Working Mind”
- 6 members attended the Joint Health and Safety Committee Recognition Event

**3. Non-violence Crisis Intervention**

- The OHN coordinated the delivery of the training to 107 frontline employees at 7 sessions.

**4. Employee Immunization**

- The City of Hamilton provides employee influenza immunization. The OHN in Human Resources coordinates and delivers the annual workplace influenza clinics for all City of Hamilton employees. In 2017, 1,017 vaccinations were delivered through 25 clinics at various city locations

**5. Additional Activities**

- 2 sessions provided on infection control for Animal Services employees
- Coordinated the delivery of “The Working Mind” program through the Mental Health Commission of Canada
- 2 sessions delivered on sharps handling and needle-stick response for Forestry employees
- Facilitated a session of chronic pain management workshop

**Appendices and Schedules Attached**

Appendix A to Report HUR18009 - Departmental Short-term Disability Absences

Appendix B to Report HUR18009 - Workplace Accommodation Activity

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**Departmental Short-Term Disability Absences 2015 to 2017 (IPP)**

<b>City Housing Hamilton</b>	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
Headcount	121	121	121	121	121
Lost Sick Calc. Days* Per Eligible Employee	7.7	1.2	3.2	1.9	14.0
Lost Sick Hours Per Eligible Employee	53.6	8.7	22.1	13.5	97.9
% Of Staff That Take Zero Sick Time	83.3 %	92.0 %	31.2 %	96.4 %	27.5 %
Paid Sick Calc. Days* Per Eligible Employee	7.5	1.2	2.9	1.7	13.4
Paid Sick Hours Per Eligible Employee	52.7	8.7	20.1	12.1	93.7
Lost Productivity Cost Paid	\$186,373	\$31,650	\$86,409	\$29,270	\$333,702
<b>2016</b>					
Headcount	116	116	116	116	116
Lost Sick Calc. Days* Per Eligible Employee	7.9	0.9	3.0	0.1	12.0

Lost Sick Hours Per Eligible Employee	55.5	6.0	21.3	1.0	83.7
% Of Staff That Take Zero Sick Time	83.5 %	91.3 %	33.1 %	97.6 %	28.3 %
Paid Sick Calc. Days* Per Eligible Employee	7.9	0.9	2.8	0.1	11.6
Paid Sick Hours Per Eligible Employee	55.3	6.0	19.3	0.7	81.2
Lost Productivity Cost Paid	\$205,532	\$18,905	\$74,881	\$1,709	\$301,027
<b>2015</b>					
Headcount	113	113	113	113	113
Lost Sick Calc. Days* Per Eligible Employee	7.9	1.0	2.6	0.5	12.0
Lost Sick Hours Per Eligible Employee	55.0	7.2	18.1	3.6	83.9
% Of Staff That Take Zero Sick Time	76.0 %	91.5 %	38.0 %	98.4 %	26.4 %
Paid Sick Calc. Days* Per Eligible Employee	7.8	1.0	2.5	0.4	11.7
Paid Sick Hours Per Eligible Employee	54.5	7.2	17.3	2.8	81.8
Lost Productivity Cost Paid	\$207,171	\$24,026	\$66,195	\$10,236	\$307,628



<b>City Manager's Office</b>	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
Headcount	108	108	108	108	108
Lost Sick Calc. Days* Per Eligible Employee	4.9	0.2	1.6	0.0	6.8
Lost Sick Hours Per Eligible Employee	34.3	1.7	11.5	0.1	47.5
% Of Staff That Take Zero Sick Time	93.8 %	94.5 %	47.7 %	99.2 %	45.3 %
Paid Sick Calc. Days* Per Eligible Employee	4.9	0.2	1.6	0.0	6.7
Paid Sick Hours Per Eligible Employee	34.3	1.7	10.9	0.0	46.8
Lost Productivity Cost Paid	\$132,701	\$7,148	\$54,809	\$0	\$194,657
<b>2016</b>					
Headcount	109	109	109	109	109
Lost Sick Calc. Days* Per Eligible Employee	1.0	0.2	1.9		3.0
Lost Sick Hours Per Eligible Employee	6.7	1.4	13.1		21.3

% Of Staff That Take Zero Sick Time	95.8 %	97.5 %	43.3 %	100.0 %	40.8 %
Paid Sick Calc. Days* Per Eligible Employee	1.0	0.2	1.8		3.0
Paid Sick Hours Per Eligible Employee	6.7	1.4	12.7		20.8
Lost Productivity Cost Paid	\$23,252	\$4,671	\$65,186		\$93,109
<b>2015</b>					
Headcount	102	102	102	102	102
Lost Sick Calc. Days* Per Eligible Employee	3.4	0.2	1.5		5.1
Lost Sick Hours Per Eligible Employee	23.8	1.3	10.4		35.5
% Of Staff That Take Zero Sick Time	92.1 %	96.5 %	56.1 %	100.0 %	52.6 %
Paid Sick Calc. Days* Per Eligible Employee	3.4	0.2	1.4		5.0
Paid Sick Hours Per Eligible Employee	23.8	1.3	10.1		35.2
Lost Productivity Cost Paid	\$86,484	\$4,353	\$46,070		\$136,908

<b>Corporate Services</b>	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
Headcount	428	428	428	428	428
Lost Sick Calc. Days* Per Eligible Employee	4.8	0.4	2.7	0.4	8.3
Lost Sick Hours Per Eligible Employee	33.7	2.8	18.9	2.5	57.9
% Of Staff That Take Zero Sick Time	88.1 %	95.6 %	35.8 %	97.7 %	31.2 %
Paid Sick Calc. Days* Per Eligible Employee	4.8	0.4	2.5	0.3	7.9
Paid Sick Hours Per Eligible Employee	33.3	2.8	17.5	1.8	55.4
Lost Productivity Cost Paid	\$532,350	\$37,112	\$297,330	\$21,843	\$888,635
<b>2016</b>					
Headcount	428	428	428	428	428
Lost Sick Calc. Days* Per Eligible Employee	3.8	0.4	2.8	0.6	7.6
Lost Sick Hours Per Eligible Employee	26.4	3.1	19.3	4.3	53.1

% Of Staff That Take Zero Sick Time	88.5 %	94.5 %	34.7 %	97.4 %	31.3 %
Paid Sick Calc. Days* Per Eligible Employee	3.7	0.4	2.6	0.5	7.3
Paid Sick Hours Per Eligible Employee	26.2	3.1	18.1	3.8	51.0
Lost Productivity Cost Paid	\$370,200	\$39,758	\$291,001	\$45,756	\$746,715
<b>2015</b>					
Headcount	416	416	416	416	416
Lost Sick Calc. Days* Per Eligible Employee	4.4	0.3	2.7	0.2	7.6
Lost Sick Hours Per Eligible Employee	30.5	2.3	18.8	1.6	53.1
% Of Staff That Take Zero Sick Time	90.4 %	95.8 %	37.8 %	98.7 %	34.9 %
Paid Sick Calc. Days* Per Eligible Employee	4.3	0.3	2.5	0.2	7.3
Paid Sick Hours Per Eligible Employee	30.3	2.3	17.5	1.2	51.3
Lost Productivity Cost Paid	\$426,946	\$26,694	\$271,219	\$11,587	\$736,446

<b>Healthy &amp; Safe Communities (without Hamilton Fire)</b>	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
Headcount	1,574	1,574	1,574	1,574	1,574
Lost Sick Calc. Days* Per Eligible Employee	6.0	0.7	5.0	0.8	12.5
Lost Sick Hours Per Eligible Employee	41.8	5.2	34.8	5.6	87.4
% Of Staff That Take Zero Sick Time	85.5 %	93.6 %	28.8 %	96.3 %	24.5 %
Paid Sick Calc. Days* Per Eligible Employee	5.9	0.7	4.3	0.6	11.5
Paid Sick Hours Per Eligible Employee	41.2	5.1	30.1	4.5	80.8
Lost Productivity Cost Paid	\$2,051,970	\$232,702	\$1,747,568	\$234,220	\$4,266,460
<b>2016</b>					
Headcount	1,580	1,580	1,580	1,580	1,580
Lost Sick Calc. Days* Per Eligible Employee	6.1	0.7	4.8	0.7	12.4
Lost Sick Hours Per Eligible Employee	42.9	5.3	33.7	4.9	86.8

% Of Staff That Take Zero Sick Time	84.4 %	94.2 %	29.0 %	96.6 %	23.9 %
Paid Sick Calc. Days* Per Eligible Employee	6.0	0.7	4.1	0.6	11.5
Paid Sick Hours Per Eligible Employee	42.2	5.3	29.0	4.2	80.5
Lost Productivity Cost Paid	\$1,973,871	\$225,156	\$1,650,660	\$195,007	\$4,044,693
<b>2015</b>					
Headcount	1,541	1,541	1,541	1,541	1,541
Lost Sick Calc. Days* Per Eligible Employee	5.8	0.6	4.9	0.8	12.0
Lost Sick Hours Per Eligible Employee	40.3	4.1	34.3	5.3	84.0
% Of Staff That Take Zero Sick Time	84.2 %	94.0 %	29.9 %	97.5 %	24.9 %
Paid Sick Calc. Days* Per Eligible Employee	5.7	0.6	4.2	0.7	11.1
Paid Sick Hours Per Eligible Employee	39.7	4.0	29.3	4.7	77.6
Lost Productivity Cost Paid	\$1,783,124	\$184,061	\$1,622,982	\$201,597	\$3,791,763

<b>Planning and Economic Development</b>	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
Headcount	483	483	483	483	483
Lost Sick Calc. Days* Per Eligible Employee	6.1	0.5	2.9	0.1	9.6
Lost Sick Hours Per Eligible Employee	43.0	3.4	20.4	0.7	67.5
% Of Staff That Take Zero Sick Time	87.2 %	95.2 %	38.3 %	98.1 %	32.9 %
Paid Sick Calc. Days* Per Eligible Employee	6.1	0.5	2.8	0.1	9.4
Paid Sick Hours Per Eligible Employee	42.9	3.4	19.3	0.4	66.0
Lost Productivity Cost Paid	\$750,669	\$59,146	\$360,664	\$6,605	\$1,177,085
<b>2016</b>					
Headcount	482	482	482	482	482
Lost Sick Calc. Days* Per Eligible Employee	4.3	0.3	3.1	0.8	8.5
Lost Sick Hours Per Eligible Employee	30.3	2.2	21.8	5.4	59.7

% Of Staff That Take Zero Sick Time	89.0 %	96.6 %	34.1 %	97.7 %	30.1 %
Paid Sick Calc. Days* Per Eligible Employee	4.3	0.3	2.9	0.7	8.2
Paid Sick Hours Per Eligible Employee	30.0	2.2	20.0	5.0	57.2
Lost Productivity Cost Paid	\$575,568	\$35,972	\$362,766	\$65,886	\$1,040,193
<b>2015</b>					
Headcount	465	465	465	465	465
Lost Sick Calc. Days* Per Eligible Employee	5.6	0.4	2.9	0.0	9.0
Lost Sick Hours Per Eligible Employee	39.4	2.8	20.2	0.2	62.7
% Of Staff That Take Zero Sick Time	86.5 %	94.9 %	38.2 %	99.4 %	32.9 %
Paid Sick Calc. Days* Per Eligible Employee	5.6	0.4	2.7	0.0	8.7
Paid Sick Hours Per Eligible Employee	39.2	2.8	18.8	0.1	61.0
Lost Productivity Cost Paid	\$596,850	\$44,576	\$325,233	\$1,797	\$968,457



<b>Public Works</b>	<b>Significant Sick Absence</b>	<b>Modified Sick Absence</b>	<b>Incidental Sick Absence</b>	<b>Chronic Sick Absence</b>	<b>Total (All categories)</b>
<b>2017</b>					
Headcount	1,932	1,932	1,932	1,932	1,932
Lost Sick Calc. Days* Per Eligible Employee	8.2	0.3	4.0	1.0	13.6
Lost Sick Hours Per Eligible Employee	57.7	2.4	27.9	7.3	95.3
% Of Staff That Take Zero Sick Time	83.2 %	95.2 %	30.6 %	96.4 %	24.7 %
Paid Sick Calc. Days* Per Eligible Employee	8.2	0.3	3.6	0.8	12.9
Paid Sick Hours Per Eligible Employee	57.1	2.4	25.4	5.7	90.6
Lost Productivity Cost Paid	\$3,162,481	\$129,151	\$1,627,360	\$279,398	\$5,198,390
<b>2016</b>					
Headcount	1,898	1,898	1,898	1,898	1,898
Lost Sick Calc. Days* Per Eligible Employee	8.4	0.6	3.7	1.1	13.9
Lost Sick Hours Per Eligible Employee	58.9	4.4	26.2	7.9	97.4

% Of Staff That Take Zero Sick Time	81.5 %	94.1 %	34.1 %	96.2 %	26.3 %
Paid Sick Calc. Days* Per Eligible Employee	8.3	0.6	3.4	1.0	13.4
Paid Sick Hours Per Eligible Employee	58.4	4.4	24.0	6.8	93.6
Lost Productivity Cost Paid	\$3,202,990	\$207,733	\$1,468,617	\$344,820	\$5,224,159
<b>2015</b>					
Headcount	1,848	1,848	1,848	1,848	1,848
Lost Sick Calc. Days* Per Eligible Employee	8.1	0.5	3.8	0.8	13.3
Lost Sick Hours Per Eligible Employee	56.7	3.8	26.9	5.7	93.1
% Of Staff That Take Zero Sick Time	82.1 %	94.5 %	33.3 %	97.2 %	26.3 %
Paid Sick Calc. Days* Per Eligible Employee	8.0	0.5	3.5	0.7	12.8
Paid Sick Hours Per Eligible Employee	56.2	3.8	24.8	4.8	89.6
Lost Productivity Cost Paid	\$2,961,234	\$183,910	\$1,444,216	\$222,345	\$4,811,704

**Incidental sick absences** are those that are less than 6 days in the Income Protection Plan and are managed primarily by an employee's supervisor. These absences are primarily due to common ailments like colds, infections, respiratory illnesses, gastrointestinal illnesses, viruses, or minor injuries, and do not require a sick claim form.

**Significant** sick absences are those that are 6 days up to 130 days in the Income Protection Plan, require a medical claim form(s) and are additionally managed by Return to Work Services staff in Human Resources. These absences are caused by more serious medical conditions, including cancers, fractures, traumatic injuries, mental illness, cardiovascular conditions, nervous disorders, as well as surgeries.

**Modified** sick absences are for those employees who are involved in graduated return to work programs and are paid for partial sick days. An increase in modified sick time reflects greater participation in return to work and therefore less unproductive costs.

**Chronic Sick Absence:** Either a chronic condition (disease) of long duration and generally slow progression or a long term condition which has fluctuating periods of poor health and deterioration or relapse while the person generally maintains a level of functionality. These are self-identified by employees and tracked as part of the Attendance Support Program.



## Workplace Accommodation Activity

**Table 1: Work Accommodation Activity 2014 to 2017**

	2014	2015	2016	2017
<b>Employees starting work accommodation program (new cases)</b>	456	585	628	533
<b>Employees in active work accommodation programs at end of Q4 (all cases)</b>	174	231	260	193

**Table 2: Overview of Work Accommodation Activity 2014 to 2017**

	2014	2015	2016	2017
<b>Return To Work full duties own job</b>	445	476	532	457
<b>Permanent Accommodation own job</b>	10	7	2	4
<b>Permanent Accommodation new job</b>	5	3	6	8
<b>Accommodation work no longer available or not suitable</b>	15	9	16	8
<b>Recurrence</b>	57	63	64	50
<b>Other</b>	38	20	11	23
<b><i>Total cases closed</i></b>	<b>570</b>	<b>578</b>	<b>633</b>	<b>550</b>

**Table 3: Waiting for Accommodation Placement at End of Q4 2014 to 2017**

	2014	2015	2016	2017
<b>Awaiting Permanent Accommodation</b>	14	14	13	13
<b>Awaiting Temporary Accommodation</b>	6	4	5	8





# INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Anti-Racism Resource Centre Update (HUR18010) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Jodi Koch 905-546-2424 Ext. 3003
<b>SUBMITTED BY:</b>	Lora Fontana Executive Director Human Resources & Organizational Development
<b>SIGNATURE:</b>	

## Council Direction:

In November 2015, City Council approved funding in the amount of \$300,000 to support a joint project with McMaster University and Hamilton Centre of Civic Inclusion (HCCI) to create an Anti-Racism Resource Centre in order to:

- (a) Address issues of racism, discrimination and oppression within the City of Hamilton;
- (b) Provide resources for community involvement towards making Hamilton a more inclusive city;
- (c) Conduct research and data analysis of complaints of racism; and
- (d) Demonstrate leadership to promote a sense of belonging for racialized people in Hamilton where individuals impacted by racism and other forms of race-related oppression can access information, support and resources.

## Information:

The proposal for an Anti-Racism Resource Centre came from the work conducted by the City of Hamilton's Committee Against Racism (CAR). The idea first came during a symposium hosted by CAR in 2003. Subsequent symposiums held in 2006 and 2010 further reinforced the belief that a resource centre would be beneficial for the City of Hamilton. In 2012, City Council approved a feasibility study regarding the establishment of such a resource centre. These findings were then presented by CAR to City Council in February 2014. It was at this time that Council requested staff to investigate the possibility to liaise with the Hamilton Centre for Civic Inclusion (HCCI) and to examine scope and funding of work between CAR and HCCI.

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**SUBJECT: Anti-Racism Resource Centre Update  
(HUR18010) (City Wide)****Page 2 of 3**

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The feasibility study resulted in a proposal to City Council in November 2015 which included a three party joint venture as follows:

1. City of Hamilton to provide \$100,000 annually for three years
2. McMaster University to provide \$70,000 annually for three years comprised of \$30,000 in cash and \$40,000 in kind contribution
3. Hamilton Centre for Civic Inclusion to provide \$30,000 in kind contribution annually for three years

In order to carry out the project, the parties agreed to form an Oversight Committee comprised of equal representation from the City of Hamilton, McMaster University and HCCI. The Oversight Committee is responsible for providing support and advice to the Anti-Racism Resource Centre Project and will act as a forum to resolve any potential issues and concerns. The Oversight Committee is also responsible for monitoring the achievement of milestones as outlined in the Funding Agreement.

The Anti-Racism Centre also has a Project Steering Committee which exists to provide direction and implementation advice to the Oversight Committee and staff.

The Anti-Racism Centre will be staffed by one individual reporting to McMaster University, Director of Human Rights and Dispute Resolution, Equity and Inclusion Office. The successful applicant for the position is Princewill Ogban who has joined the Human Rights & Dispute Resolution Program as the Anti-Racism Officer effective February 26, 2018. He will be based out of an office located at HCCI. Princewill holds a Masters of Social Work and was most recently employed as a Health Care Social Worker and Wellness Navigator for the Nova Scotia Health Authority. Throughout his career, he has worked with members of marginalized communities within the corporate, education and health and social services sectors.

**Reporting:**

The Anti-Racism Resource Centre Officer will be responsible for delivering reports to the Oversight Committee, City Council, CAR and other agencies. Staff will also be responsible for an annual report to the City of Hamilton and an annual discussion forum between relevant stakeholders.

The City of Hamilton Human Rights, Diversity and Inclusion Office will be responsible for submitting quarterly and annual reports to CAR and to make regular presentations to Council, as requested, on the status of the project or any other matter relating to the funding or agreement.

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**SUBJECT: Anti-Racism Resource Centre Update  
(HUR18010) (City Wide)**

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**Launch:**

The Hamilton Anti-Racism Resource Centre will hold its official launch on the evening of Wednesday, April 4, 2018. The launch will be open to the public and all members of Council are cordially invited to attend.

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# STATUS OF WOMEN COMMITTEE

## OBJECTIVES

- ◆ Contextualize all the SWC activities with City's strategic directions
- ◆ Prepare motion to present to City Council on the implementation of a gender/equity lens for future municipal budget process
- ◆ Support/promote/inform community activities to enhance the safe, equitable inclusion of women and girls in Hamilton
- ◆ Develop childcare options for volunteer committees
- ◆ Consult with the Urban Indigenous Strategy Project Manager on gender issues related to the Strategy

## ACCOMPLISHMENTS

- ◆ Overview of the City's budget and strategic plan with the City Manager and General Manager of Finance and Corporate Services, providing relevant feedback from a gender perspective.
- ◆ Hosted the Elect More Conference on October 21, 2017, which was attended by over 120 women including women elected representatives from all levels of government. Participants engaged in dialogue around the importance of promoting gender issue in politics and the active participation of all women in all levels of the political process
- ◆ Implemented childminding services for SWC members so that parental responsibilities were not barriers for members to attend meetings in 2017/2018. Surveyed other VAC to see if this resource should be extended to all VAC
- ◆ Provided access to Accessible Parking as a means of eliminating other barriers to meeting attendance
- ◆ Provided feedback on the Equity Toolkit
- ◆ Participated in consultation on the Transgender Protocol and participated as part of the delegation to Council when the Protocol was passed
- ◆ Met with Urban Indigenous Strategy Senior Project Manager to explore women issues in relation to Hamilton's Urban Indigenous Strategy Truth and Reconciliation Commission Recommendations and how the SWC can actively participate

## FUTURE GOALS

- ◆ To consider the impact of policy decisions related to transit, gentrification/housing, and environment on the health and wellbeing of women and their children
- ◆ Increase the leadership, representation and participation of women in all City departments and affiliates
- ◆ Advocate for more investment in affordable and accessible childcare
- ◆ Explore opportunities to expand childminding to all volunteers on city committees
- ◆ Explore removing all barriers to full engagement in SWC work including exploring digital and teleconferencing options
- ◆ A gender equity lens the integrated into all City of Hamilton budget processes
- ◆ Support ongoing safety audits, which consider the ways that women, experience the urban environment. Prioritize investments and resources, services and programs in the City of Hamilton that address violence against women and their children

2017-2018



# STATUS OF WOMEN COMMITTEE

## MOTION

- ◆ To integrate a gender equity perspective into the design, development and execution of all budgetary processes in order to support equitable, effective and appropriate resource allocation
- ◆ Establish budgetary allocations to support and build gender equity and development programs, which enhance women's empowerment and engagement in civic life
- ◆ Restructure the allocation of public expenditures to promote women's economic opportunities and access to productive resources and address basic social, educational and health needs of women, particularly those living in poverty
- ◆ Develop the necessary analytical and methodological tools and mechanism for monitoring and evaluating, progress on building gender equity
- ◆ Make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equity of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs
- ◆ Conduct reviews of city service delivery systems to eliminate any existing bias against women
- ◆ Facilitate at all levels, more open and transparent budget processes using all available resources, including The Equity and Inclusion Toolkit



**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
*Financial Planning, Administration and Policy Division*

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Water and Wastewater / Storm Third Party Billing Arrangements (FCS18025) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	John Savoia (905) 546-2424 Ext. 7298
<b>SUBMITTED BY:</b>	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATIONS

- (a) That the practice of permitting property owners to redirect a property's water and wastewater / storm invoice to a residential tenant be discontinued effective June 1, 2018;
- (b) That water and wastewater / storm accounts redirected to residential tenants as of May 31, 2018, be grandfathered such that the invoices will continue to be issued to the tenant(s) until such time as the existing tenant(s) vacate the property;
- (c) That staff, in conjunction with Hamilton Water's Community Outreach Section and Alectra Utilities Corporation, develop and implement a communication strategy to advise property owners of the changes to third-party utility billing.

### EXECUTIVE SUMMARY

The *Municipal Act, 2001* (the Act) recognizes that the primary parties to the water, wastewater and storm services supply transaction are the City, as supplier, and the property benefited by the utility service availability. Consistent with the concept is that it is the property that receives the benefit of the utility service (not simply the user).

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**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
(FCS18025) (City Wide) – Page 2 of 9**

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The Act allows unpaid fees and charges for public utilities, which include water and wastewater / storm arrears, to be placed on the tax roll for the property to which the public utility was supplied regardless of who the consumer is. In such circumstances, the fee and charges added to the tax roll will have priority lien status as described under the Act.

As a customer service, the City has provided the opportunity for water and wastewater / storm invoices to be mailed to someone other than the property owner, such as a tenant or property manager. To do so, the non-owner would contact the City's billing agent, Alectra Utilities Corporation (AUC) who would accommodate a request to open the account in the name of that non-owner.

The vast majority of residential tenants do not currently pay for their own water and wastewater / storm services. This is primarily due to multi-residential properties predominantly being bulk / master metered where typically one water meter services the entire multi-unit building or complex preventing water consumption measurement for each individual unit. Individually metered buildings, such as single family dwellings, have their own water meter allowing for a separate invoice for each unit. Of the approximately 151,000 active water accounts in the City, less than 10 per cent of accounts have been redirected to a residential tenant.

The City / AUC expends significant resources to reduce the risk of unpaid water bills being added to property taxes. The City's Water and Wastewater / Storm Arrears Policy administered by AUC, contains provisions whereby AUC endeavours to notify property owners (landlords) of tenant's water and / or wastewater arrears. AUC issues Arrears Letters shortly after 30 calendar days have elapsed without full payment of the outstanding / previous bill. In 2017, AUC issued approximately 56,000 Arrears Letters including nearly 17,000 to owners (landlords) advising of tenant arrears.

A number of issues have been identified with residential tenant-held accounts as follows (refer to the Historical Background section of this Report for a fuller elaboration of the issues listed below):

- Significant tenant arrears are transferred to the property tax roll – almost one in three tenant water bills remain unpaid
- Landlords claim they are unaware of tenant arrears and / or the tenant account is being billed on consecutively estimated billings
- Residential tenants pay for water loss related to plumbing issues that are the responsibility of their landlord
- Tenant billing involves increased City / AUC staff resources in obtaining access to the property's water meter reading equipment

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**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
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- Frequently changing a name(s) referenced on the water and wastewater account associated with rental properties

In contrast, accounts directed to non-residential tenants or property managers have not resulted in the volume and / or frequency of difficulties as experienced with residential tenants.

Report FCS18025 seeks approval to change tenant billing practices whereby all residential water accounts established on or after June 1, 2018 will be set up under and sent to the registered owner(s) of the property. The residential tenant-held accounts redirected as of May 31, 2018 will be grandfathered resulting in no change to those billings until such time as the tenants vacate the property. As the grandfathered tenants move out, the accounts will be changed to the owner / landlord's name and future invoices will be billed to the owners. Although payments from tenants / other non-owners will continue to be accepted, the invoices will only be issued to the property owners and it will remain their responsibility to ensure bills are paid on time.

Staff, in conjunction with AUC, will develop and implement a communication strategy to advise property owners of the changes to residential tenant billing.

The gradual elimination of residential tenant billing is expected to yield the following benefits:

- Avoid the residential tenant payment delinquency issue by having the property owner / landlord pay the water bill and collect the water and wastewater storm costs from their tenant as a condition of the lease agreement.
- The landlord will have the opportunity to save accrued interest charges and administrative costs related to tenant arrears transfers to the tax roll. AUC charges interest at a rate of 1.5 percent per month (19.56 percent per year) starting six calendar days after the due date, compounded daily, up to the point unpaid arrears are transferred to the tax roll occurring at 60 calendar days after the monthly bill due date. An administrative fee is also charged for each tax roll transfer occurrence with the current fee at \$33.60 per tax roll transfer. The City applies interest on outstanding amounts transferred to the tax roll at a rate of 1.25 percent per month (15 percent per year).
- A consistent practice will result whereby all residential water / wastewater and storm service invoices will be sent to the owners.
- With the water bill in the owner's name, potential water leakage will more readily be identified. Leaks result in unexpectedly large water bills which are often unpaid by tenants.

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**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
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- Water conservation and preservation is enhanced as owners directly receiving the water bill are more apt to ensure the property is properly maintained including repairing / updating fixtures and plumbing.
- Access for maintenance of water meter reading equipment is greatly improved when the property owner / landlord is the property account holder.

***Alternatives for Consideration – Not Applicable***

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

**Financial:** While difficult to determine the net financial impact with the recommended change to residential tenant billing, there would be tangible cost savings as separate tenant Arrears Notices would not be required. Combined with possible reduced adjustments under the City's Water Leak Adjustment Policy, the resultant cost savings would likely be offset to some extent by increased water conservation and reduced leakage reducing rate revenues.

**Staffing:** No impact to City staffing levels is expected with the recommended change to residential tenant billing. However, the strain on Taxation's resources with the current high level of arrears tax roll transfers is expected to lessen over time.

**Legal:** The City's authority under the *Municipal Act, 2001* to place unpaid water and wastewater / storm amounts on the tax roll for the property is not affected by recommendations contained in this Report.

**HISTORICAL BACKGROUND**

The *Municipal Act, 2001* (the Act), authorizes the City to place unpaid water and wastewater / storm fees and charges on the tax roll for the property to which the services were provided regardless of who was in receipt of the said service. As a customer service, the City has provided the opportunity for water and wastewater / storm bills to be sent to a person other than the property owner, such as a tenant or property manager and to be paid for by that person. The City has continually advised property owners to be aware that although billing and payment notifications may be sent to a person other than the property owner, Subsection 398 (2) of the Act authorizes the City to add unpaid water and wastewater / storm fees and charges to the tax roll of the property to which the public utility was supplied. In such circumstances, the fees and charges added to the tax roll have priority lien status as described under Section 1 of the Act.

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**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
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In order to assist property owners who direct water and wastewater billings to a tenant, AUC endeavours to notify property owners of tenant / account holder arrears at 30 calendar days beyond the due date. If the account remains unpaid, the water and wastewater / storm arrears will be added to the property's tax roll when the account is 60 calendar days beyond the due date.

The vast majority of residential tenants do not currently pay for their own water and wastewater / storm services. This is primarily due to multi-residential properties predominantly being bulk / master metered where typically one water meter services the entire multi-unit building or complex preventing water consumption measurement for each individual unit. Individually metered buildings, such as single family dwellings, have their own water meter allowing for a separate invoice for each unit. Of the approximately 151,000 active water accounts in the City, less than 10 per cent of accounts have been redirected to a residential tenant.

A number of issues have been identified with residential tenant held accounts:

- **Significant tenant arrears are transferred to the property tax roll.** An analysis of water and wastewater / storm arrears tax roll transfers revealed that tenant-held accounts are responsible for almost 30 per cent of transfers yet represent less than 10 per cent of total accounts. In 2017, residential tenant tax roll arrears amounted to \$500 K versus \$70 K for commercial / industrial tenant arrears transfers. Included within the over 3,400 tenant account transfers were 30 CityHousing Hamilton (CHH) tenant account transfers. It should be noted, for each tax roll transfer occurrence in 2017, an administration fee of \$32.95 was applied to the tax roll.
- **Landlords claim they are unaware of tenant arrears and / or the tenant account is being billed on an ongoing estimated basis.** Both Arrears and Estimates notification letters issued by AUC to landlords are sent to the mailing address as listed on the property tax roll. However, that is often the property's service address hence, the likelihood of the owner (landlord) receiving such notification is diminished. It is solely the property owner's responsibility to update the mailing address on the property tax roll records by advising the City's Taxation office, in writing.
- **Residential tenants pay for water loss related to plumbing that is the landlord's responsibility.** The City's Water Leak Adjustment Policy provides residential, not-for-profits and institutional customers one-time financial assistance for customers to request adjustments to water / wastewater / storm charges related to abnormal water consumption where the repair(s) of water leaks within private property occurs.

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Reviewing the 2017 claims under this Policy indicated that nearly 30 per cent of claims (44 total claims) were for tenant-held accounts. The financial impact on a tenant may be significant. For example, one claim was for a CHH tenant who was still faced with nearly \$1 K to pay even after a leak adjustment was granted. Additionally, 12 claims were related to two multi-residential rental properties (with individual unit metering) that had the same property owner.

This supports observations that, generally speaking, the plumbing of owner-occupied homes are often better maintained and updated with rentals typically having older plumbing and fixtures that are more prone to fail. This creates situations where tenants while eligible for a leak adjustment, are still faced with paying for water loss related to plumbing their landlord (property owner) is responsible for.

- **Tenant billing involves increased City /AUC staff resources** in obtaining access to the property's water meter reading equipment. A great deal of staff time is currently devoted to obtain access from tenants to facilitate water meter reading. For ongoing estimated tenant billed accounts, account billings are often temporarily reverted back to the property owner in order to achieve access to address ongoing estimated billing issues.
- **Frequently changing a name(s) referenced on the water and wastewater account associated with rental properties.** Alectra has to manage a high volume of tenant account changeovers that puts a strain on resources. Note that a tenant account is not charged a unique account opening fee by Alectra.

Accounts directed to non-residential tenants or property managers have not resulted in the volume and / or frequency of difficulties as experienced with residential tenants. In contrast, the issues surrounding residential held accounts have become more severe particularly, with respect to account payment delinquency and the lack of financial incentive for the property owner / landlord to actively maintain plumbing and fixtures where the tenant pays the water bill.

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

None identified.

## **RELEVANT CONSULTATION**

Corporate Services – Legal Services Division has been consulted in the preparation of this Report.

**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
(FCS18025) (City Wide) – Page 7 of 9**

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Alectra Utilities Corporation has been consulted and advised of implementation requirements that arise from the adoption of this Report's recommendations and have indicated they can support the City with these initiatives.

Public Works – Hamilton Water Division has been consulted and has indicated it can support with the community outreach initiative to advise property owners of the changes to third-party utility billing.

**ANALYSIS AND RATIONALE FOR RECOMMENDATION**

Ontario legislation does not dictate that the water bill is to be issued to a specific party such as the property owner. Staff has conducted an online literature review of other Ontario municipal water and wastewater / storm billing practices. Many jurisdictions maintain a single billing option system whereby water bills are issued solely to the property owner. Others, like Hamilton, have permitted water bills to be sent to a person other than the property owner, such as a tenant or property manager maintaining payment responsibility with the property owner by transferring unpaid fees and charges to the property tax roll. There are very few examples (for instance the Town of Midland) where at the property owner's request an additional copy of the bill to be sent to a tenant but payment responsibility resides with the property owner.

Over the past few years, in light of the issues around tenant billing, a number of municipalities have been discontinuing allowing water bills to be in the name of a tenant. For instance, in 2015, both Cambridge and Grimsby joined a growing number of municipalities to discontinue the practice of tenant-held accounts.

In Hamilton, many water accounts have been redirected to property managers particularly by condominium associations and these accounts have not created billing issues for the City or AUC. Non-residential tenant-held accounts similarly have not been especially problematic unlike residential tenant accounts. Consequently, staff has considered a unique billing option whereby all residential accounts would only be permitted in the property owner's name and billings to property managers or non-residential tenants would continue to be allowed. Residential accounts are defined as pertaining to a property that is used or designed for use as a domestic establishment (dwelling) in which one or more persons usually sleep and prepare / serve meals and include any lands or buildings that are associated with the dwelling or its yard.

The gradual elimination of residential tenant billing is expected to yield the following benefits:

- Avoid the residential tenant payment delinquency issue by having the property owner / landlord pay the water bill and collect the water and wastewater storm costs from their tenant as a condition of the lease agreement.

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**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
(FCS18025) (City Wide) – Page 8 of 9**

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- The landlord will have the opportunity to save accrued interest charges and administrative costs related to tenant arrears transfers. AUC charges interest at a rate of 1.5 percent per month (19.56 percent per year) starting six calendar days after the due date, compounded daily, up to the point of unpaid arrears are transferred to the tax roll occurring at 60 calendar days after the monthly bill due date. An administrative fee is also charged for each tax roll transfer occurrence with the current fee at \$33.60 per tax roll transfer that, for 2017, equated to over \$110 K in fees added to the tax roll. Furthermore, the City applies interest on outstanding amounts transferred to the tax roll at a rate of 1.25 percent per month (15 percent per year).
- A consistent practice will result whereby all residential tenants will not pay directly for their own water and wastewater / storm services.
- With the water bill in the owner's name, potential water leakage is more readily identified. Leaks result in unexpectedly large water bills which are often unpaid by tenants.
- Water conservation and preservation is enhanced as landlords directly receiving the water bill are more apt to ensure the property is properly maintained including repairing/updating fixtures and plumbing.
- Access for maintenance of water meter reading equipment is greatly improved when the property owner/landlord is the property account holder.

Report FCS18025 seeks approval to change tenant billing practices whereby all residential water accounts established on or after June 1, 2018 will be set up under the registered owner(s) of the property. The residential tenant-held accounts that have been redirected as of May 31, 2018 will be grandfathered with no change to the existing billing practice until such time as the existing tenant(s) move out. As the grandfathered tenants move out, the accounts will be set up in the owner's (landlord's) name. Payments from tenants/other non-owners will continue to be accepted, however, it will be the property owner's responsibility to ensure bills are paid on time.

Staff in conjunction with AUC will develop and implement a communication strategy to advise property owners of the changes to residential tenant billing in order for affected landlords to redefine in their lease arrangements for their future residential tenants the payment of water and wastewater/storm fees and charges.

### **ALTERNATIVES FOR CONSIDERATION**

N/A

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**SUBJECT: Water and Wastewater/Storm Third Party Billing Arrangements  
(FCS18025) (City Wide) – Page 9 of 9**

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**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Healthy and Safe Communities**

*Hamilton is a safe and supportive city where people are active, healthy, and have a high quality of life.*

**Clean and Green**

*Hamilton is environmentally sustainable with a healthy balance of natural and urban spaces.*

**Our People and Performance**

*Hamiltonians have a high level of trust and confidence in their City government.*

**APPENDICES AND SCHEDULES ATTACHED**

N/A

JS/dt





**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
*Financial Planning, Administration and Policy Division*

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Area-Specific Development Charges - 2019 Development Charges Background Study (FCS18034) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Lindsay Gillies (905) 546-2424 Ext. 2790
<b>SUBMITTED BY:</b>	Brian McMullen Director of Financial Planning, Administration and Policy Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATIONS

- (a) That for the 2019 Development Charges Background Study staff be directed to calculate area-specific charges for Stormwater between the combined sewer system and separated sewer system and that a City-wide charge be maintained for reference throughout the process;
- (b) That the Special Area Charge for Dundas / Waterdown (wastewater capacity) contained in the Development Charges Background Study since amalgamation continue to be applied on an area-specific basis;
- (c) That for the 2019 Development Charges Background Study area-specific Development Charges for the following services have been considered, as required by Section 10 (2) (c.1) of the *Development Charges Act, 1997*, and that staff be directed to calculate the charges on a City-wide basis:
  - (i) Water (urban)
  - (ii) Wastewater Facilities (urban)
  - (iii) Wastewater Linear (urban)
  - (iv) Services Related to a Highway

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**SUBJECT: Area Specific Development Charges - 2019 Development Charges  
Background Study (FCS18034) (City Wide) - Page 2 of 8**

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- (v) Public Works Facilities, Fleet and Equipment
- (vi) Police Services
- (vii) Fire Services
- (viii) Outdoor Recreation (Parkland Development)
- (ix) Indoor Recreation (Recreation Facilities)
- (x) Library Services
- (xi) Administrative Studies
- (xii) Ambulance Services
- (xiii) Long Term Care
- (xiv) Health Services
- (xv) Social and Child Services
- (xvi) Social Housing
- (xvii) Airport Services
- (xviii) Parking Services
- (xix) Provincial Offences Act Space
- (xx) Waste Diversion
- (xxi) Transit;

- (d) That the 2019 Development Charges Background Study be prepared with the 2031 growth forecasts and that staff be directed to request approval to initiate a new Development Charges Background Study once the Infrastructure Masterplans using the 2041 growth figures are substantially complete which is expected to be in advance of the typical five-year Development Charges By-law period.

## **EXECUTIVE SUMMARY**

The *Development Charges Act, 1997 (DC Act)* was updated through the *Smart Growth for Our Communities Act, 2015 (Bill 73)* which received Royal Assent on December 3, 2015. The resulting changes to the *DC Act* came into effect as of January 1, 2016.

One of the changes under the updated *DC Act* relates to the requirement for Council to consider the use of area-specific charges under the new Section 10 (2) (c.1) when completing a Development Charge (DC) Background Study.

Staff, with the support of the DC consultants, have reviewed various alternatives for area-specific DCs and, with the support of the DC Stakeholders Sub-Committee, are recommending that only Stormwater services be considered for an area-specific DC calculation. Staff recommends that Stormwater DCs be calculated on the basis of the combined sewer system versus the separated sewer system. Appendix "A" to Report FCS18034 is a summary paper of the requirements and rationale for City-wide versus area-specific DCs.

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**SUBJECT: Area Specific Development Charges - 2019 Development Charges  
Background Study (FCS18034) (City Wide) - Page 3 of 8**

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The existing DC By-law 14-153 will expire on July 5, 2019. The existing DC By-law was prepared using the Province's growth forecasts to 2031. In late December 2017, the Province released the draft land needs assessment methodology that municipalities are required to use for the purposes of demonstrating conformity with the 2041 growth forecasts through the Municipal Comprehensive Review. The 2019 DC Background Study and related By-law will be moving forward with the same 2031 growth forecasts used in the 2014 DC Background Study since the Infrastructure Masterplans cannot be updated with the land budget methodology released in December 2017 with sufficient time to be incorporated into the 2019 DC Background Study.

More information regarding the 2041 Infrastructure Masterplans and related timing of works is regularly reported on through the Corporate Strategic Growth Initiatives (CSGI) updates. Most recently, Report CM16013(b) was presented at the February 21, 2018 General Issues Committee meeting. Once the Infrastructure Masterplans utilizing the 2041 growth figures are substantially complete, staff will seek to initiate a DC Background Study based on the 2041 growth forecasts.

***Alternatives for Consideration – See Page 7*****FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: Area-Specific DCs

When considering whether or not to calculate a DC on an area-specific basis, there is no overall difference to the City's DC collections. Rather, the capital cost of planned growth projects is split amongst the growth that will benefit from the capital works rather than on a City-wide basis.

Staff is recommending that the Stormwater services be applied on an area-specific basis between the combined sewer system and the separated sewer system.

Using the projects included in the 2014 DC Background Study and an area-specific methodology for Stormwater between the combined versus separated systems compared to the City-wide methodology yielded the results in Table 1.

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**SUBJECT: Area Specific Development Charges - 2019 Development Charges  
Background Study (FCS18034) (City Wide) - Page 4 of 8**

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**Table 1  
Impact of Area-Specific DC for Stormwater Services  
Using the 2014 DC Background Study Projects,  
Growth Forecasts and Costing**

	Single Family Dwelling	Non-Residential (per square foot)
City Wide	\$34,983	\$18.77
Combined Sewer System	\$29,171 Decrease of \$5,812	\$17.90 Decrease of \$0.87
Separated Sewer System	\$35,903 <b>Increase of \$ 920</b>	\$18.96 <b>Increase of \$0.19</b>

While the impact on the 2019 DC Background Study cannot be quantified at this time, the magnitude is anticipated to be similar due to the fact that the same 2031 Infrastructure Masterplans are the basis of the input into the Study.

In general, proceeding with an area-specific DC may result in an increased reliance on debt due to the inability to pool funds. Stormwater projects have historically been budgeted to be funded through DC debt so this is not anticipated to result in a significant impact.

#### DC Background Study

Planning to initiate a new DC Background Study in advance of the typical five-year period will result in the costs for the new DC Background Study being included in the 2019 DC Background Study. The new study will be eligible to be 90% funded from DCs.

Staffing: Area-Specific DCs

An area-specific approach for Stormwater service will increase the amount of DC reserves monitored and increase administrative complexity as well as the complexity in departments accessing funds. The increase in staff time required is not, in itself, significant enough to require an increase in FTEs.

#### DC Background Study

Any staffing implications will be identified with the request to initiate a new study.

Legal: None.

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**SUBJECT: Area Specific Development Charges - 2019 Development Charges  
Background Study (FCS18034) (City Wide) - Page 5 of 8**

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**HISTORICAL BACKGROUND**

The *Development Charges Act, 1997 (DC Act)* was updated through the *Smart Growth for Our Communities Act, 2015 (Bill 73)* which received Royal Assent on December 3, 2015. One of the changes under the updated *DC Act* relates to the requirement for Council to consider the use of area-specific By-laws under the new Section 10 (2) (c.1) when completing a Development Charge (DC) Background Study

Council approved the initiation of a new DC Background Study and related By-law through the approval of Report FCS17086 “2019 Development Charges Background Study” at the October 23, 2017 Audit, Finance and Administration Committee meeting.

Staff, with the support of the DC consultants, reviewed alternatives for area-specific DCs as follows:

1. Maintain a City-wide approach;
2. Area-Specific DCs for Water, Wastewater and Stormwater;
3. Area-Specific DCs for Stormwater.

Based on a review of these alternatives, staff recommends that Stormwater DCs be calculated on the basis of the combined sewer system versus the separated sewer system and that a City-wide calculation be maintained for comparison throughout the 2019 DC Background Study.

On June 4, 2014, the DC Stakeholders Sub-Committee, through General Issues Committee Report 14-012 directed staff to undertake an engineering analysis on the six downtowns. Based on this direction, one of the area-specific options staff attempted to explore was an area-specific DC for the downtowns. However, due to the fact that the Infrastructure Masterplans do not contain the required level of detail, amongst other challenges, it was determined that such a calculation is not feasible. This conclusion does not impact the engineering analysis of the downtowns that is underway to review the adequacy of infrastructure for likely growth scenarios.

**POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

This Report meets the new requirements under Section 10 (2) (c.1) of the *DC Act* which requires that Council consider the use of area-specific DCs.

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**SUBJECT: Area Specific Development Charges - 2019 Development Charges  
Background Study (FCS18034) (City Wide) - Page 6 of 8**

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## **RELEVANT CONSULTATION**

Growth Management, Planning and Economic Development  
Economic Development, Planning and Economic Development  
Planning, Planning and Economic Development  
Hamilton Water, Public Works  
Watson and Associates Economists Ltd.  
GM BluePlan Engineering  
Senior Leadership Team Working Group: Growth and Economic Development  
DC Stakeholders Sub-committee

## **ANALYSIS AND RATIONALE FOR RECOMMENDATION**

Appendix “A” to Report FCS18034 is a summary paper prepared by Watson and Associates Economists Ltd. regarding the requirements and rationale for City-wide versus area-specific DCs.

Summarizing from this paper and information that Watson and Associates presented at the March 1, 2018 DC Stakeholders Sub-committee, one can conclude that a good candidate for area-specific charges is a service that has a strong connection between capital works and those who benefit from the capital works (restricted use), a clear service boundary, a different level of service between the boundaries and an ability to support the infrastructure costs / debt charges without pooling of funds.

The majority of services do not meet the criteria of restricted use (libraries, recreation centres, roads, etc.). Therefore, staff do not recommend considering the use of area-specific DCs for these services.

Staff recommends area-specific charges for Stormwater costs because the use is restricted, there are defined boundaries with different levels of service (combined system versus separated system) and because when the projects as included in the 2014 DC Background Study were analyzed, there was a sizable difference in the calculated DC. As illustrated in Table 1, by applying the Stormwater projects on an area-specific basis, a single-family dwelling on the combined sewer system would pay \$6,732 (19%) less than a single-family dwelling on the separated sewer system. While the impact on the calculated 2019 DC is unknown at this time, it is anticipated to be a similar magnitude since the same 2031 growth forecasts are being used.

Water and wastewater were considered for an area-specific calculation between the built boundary and greenfield but were determined not to be ideal due to the interconnectedness of the City’s networks. Alternative 2 addresses this analysis in more detail.

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**SUBJECT: Area Specific Development Charges - 2019 Development Charges  
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Since amalgamation, the DC By-laws have included two area-specific charges, the Dundas / Waterdown Special Area Charge and the Binbrook Special Area Charge. Staff recommends maintaining the Dundas / Waterdown Special Area Charge with the 2019 DC Background Study and By-law. The Binbrook Special Area Charge is forecasted to be fully recovered prior to the 2019 By-law and therefore, no recommendation has been included.

Staff is recommending that a new DC Background Study be requested to be initiated once the 2041 Infrastructure Masterplans are substantially complete so that the capital costs related to the updated growth forecasts can be incorporated into the DC on a timely basis rather than waiting the typical five-year period.

**ALTERNATIVES FOR CONSIDERATION**

Alternative 1: City-Wide Approach

Financial: There would be no overall difference in the forecasted DC collections. Rather, the same DC would apply to all development across the City.

Staff: None.

Legal: None.

Pros: A City-wide approach is easier to administer and understand than an area-specific approach.

Cons: A City-wide approach does not represent the service level difference in city provided stormwater projects between the combined sewer system and the separated sewer system.

Alternative 2: Apply staff Recommendations (a), (b), (c) – (iv) through (xxi) and (d). Apply area-specific charges for Water and Wastewater on the basis of built boundary versus greenfield.

Financial: There would be no overall difference in the forecasted DC collections. Rather, some capital costs would be allocated on an area-specific basis for water and wastewater than on a City-wide basis.

The difference in the DC collected per single-family dwelling would be nominal compared to a City-wide approach.

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Background Study (FCS18034) (City Wide) - Page 8 of 8**

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- Staff:** There would be added pressure on the collection and funding sides of the DC process due to an increase in the number of reserves and the amount of different scenarios possible bases on the increased number of borders. The increase in analysis could be split between Building Division staff and Finance Division staff if workloads permit or a dedicated position could be added to specifically support DC calculations and project funding.
- Legal:** None.
- Pros:** May result in further adopting a methodology where those who benefit from the capital works pay for the capital works.
- Cons:** Increased complexity and administration of the DC By-law where the resulting difference in DC levied is anticipated to be nominal.
- Due to the interconnectedness of the City's Water and Wastewater systems, there is not a clear service level difference between built boundary and greenfield and the benefit of specific projects may be split between the built boundary and greenfield.
- The impact of the Province's intensification mandate increasing from 40% to 60% is not known at this time and may eliminate any financial difference between the built boundary and greenfield.

## **ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

### **Community Engagement & Participation**

*Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community.*

### **Built Environment and Infrastructure**

*Hamilton is supported by state of the art infrastructure, transportation options, buildings and public spaces that create a dynamic City.*

### **Our People and Performance**

*Hamiltonians have a high level of trust and confidence in their City government.*

## **APPENDICES AND SCHEDULES ATTACHED**

Appendix "A" – City of Hamilton – City-wide vs. Area-Specific Development Charges, Watson and Associates Economists Ltd.

LG/dt

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# City of Hamilton

## City-Wide vs. Area-Specific Development Charges

March 3, 2018



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 Planning for growth

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# 1. City-Wide vs. Area-Specific Development Charges

The Development Charges Act, 1997 (D.C.A.) historically has provided the opportunity for a municipality to impose municipal-wide charges or area-specific charges. Sections 2(7) and 2(8) of the D.C.A. provide:

- A development charge by-law may apply to the entire municipality or only part of it; and
- More than one development charge (D.C.) by-law may apply to the same area.

As per Bill 73, two new sections were introduced where Council must consider the use of area-specific charges:

1. Section 2(9) of the D.C.A. now requires a municipality to implement area-specific D.C.s for either specific services that are prescribed, and/or for specific municipalities that are to be regulated (note that at this time, no municipalities or services are prescribed by the Regulations).
2. Section 10(2)c.1 of the D.C.A. requires that, “the development charges background study shall include consideration of the use of more than one development charge by-law to reflect different needs for services in different areas.”

In regard to the first item, there are no services or specific municipalities identified in the regulations that must be area rated. The second item requires Council to consider the use of area rating, but not necessarily impose this type of charge.

Across Ontario, the most prevalent approach is the municipal-wide charge. In the case of water, wastewater, and storm services, however, most by-laws make the distinction between urban vs. rural servicing in order to not impose the charge where the service is not provided. These services are also most often incorporated into more localized area-specific by-laws.

The use of municipal-wide vs. area-specific by-laws is most often a matter of policy by the municipality and may be employed based upon the request of landowners, a matter of perceived equity, or in order to facilitate financing agreements.

General perspectives for both approaches are provided as follows:

### **Municipal-wide**

- Charges collected can be spent anywhere throughout the municipality without restriction.
- A wider collection area results in a larger pool of D.C. revenue that can be used to fund growth-related projects sooner.
- Fewer appeals to the D.C. by-law from non-residential developers occur, given their preference for the municipal-wide approach to funding growth-related infrastructure.
- D.C. funding may be collected in one area of the municipality and spent on infrastructure in another area, resulting in residents having a geographic separation from the new service, causing concern for those who are less mobile.

### **Area-specific**

- Defining D.C. collection by individual area ensures that the investment of those funds is in the areas where development is occurring.
- Infrastructure that is to be funded from D.C.s may be delayed in areas where growth is not occurring.
- Area-specific D.C.s may encourage more development in built-up areas through increased densities and infill, as D.C. rates may be lower in these areas.
- Area-specific D.C.s increase the administrative requirements for the City related to accounting and reporting purposes (for example, instead of one pooled service, the City would be required to account and report on multiple separate service areas).
- Area-specific D.C.s can also increase the complexity for some developers and local area municipalities, where there are differing charges based on the services applicable and/or service areas where a development is located (e.g. municipalities that may be serviced by multiple water systems, therefore requiring the building official to be cautious in applying the City by-law).
- Area-specific D.C.s would require additional debenture financing as funds are isolated to individual areas, thus removing the ability to pool or access other D.C. contributions.

Based on the above, generally, with fewer area-specific charges a municipality is better able to:

- Fund its infrastructure priorities from a larger pool of D.C. revenue;

- Maintain flexibility and respond quicker to infrastructure needs (e.g. advance growth-related infrastructure as a catalyst for economic development opportunities);
- Be more strategic in its provision of services; and
- Ensure new growth users of a service pay their share, i.e.:
  - Monies collected for services in relation to D.C.s cannot be used for another purpose; therefore, care must be taken in the definition of D.C. collection areas. If areas are too finely established, it may remove users of the new service from the requirement to pay the relevant D.C.s (i.e. those located outside the defined area).

## 1.1 Non-Water/Wastewater/Stormwater Services

In regard to non-water/wastewater services, the City has recovered these costs historically based on a uniform, City-wide basis. In past D.C. studies, discussion has been undertaken to consider area rating; however, there have been several reasons why these rates have not been imposed:

1. All non-water/wastewater/stormwater City services require that the average 10-year service standard be calculated. This average service standard, multiplied by growth in the City, establishes an upper ceiling for the amount of funds that can be collected from all developing landowners. Section 4(4) of O.Reg. 82/98 provides that, "...if a development charge by-law applies to a part of the municipality, the level of service and average level of service cannot exceed that which would be determined if the by-law applied to the whole municipality." Put in layman's terms, the average service standard, multiplied by growth within the specific area, would establish an area-specific ceiling that would significantly reduce the total revenue recoverable for the City. Hence, this would potentially result in D.C. revenue shortfalls and impacts on property taxes.
2. Expanding on item 1, attempting to impose an area charge potentially causes equity issues in transitioning from a City-wide approach to an area-specific approach. For example, if all services were now built (and funded) within Area A (which is 75% built out) and this was funded with some revenues from Areas B and C, moving to an area rating approach would see Area A contribute no funds to the costs of services in Areas B and C. The D.C.s would be lower in Area A (as all services are now funded) and higher in Areas B and C. As well, funding shortfalls may then potentially encourage the municipality to provide less services to Areas B and C due to reduced revenue.

3. Many services that are provided (e.g. roads, parks, recreation facilities, library) are not restricted to one specific area and are often used by all residents. For example, arenas located in different parts of the City will be used by residents from all areas depending on the programming of the facility (i.e. a public skate is available each night, but at a different arena; hence, usage of any one facility at any given time is based on programming availability).
4. When a municipality is undertaking master plans for transit, the changes in mode share (the number of trips anticipated in transit vs. other vehicles) is based on a municipal-wide transportation/transit system. With growth anticipated throughout a municipality, including both greenfield and intensification growth targets, the need for transit-oriented growth is heightened. The targets related to transit also have an impact on the amount of additional road works that are/are not required to service growth. Again, this is a service that is not restricted to one specific area and is often used by all residents and employees, regardless of where their development takes place.

For the reasons noted above, staff are recommending that the City continue the current D.C. approach to calculate the charges on a uniform City-wide basis for non-water/wastewater/stormwater services.

## **1.2 Water/Wastewater/Stormwater Services**

Recently, an analysis was undertaken to assess what the water, wastewater and stormwater charges would have been for the City if the 2014 D.C. study had included these services on an area-specific basis.

### **1.2.1 Water and Wastewater Services**

Water and wastewater services were split based on the built boundary vs. greenfield. One of the factors that led to this split was due to the growth forecast not being detailed in a way to break the growth down further.

As part of the analysis, it was identified that the facilities would need to continue to be charged on a City-wide basis; however, linear works could be split, based on those that serviced greenfield vs. the built boundary.

It is noted that both water and wastewater services are provided on systems that deliver a consistent level of service across the City, and many projects, including linear projects, have the potential to provide benefits to both the greenfield and built boundary areas. This makes it difficult to calculate proportionate shares of some projects.

The analysis of the 2014 linear works resulted in a nominal difference between the built boundary and the greenfield area.

It is noted that the growth forecast being used for the 2019 D.C. study continues to target the 2031 population and employment estimates set out by the Province. The planning work to identify where additional growth will be accommodated to meet the Province's 2041 targets is still underway. Further, the associated updates to master plans to support the 2041 growth will not be available for use in the 2019 D.C. process. It is noted, however, that the Province's targets for 2041 include increasing the goal for intensification from 40% to 60%. This could result in increased costs in the built boundary that may lead to area-specific charges being higher than what they would currently be with only 40% intensification targets.

For these reasons, City staff are recommending that the City continue the current D.C. approach and calculate the water and wastewater charges on a uniform City-wide basis for the 2019 D.C. study.

### **1.2.2 Stormwater Services**

Stormwater services were split, based on the combined vs. separated sewer systems. For calculation purposes, the amount of growth included in the 2014 D.C. study was estimated within the built boundary area, as there were clear boundaries between the combined and separated systems.

As part of the analysis, it was identified that some of the stormwater works, including channels, drainage and studies, benefit both the combined and the separated systems. These works were proportioned between the combined system and the separated system based on the anticipated growth in population and employment in each system. Other works, such as on-site controls, are required in the combined system, as the development of stormwater management ponds is not possible; whereas, ponds are required for development in the separated system. It is noted that on-site stormwater management controls in the combined system are required to be fully paid by landowners as a requirement of their development. As such, it is recognized that these costs can be extensive and, therefore, while developments in the combined system may pay a lower D.C., they may experience higher overall costs.

The 2014 (unindexed) existing City-wide stormwater charge is \$6,450 (for a single detached residential unit) and \$1.29 per square foot for non-residential development. The 2014 (unindexed) area-specific calculations undertaken resulted in a charge of \$638 in the combined sewer system area and \$7,370 in the separated sewer system

(for a single detached residential unit. For non-residential developments, the 2014 (unindexed) area specific calculations resulted in a charge of \$0.42 per square foot in the combined sewer system area and \$1.48 per square foot in the separate sewer system area.

The reduction in the combined sewer system area of \$5,812 per single detached dwelling, and \$0.87 per square foot for non-residential development, is a significant change that would assist in providing a more equitable cost for development in the combined sewer system area, due to the additional on-site works for which landowners are required to pay. The increase in stormwater D.C.s in the separated sewer system amounts to an additional \$920 per single detached dwelling and \$0.19 per square foot for non-residential development. As such, staff are recommending that the 2019 D.C. study calculates area-specific stormwater D.C.s based on the combined sewer system instead of the separated sewer system.

## 2. Municipal Area-Specific By-laws

As noted previously, in the case of water, wastewater, and stormwater services, most by-laws make the distinction between urban vs. rural servicing to avoid imposing the charge where the service is not provided or is not anticipated to be provided in future. There are a number of municipalities, however, that impose area-specific charges vs. municipal-wide charges for these and other services. A summary of the municipalities that impose area-specific charges is provided in Table 2-1.

It is noted that in recent years some municipalities, such as Renfrew, Stratford, Brant County and Russell, have eliminated area-specific D.C.s and adopted municipal-wide D.C.s. Further, a number of municipalities such as East Gwillimbury and Richmond Hill, have reduced the number of area-specific D.C. by-laws by broadening the service areas.

**Table 2-1  
 Municipalities with Area-Specific Development Charges**

Municipality	Upper/Lower/ Single Tier	Service Area	Service(s) Contained in Area-Specific By-law(s)
Durham Region	Upper	Carruthers Creek	Watermains, sanitary forcemains, sewers and pumping stations
Durham Region	Upper	Seaton Community	Water Supply: Watermains, pumping stations, reservoirs, supply plants and wells, studies, E.A.s, capital equipment, water use efficiency strategy and well interference. Wastewater: Pumping stations, forcemains, trunk and sanitary sewers, pollution control plants, sludge storage and disposal facilities, capital equipment, studies, E.A.s and water use efficiency.
Halton Region	Upper	Greenfield vs. Built Boundary	One by-law that distinguishes two areas for water and wastewater services only; all other services are Region-wide.
Milton	Lower	Derry Green, Sherwood and Boyne Secondary Plan Areas	Stormwater monitoring (three separate charges for each secondary plan area)
York Region	Upper	Nobleton	Wastewater treatment facility.
Vaughan	Lower	Pressure District 5 West, Pressure District 6 West, Pressure District 6 East, Pressure District 7	Watermain (charges differ between four areas)
Vaughan	Lower	Dufferin/Teston Sanitary Sub Trunk Extension, Zenway/Fogal Sanitary Sub Trunk, Highway 27 South, Huntington Road Sewer	Sanitary sewers (charges differ between four service areas)
Vaughan	Lower	Edgeley Pond and Black Creek, Rainbow Creek Drainage	Stormwater (charges differ between two service areas)
Markham	Lower	Yonge Steeles Corridor, Miliken Mills, PD 1-7, Buttonville Airport, South Unionville - Helen Avenue, Markham Centre - Clegg, Markham Centre - Hotel, Markham Centre - Sciberras, Markham Centre - East Precinct	Roads (charges differ between nine service areas)
Markham	Lower	Yonge Steeles Corridor, Don Mills/Browns Corner, Miliken Mills, PD 1-7, Rodick/Miller Road Planning District, Buttonville Airport, Mount Joy, South Unionville - Helen Avenue, Markham Centre, Markham Centre - Hotel, Markham Centre - South Hwy. 7, Markham Centre - Sciberras, Markham Centre - East Precinct, York Downs, 404 North Employment Lands	Wastewater (charges differ between 14 service areas)
Markham	Lower	Armada, Armadale NE, Wismer, Cathedral, PD 1-7, Rodick/Miller Road Planning District, South Unionville - Helen Avenue, Markham Centre - Hotel, Markham Centre - South Hwy. 7, Markham Centre - Sciberras, Markham Centre - East Precinct	Stormwater (charges differ between 11 service areas)
Markham	Lower	PD 1-7	Special bike lane projects
Markham	Lower	Markham Centre - East Precinct, York Downs	Structures (charges differ between two areas)
Newmarket	Lower	NW Quadrant Development Area	General government, library, fire, recreation, outdoor recreation, yards and fleet, parking, engineered services
Richmond Hill	Lower	Bayview Northeast, Elgin West, Urban Fringe (East), Headford Storm North of Rouge, Oak Ridges Lake Wilcox (Overall), Oak Ridges Lake Wilcox Greenfield	Stormwater and related studies (charges vary between six service areas)
Richmond Hill	Lower	Bayview Northeast, Headford, Elgin West, Urban Fringe (East), Oak Ridges Lake Wilcox (Overall)	Local roads and related studies (charges vary between five service areas)

**Table 2-1 (Continued)**  
**Municipalities with Area-Specific Development Charges**

<b>Municipality</b>	<b>Upper/Lower/ Single Tier</b>	<b>Service Area</b>	<b>Service(s) Contained in Area-Specific By-law(s)</b>
Richmond Hill	Lower	Headford, Elgin West, Oak Ridges Lake Wilcox Greenfield	Water and related studies (charges vary between three service areas)
Richmond Hill	Lower	Oak Ridges Lake Wilcox Greenfield	Wastewater
East Gwillimbury	Lower	Yonge Street Benefitting Area	Water
Georgina	Lower	Keswick, Sutton, Suttone High Street Sewer	Water, wastewater and roads (charges vary between three service areas)
Niagara-on-the-Lake	Lower	St. Davids	Stormwater
Shelburne	Lower	School Road Area	Roads
Mulmur	Lower	Primrose Area, Mansfield Area	Roads (charges differ between service areas)
Barrie	Single	Former City Boundary, Salem and Hewitts Secondary Plans	Water, wastewater, stormwater (charges vary between secondary plan areas. Stormwater in charged in the Former City Boundary Area only)
Barrie	Single	Whiskey Creek	Stormwater
Collingwood	Lower	Black Ash Creek	Stormwater
Bradford West Gwillimbury	Lower	Bradford Settlement Area, Bond Head Settlement Area & BWG Strategic Settlement Employment Area	Water and wastewater (charges vary between service areas)
Clearview	Lower	Stayner, Creemore, New Lowell	Water and wastewater (charges vary between service areas, water only for New Lowell)
Hamilton	Single	Binbrook, Dundas/Waterdown	Water and wastewater (charges vary based on service area, wastewater only for Dundas/Waterdown. Charges are in addition to city-wide water and wastewater charges)
Waterloo Region	Upper	Cities vs. Townships	No transit charges in Townships. No library charges in cities
Woolwich	Lower	Breslau	Wastewater
Lucan Biddulph	Lower	Lucan Urban Area, Granton Urban Area	Water, wastewater, stormwater and transportation (charges vary between two service areas)
North Middlesex	Lower	Ailsa Craig/Nairn/Petty Area, Parkhill	Water, wastewater and roads (charges vary between two service areas). Stormwater charge imposed in Parkhill)
Bluewater	Lower	Bayfield, Hensall, Zurich	Wastewater services
Bluewater	Lower	Hensall	Water services
North Bay	Single	Cedar Heights/ College Education Centre/ Heritage Special Area	Water and wastewater
Ottawa	Single	Inside the Greenbelt vs. Outside the Greenbelt	All services differ between two defined areas
Ottawa	Single	Millennium Park	Parks
Ottawa	Single	Flag Station Road, Provence Avenue	Roads (charges differ between two service areas)
Ottawa	Single	Richmond, Manotick, Provence Avenue	Wastewater (charges differ between three service areas)
Ottawa	Single	Manotick	Water
Ottawa	Single	Riverside South, Leitrim, Nepean South, Nepean Ponds in Parks, Inner Greenbelt Ponds, Monahan Drain, Shirley's Brook, Cardinal Creek Erosion, Gloucester, N5 and Channelization	Stormwater (charges differ between 10 service areas)
Belleville	Single	Stanley Park Development, South Loyalist Secondary	Water and wastewater (charges vary between two service areas)
Perth	Lower	North Area, West Area, East Area	Fire, transportation, environmental, recreation, and studies (charges only apply to developments within the three specified service areas)
Montague	Lower	Non-Registered Plan of Subdivision	Separate charge for all services



**Table 2-1 (Continued)**  
**Municipalities with Area-Specific Development Charges**

<b>Municipality</b>	<b>Upper/Lower/ Single Tier</b>	<b>Service Area</b>	<b>Service(s) Contained in Area-Specific By-law(s)</b>
North Grenville	Lower	Within Kemptville, Outside Kemptville	Water and wastewater (charges for water vary between two service areas, wastewater imposed outside Kemptville only)
Cobourg	Lower	East Community Service	Water, wastewater and stormwater
Trent Hills	Lower	Campbellford	Stormwater
Port Hope	Lower	Ward 1, Ward 2	Water, wastewater, police, transit (charges for police vary for Ward 2)
Alnwick-Haldimand	Lower	Grafton	Water
Asphodel-Norwood	Lower	Norwood	Stormwater
Alfred and Plantagenet	Lower	Alfred	Wastewater
Amprior	Lower	Staye Court	Water and wastewater
McNab-Braeside	Lower	Jedd Creek, Dochart Creek	Stormwater (charges vary between service areas)
Laurentian Valley	Lower	Stafford Village, Stafford-Pembroke East, Pleasant View	Water, wastewater and stormwater (water and wastewater vary between three service areas, stormwater for Pleasant View only)





**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
*Financial Planning, Administration and Policy Division*

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 26, 2018
<b>SUBJECT/REPORT NO:</b>	Request for Extension, Development Charge Deferral Agreement #149, 35 Upper Centennial Parkway (FCS18033) (City Wide) (Outstanding Business List Item)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Lindsay Gillies (905) 546-2424 Ext. 2790
<b>SUBMITTED BY:</b>	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
<b>SIGNATURE:</b>	

## RECOMMENDATIONS

- (a) That the General Manager of Finance and Corporate Services be authorized to enter into a Forbearance Agreement in a form satisfactory to the City Solicitor, which effectively extends Development Charge Deferral Agreement #149 according to the terms outlined in Appendix "B" to Report FCS18033;
- (b) That the interest accumulated on Development Charge Deferral Agreement #149 while the balance was held by Accounts Receivable be reversed and the interest to date, as calculated in Appendix "B" to Report FCS18033, be recorded and allocated to the Development Charge Reserves;
- (c) That "Request for Extension, Development Charge (DC) Deferral Agreement #149, 35 Upper Centennial Parkway" be considered complete and removed from the Audit, Finance and Administration Committee Outstanding Business List.

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**SUBJECT: Request for Extension, Development Charges Deferral Agreement #149,  
35 Upper Centennial Parkway (FCS18033) (City Wide) - Page 2 of 6**

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**EXECUTIVE SUMMARY**

Council, at its meeting of December 8, 2017, received a letter as Item 5.7 from Fausto Carnicelli of 2266793 Ontario Ltd. requesting an extension for Development Charge (DC) Deferral Agreement #149, located at 35 Upper Centennial Parkway. This property is commonly known as the Southmount Healthcare Centre. The letter states that due to a change in how the Ontario Ministry of Health and Long-Term Care (MOHLTC) redefined the underserved area of Hamilton, the Southmount Healthcare Centre has been unable to achieve occupancy targets and therefore is unable to meet the agreement deadline.

Mr. Carnicelli has proposed a payment plan, which would see payments commencing March 22, 2018 with the final payment on October 22, 2018, interest to be calculated.

Council directed staff to report back to the Audit, Finance & Administration Committee.

DC Deferral Agreement #149, was entered into on July 24, 2012 by 2266793 Ontario Ltd. The interest was to be accrued and compounded semi-annually at the City's five-year serial debenture rate plus 0.25% (2.39%) for the five-year term. The entire amount plus interest was to be repaid within this term. On May 26, 2017, a notice of expiration was mailed detailing the final amount of \$1,357,599.36 that would be due, including all accrued interest, on August 13, 2017.

There is precedent for extending DC Deferral Agreements. Most recently, in June 2017, through the approval of Report FCS17062 which provided a one-year extension for 41 Bittern (Activation Laboratories). Historically, staff has recommended a large lump sum being required up front. The owner has communicated that a lump sum requirement would not be able to be met and would effectively put any agreement requiring a similar payment in default.

In order to balance the City's requirement for financial resources to support development related activity while recognizing the financial challenges facing the DC Deferral Agreement holder, staff is recommending a modified version of the owner's requested payment schedule as detailed in Appendix "B" to Report FCS18033. Included in the recommended repayment schedule is that interest be compounded monthly with the payment date and that the rate be set at the August 2017 five-year serial debenture rate plus 2.25%, which includes a 0.25% administration fee.

***Alternatives for Consideration – See Page 5***

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*OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.*

*OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.*

**SUBJECT: Request for Extension, Development Charges Deferral Agreement #149,  
35 Upper Centennial Parkway (FCS18033) (City Wide) - Page 3 of 6**

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**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: Staff is recommending the payment schedule requested by the owner in Appendix “A” to Report FCS18033 adjusted for interest. This structure is slightly different than previous extensions of DC Deferral Agreements recommended by staff in terms of length and the payment amount. Historically, a lump sum payment followed by equal monthly payments has been recommended over one year. In this case, the payments increase over throughout the 14 month period.

Note that the recommended schedule starts with the balance at expiry whereas the letter attached as Appendix “A” to Report FCS18033 uses a balance including interest accumulated while with the City’s Accounts Receivable Section of the Corporate Services Department. Staff recommend backdating the interest to the expiration date using the August 2017 five-year serial debenture rate plus 2.25% (including 0.25% administrative fee) which is consistent with previous extensions of DC Deferral Agreements.

The interest is recommended to be compounded monthly with the payment date and be set at the August 2017 five-year serial debenture rate plus 2.25% for an applicable rate of 4.34%. This rate is 2% higher than the rate charged for new DC Deferral Agreements at the August 2017 expiry.

This recommendation is illustrated in Appendix “B” to Report FCS18033.

Staffing: None.

Legal: Southmount Healthcare Centre has agreed to the payment terms as illustrated in Appendix “B” to Report FCS18033 via a drafted Forbearance Agreement in a form satisfactory to the City Solicitor and will be responsible for the costs outlined in the Agreement such as the cost of registering the Agreement as a mortgage on the property.

The Agreement will be registered as a mortgage on the property and contains provisions which, in the event of default, would transfer any balance outstanding to the property tax roll. By registering the Agreement on the property, the property could not be transferred without the Agreement balance being cleared.

**HISTORICAL BACKGROUND**

On July 24, 2012, 2266793 Ontario Ltd. entered into Deferral Agreement #149 to defer the assessed DCs of \$1,205,460.52 applicable to the Southmount Healthcare Centre at 35 Upper Centennial Parkway.

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**SUBJECT: Request for Extension, Development Charges Deferral Agreement #149,  
35 Upper Centennial Parkway (FCS18033) (City Wide) - Page 4 of 6**

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The Deferral Agreement required that interest accrue at the City's five-year serial debenture rate plus 0.25% (2.39%) compounded semi-annually, fixed for the five-year term. There was no requirement for annual or other frequent payments. The entire amount plus interest was to be repaid within five years.

The City's five-year serial debenture rate is communicated by RBC Capital Markets at the beginning of every month. The rate in effect the month that the agreement was entered into is fixed for the five-year term.

In May 2017, a notice of expiration was mailed detailing the final amount of \$1,357,599.36 that would be due, including all accrued interest, on August 13, 2017. On August 2, 2017 the owner connected with City staff to advise that payment would be forthcoming shortly after the expiration. Staff advised that the transfer to tax roll would be delayed in anticipation of collection.

In September 2017, 2266793 Ontario Ltd advised that payment would arrive mid October. In October 2017, no payment had been received and staff advised that any extension is required to be authorized by Council or the balance is required to be transferred to the tax roll.

At Council's meeting on December 8, 2017, a letter was received as Item 5.7 from Fausto Carnicelli of 2266793 Ontario Ltd. requesting an extension for Development Charges (DC) Deferral Agreement # 149, located at 35 Upper Centennial Parkway.

In January 2018, Finance staff consulted with the City Legal Services Division and a Forbearance Agreement was recommended. A legal demand letter was mailed February 1, 2018 with the payment terms illustrated in Appendix B to Report FCS18033. Southmount Healthcare Centre has agreed to the terms and authority for staff to execute the Forbearance Agreement is being requested through recommendation (a) of this Report.

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

DC By-Law 14-153 (previously 09-143) permits the General Manager of Finance and Corporate Services to enter into a DC Deferral Agreement for a term not to exceed five years. Therefore, any extension past the five-year term requires Council approval.

The Southmount Healthcare Centre's five-year term on the DC Deferral Agreement expired on August 13, 2017.

Council has previously approved extensions of DC Deferral Agreements, most recently in June 2017, through the approval of Report FCS17062 which provided a one-year extension for 41 Bittern (Activation Laboratories).

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**SUBJECT: Request for Extension, Development Charges Deferral Agreement #149,  
35 Upper Centennial Parkway (FCS18033) (City Wide) - Page 5 of 6**

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## **RELEVANT CONSULTATION**

The City Legal Services Division was consulted and advised on best practices to handle this request. Finance staff agreed with and followed the recommendations.

## **ANALYSIS AND RATIONALE FOR RECOMMENDATION**

The primary rationale for the staff recommendation is the need to balance the requirement for financial resources to support development related activity, while showing an understanding of the financial challenges facing the DC Deferral Agreement holder.

After reviewing the letter, researching changes to the Ministry of Health and Long-Term Care and the some financial data, staff was able to corroborate the industry changes and financial struggles of the company. Staff is recommending an extension to October 22, 2018 as detailed in Appendix “B” to Report FCS18033.

Limiting the extension to a 14-month term acknowledges the financial challenges facing the Southmount Healthcare Centre while ensuring that the City receives financial resources required to fund growth-related projects.

Appendix “B” to Report FCS18033 details the staff recommendation and includes the proposed payment schedule.

## **ALTERNATIVE FOR CONSIDERATION**

Enforce the original agreement terms.

Under this alternative, the Forbearance Agreement will not be executed by the City and the amount due plus interest accumulated with Accounts Receivable will be transferred to the property tax roll immediately. The amount would then be collected in the same manner as property taxes in arrears.

### **Pros**

- Enforces original agreement terms
- May receive funding earlier than staff recommendation

### **Cons**

- Developer has demonstrated financial struggles and enforcement would only add to those struggles
- Penalties and interest would be charged as property taxes in arrears which would place even more financial pressure on developer

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**SUBJECT: Request for Extension, Development Charges Deferral Agreement #149,  
35 Upper Centennial Parkway (FCS18033) (City Wide) - Page 6 of 6**

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**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Community Engagement & Participation**

*Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community.*

**Economic Prosperity and Growth**

*Hamilton has a prosperous and diverse local economy where people have opportunities to grow and develop.*

**Built Environment and Infrastructure**

*Hamilton is supported by state of the art infrastructure, transportation options, buildings and public spaces that create a dynamic City.*

**Our People and Performance**

*Hamiltonians have a high level of trust and confidence in their City government.*

**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” – Request for Extension, Development Charges Deferral Agreement #149, 35 Upper Centennial Parkway (December 8, 2017 Council)

Appendix “B” – Staff Recommendation: Provide a DC Deferral Agreement Extension to October 22, 2018 and interest at the City’s five-year serial debenture rate plus 2.25%

LG/dt



**December 4, 2017**

City Clerk

City of Hamilton

City Hall, 71 Main Street West

Hamilton, Ontario

**Re: Development Charges Deferral Agreement No. 149- 35 Upper Centennial Parkway,  
2266793 Ontario Ltd.**

Further to our discussions during the past few weeks with yourself and Councillor Conley we respectfully request your consideration of an extension of the current Agreement noted above.

**Background.**

The site located at 35 Upper Centennial Parkway is known in the community as the Southmount Healthcare Centre. The first tenants took occupancy in late 2013/mid 2014. The project immediately expanded the healthcare services available to nearby residents of the local community. The initial occupants were Family Doctors, Walk in Clinic, X-Ray and Ultrasound, Pharmacy, Physiotherapy and Rehab Clinic, an Ohip covered Weight Management clinic, Internal Medicine and Specialist clinic. The next group of tenants were a Naturopathic clinic, Dental Office, Optometrist Clinic as well as a much needed Blood Lab. In 2018 there will be a Cardiology Centre, Medical research Facility as well as a Diabetes Management Clinic All of these services are offered in a state of the art environment that residents appreciate and deserve. It is the largest medical office in the City and is poised to meet the growth in this area of Hamilton/Stoney Creek/Binbrook for many years to come. At this time approximately 3,500 residents per week visit the building for various levels of health care.

As you may be aware Hamilton is deemed to be a medically underserved area by MOHLTC with respect to the availability of Family Doctors. Since the building opened, the underserved designation was redefined to only apply to lower Hamilton. The impact of this to our building and upper Hamilton has been significant. This change has dramatically impacted our efforts in recruiting more family doctors, the lifeblood of a medical office building. Family Doctors generate the much needed traffic to the balance of tenants and service providers in the building. Most new Medical Graduates who opt to pursue Family Medicine wish to do so under a payment model known as Family Health Organization (FHO). There are many FHO's in Hamilton, one of which is located at Southmount We have received many requests from new Family Doctor's willing to start their practice there, but only if they could join the existing FHO. Due to the revised guidelines the FHO cannot be increased to accommodate these doctors. Our existing doctors in the FHO have a long list of patients waiting for a family doctor to accept them as patients. At this time those doctors cannot accept more patients as their practices are quite full. The current status

of the MOHLTC classification of underservice in our community is detrimental to the delivery of health services in our community and I am confident that this will be corrected soon.

The result of this situation is that we are behind in our occupancy targets and the building has significant vacancy at this time. We are extremely confident that we can rectify this in the near term by offering the top floor to non-medical users. The building will still offer approximately 65,000 square feet of medical space that will be sufficient to meet the needs of the market for the foreseeable future. By securing commercial and professional office tenants to the site we will reduce our reliance on securing more family doctors and the resulting attraction of other medical tenants. The increase in occupancy in 2018 will allow us to fund and secure financing sufficient to pay the outstanding development Charge obligation.

We respectfully request that you consider an extension based on the following payment arrangements

Mar. 22, 2018	\$96,390	7.0% of Balance Outstanding
Apr 23, 2018	\$96,390	7.0% of Balance Outstanding
May 21, 2018	\$179,010	13.0% of Balance Outstanding
Jun 18, 2018	\$179,010	13.0% of Balance Outstanding
Jul 23, 2018	\$206,550	15.0% of Balance Outstanding
Aug 21, 2018	\$206,550	15.0% of Balance Outstanding
Sep 18, 2018	\$206,550	15.0% of Balance Outstanding
<u>Oct 22, 2018</u>	<u>\$206,550</u>	<u>15.0% of Balance Outstanding</u>
Total	\$1,377,000	100% of Balance Outstanding

We would like the extension open to a prepayment of remaining balance at any time during the extension period. The above amounts are subject to interest calculations being applied.

We respectfully appreciate your consideration of this request and we look forward to continue working with you.



Fausto Carnicelli

2266793 Ontario Ltd.

## Appendix "B" to Report FCS18033

Page 1 of 2

**Staff Recommendation: Provide a DC Deferral Agreement Extension to October 22, 2018 and interest at the City's five-year serial debenture rate plus 2.25%.**

The recommended schedule uses the August 2017, five-year serial debenture rate which was the rate at the original expiry of the agreement.

Amount: \$1,357,599.36

This is the balance owing on DC Deferral Agreement #149 at expiry on August 13, 2017

The balance has accumulated interest through Accounts receivable. The balance referenced in the Appendix "A" to Report FCS18033 includes the interest up to the October 2017 statement. Staff Recommends reversing the interest accumulated while the balance was held by Accounts Receivable and recording the interest calculated in this schedule to the appropriate DC reserves.

Interest Rate Applied: Five-year serial debenture rate plus 2.25%

August 2017 Rate: 2.09%

Plus: 2.25% (including 0.25% administrative fee)

Interest Rate 4.34%

Payments: Increasing through term as below

Compound Period: With each payment date (one per month, not on same date), monthly prior to first payment

Total Payments: \$ 1,413,798.67

Total Interest: \$ 56,199.31

## Appendix "B" to Report FCS18033

Page 2 of 2

## Payment Schedule for Staff Recommendation

Period (Payment date is the beginning date, interest adjusted accordingly)		Interest Rate (%)	Principal (\$)	Payments (\$)	Period Interest Charge (\$)	Closing Balance Outstanding (\$)	Owner Proposed Payment	Adjustment to cover interest	Total payment
13-Aug-17	12-Sep-17	4.34%	1,357,599.36	-	4,842.72	1,362,442.08			
13-Sep-17	12-Oct-17	4.34%	1,362,442.08	-	4,860.00	1,367,302.08			
13-Oct-17	12-Nov-17	4.34%	1,367,302.08	-	5,039.91	1,372,342.00			
13-Nov-17	12-Dec-17	4.34%	1,372,342.00	-	4,895.31	1,377,237.31			
13-Dec-17	12-Jan-18	4.34%	1,377,237.31	-	5,076.53	1,382,313.84			
13-Jan-18	12-Feb-18	4.34%	1,382,313.84	-	5,095.25	1,387,409.09			
13-Feb-18	12-Mar-18	4.34%	1,387,409.09	-	4,619.12	1,392,028.21			
13-Mar-18	21-Mar-18	4.34%	1,392,028.21	-	1,489.66	1,393,517.87			
22-Mar-18	22-Apr-18	4.34%	1,393,517.87	99,000.00	4,925.55	1,299,443.43	96,390.00	2,610.00	99,000.00
23-Apr-18	20-May-18	4.34%	1,299,443.43	99,000.00	3,996.65	1,204,440.08	96,390.00	2,610.00	99,000.00
21-May-18	17-Jun-18	4.34%	1,204,440.08	183,700.00	3,398.37	1,024,138.44	179,010.00	4,690.00	183,700.00
18-Jun-18	23-Jul-18	4.34%	1,024,138.44	183,700.00	3,597.54	844,035.98	179,010.00	4,690.00	183,700.00
24-Jul-18	20-Aug-18	4.34%	844,035.98	212,100.00	2,103.91	634,039.90	206,550.00	5,550.00	212,100.00
21-Aug-18	17-Sep-18	4.34%	634,039.90	212,100.00	1,404.77	423,344.67	206,550.00	5,550.00	212,100.00
18-Sep-18	21-Oct-18	4.34%	423,344.67	212,100.00	854.01	212,098.67	206,550.00	5,550.00	212,100.00
22-Oct-18		4.34%	212,098.67	212,098.67	-	0.00	206,550.00	5,548.67	212,098.67

# **CITY OF HAMILTON**

## **NOTICE OF MOTION**

**Audit, Finance & Administration Committee: March 26, 2018**

**MOVED BY COUNCILLOR PEARSON.....**

### **Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee Membership**

- (a) That the letter of resignation from Hibbert Briscoe from the Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee, and attached hereto, be received; and
- (b) That the membership number of the Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee be adjusted accordingly in order to obtain quorum.



**McRae, Angela**

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**From:** Pocop, Betsy  
**Sent:** February-20-18 12:46 PM  
**To:** McRae, Angela  
**Subject:** FW: LGBTQ Committee membership  
  
**Categories:** Red Category

Hi Angela,

Hi Angela,

Please see below for a resignation from an LGBTQ Committee member, Hibbert (Hibbs) Briscoe. The resignation was presented and accepted by the Committee at their meeting last week. This will be reflected in their minutes.

Thank you,  
Betsy

---

**From:** Hibbs Briscoe  
**Sent:** January-19-18 11:37 PM  
**To:** Pocop, Betsy  
**Subject:** Re: LGBTQ Committee membership

I would like to resign completely. I'm shifting my focus away from Trans rights and heading towards environmental causes.

On Jan 19, 2018, at 3:19 PM, "Pocop, Betsy" <[Betsy.Pocop@hamilton.ca](mailto:Betsy.Pocop@hamilton.ca)> wrote:

Hi Hibbs,

Are you looking to resign only as the Vice-Chair of the Committee or as a committee member all together?

Regards,  
Betsy





# **CITY OF HAMILTON**

## **NOTICE OF MOTION**

**Audit, Finance & Administration Committee: March 26, 2018**

**MOVED BY COUNCILLOR A. VANDERBEEK.....**

### **Hamilton Mundialization Advisory Committee Membership**

- (a) That the letter of resignation from Jeff Bonner from the Hamilton Mundialization Advisory Committee, and attached hereto, be received; and
- (b) That the membership number of the Hamilton Mundialization Advisory Committee be adjusted accordingly in order to obtain quorum.



# Jeff Bonner

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Wednesday, January 24, 2018

Hamilton City Hall  
Attn: Nadia Olivieri  
Human Rights, Diversity and Inclusion  
120 King St. W. 9th Floor  
Hamilton, ON L8P 4V2

Nadia,

I am writing to notify you that I have decided to resign both as Chair and as member of the Hamilton Mundialization Committee, effective immediately.

If you, as staff liaison for the committee, require any information from me please feel free to contact me. However, please note that I specifically indicate that contact from any individual committee members in regard to committee business or my resignation is **not welcomed**.

Any communication I receive from the public based on prior publication of my contact information as chair will be forwarded to your office for the attention of the committee. I also have some materials that I will drop off to your office, including Mundialization pins and WCA medallions.

I would like to thank you for your work with the Mundialization Committee. I think you have done a fantastic job of supporting the committee despite frustration on a number of fronts.

I wish you well in your ongoing work with the committee.

Sincerely,



Jeff Bonner