



City of Hamilton

AUDIT, FINANCE AND ADMINISTRATION COMMITTEE REVISED

Meeting #: 19-004
Date: March 21, 2019
Time: 9:30 a.m.
Location: Council Chambers, Hamilton City Hall
71 Main Street West

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

1. CEREMONIAL ACTIVITIES

2. APPROVAL OF AGENDA

(Added Items, if applicable, will be noted with *)

3. DECLARATIONS OF INTEREST

4. APPROVAL OF MINUTES OF PREVIOUS MEETING

4.1 February 21, 2019

5. COMMUNICATIONS

6. DELEGATION REQUESTS

*6.1 Stephanie Bass, respecting International Day for the Elimination of Racial Discrimination (For today's meeting)

*6.2 Shahzi Bokhari, respecting International Day for the Elimination of Racial Discrimination (For today's meeting)

*6.2.a Unite Against Racism Slide

7. CONSENT ITEMS

7.1 Governance Review Sub-Committee - Clerk's Report 19-001

- 7.2 Report of the 2018 Remuneration and Expenses as Required under Section 284 of the Municipal Act (FCS19014) (City Wide)
- 7.3 2017 Audited Financial Statements for City of Hamilton Business Improvement Areas (BIAs) (FCS19018) (City Wide)

Due to bulk, Appendix "A" is not printed in the agenda but is available for viewing in the City Clerk's Office and on-line at www.hamilton.ca.

- 7.4 Organizational Health Evaluation (HUR19002) (City Wide)
- 7.5 Freedom of Information Quarterly Report (October 1 to December 31) (CL18003(c)) (City Wide)

8. PUBLIC HEARINGS / DELEGATIONS

- 8.1 Vince Dipietro, Angelica Homes, respecting a rental property's water bill (Approved January 17, 2019)

- 8.1.a Supporting documentation provided by staff respecting the water bill

- 8.2 Michael Woloch, respecting hiring practices for Professional Engineers at the City of Hamilton (Approved February 21, 2019)

- *8.3 Stephanie Bass, respecting International Day for the Elimination of Racial Discrimination

- *8.4 Shahzi Bokhari, respecting International Day for the Elimination of Racial Discrimination

9. STAFF PRESENTATIONS

- 9.1 Employee Annual Attendance Report 2018 (HUR19003) (City Wide)

- *9.1.a Employee Annual Attendance Report 2018 - Staff Presentation

- 9.2 Occupational Injury and Illness Annual Report 2018 (HUR19004) (City Wide)

10. DISCUSSION ITEMS

11. MOTIONS

12. NOTICES OF MOTION

13. GENERAL INFORMATION / OTHER BUSINESS

14. PRIVATE AND CONFIDENTIAL

15. ADJOURNMENT



AUDIT, FINANCE AND ADMINISTRATION COMMITTEE MINUTES 19-003

9:30 a.m.

February 21, 2019

Council Chambers

Hamilton City Hall

Present: Councillors C. Collins (Chair), M. Wilson (Vice-Chair), B. Johnson, M. Pearson, L. Ferguson, J. Partridge, A. VanderBeek, and B. Clark

THE FOLLOWING ITEMS WERE REFERRED TO COUNCIL FOR CONSIDERATION:

1. Development Charges Stakeholders Sub-Committee Report 19-002 (Item 10.1)

(Clark/Pearson)

(a) Development Charges By-law Policy – 2019 Development Charges Agriculture / Farm Land Comparators (FCS18062(b)) (City Wide) (Item 7.1)

- (i) That Report FCS18062(b) respecting Development Charges By-law Policy – 2019 Development Charges Agriculture / Farm Land Comparators, be received; and,
- (ii) That the Agricultural / Farm Land Development Charge remain at 100% exempt.

(b) 2019 Development Charges By-law Policy (FCS18062(a)) (City Wide) (Item 10.1)

- 1. That staff be directed to include the policy, as outlined below, in the draft DC By-law to be included in the 2019 Development Charges (DC) Background Study:
 - (i) Parking Structures

That the 2019 Development Charges By-law not provide an exemption for commercial parking.

(ii) Covered Sports Field

That the 2019 Development Charges By-law not provide an exemption for covered sports fields.

(iii) Small Industrial Rate

That the 2019 Development Charges By-law not provide a lower rate for small industrial developments.

(iv) Academic – Post Secondary / Not-for-Profit
Elementary/Secondary

(a) That the 2019 Development Charges By-law not provide an Academic Space exemption; and,

(b) That the 2019 Development Charges By-law require documentation from developers to support the mandatory exemption as a Crown agent.

(v) Affordable Housing

That the 2019 Development Charges By-law not provide an exemption for affordable housing.

(vi) Places of Worship

That the 2019 Development Charges By-law provide an exemption for Places of Worship, with clarification that revenue generating space is not exempt.

(vii) Public Hospitals

That the 2019 Development Charges By-law not provide exemptions for public hospitals.

(viii) Downtown Public Art Reserve Voluntary Contributions

That the 2019 Development Charges By-law maintain the current exemption for Downtown Public Art Reserve Voluntary Contributions, with an annual limit of \$250,000 on the contributions that will be accepted by the City under this program.

(ix) Heritage Buildings

That the 2019 Development Charges By-law maintain the current exemption within the existing building envelope except for sections that are not covered by the Heritage designation.

(x) Redevelopment for Residential Facility

That the 2019 Development Charges By-law maintain the exemption for Redevelopment for Residential Facility.

(xi) Industrial Rate

That the 2019 Development Charges By-law maintain the current exemption, and continue with a 39% reduction, by charging 100% of the water and wastewater charges, and adjusting the percentage charged for services related to a highway component to achieve a combined reduction of 39%.

(xii) Expansion of an Existing Industrial Development

That the 2019 Development Charges By-law maintain the 50% Industrial expansion exemption as written in the 2014 Development Charges By-law, as amended.

(xiii) Transition Policy

That the 2019 Development Charges By-law maintain the Transition Policy tied to building permit applications.

(xiv) Student Residences

That the exemption for Student Residences be maintained in the 2019 Development Charges By-law until June 30, 2020.

(xv) Agriculture

During discussion of Item 7.1, the Committee passed a Motion "That the Agricultural / Farm Land Development Charge remain at 100% exempt", which relates to paragraph 3 of the staff recommendation.

That the 2019 Development Charges By-law redefine the agriculture definition to exclude cannabis growing and processing, and charge the industrial Development Charge rate.

- (a) That the 2019 Development Charges By-law not provide an exemption for farm help houses; and,
- (b) That the 2019 Development Charges By-law require proof of a farm business registration number to receive the agriculture Development Charge exemption.

(xvi) New Non-Industrial (Commercial/Institutional) Stepped Rates

That the 2019 Development Charges By-law continue stepped rates for office, excluding medical office; continue stepped rates within the City's CIPA (Community Improvement Plan Areas) and BIA's (Business Improvement Areas); and, remove stepped rates for all other development.

(xvii) Expansion of Existing Non-Industrial (Commercial/Institutional)

That the 2019 Development Charges By-law only provide a 5,000 square feet exemption for office, excluding medical office; and, remove the exemption for all other non-industrial development.

(xviii) Downtown Hamilton CIPA

(a) That the 2019 Development Charges By-law continue to provide a 70% CIPA exemption for major office developments (Class A – greater than 20,000 square feet gross floor area), whether or not the development is a standalone office;

(b) That for other development within the Downtown Hamilton CIPA:

July 6, 2019 – July 5, 2020 exemption	60%
July 6, 2020 – July 5, 2021 exemption	50%
July 6, 2021 – July 5, 2022 exemption	40%
July 6, 2022 – July 5, 2023 exemption	40%
July 6, 2023 – July 5, 2024 exemption	40%

(c) That the 2019 Development Charges By-law maintain the same height limits on exemption use; and,

(d) That the 2019 Development Charges By-law add clarity that the Downtown Hamilton CIPA exemption cannot be combined/stacked with other Development Charge exemptions and that the Downtown Hamilton CIPA exemption will not be applied if other exemptions result in a lower amount payable.

(xix) Laneway Housing

That the 2019 Development Charges By-law exempt laneway housing.

(xx) Non-industrial Uses Charged Industrial Rate

(a) That the 2019 Development Charges By-law not provide the industrial rate for self storage facilities or hotels; and,

(b) That the 2019 Development Charges By-law provide the industrial rate for film, production and artists' studios.

(xxi) Other Development Charges Policies

(a) That the 2019 Development Charges By-law maintain the ability to offset Development Charges with an ERASE (Environmental Remediation and Site Enhancement Redevelopment Program) grant, and require security through a Development Charge Deferral Agreement; and,

(b) That the 2019 Development Charges By-law, respecting Deferral Agreements, maintain the existing policy and add:

(i) That staff be authorized to negotiate extensions of Development Charges Deferral Agreements of up to two years;

(ii) That staff be authorized to enter into Development Charges Deferral Agreements related to Podium Developments to delay timing and applicable rate of Development Charge payment to the issuance of each structure permit (no time limit); and,

(iii) That staff be authorized to enter into zero interest Development Charge Deferral Agreements where a developer is applying their ERASE grant to offset the Development Charges (no time limit).

2. That the anticipated cost of providing the exemption policy be supported through the Rate and Tax Capital Budgets as well as through allocations from the City's annual operating budget surplus;

3. That staff be directed to prepare the necessary reports and draft by-laws to amend the City's GO Transit By-law 11-174 to be consistent with the policy as outlined in sub-section (a);
4. That the "Meeting with downtown developers regarding the proposed Downtown Community Improvement Project Area Development Charge Exemption" be considered complete and removed from the Outstanding Business List;
5. That "Laneway Housing DC Policy" be considered complete and removed from the Outstanding Business List;
6. That "Review of Downtown and Community Renewal Improvement Program" be considered complete and removed from the Outstanding Business List;
7. That "Including Affordable Housing in the Development Charges Policy Review" be considered complete and removed from the Development Charges Stakeholders Subcommittee Outstanding Business List; and,
8. That "Revise Agriculture Definition in the City's DC By-law" be considered complete and removed from the Outstanding Business List.

Result: Motion CARRIED by a vote of 8 to 0, as follows:

- YES - Councillor Maureen Wilson
- YES - Chair Chad Collins
- YES - Councillor Judi Partridge
- YES - Councillor Arlene VanderBeek
- YES - Councillor Lloyd Ferguson
- YES - Councillor Brenda Johnson
- YES - Councillor Maria Pearson
- YES - Councillor Brad Clark

2. Grants Sub-Committee Report (Added Item 10.3)

(Johnson/Pearson)

(a) Appointment of Chair and Vice Chair (Item A)

- (i) That Councillor B. Johnson, be appointed as Chair of the Grants Sub-Committee for the 2018-2022 term of Council; and,
- (ii) That Councillor N. Nann, be appointed as Vice Chair of the Grants Sub-Committee for the 2018-2022 term of Council.

(b) 2018 City Enrichment Fund Update (GRA19001) (City Wide) (Item 6.1)

That the overall 2018 City Enrichment Fund surplus (attached as Appendix "A" to Report 19-001), in the amount of \$82,778 be transferred to the City Enrichment Fund Reserve # 112230.

Result: Motion CARRIED by a vote of 8 to 0, as follows:

YES - Councillor Maureen Wilson
YES - Chair Chad Collins
YES - Councillor Judi Partridge
YES - Councillor Arlene VanderBeek
YES - Councillor Lloyd Ferguson
YES - Councillor Brenda Johnson
YES - Councillor Maria Pearson
YES - Councillor Brad Clark

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 2)

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

1. DISCUSSION ITEMS - WITHDRAWN

10.2 Governance Review Sub-Committee Report 19-001

This item has been withdrawn from the agenda.

2. DISCUSSION ITEMS

10.3 Grants Sub-Committee Report 19-001

(VanderBeek/Pearson)

That the agenda for the February 21, 2019 Audit, Finance and Administration Committee meeting be approved, as amended.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Councillor Maureen Wilson
YES - Chair Chad Collins
YES - Councillor Judi Partridge
YES - Councillor Arlene VanderBeek
YES - Councillor Brenda Johnson
YES - Councillor Maria Pearson
YES - Councillor Brad Clark
NOT PRESENT - Councillor Lloyd Ferguson

(b) DECLARATIONS OF INTEREST (Item 3)

There were no declarations of interest.

(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 4)

(i) February 7, 2019 (Item 4.1)

(Pearson/Johnson)

That the Minutes of the February 7, 2019 meeting of the Audit, Finance and Administration Committee be approved, as presented.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Councillor Maureen Wilson
YES - Chair Chad Collins
YES - Councillor Judi Partridge
YES - Councillor Arlene VanderBeek
YES - Councillor Brenda Johnson
YES - Councillor Maria Pearson
YES - Councillor Brad Clark
NOT PRESENT - Councillor Lloyd Ferguson

(d) DELEGATION REQUESTS (Item 6)

(i) Michael Woloch, respecting hiring practices for Professional Engineers at the City of Hamilton (For a future meeting) (Item 6.1)

(Partridge/VanderBeek)

That the delegation request from Michael Woloch, respecting hiring practices for Professional Engineers at the City of Hamilton, be approved for a future meeting.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Councillor Maureen Wilson
YES - Chair Chad Collins
YES - Councillor Judi Partridge
YES - Councillor Arlene VanderBeek
YES - Councillor Brenda Johnson
YES - Councillor Maria Pearson
YES - Councillor Brad Clark
NOT PRESENT - Councillor Lloyd Ferguson

(e) PUBLIC HEARINGS / DELEGATIONS (Item 8)

(i) Voislav Bjelajac, respecting a Vacancy Rebate for 2016 (Approved February 7, 2019) (Item 8.1)

Voislav Bjelajac and James Hartl, addressed the Committee respecting a vacancy rebate for 2016, with the aid of a speaking notes. A copy of the speaking notes has been included in the official record.

(Pearson/VanderBeek)

That the delegation from Voislav Bjelajac and James Hartl, respecting a vacancy rebate for 2016, be received.

CARRIED

A copy of the speaking notes are available on the City's website or through the Office of the City Clerk.

(Ferguson/Johnson)

That Voislav Bjelajac and James Hartl be permitted to address the Committee again, in order to address staff comments.

CARRIED

(Pearson/VanderBeek)

That the subsequent delegation from Voislav Bjelajac and James Hartl, respecting a vacancy rebate for 2016, be received.

CARRIED

(Clark/Pearson)

That staff be directed to contact the Municipal Property Assessment Corporation (MPAC) to determine what documents were submitted to MPAC from Voislav Bjelajac and James Hartl regarding the property, and report back to the Audit, Finance and Administration Committee.

Result: Motion CARRIED by a vote of 7 to 1, as follows:

YES - Councillor Maureen Wilson
YES - Chair Chad Collins
NO - Councillor Judi Partridge
YES - Councillor Arlene VanderBeek
YES – Councillor Lloyd Ferguson
YES - Councillor Brenda Johnson
YES - Councillor Maria Pearson
YES - Councillor Brad Clark

(f) PRIVATE & CONFIDENTIAL (Item 14)

(i) Closed Session Minutes – February 7, 2019 (Item 14.1)

(Partridge/VanderBeek)

- (a) That the Closed Session Minutes of the February 7, 2019 Audit, Finance and Administration meeting, be approved as presented; and,
- (b) That the Closed Session Minutes of the February 7, 2019 Audit, Finance and Administration meeting, remain confidential.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Councillor Maureen Wilson
YES - Chair Chad Collins
YES - Councillor Judi Partridge
YES - Councillor Arlene VanderBeek
YES - Councillor Brenda Johnson
YES - Councillor Maria Pearson
YES - Councillor Brad Clark
NOT PRESENT - Councillor Lloyd Ferguson

(g) ADJOURNMENT (Item 15)

(Wilson/Partridge)

That, there being no further business, the Audit, Finance and Administration Committee, be adjourned at 10:14 a.m.

CARRIED

Respectfully submitted,

Councillor Collins, Chair
Audit, Finance and Administration
Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk

6.1

Form: Request to Speak to Committee of Council

Submitted on Tuesday, March 19, 2019 - 4:24 pm

==Committee Requested==

Committee: Audit, Finance & Administration

==Requestor Information==

Name of Individual: Stephanie Bass

Name of Organization:

Contact Number:

Email Address:

Mailing Address:

Reason(s) for delegation request: International day for the elimination of racism

Will you be requesting funds from the City? No

Will you be submitting a formal presentation? No

From: [McRae, Angela](#)
To:
Subject: FW: International Day for the Elimination of Racial Discrimination
Date: March 20, 2019 9:52:58 AM

From: Stephanie Bass
Sent: March 19, 2019 9:28 AM
To: clerk@hamilton.ca
Subject: International Day for the Elimination of Racial Discrimination

To the General Issues Committee;

It's not easy to write about this, because words are an imperfect medium when it comes to the experience of being a black woman in Hamilton. You lose the emotional impact, the gut-deep feelings of fear and anger - that words on a page can't properly relate. So I want you to keep those two words in mind: fear and anger. Fear because of what I've experienced during the course of my life. Anger because people still say 'well at least we're not as bad as the States' or 'something like that could never happen here.'

And anger because even when people agree with me, I have seen little effort to make the needed changes so that these experiences become less frequent— or so that I feel safer and supported if they do.

I have experienced a plethora of race-motivated attacks, verbal and physical. I'd like to give you a few examples for the past 5 years:

- I was harassed by the police at Main and McNab because I had just come out of a movie at Jackson Square with my friends and was heading home. They demanded to see my ID. A white friend came over and asked what was going on. They left me alone after that.
- It happened again. I was with my husband waiting for a bus at Main and Longwood. It was late and he didn't want me waiting alone in an empty parking lot. A police car pulled up. The officer wanted me to give him my ID. But he backed off as soon as my husband, who is white, stepped in and asked him for specifics. Suddenly the policeman said there was no problem anymore.
- On more than one occasion, I was called a ni**** on HSR buses Loudly. I had my seat taken from me. And no one ever did anything. Not the driver. Not the passengers.
- On the street, a man called me a ni**** and threw a milkshake at me.
- A cop pulled me over on Main St because I was driving "too nice a car." The officer wanted to know if it was mine.
- In 2013, I had a brick thrown at my head by a Nazi panhandler at University Plaza because I didn't want to give change to him. I knew he was a Nazi because of the swastika on his jacket.
- On Main street with my husband, a man in a truck screamed 'ni**** lover' at us outside the Wimpy's Diner on Main Street. We don't go there anymore.
- In 2017 I was yelled at in Westdale - called a "terrorist" because it was raining and I had a scarf on my head to keep my hair dry.
- At the Starbucks on Locke Street, I held the door open for an older man. He said

he didn't think monkeys drank coffee.

- This year at my workplace, I had a swastika drawn on the outside of my classroom portable just after my arrival.

This isn't everything I've dealt with. These are just the highlights. So when I say I have experienced racism in Hamilton, please believe me.

Professionally, I'm a historian and an educator. I earned a Master's degree at York University in 2007, and my focus was on how race and gender intersect in policy. I've taught classes "Critical Race Studies," and "Introduction to Feminist Studies" at McMaster University. I've spoken at conferences and organized anti-racism workshops at schools in Hamilton. Currently, I am a teacher for the HWDSB. I am an expert on this subject both in study and in life experience.

Hamilton has held a dubious honour for several years now by being in the top 3 Canadian cities for police-reported hate crimes. In 2016, Hamilton was number one according to Statistics Canada. When I read this, it wasn't too hard for me to believe this because I've seen it first-hand.

We all share a responsibility in dealing with prejudice and racism. It's not enough to condemn what is wrong if you don't do anything about it. Thoughts and words of support are not helpful when there are real consequences for people - when I can't walk down the street without being anxious that someone is going to challenge my right to be there. When I am afraid of being alone in a public place during the daytime, never mind at night. Or when I'm afraid to talk to the police because I've had negative interactions with them before.

Hamilton has held a dubious honour for several years now by being in the top 3 Canadian cities for police-reported hate crimes. In 2016, Hamilton was number one according to Statistics Canada. When I read this, it wasn't too hard for me to believe this because I've seen it first-hand.

Because racism it is learned and taught, we can also un-learn it in order to change - to grow - to leave the hatefulness behind. But it's not easy. It doesn't self-regulate. It can't be left up to an individual to go out and educate themselves. It's high time we as a society accepted that some of our prejudices are systemic. And the proof they are systemic lies in the simple fact that there are laws against discrimination. We need the Anti-Racism resource Centre, that again has been put on hold this year.

More than that, our community needs a distinct set of anti-racism strategies for the many people of colour in the City of Hamilton. My experiences show that there is real violence and danger for People of Colour here; it affects how I live my life each day— and how I see the city I grew up and currently live in. The city has a moral obligation to serve Hamiltonians of colour by providing some service to support the many experiences of racism that occur on our streets everyday.

This is an action worth investing in. People are always worth investing in.

Sincerely,

Stephanie Bass

6.2

Form: Request to Speak to Committee of Council

Submitted on Tuesday, March 19, 2019 – 9:10 pm

==Committee Requested==

Committee: Audit, Finance & Administration

==Requestor Information==

Name of Individual: Shahzi Bokhari

Name of Organization:

Contact Number:

Email Address:

Mailing Address:

Reason(s) for delegation request: International day for the elimination of racial discrimination

Will you be requesting funds from the City? No

Will you be submitting a formal presentation? No



**UNITE
AGAINST
RACISM**

**MARCH 21
CROSS-COUNTRY
DAY OF ACTION**

Mars 21 Ensemble Contre le Racisme



**City of Hamilton
GOVERNANCE REVIEW
SUB-COMMITTEE
Clerk's Report 19-001
9:30 a.m.
Thursday, February 14, 2019
Room 264
Hamilton City Hall
71 Main Street West**

Pursuant to Section 3.6(4) of the City of Hamilton's Procedural By-law 18-270 at 10:01 a.m. the Committee Clerk advised those in attendance that quorum had not been achieved within 30 minutes after the time set for the Governance Review Sub-Committee, therefore, the Clerk noted the names of those in attendance and the meeting stood adjourned.

Present:

Councillor B. Clark
Councillor M. Wilson

Respectfully submitted,

Angela McRae
Legislative Coordinator
Office of the City Clerk



INFORMATION REPORT

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	March 21, 2019
SUBJECT/REPORT NO:	Report of the 2018 Remuneration and Expenses as Required under Section 284 of the Municipal Act (FCS19014) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Bev Neill (905) 546-2424 Ext. 6274
SUBMITTED BY:	Rick Male Director, Financial Services, Taxation and Corporate Controller Finance and Corporate Services Department
SIGNATURE:	

Council Direction:

Not Applicable

Information

Under the *Municipal Act, 2001*, the Treasurer must submit to Council before the 31st 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 FCS19014 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 FCS19014 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.

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: Report of the 2018 Remuneration and Expenses as Required under
Section 284 of the Municipal Act (FCS19014) (City Wide) - Page 2 of 2**

Appendices and Schedules Attached

Appendix "A" to Report FCS19014 – 2018 Remuneration Summary

Appendix "B" to Report FCS19014 – Expense Details of Council

BN/dw

City of Hamilton

2018 SUMMARY			
	Remuneration	Expenses	Total \$
Members of Council	1,587,730.56	28,434.02	1,616,164.58
Conservation Authorities	28,837.52	10,635.48	39,473.00
Hamilton Police Services Board	36,634.33	10,988.56	47,622.89
Hamilton Public Library Board	0	1,248.00	1,248.00
Committee of Adjustment/Land Division Committee	18,300.00	8,571.95	26,871.95
Trade License Board	11,375.00	0	11,375.00
Hamilton Utilities Corporation	27,000.00	590.00	27,590.00
Association of Municipalities of Ontario	525.00	2,221.69	2,746.69
CityHousing Hamilton Corporation	0	1,075.61	1,075.61
Hamilton Farmer's Market	0	694.60	694.6
Alectra	97,249.92	4,113.24	101,363.16
Total	1,807,652.33	68,573.15	1,876,225.48

City of Hamilton

(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	184,662.66	7,340.15	961.64	
** T. Anderson	28,458.28	0	0	
** B. Clark	7,489.02	0	154.77	
C. Collins	97,357.26	0	1,803.60	
D. Conley	89,868.24	0	173.65	
** J. Danko	7,489.02	0	0	
J. Farr	97,357.26	0	0	
L. Ferguson	97,357.26	0	596.71	
M. Green	89,868.24	1,552.76	4,104.58	
T. Jackson	97,357.26	0	1,667.46	
A. Johnson	66,652.28	0	0	
B. Johnson	97,357.26	0	4,342.39	
S. Merulla	97,357.26	0	0	
** N. Nann	7,489.02	0	0	
J. Partridge	90,242.69	0	786.93	
R. Pasuta	89,868.24	784.50	1,436.58	
** E. Pauls	7,489.02	0	0	
M. Pearson	97,357.26	0	719.17	
D. Skelly	34,449.49	0	372.55	
A. VanderBeek	97,357.26	0	240.00	
T. Whitehead	97,357.26	1,071.58	325.00	
** M. Wilson	7,489.02	0	0	

* Actual remuneration paid to Mayor and Councillors.

** Term Started in December 2018 except T. Anderson - August to November 2018

City of Hamilton

***** Expense Notes**

Mayor Eisenberger - Attended Big City Mayor's Conference in Ottawa in February - \$1,066.41; Attended Intelligent Communities Forum in London, UK in June - \$5,293.00; Attended HMCS Sackville Annual General Meeting in Halifax in June - \$980.74; Other expenses - \$961.64

Councillor Anderson - Other expenses - NIL

Councillor Clark - Other expenses - \$154.77

Councillor Collins - Other expenses - \$1,803.60

Councillor Conley - Other expenses - \$173.65

Councillor Danko - Other expenses - NIL

Councillor Farr - Other expenses - NIL

Councillor Ferguson - Other expenses - \$596.71

Councillor Green - Attended Ontario Good Roads Association Conference in Toronto in February - \$1,552.76; Other expenses - \$4,104.58

Councillor Jackson - Other expenses - \$1,667.46

Councillor A. Johnson - Other expenses - NIL

Councillor B. Johnson - Other expenses - \$4,342.39

Councillor Merulla - Other expenses - NIL

Councillor Nann - Other expenses - NIL

Councillor Partridge - Other expenses - \$786.93

Councillor Pasuta - Attended Association of Municipalities of Ontario Conference in Ottawa in August - \$784.50; Other expenses - \$1,436.58

Councillor Pauls - Other expenses - NIL

Councillor Pearson - Other expenses - \$719.17

Councillor Skelly - Other expenses - \$372.55

Councillor VanderBeek - Other expenses - \$240.00

Councillor Whitehead - Attended Guns and Gangs Conference in Ottawa in March - \$1,071.58; Other expenses - \$325.00

Councillor Wilson - Other expenses - NIL

City of Hamilton

(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 Region Conservation Authority

<u>Appointee</u>		<u>Expenses</u>
		\$
D. Bowman	720.00	127.20
K. Brown	180.00	39.22
B. Clark	0	0
C. Collins	0	0
L. Ferguson	0	0
S. Fielding	2,875.00	527.88
B. Gautreau	600.00	250.16
T. Jackson	0	0
S. Moccio	1,226.66	81.62
E. Pauls	0	0
M. Topalovic	600.00	127.20

Grand River Conservation Authority

<u>Appointee</u>		<u>Expenses</u>
		\$
G. Stojanovic	1,704.65	924.00

Halton Region Conservation Authority

<u>Appointee</u>		<u>Expenses</u>
		\$
J. Di Maio	600.00	228.43
J. Partridge	400.00	24.00
E. Wells	250.00	103.35

City of Hamilton

(b) Conservation Authorities - cont'dNiagara Peninsula Conservation Authority

<u>Appointee</u>		<u>Expenses</u>
		\$
J. Beattie	4,870.40	2,446.67
J. Kaspersetz	6,784.31	4,291.56

Niagara Escarpment Commission

<u>Appointee</u>		<u>Expenses</u>
		\$
A. VanderBeek	8,026.50	1,464.19

(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>Expenses **</u>
		\$
F. Eisenberger	0	0
C. Collins	0	0
L. Ferguson	0	231.44
T. Jackson	0	0
W. Juchniewicz	9,132.24	1,619.56
M. Levy	9,132.24	2,428.22
D. MacVicar	9,132.24	0
P. Mandy	7,481.41	6,709.34
S. Tick	1,756.20	0
T. Whitehead	0	0

** Expenditures authorized by the Hamilton Police Services Board and funded from the Police Services Board budget.

W. Juchniewicz attended Ontario Association of Police Services Board Conference.

M. Levy attended Canadian Association of Police Governance Conference.

P. Mandy attended Ontario Association of Police Services Board Conference; OAPSB Labour Seminar; International Association of Chiefs of Police Conference.

City of Hamilton

(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>Expenses</u>
		\$
D. Brown	0	0
V. Cecchetto	0	0
S. Fawcett	0	0
J. Gautrey	0	0
G. Geczy	0	0
J. Kirkpatrick	0	0
M. Leach	0	0
J. Partridge	0	0
M. Pearson	0	0
L. Spence-Smith	0	1,248.00
C. Wagner	0	0

(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>Expenses</u>
		\$
V. Abraham	2,100.00	410.10
K. Audziss	0	0
M. Dudzic	2,300.00	472.00
I. Dunlop	0	0
L. Gaddy	2,000.00	1,603.90
P. Mallard	2,100.00	315.55
N. Mleczko	2,000.00	439.25
W. Pearce	2,100.00	522.40
D. Serwatuk	1,900.00	2,220.05
D. Smith	1,800.00	1,519.80
M. Smith	2,000.00	1,068.90

City of Hamilton

(f) Trade License Board

<u>Appointee</u>		<u>Expenses</u>
		\$
D. Hardie	2,100.00	0
R. Lalli	1,575.00	0
J. Lane	1,750.00	0
M. Marsalla	1,750.00	0
B. McDonald	0	0
B. Nuttall	1,050.00	0
G. Penko	1,575.00	0
M. Reiley	1,575.00	0

(g) Hamilton Utilities Corporation

2018 Board Remuneration & Expenses

Board Member	Honorariums	Meeting Fees	Board Member Expenses	Total
Joesph Rinaldo	28,000	16,500	2,415	46,915
Christa Wessel	18,000	11,100	487	29,587
Laurie Tugman	18,000	13,800	4,345	36,145
Daryl Wilson	13,500	6,300	0	19,800
Maria Pearson	13,500	4,200	0	17,700
Lesley Gallinger	13,500	7,200	590	21,290
Total	104,500	59,100	7,837	171,437

Remuneration for CEO related Activities

Joe Rinaldo	\$	23,400
Laurie Tugman		30,300
Total	<u>\$</u>	<u>53,700</u>

(h) Association of Municipalities of Ontario

<u>Appointee</u>		<u>Expenses</u>
		\$
R. Pasuta	525.00	2,221.69
T. Whitehead	0	0

City of Hamilton

(i) CityHousing Hamilton Corporation

<u>Appointee</u>		<u>Expenses</u>
		\$
J. Aird	0	0
C. Collins	0	1,036.26
J. Farr	0	0
C. Filice	0	0
T. Jackson	0	0
T. Lemma	0	0
N. Nann	0	0
P. Reid	0	39.35
M. Wilson	0	0

(j) Hamilton Farmer's Market

<u>Appointee</u>		<u>Expenses</u>
		\$
W. Arndt	0	694.60
E. Bowen	0	0
C. Chiarelli	0	0
S. Coleman	0	0
M. Di Censo	0	0
J. Farr	0	0
R. Jepson	0	0
S. Laurie	0	0
E. Miller	0	0
R. Pasuta	0	0
E. Pauls	0	0

(k) Alectra Utilities

<u>Appointee</u>		<u>Expenses</u>
		\$
P. Benson	60,999.96	4,113.24
F. Eisenberger	36,249.96	0

T. Anderson

<u>Total</u> <u>Expense</u>	<u># of</u> <u>Attendees</u>	<u>ProRated</u> <u>Expense</u>
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Total T. Anderson		NIL
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B. Clark

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Mileage January - December, 2018			\$ 154.77
Total B. Clark			\$ 154.77

C.Collins

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Glendale Pub January 22, 2018	\$ 33.84	2	\$ 16.92
Meeting Expense Bedrock Bistro January 28, 2018	\$ 19.73	2	\$ 9.87
Meeting Expense Bedrock Bistro March 9, 2018	\$ 31.72	2	\$ 15.86
Stoney Creek Chamber of Commerce Luncheon Liuna Gardens March 23, 2018	\$ 50.85	1	\$ 50.85
Meeting Expense Glendale Pub April 24, 2018	\$ 44.15	4	\$ 11.04
Meeting Expense Glendale Pub August 24, 2018	\$ 30.46	2	\$ 15.23
Meeting Expense	\$ 49.13	2	\$ 24.57

August 8
Dim Sum
& Sushi
October
31, 2018

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Glendale Pub December 17, 2018	\$ 239.19	14	\$ 17.09
Meeting Expense Glendale Pub December 17, 2018	\$ 52.40	3	\$ 17.47
Meeting Expense Glendale Pub December 17, 2018	\$ 125.48	8	\$ 15.69
Meeting Expense Village Restauran t December 18, 2018	\$ 96.67	5	\$ 19.34
December 19, 2018			
Mileage January - December, 2018			\$ 1,589.67
Total C. Collins			\$ 1,803.60

D. Conley

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Stoney Creek Chamber of Commerce Luncheon Liuna Gardens March 23, 2018	\$ 50.85	1	\$ 50.85
Community Achievement Awards Winona Vine Estates May 17, 2018	\$ 67.80	1	\$ 67.80
Winona Peach Festival Winona Vine Estates July 27, 2018	\$ 110.00	2	\$ 55.00
Total D. Conley			\$ 173.65

J. Danko

<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
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Total J. Danko		NIL
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F. Eisenberger

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Grand Opening 33 Bowen January 22, 2018	\$ 46.10	2	\$ 23.05
Big City Mayor's Conference Ottawa February 14 - 15, 2018			
Transportation - Flight	\$ 680.54		
Transportation - Auto	\$ 35.00		
Accommodation	\$ 305.87		
Per Diem	\$ 45.00		\$ 1,066.41
Meeting Expense Thirsty Cactus March 6, 2018	\$ 51.29	2	\$ 25.65
Women of Distinction Awards Evening Hamilton Convention Centre March 8, 2018	\$ 200.00	2	\$ 100.00
Meeting Expense Sheraton Loft March 9, 2018	\$ 57.81	2	\$ 28.91
Love Locke Day Naroma on Locke March 10, 2018	\$ 37.69	1	\$ 37.69
Outstanding Business Achievement Awards African Lion Safari March 23, 2018	\$ 203.40	2	\$ 101.70
Meeting Expense West Town Bar & Grill April 5, 2018	\$ 32.88	2	\$ 16.44
Mayor's Breakfast Liuna Station April 10, 2018	\$ 310.75	5	\$ 62.15
Meeting Expense Charred Rotisserie House April 27, 2018	\$ 40.28	2	\$ 20.14

Hamilton Community Prayer Breakfast Liuna Station May 1, 2018	\$ 200.00	10	\$ 20.00
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	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense The French May 16, 2018	\$ 45.48	2	\$ 22.74
Community Achievement Awards Gala Winona Vine Estates May 17, 2018	\$ 135.60	2	\$ 67.80
Glamour In The Hammer 2018 Hamilton Convention Centre May 25, 2018	\$ 300.00	2	\$ 150.00
Intelligent Communities Forum London, United Kingdom June 1 - 11, 2018			
Transportation - Flight	\$ 1,757.12		
Transportation - Auto	\$ 325.85		
Accommodation	\$ 2,458.08		
Per Diem	\$ 751.95		\$ 5,293.00
Meeting Expense Lopresti's at Maxwells June 14, 2018	\$ 84.58	2	\$ 42.29
Community Event - Got Sarah's Back Corktown Pub June 16, 2018	\$ 45.36	2	\$ 22.68
HMCS Sackville AGM Halifax June 28 - 29, 2018			
Transportation - Flight	\$ 523.13		
Transportation - Auto	\$ 143.45		
Accommodation	\$ 187.68		
Per Diem	\$ 126.48		\$ 980.74
Meeting Expense The Hamilton Club July 11, 2018	\$ 137.86	7	\$ 19.70
Winona Peach Festival Grand Peach Ball Winona Vine Estates July 27, 2018	\$ 110.00	2	\$ 55.00

Meeting Expense Fortino's August 9, 2018	\$ 17.83	2	\$ 8.92
Meeting Expense Café Limoncello August 25, 2018	\$ 68.68	2	\$ 34.34
	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Village Restaurant September 24, 2018	\$ 45.36	2	\$ 22.68
Meeting Expense Ben Thanh Viet Thai October 31, 2018	\$ 30.48	2	\$ 15.24
Mayor's Luncheon Stoney Creek Chamber of Commerce November 21, 2018	\$ 50.85	1	\$ 50.85
Meeting Expense West Town Bar & Grill December 13, 2018	\$ 27.34	2	\$ 13.67
Total F. Eisenberger			\$ 8,301.79

J. Farr

<u>Total</u> <u>Expense</u>	<u># of</u> <u>Attendees</u>	<u>ProRated</u> <u>Expense</u>
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Total J. Farr		NIL
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L. Ferguson

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Staff Retirement Party David Braley Centre April 5, 2018	\$ 25.00	1	\$ 25.00
S.H.A.R.E Annual Banquet Copetown Community Centre April 19, 2018	\$ 50.00	1	\$ 50.00
Meeting Expense The Egg & I May 18, 2018	\$ 39.71	3	\$ 13.24
Staff Retirement Party Waterfront Banquet May 24, 2018	\$ 20.00	1	\$ 20.00
Ancaster Lobsterfest Ancaster Fairgrounds May 26, 2018	\$ 60.00	1	\$ 60.00
A Taste of Syria Fundraising Dinner Ancaster Village Church May 26, 2018	\$ 25.00	1	\$ 25.00
Meeting Expense Coach & Lantern June 4, 2018	\$ 252.77	9	\$ 28.09
The 905 Band - Under the Big Tent Fieldcote Memorial Park & Museum June 8, 2018	\$ 15.00	1	\$ 15.00
Tastes of Ancaster Marquis Gardens June 27, 2018	\$ 45.00	1	\$ 45.00
Staff Retirement Party Liuna Station August 7, 2018	\$ 40.00	1	\$ 40.00
Diamonds & Denim BBQ Auction Ancaster Fair Grounds	\$ 110.00	1	\$ 110.00

August 17, 2018

Meeting Expense	\$	32.49	1	\$	32.49
Hamilton Chamber of Commerce					
September 14, 2018					

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Hamilton Chamber of Commerce October 12, 2018	\$ 32.49	1	\$ 32.49
Meeting Expense Hamilton Chamber of Commerce November 9, 2018	\$ 32.49	1	\$ 32.49
Meeting Expense Hamilton Chamber of Commerce December 14, 2018	\$ 32.49	1	\$ 32.49
Mileage January - December, 2018			\$ 35.42
Total L. Ferguson			\$ 596.71

M. Green

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense La Prep January 15, 2018	\$ 30.77	4	\$ 7.70
Meeting Expense End Zone January 22, 2018	\$ 32.47	2	\$ 16.24
Meeting Expense The Works January 24, 2018	\$ 37.69	2	\$ 18.85
Meeting Expense The Works February 2, 2018	\$ 40.51	2	\$ 20.26
Leadership Course Harvard Kennedy School February 5 - May 20, 2018	\$ 2,628.57	1	\$ 2,628.57
Reverend John C Holland Awards Liuna Station February 10, 2018	\$ 240.00	3	\$ 80.00
Taste Buds Cabaret Beth Jacob Synagogue February 21, 2018	\$ 45.00	3	\$ 15.00
Meeting Expense Ben Thanh Viet Thai Restaurant February 23, 2018	\$ 60.68	3	\$ 20.23
2018 Ontario Good Roads Association Conference Toronto February 25 - 28, 2018			
Registration	\$ 813.60		
Accommodation	\$ 619.16		
Per Diem	\$ 120.00		\$ 1,552.76
Meeting Expense Oak Café March 9, 2018	\$ 23.62	3	\$ 7.88

Meeting Expense	\$	47.10	2	\$	23.55
The Works					
March 9, 2018					

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
CJPAC 2018 ACTION Toronto The Rec Room Toronto March 22, 2018	\$ 190.00	2	\$ 95.00
Meeting Expense Basso Pizzeria Bistro March 22, 2018	\$ 46.79	3	\$ 15.60
Meeting Expense 541 Eatery & Exchange March 23, 2018	\$ 34.05	3	\$ 11.35
Meeting Expense The Coop Hamilton March 31, 2018	\$ 74.54	4	\$ 18.64
Meeting Expense Duke's Refresher April 24, 2018	\$ 55.33	3	\$ 18.45
Meeting Expense SQ * The Mes Amis Catering July 19, 2018	\$ 313.89	20	\$ 15.70
Meeting Expense Mexis September 24, 2018	\$ 24.78	1	\$ 24.78
Meeting Expense August 8 October 5, 2018	\$ 66.57	3	\$ 22.19
Meeting Expense Papa Leos October 11, 2018	\$ 41.73	2	\$ 20.87
Meeting Expense La Luna October 15, 2018	\$ 86.69	3	\$ 28.90
Meeting Expense The Harbour Diner October 23, 2018	\$ 30.87	2	\$ 15.44
Meeting Expense	\$ 142.29	10	\$ 14.23

Narula's
 November 17, 2018

National Conference on Ending Homelessness Hamilton Convention Centre November 5 - 7, 2018	\$ 903.15	1	\$ 903.15
	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Taxi January - December, 2018			\$ 30.00
Parking January - December, 2018			\$ 32.00
Total M. Green			\$ 5,657.34

T. Jackson

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Stoneroads January 11, 2018	\$ 60.49	2	\$ 30.25
Meeting Expense Brassie Pub January 23, 2018	\$ 40.00	2	\$ 20.00
Meeting Expense Stoneroads January 31, 2018	\$ 42.78	2	\$ 21.39
Meeting Expense Mesa Mexican February 6, 2018	\$ 54.48	2	\$ 27.24
23rd Annual Valentine's Day Dance Trenholme Park Bocce Fundraiser Michelangelo's February 9, 2018	\$ 350.00	18	\$ 19.45
Bishop Crosby's Favourite Charities Dinner Dance Carmen's February 10, 2018	\$ 60.00	1	\$ 60.00
C.Y.O. Children's Fundraiser Gala Dinner Hamilton Convention Centre February 22, 2018	\$ 125.00	1	\$ 125.00
A Fundraising Event for Hamilton Health Sciences Foundation Liuna Gardens March 3, 2018	\$ 130.00	2	\$ 65.00
Good Shepherd Jazz Up The Winter Blues Ancaster Mill March 5, 2018	\$ 300.00	2	\$ 150.00
Meeting Expense Beaver and Bulldog March 7, 2018	\$ 54.00	2	\$ 27.00
YWCA - Women of Distinction Awards Evening	\$ 100.00	1	\$ 100.00

Hamilton Convention Centre
March 8, 2018

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense The Brown Barrel March 11, 2018	\$ 55.84	2	\$ 27.92
Staff Retirement Party David Braley Centre April 5, 2018	\$ 50.00	2	\$ 25.00
Hamilton Health Sciences - The Heart is Magic Fundraiser Michelangelo Banquet Centre April 25, 2018	\$ 200.00	2	\$ 100.00
Dr. Bob Kemp Hospice - Paint the Town Red Michelangelo's May 3, 2018	\$ 150.00	1	\$ 150.00
Meeting Expense The Honest Lawyer May 3, 2018	\$ 44.15	2	\$ 22.08
Hamilton & District Ostomy Association 50 Years Celebration Marquis Gardens Banquet Centre May 11, 2018	\$ 60.00	2	\$ 30.00
Staff Retirement Party Waterfront Banquet May 24, 2018	\$ 20.00	1	\$ 20.00
Festitalia Hamilton Michelangelo's Banquet Centre June 5, 2018	\$ 80.00	1	\$ 80.00
Staff Retirement Party Tim Horton's Field June 21, 2018	\$ 20.00	1	\$ 20.00
Staff Retirement Party Leander Boat Club June 21, 2018	\$ 20.00	1	\$ 20.00
Meeting Expense The Brown Barrel July 11, 2018	\$ 34.43	2	\$ 17.22
Staff Retirement Party	\$ 40.00	1	\$ 40.00

Liuna Station
August 7, 2018

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense The Brown Barrel August 18, 2018	\$ 40.81	2	\$ 20.41
Meeting Expense The Honest Lawyer August 19, 2018	\$ 46.92	2	\$ 23.46
2018 Cancer Assistance Program Gala Michelangelo's Banquet Centre November 9, 2018	\$ 100.00	1	\$ 100.00
Celebrates 100 Years of Poland's Independence Canadian Polish Congress Art Gallery of Hamilton November 10, 2018	\$ 50.00	2	\$ 25.00
Meeting Expense The Brown Barrel November 14, 2018	\$ 94.81	2	\$ 47.41
Sons of Italy - Citizen of the Year Event Liuna Gardens November 17, 2018	\$ 125.00	1	\$ 125.00
Meeting Expense The Brown Barrel November 22, 2018	\$ 97.59	2	\$ 48.80
Meeting Expense Romano's November 28, 2018	\$ 94.57	2	\$ 47.29
Meeting Expense The Brown Barrel December 5, 2018	\$ 65.07	2	\$ 32.54
Total T. Jackson			\$ 1,667.46

A. Johnson

<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
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Total A. Johnson		NIL
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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 8, 2018	\$ 100.00	1	\$ 100.00
Mileage January to December, 2018			\$ 4,242.39
Total B. Johnson			\$ 4,342.39

S. Merulla

<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
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Total S. Merulla		NIL
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N. Nann

<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
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Total N. Nann		NIL
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J. Partridge

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Rural Ontario Municipal Association Course Toronto January 21 - 22, 2018 Accommodation	349.98		\$ 349.98
FCC Roundtable Shawn & Ed Brewing Co February 23, 2018	\$ 16.95	1	\$ 16.95
Outstanding Business Achievement Awards African Lion Safari March 23, 2018	\$ 203.40	2	\$ 101.70
Paint the Town Red Michelangelo's May 3, 2018	\$ 150.00	1	\$ 150.00
Mileage January - December, 2018			\$ 168.30
Total J. Partridge			\$ 786.93

R. Pasuta

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
The Sir John A. MacDonald Birthday Gala Scottish Rite Club January 13, 2018	\$ 120.00	2	\$ 60.00
FCC Roundtable Shawn & Ed Brewing Co February 23, 2018	\$ 16.95	1	\$ 16.95
Outstanding Business Achievement Awards African Lion Safari March 23, 2018	\$ 203.40	2	\$ 101.70
S.H.A.R.E Annual Banquet Copetown Community Centre April 19, 2018	\$ 50.00	1	\$ 50.00
Meeting Expense Valley Charcoal Restaurant July 11, 2018	\$ 26.30	2	\$ 13.15
Association of Municipalities of Ontario Conference Ottawa August 18 - 22, 2018			
Transportation - Auto	\$ 7.00		
Accommodation	\$ 507.50		
Per Diem	\$ 270.00		\$ 784.50
Meeting Expense State & Main November 10, 2018	\$ 93.80	4	\$ 23.45
Hamilton Conservation Authority Christmas Party Carmen's Banquet Centre November 30, 2019	\$ 70.00	2	\$ 35.00
Parking January - December, 2018			\$ 19.00
Mileage January - December, 2018			\$ 1,117.33
Total R. Pasuta			\$ 2,221.08

E. Pauls

<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
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Total E. Pauls		NIL
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M. Pearson

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense The Innsville February 2, 2018	\$ 48.68	2	\$ 24.34
Annual Serbian Hunting Banquet Winona Vine Estate March 3, 2018	\$ 40.00	1	\$ 40.00
Stoney Creek Chamber of Commerce Luncheon Liuna Gardens March 23, 2018	\$ 50.85	1	\$ 50.85
Staff Retirement Party David Braley Centre April 5, 2018	\$ 25.00	1	\$ 25.00
Meeting Expense Tim Horton's April 20, 2018	\$ 3.55	2	\$ 1.78
HDAA Rental Housing Speaker Event Ticket April 23, 2018	\$ 15.00	1	\$ 15.00
Hamilton Community Prayer Breakfast Liuna Station May 1, 2018	\$ 40.00	2	\$ 20.00
Meeting Expense McDonald's May 2, 2018	\$ 3.35	2	\$ 1.68
Meeting Expense Tim Horton's May 4, 2018	\$ 8.33	2	\$ 4.17
Meeting Expense The Mule May 14, 2018	\$ 74.65	2	\$ 37.33
Community Achievement Awards Winona Vine Estate	\$ 135.60	2	\$ 67.80

May 17, 2018

Staff Retirement Party Waterfront Banquet	\$ 20.00	1	\$ 20.00
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May 24, 2018

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Meeting Expense Tim Horton's December 20, 2018	\$ 8.59	3	\$ 2.87

Parking January - December, 2018			\$ 3.00
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Mileage January - December, 2018			\$ 405.35
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Total M. Pearson			\$ 719.17
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D. Skelly

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
B'Nai Brith Hamilton Sports Celebrity Dinner Hamilton Convention Centre January 29, 2018	\$ 305.10	2	\$ 152.55
Women of Distinction Awards Evening Hamilton Convention Centre by Carmen's March 8, 2018	\$ 300.00	3	\$ 100.00
The Heart is Magic Fundraiser Michelangelo Banquet Centre April 25, 2018	\$ 200.00	2	\$ 100.00
Hamilton Community Prayer Breakfast Liuna Station May 1, 2018	\$ 40.00	2	\$ 20.00
Total D. Skelly			\$ 372.55

A. VanderBeek

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
17th Annual SJ Villa Gala Liuna Station April 27, 2018	\$ 200.00	1	\$ 200.00
Hamilton Community Prayer Breakfast Liuna Station May 1, 2018	\$ 40.00	1	\$ 40.00
Total A. Vanderbeek			\$ 240.00

T. Whitehead

	<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
Guns and Gangs Summit Ottawa March 6 - 7, 2018			
Transportation - Flight	\$ 581.10		
Transportation - Auto	\$ 121.62		
Accommodation	\$ 233.86		
Per Diem	\$ 75.00		
Parking	\$ 60.00		\$ 1,071.58
Drives for Lives Interval House Golf Tournament Century Pines Golf Course June 6, 2018	\$ 350.00	2	\$ 175.00
Town and Gown Association of Ontario Membership	\$ 150.00	1	\$ 150.00
Total T. Whitehead			\$ 1,396.58

M. Wilson

<u>Total Expense</u>	<u># of Attendees</u>	<u>ProRated Expense</u>
--------------------------	---------------------------	-----------------------------

Total M. Wilson		NIL
------------------------	--	------------



INFORMATION REPORT

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	March 21, 2019
SUBJECT/REPORT NO:	2017 Audited Financial Statements for City of Hamilton Business Improvement Areas (BIAs) (FCS19018) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Shelley Hesmer (905) 546-2424 Ext. 3020
SUBMITTED BY:	Rick Male Director, Financial Services & Corporate Controller Corporate Services
SIGNATURE:	

COUNCIL DIRECTION

Not Applicable

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 2017 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).”

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: 2017 Audited Financial Statements for City of Hamilton Business Improvement Areas (BIAs) (FCS19018) (City Wide) - Page 2 of 2

Appendix "A" to Report FCS19018 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.

APPENDICES AND SCHEDULES ATTACHED

Appendix "A" to Report FCS19018 - 2017 Audited Financial Statements for Business Improvement Areas for the year ended December 31, 2017.

SH/dw

Financial Statements of

ANCASTER BUSINESS IMPROVEMENT AREA

Year ended December 31, 2017



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, 2017, 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, 2017, 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

Hamilton, Canada
May 14, 2018

ANCASTER BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

Financial Statements

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ANCASTER BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 133,457	\$ 158,063
Accounts receivable	750	8,150
HST receivable	4,169	7,113
Due from City of Hamilton (note 3)	431	-
	<u>138,807</u>	<u>173,326</u>
Financial liabilities		
Accounts payable and accrued liabilities	2,123	54,101
Deferred revenue (note 2)	46,650	48,250
Due to City of Hamilton (note 3)	-	2,591
Net financial assets	<u>90,034</u>	<u>68,384</u>
Non-financial assets		
Tangible capital assets (note 4)	9,271	11,456
Prepaid expenses	1,084	1,073
	<u>10,355</u>	<u>12,529</u>
Commitment (note 8)		
Accumulated surplus (note 5)	<u>\$ 100,389</u>	<u>\$ 80,913</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, 2017, with comparative information for 2016

	Budget (note 6)	2017	2016
Revenues:			
Assessment levy (note 3)	\$ 93,300	\$ 94,424	\$ 99,069
City of Hamilton grants (note 3)	-	12,978	12,193
Government of Canada grants (note 7)	-	15,334	11,152
Farmer's Market income	-	29,173	32,770
Other income	-	13,070	23,899
Total revenues	93,300	164,979	179,083
Expenses:			
Advertising and promotion	29,300	32,572	25,838
Amortization	-	9,604	11,196
Ancaster Farmer's Market	-	14,550	15,689
Bank charges and interest	-	313	329
Beautification	24,000	23,442	18,238
Business taxes	-	567	351
Community events support	-	-	50,000
Donations	-	5,000	7,075
Insurance	-	2,234	1,989
Office expenses	-	954	482
Professional fees	-	427	427
Salaries	40,000	55,840	54,140
Miscellaneous	-	-	256
Total expenses	93,300	145,503	186,010
Annual surplus (deficit)	-	19,476	(6,927)
Accumulated surplus, beginning of year	80,913	80,913	87,840
Accumulated surplus, end of year	80,913	\$ 100,389	\$ 80,913

See accompanying notes to financial statements.

ANCASTER BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus (deficit)	\$ 19,476	\$ (6,927)
Acquisition of tangible capital assets	(7,419)	(12,502)
Amortization of tangible capital assets	9,604	11,196
Increase in prepaid expenses	(11)	(20)
Change in net financial assets	21,650	(8,253)
Net financial assets, beginning of year	68,384	76,637
Net financial assets, end of year	\$ 90,034	\$ 68,384

See accompanying notes to financial statements.

ANCASTER BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 19,476	\$ (6,927)
Items not involving cash:		
Amortization	9,604	11,196
Loss on disposal of tangible capital assets	-	-
Changes in non-cash operating working capital:		
Prepaid expenses	(11)	(20)
HST receivable	2,944	1,355
Accounts receivable	7,400	(8,150)
Deferred Revenue	(1,600)	48,250
Accounts payable and accrued liabilities	(51,978)	50,577
Net change in cash from operating activities	(14,165)	96,281
Capital activities:		
Cash used to acquire tangible capital assets	(7,419)	(12,502)
Financing activities:		
Change in due to/from City of Hamilton	(3,022)	4,620
Net (decrease) increase in cash	(24,606)	88,399
Cash, beginning of year	158,063	69,664
Cash, end of year	\$ 133,457	\$ 158,063

See accompanying notes to financial statements.

ANCASTER BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

1. Significant accounting policies (continued):

(e) Deferred revenue:

Deferred revenues represent the 2018 Assessment levy which has been collected, but which is for 2018 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, 2017

2. Deferred revenue:

Deferred revenue consists of the following:

	2017	2016
Balance, beginning of year	\$ 48,250	\$ -
Add: receipts	46,650	48,250
Less: amounts recognized in revenue	(48,250)	-
	\$ 46,650	\$ 48,250

3. Related party transactions:

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

	2017	2016
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 94,424	\$ 99,069

The City of Hamilton has also contributed \$6,126 (2016 - \$6,108) to commercial improvement programs undertaken by the Business Improvement Area, \$5,303 (2016 - \$4,758) from parking revenue sharing program, and \$1,549 (2016 - \$1,327) in other miscellaneous grants. An additional grant received of \$4,000 (2016 - \$3,000) 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 \$2,674 (2016 - \$7,095) 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 \$2,243 (2016 - \$9,686) 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, 2017

4. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Decorations	\$ 46,595	\$ 7,419	\$ 15,214	\$ 38,800
Computers	2,068	-	-	2,068
Furniture	7,945	-	-	7,945
Total	\$ 56,608	\$ 7,419	\$ 15,214	\$ 48,813

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Decorations	\$ 40,919	\$ 15,214	\$ 8,539	\$ 34,244
Computers	1,506	-	271	1,777
Furniture	2,727	-	794	3,521
Total	\$ 45,152	\$ 15,214	\$ 9,604	\$ 39,542

Net book value	December 31, 2016	December 31, 2017
Decorations	\$ 5,676	\$ 4,556
Computers	562	291
Furniture	5,218	4,424
Total	\$ 11,456	\$ 9,271

- (a) Contributed tangible capital assets:
The Business Improvement Area received \$nil (2016 - \$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, 2017

5. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 9,271	\$ 11,456
Operating	91,118	69,457
	\$ 100,389	\$ 80,913

6. Budget data:

The budget data presented in these financial statements is based upon the 2017 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. Government of Canada grants:

Included in Government of Canada grants are \$7,500 (2016 - \$nil) for the Business Improvement Area's Canada 150 celebrations as well as \$7,834 (2016 - \$3,528) provided under the Canada summer student jobs grant and \$nil (2016 - \$7,624) collected for prior year HST recoveries.

8. 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:

2018	\$	5,500
2019		5,750
2020		6,000
	\$	17,250

Financial Statements of

**BARTON VILLAGE
BUSINESS IMPROVEMENT
AREA**

Year ended December 31, 2017



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, 2017, 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, 2017, 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

Hamilton, Canada
September 20, 2018

BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 69,100	\$ 55,631
HST receivable	3,133	20,392
Due from City of Hamilton (note 3)	4,332	-
	<u>76,565</u>	<u>76,023</u>
Financial liabilities		
Accounts payable and accrued liabilities	118	2,197
Deferred Revenue (note 4)	32,150	32,150
Due to City of Hamilton (note 3)	-	15,792
	<u>32,268</u>	<u>50,139</u>
Net financial assets	44,297	25,884
Non-financial assets		
Tangible capital assets (note 2)	17,948	20,281
Prepaid expenses	216	931
	<u>18,164</u>	<u>21,212</u>
Commitments (note 6)		
Accumulated surplus (note 5)	\$ 62,461	\$ 47,096

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, 2017, with comparative information for 2016

	Budget (note 7)	2017	2016
Revenue:			
Assessment levy (note 3)	\$ 61,300	\$ 60,864	\$ 39,619
City of Hamilton grants (note 3)	-	19,968	19,679
Festival income	-	16,610	-
Federal grant – Canada 150	-	18,000	-
Federal grant – Canada summer jobs	-	3,654	-
Provincial grant – Canada 150	-	2,000	-
Other revenue	-	5	45
Total revenue	61,300	121,101	59,343
Expenses:			
Advertising and promotion	5,100	1,928	9,273
Amortization	-	5,525	4,454
Bad debts	-	-	9,276
Bank charges	100	165	136
Commercial improvement	3,000	16,643	15,073
Event equipment and supplies	-	302	4,357
Insurance	1,960	3,361	2,303
Meetings and business development	4,290	1,925	1,699
Office expenses	4,415	7,873	5,311
Professional fees	475	1,120	799
Rent	6,780	6,195	6,000
Salaries – administrative	30,680	37,539	17,401
Festival expenses	4,500	23,160	-
Total expenses	61,300	105,736	76,082
Annual surplus (deficit)	-	15,365	(16,739)
Accumulated surplus, beginning of year	47,096	47,096	63,835
Accumulated surplus, end of year	\$ 47,096	\$ 62,461	\$ 47,096

See accompanying notes to financial statements.

BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus (deficit)	\$ 15,365	\$ (16,739)
Acquisition of tangible capital assets	(3,192)	(10,680)
Amortization of tangible capital assets	5,525	4,454
Prepaid expenses	715	-
Change in net financial assets	18,413	(22,965)
Net financial assets, beginning of year	25,884	48,849
Net financial assets, end of year	\$ 44,297	\$ 25,884

See accompanying notes to financial statements.

BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 15,365	\$ (16,739)
Items not involving cash:		
Amortization	5,525	4,454
Changes in non-cash assets and liabilities:		
Accounts payable and accrued liabilities	(2,079)	997
HST receivable	17,259	3,482
Deferred revenue	-	32,150
Prepaid expenses	715	-
Net change in cash from operating activities	36,785	24,344
Capital activities:		
Cash used to acquire tangible capital assets	(3,192)	(10,680)
Financing activities:		
Change in due to City of Hamilton	(20,124)	17,840
Net increase in cash	13,469	31,504
Cash, beginning of year	55,631	24,127
Cash, end of year	\$ 69,100	\$ 55,631

See accompanying notes to financial statements.

BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Computer hardware	\$ 1,524	\$ 384	\$ -	\$ 1,908
Decorations	34,147	1,080	-	35,227
Furniture and equipment	14,158	1,728	-	15,886
-				
Total	\$ 49,829	\$ 3,192	\$ -	\$ 53,021

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Computer hardware	\$ 1,524	\$ -	\$ 77	\$ 1,601
Decorations	22,892	-	3,859	26,751
Furniture and equipment	5,132	-	1,589	6,721
Total	\$ 29,548	\$ -	\$ 5,525	\$ 35,073

	Net book value December 31, 2016	Net book value December 31, 2017
Computer hardware	\$ -	\$ 307
Decorations	11,255	8,476
Furniture and equipment	9,026	9,165
Total	\$ 20,281	\$ 17,948

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 60,864	\$ 39,619

The City of Hamilton has also contributed \$6,887 (2016 - \$6,352) to commercial improvement programs undertaken by the Business Improvement Area, \$10,131 (2016 - \$8,701) from parking sharing revenue program and \$6,250 (2016 - \$4,626) in other grants, of which \$3,300 (2016 – nil) is recorded in festival income.

At the end of the year, the Business Improvement Area had a receivable from the City of Hamilton of \$4,332 (2016 – (\$15,792)) which includes \$8,187 in outstanding grants net of \$3,435 member levy deficit and annual audit accrual of \$420.

4. Deferred revenue:

Deferred revenue is comprised of the 2018 assessment levy received in advance. The Business Improvement Area is required to use these funds for 2018 operations of the Business Improvement Area.

5. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 17,948	\$ 20,281
Operating	44,513	26,815
Accumulated surplus	\$ 62,461	\$ 47,096

BARTON VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

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:

2018	\$ 3,390
------	----------

7. Budget data:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on October 25, 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.

Financial Statements of

**OTTAWA STREET
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2017



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 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, 2017, 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 Ottawa Street Business Improvement Area as at December 31, 2017, and its results of operations and its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
December 13, 2018

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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OTTAWA STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 80,983	\$ 84,091
Accounts receivable	1,697	4,421
HST receivable	30,133	25,467
Due from City of Hamilton (note 3)	265	8,549
	<u>113,078</u>	<u>122,528</u>
Financial liabilities		
Accounts payable and accrued liabilities	6,720	2,539
Deferred revenue (note 4)	66,500	66,500
	<u>73,220</u>	<u>69,039</u>
Net financial assets	39,858	53,489
Non-financial assets		
Tangible capital assets (note 2)	97,192	100,533
	<u>97,192</u>	<u>100,533</u>
Commitments (note 6)		
Accumulated surplus (note 5)	\$ 137,050	\$ 154,022

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, 2017, with comparative information for 2016

	Budget (Note 7)	2017	2016
Revenue:			
Assessment levy (note 3)	\$ 133,000	\$ 132,385	\$ 140,643
City of Hamilton grants (note 3)	50,050	32,119	33,244
Farmer's market	21,500	12,145	20,895
Other income	18,000	18,443	14,974
Total revenue	222,550	195,092	209,756
Expenses:			
Advertising and promotion	64,500	35,291	38,395
Administrative services	70,000	70,867	66,304
Amortization	-	14,781	13,530
Bad debts	-	11,393	-
Beautification	25,550	24,156	21,341
Insurance	3,500	3,294	3,294
Office	6,000	2,450	6,409
Project costs	25,000	22,634	14,930
Rent	28,000	27,198	30,462
Total expenses	222,550	212,064	194,665
Annual (deficit) surplus	-	(16,972)	15,091
Accumulated surplus, beginning of year	154,022	154,022	138,931
Accumulated surplus, end of year	\$ 154,022	\$ 137,050	\$ 154,022

See accompanying notes to financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual (deficit) surplus	\$ (16,972)	\$ 15,091
Acquisition of tangible capital assets	(11,440)	(3,359)
Amortization of tangible capital assets	14,781	13,530
Change in net financial assets	(13,631)	25,262
Net financial assets, beginning of year	53,489	28,227
Net financial assets, end of year	\$ 39,858	\$ 53,489

See accompanying notes to financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (16,972)	\$ 15,091
Items not involving cash:		
Amortization	14,781	13,530
Changes in non-cash assets and liabilities:		
Accounts receivable	2,724	(4,421)
HST receivable	(4,666)	5,666
Accounts payable and accrued liabilities	4,181	(11,611)
Due from City of Hamilton	8,284	(5,105)
Deferred revenue	-	66,500
Net change in cash from operating activities	8,332	79,650
Capital activities:		
Cash used to acquire tangible capital assets	(11,440)	(3,359)
Net (decrease) increase in cash	(3,108)	76,291
Cash, beginning of year	84,091	7,800
Cash, end of year	\$ 80,983	\$ 84,091

See accompanying notes to financial statements.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Computers	\$ 1,682	\$ -	\$ -	\$ 1,682
Decorations	17,485	11,440	-	28,925
Furniture and equipment	109,341	-	-	109,341
Leasehold improvements	5,848	-	-	5,848
Total	\$ 134,356	\$ 11,440	\$ -	\$ 145,796

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Computers	\$ 1,096	\$ -	\$ 276	\$ 1,372
Decorations	13,433	-	2,986	16,419
Furniture and equipment	16,950	-	10,934	27,884
Leasehold improvements	2,344	-	585	2,929
Total	\$ 33,823	\$ -	\$ 14,781	\$ 48,604

Net book value	December 31, 2016	December 31, 2017
Computers	\$ 586	\$ 310
Decorations	4,052	12,506
Furniture and equipment	92,391	81,457
Leasehold improvements	3,504	2,919
Total	\$ 100,533	\$ 97,192

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Ottawa Street Business Improvement Area	\$ 132,385	\$140,643

The City of Hamilton has also contributed \$13,760 (2016 - \$14,265) to commercial improvement programs undertaken by the Business Improvement Area, \$16,639 (2016 - \$15,559) from parking sharing revenue program and \$1,720 (2016 - \$3,420) in other grants.

At the end of the year, other grants of \$1,300 were receivable (2016 - \$1,326) from the City of Hamilton. The amount due from the City of Hamilton at December 31, 2017 also includes a net payable of \$615 (2016 - (\$7,643)) for supplementary levies and vacancy rebates as well as a payable for the 2017 audit accrual of \$420 (2016 - \$420).

4. Deferred revenue:

Deferred revenue is comprised of the 2018 assessment levy received in advance. The Business Improvement Area is required to use these funds for 2018 operations of the Business improvement Area.

5. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 97,192	\$100,533
Operating	39,858	53,489
Accumulated surplus	\$ 137,050	\$154,022

OTTAWA STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

6. Commitments:

The Business Improvement Area is committed under an operating lease for the rental of office space until April, 2018. Future minimum lease payments under this operating lease are \$6,800

7. Budget data:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on October 13, 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.

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

**CONCESSION STREET
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2017



KPMG LLP
Commerce Place
21 King Street West, Suite 700
Hamilton Ontario L8P 4W7
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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, 2017, 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, 2017, 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

Hamilton, Canada
July 18, 2018

CONCESSION STREET BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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CONCESSION STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 122,441	\$ 41,613
Due from City of Hamilton (note 5)	-	9,301
HST receivable	4,763	5,238
	<u>127,204</u>	<u>56,152</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,783	3,129
Due to City of Hamilton (note 5)	193	-
Deferred revenue (note 3)	57,750	660
	<u>59,726</u>	<u>3,789</u>
Net financial assets	67,478	52,363
Non-financial assets		
Tangible capital assets (note 2)	19,500	12,561
Prepaid expenses	860	1,244
	<u>20,360</u>	<u>13,805</u>
Commitment (note 7)		
Accumulated surplus (note 4)	\$ 87,838	\$ 66,168

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, 2017, with comparative information for 2016

	Budget (note 6)	2017	2016
Revenue:			
Assessment levy (note 5)	\$ 115,499	\$ 114,426	\$ 81,343
City of Hamilton grants (note 5)	-	18,738	24,163
Provincial grant – Canada 150	-	6,750	-
Federal grant – Canada 150	-	2,000	-
Other income	-	18,231	16,764
Total revenue	115,499	160,145	122,270
Expenses:			
Advertising and promotion	12,000	13,425	5,256
Amortization	-	10,047	2,763
Christmas decorations	-	-	4,247
Contract services	-	-	1,570
Festivals	14,200	44,717	45,721
General beautification and improvements	22,005	13,923	28,115
Insurance	4,600	5,144	4,970
Interest and bank charges	-	114	115
Meals and entertainment	-	135	811
Miscellaneous	-	774	85
Office and general	3,000	2,482	2,593
Professional fees	1,500	1,551	1,715
Rent	7,200	6,250	6,100
Repairs and maintenance	-	195	109
Salaries and wages	40,794	38,859	29,132
Utilities	1,200	859	1,025
Total expenses	106,499	138,475	134,327
Annual surplus (deficit)	9,000	21,670	(12,057)
Accumulated surplus, beginning of year	66,168	66,168	78,225
Accumulated surplus, end of year	\$ 75,168	\$ 87,838	\$ 66,168

See accompanying notes to financial statements.

CONCESSION STREET BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus (deficit)	\$ 21,670	\$ (12,057)
Acquisition of tangible capital assets	(16,986)	(6,691)
Amortization of tangible capital assets	10,047	2,763
Decrease in prepaid expenses	384	500
Change in net financial assets	15,115	(15,485)
Net financial assets, beginning of year	52,363	67,848
Net financial assets, end of year	\$ 67,478	\$ 52,363

See accompanying notes to financial statements.

CONCESSION STREET BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 21,670	\$ (12,057)
Items not involving cash:		
Amortization	10,047	2,763
Changes in non-cash assets and liabilities:		
HST receivable	475	(7,155)
Accounts payable and accrued liabilities	(1,346)	147
Deferred revenue	57,090	660
Prepaid expenses	384	500
Net change in cash from operating activities	88,320	(15,142)
Capital activities:		
Cash used to acquire tangible capital assets	(16,986)	(6,691)
Financing activities:		
Change in due from City of Hamilton	9,494	12,364
Net increase (decrease) in cash	80,828	(9,469)
Cash, beginning of year	41,613	51,082
Cash, end of year	\$ 122,441	\$ 41,613

See accompanying notes to financial statements.

CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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 revenue represent the 2018 assessment levy which has been collected, but relates to next years' operations. These amounts will be recognized as revenues in the fiscal year for which they relate.

(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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Computer hardware	\$ 1,470	\$ -	\$ -	\$ 1,470
Decorations	35,804	16,986	-	52,790
Furniture and equipment	8,930	-	-	8,930
Total	\$ 46,204	\$ 16,986	\$ -	\$ 63,190

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Computer hardware	\$ 493	\$ -	\$ 294	\$ 787
Decorations	28,135	-	8,860	36,995
Furniture and equipment	5,015	-	893	5,908
Total	\$ 33,643	\$ -	\$ 10,047	\$ 43,690

Net book value	December 31, 2016	December 31, 2017
Computer hardware	\$ 977	\$ 683
Decorations	7,669	15,795
Furniture and equipment	3,915	3,022
Total	\$ 12,561	\$ 19,500

CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

2. Tangible capital assets (continued):

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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. Deferred revenue:

Deferred revenue consists of the following:

	2017	2016
Balance, beginning of year	\$ 660	\$ -
Add: receipts	57,750	660
Less: amounts recognized in revenue	(660)	-
Accumulated surplus	\$ 57,750	\$ 660

4. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 19,500	\$ 12,561
Operating	68,338	53,607
Accumulated surplus	\$ 87,838	\$ 66,168

CONCESSION STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

5. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 114,426	\$ 81,343

The City of Hamilton has also contributed \$8,221 (2016 - \$5,868) to commercial improvement programs undertaken by the Business Improvement Area, \$nil (2016 - \$7,693) from parking revenue sharing program and \$10,517 (2016 - \$10,602) in other grants. At the end of the year, the Business Improvement Area had a payable of \$193 (2016 – receivable of \$9,301) from the City of Hamilton related to the member levy surplus net of outstanding grants.

6. Budget data:

The budget data presented in these financial statements is based upon the 2017 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. The total approved budget for the Business Improvement Area was \$160,780, of which \$45,281 was budgeted reserve transfers and therefore not presented on the statement of operations. Budgeted expenditures for items determined to be capital in nature were excluded from presentation in the statement of operations.

7. Lease commitment:

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

2018	\$	6,404
2019		6,560
2020		2,204
	\$	15,168

Financial Statements of

**DOWNTOWN HAMILTON
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2017



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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 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, 2017, 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, 2017, 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

Hamilton, Canada
June 19, 2018

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 120,716	\$ 69,434
HST receivable	20,932	17,975
Accounts receivable	4,380	4,138
	<u>146,028</u>	<u>91,547</u>
Financial liabilities		
Accounts payable and accrued liabilities	16,296	18,402
Due to City of Hamilton (note 5)	29,223	28,503
	<u>45,519</u>	<u>46,905</u>
Net financial assets	100,509	44,642
Non-financial assets		
Tangible capital assets (note 2)	58,303	55,407
Prepaid expenses	6,711	3,776
	<u>65,014</u>	<u>59,183</u>
Accumulated surplus (note 3)	<u>\$ 165,523</u>	<u>\$ 103,825</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, 2017, with comparative information for 2016

	Budget (note 7)	2017	2016
Revenue:			
Assessment levy (note 5)	\$ 350,000	\$ 320,377	\$ 296,138
City of Hamilton grants (note 5)	-	70,676	49,664
Federal grant	-	9,615	10,146
Provincial grants (note 6)	-	27,000	-
Interest	100	20	145
Other	58,573	14,923	51,740
	408,673	442,611	407,833
Expenses:			
Administration	8,000	5,967	8,470
Amortization	12,000	23,707	18,227
Bad debt expense	-	1,190	5,883
Beautification	44,000	22,056	21,024
Office	51,500	56,810	54,021
Professional fees	3,000	4,292	3,669
Promotions	145,000	124,107	123,547
Salaries	130,000	142,784	141,568
Miscellaneous	15,173	-	8,538
	408,673	380,913	384,947
Annual surplus	-	61,698	22,886
Accumulated surplus, beginning of year	103,825	103,825	80,939
Accumulated surplus, end of year	\$ 103,825	\$ 165,523	\$ 103,825

See accompanying notes to financial statements.

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus	\$ 61,698	\$ 22,886
Acquisition of tangible capital assets	(26,603)	(38,234)
Amortization of tangible capital assets	23,707	18,227
Increase in prepaid expenses	(2,935)	(377)
Change in net financial assets	55,867	2,502
Net financial assets, beginning of year	44,642	42,140
Net financial assets, end of year	\$ 100,509	\$ 44,642

See accompanying notes to financial statements.

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 61,698	\$ 22,886
Items not involving cash:		
Amortization	23,707	18,227
Changes in non-cash financial assets and liabilities:		
HST receivable	(2,957)	5,378
Accounts receivable	(242)	6,711
Prepaid expenses	(2,935)	(377)
Accounts payable and accrued liabilities	(2,106)	(7,119)
Net change in cash from operating activities	77,165	45,706
Capital activities:		
Cash used to acquire tangible capital assets	(26,603)	(38,234)
Financing activities:		
Change in due to City of Hamilton	720	31,993
Net increase in cash	51,282	39,465
Cash, beginning of year	69,434	29,969
Cash, end of year	\$ 120,716	\$ 69,434

See accompanying notes to financial statements.

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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) 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.

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

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
Computer software	3
Decorations	3
Furniture and equipment	10

Amortization is charged half-year in the year of acquisition.

(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.

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Computer hardware	\$ 3,439	\$ 979	\$ -	\$ 4,418
Computer software	206	-	-	206
Decorations	138,239	16,200	-	154,439
Furniture and equipment	67,292	9,424	-	76,716
Total	\$ 209,176	\$ 26,603	\$ -	\$ 235,779

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Computer hardware	\$ 3,023	\$ -	\$ 285	\$ 3,308
Computer software	206	-	-	206
Decorations	108,702	-	16,453	125,155
Furniture and equipment	41,838	-	6,969	48,807
Total	\$ 153,769	\$ -	\$ 23,707	\$ 177,476

	Net book value December 31, 2016	Net book value December 31, 2017
Computer hardware	\$ 416	\$ 1,110
Computer software	-	-
Decorations	29,537	29,284
Furniture and equipment	25,454	27,909
Total	\$ 55,407	\$ 58,303

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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, 2017

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 2016.

3. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 58,303	\$ 55,407
Operating	107,220	48,418
	\$ 165,523	\$ 103,825

4. Commitments:

The Business Improvement Area is committed under a long-term operating lease for the rental of office space until November, 2022. Future minimum lease payments under this operating lease are as follows:

2018	\$ 16,277
2019	17,174
2020	18,069
2021	18,965
2022	16,427

DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

5. Related party transactions:

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

	2017	2016
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 320,377	\$ 296,138

The City of Hamilton also contributed \$5,611 (2016 - \$5,545) to commercial improvement programs undertaken by the Business Improvement Area, \$12,244 (2016 - \$11,629) from parking revenue sharing program, and \$52,821 (2016 - \$32,490) in other grants. At the end of the year, the Business Improvement Area had a payable of \$29,623 (2016- \$28,862) for the cash received in excess of the member levy collected by the City of Hamilton and \$900 (216 - \$967) accrued for audit fees net of \$1,300 (2016 - \$1,326) receivable for the annual Christmas grant.

6. Provincial grants:

During the year, the Business Improvement Area received \$25,000 (2016 - \$nil) for the Canada Coast to Coast event under the Ministry of Tourism, Sport and Culture as well as \$2,000 (2016 - \$nil) for the Canada 150 celebrations.

7. Budget data:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on September 15, 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.

8. Comparative information:

Certain 2016 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, 2017



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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, 2017, 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, 2017, and its results of operations and its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
October 2, 2018

DUNDAS BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 1,734	\$ 15,539
Investments	-	51,062
Accounts receivable	-	6,523
HST receivable	78,872	56,754
	<u>80,606</u>	<u>129,878</u>
Financial liabilities		
Accounts payable and accrued liabilities	2,249	42,089
Due to City of Hamilton (note 5)	2,957	4,113
	<u>5,206</u>	<u>46,202</u>
Net financial assets	75,400	83,676
Non-financial assets		
Tangible capital assets (note 2)	372	7,272
Prepaid expenses	1,180	1,180
	<u>1,552</u>	<u>8,452</u>
Accumulated surplus (note 3)	\$ 76,952	\$ 92,128

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Operations

Year ended December 31, 2017, with comparative information for 2016

	Budget (note 6)	2017	2016
Revenue:			
Assessment levy (note 5)	\$ 123,394	\$ 119,787	\$ 119,902
City of Hamilton grants (note 5)	35,000	34,469	37,662
Buskerfest revenue (note 5)	-	63,893	55,889
Buskerfest sponsorship – in kind (note 4)	-	58,722	55,162
Interest	300	385	898
Donations	-	2,000	6,250
Federal grant (note 7)	-	4,383	3,013
Provincial grant (note 7)	-	16,043	-
Other income	-	1,300	2,768
Total revenue	158,694	300,982	281,544
Expenses:			
Advertising and promotion	10,000	38,676	34,543
Amortization	-	6,900	7,307
Bad debts	2,000	-	-
Beautification	24,000	22,414	23,606
Buskerfest expenses	25,000	92,903	75,489
Buskerfest other – in kind (note 4)	-	58,722	55,162
Contract services	31,850	33,008	34,967
Economic development	2,000	6,257	2,468
Insurance	3,644	3,567	3,215
Member services	1,200	824	1,890
Office and general	4,700	3,986	6,539
Other events	-	2,793	4,608
Professional fees	3,500	3,263	3,072
Rent	19,000	17,768	16,892
Salaries and wages	-	4,412	2,982
Seasonal events	45,050	20,665	22,030
Total expenses	171,944	316,158	294,770
Annual deficit	(13,250)	(15,176)	(13,226)
Accumulated surplus, beginning of year	92,128	92,128	105,354
Accumulated surplus, end of year	\$ 78,878	\$ 76,952	\$ 92,128

See accompanying notes to financial statements.

DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual deficit	\$ (15,176)	\$ (13,226)
Amortization of tangible capital assets	6,900	7,307
Change in net financial assets	(8,276)	(5,919)
Net financial assets, beginning of year	83,676	89,595
Net financial assets, end of year	\$ 75,400	\$ 83,676

See accompanying notes to financial statements.

DUNDAS BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (15,176)	\$ (13,226)
Items not involving cash:		
Amortization	6,900	7,307
Change in non-cash assets and liabilities:		
Accounts receivable	6,523	(6,523)
HST receivable	(22,118)	(2,888)
Accounts payable and accrued liabilities	(39,840)	(2,304)
Due to City of Hamilton	(1,156)	5,552
Net change in cash from operating activities	(64,867)	(12,082)
Investing activities:		
Disposal of investments	51,062	25,173
Net change in cash from investing activities	51,062	25,173
Net (decrease) increase in cash	(13,805)	13,091
Cash, beginning of year	15,539	2,448
Cash, end of year	\$ 1,734	\$ 15,539

See accompanying notes to financial statements.

DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Computer software	\$ 426	\$ -	\$ -	\$ 426
Computer hardware	1,239	-	-	1,239
Furniture and equipment	15,489	-	-	15,489
Decorations	60,934	-	-	60,934
Total	\$ 78,088	\$ -	\$ -	\$ 78,088

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Computer software	\$ 426	\$ -	\$ -	\$ 426
Computer hardware	620	-	247	867
Furniture and equipment	14,348	-	1,141	15,489
Decorations	55,422	-	5,512	60,934
Total	\$ 70,816	\$ -	\$ 6,900	\$ 77,716

	Net book value December 31, 2016	Net book value December 31, 2017
Computer software	\$ -	\$ -
Computer hardware	619	372
Furniture and equipment	1,141	-
Decorations	5,512	-
Total	\$ 7,272	\$ 372

DUNDAS BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 372	\$ 7,272
Operating surplus	39,622	47,898
Total surplus	39,994	55,170
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
Total reserves	36,958	36,958
	\$ 76,952	\$ 92,128

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 \$58,722 (2016 - \$55,162) 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:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 119,787	\$ 119,902

The City of Hamilton has also contributed \$11,614 (2016 - \$11,782) to commercial improvement programs undertaken by the Business Improvement Area, \$21,305 (2016 - \$19,184) from parking sharing revenue program and \$1,550 (2016 - \$6,696) in other grants. The Buskerfest grant of \$5,765 (2016 - \$21,480) 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, 2017

5. Related party transactions (continued):

At the end of the year, other grants in the amount of \$1,550 (2016 - \$1,428) were receivable from the City of Hamilton. The Business Improvement Area had a payable \$4,507 (2016 - \$5,541) primarily for tax write offs of \$3,607 and audit accrual of \$900.

6. Budget data:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on December 6, 2016. Amortization and acquisition 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. In addition, the Business Improvement Area often budgets for revenue sources not in accordance with public sector accounting standards. Total revenues budgeted in 2017 were \$171,944, of which \$13,250 relates to rebates received on eligible purchases for HST. This has been excluded in the statement of operations to ensure presentation of budgeted figures is consistent with actual results.

7. Government transfers:

During the year, the Business Improvement Area received a federal grant for summer students in the amount of \$4,383 (2016 - \$3,013). In addition, the Business Improvement Area received a provincial grant in the amount of \$17,576 (2016 - \$nil) of which \$1,533 was recognized as a payable back to the government for underspending and thus not recognized in the statement of operations.

8. Commitments:

The Business Improvement Area is committed under an operating lease for the rental of office space which expires June 30, 2019. Future minimum lease payments under this operating lease are as follows:

2018	\$ 14,400
2019	7,200
	<u>\$ 21,600</u>

9. Comparative information:

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

Financial Statements of

**INTERNATIONAL VILLAGE
BUSINESS IMPROVEMENT
AREA**

Year ended December 31, 2017



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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, 2017, 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, 2017, 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

Hamilton, Canada
June 13, 2018

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 164,606	\$ 144,568
Accounts receivable	3,350	250
HST receivable	25,499	17,713
	<u>193,455</u>	<u>162,531</u>
Financial liabilities		
Accounts payable and accrued liabilities	7,893	1,817
Due to City of Hamilton (note 3)	4,897	2,426
Deferred revenue (note 5)	75,000	72,500
	<u>87,790</u>	<u>76,743</u>
Net financial assets	105,665	85,788
Non-financial assets		
Prepaid expenses	6,806	4,254
Tangible capital assets (note 2)	6,836	4,747
Commitments (note 6)		
Accumulated surplus (note 4)	<u>\$ 119,307</u>	<u>\$ 94,789</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, 2017, with comparative information for 2016

	Budget (note 7)	2017	2016
Revenue:			
Assessment levy (note 3)	\$ 145,000	\$ 140,703	\$ 138,174
City of Hamilton grants (note 3)	-	22,179	20,702
Other	-	3,350	5,724
Total revenue	145,000	166,232	164,600
Expenses:			
Advertising and promotion	43,400	29,721	30,146
Amortization	-	1,598	2,061
Audit fees	-	600	600
Beautification and maintenance	3,200	443	30
Board expenses	2,000	1,900	2,324
Commercial improvement	-	1,188	4,519
Contingency	5,000	-	-
Insurance	3,500	3,473	3,322
Interest and bank charges	3,300	3,167	3,314
Member events and office	5,000	5,670	7,911
Parking program expenditures	-	12,722	11,095
Rent	11,400	10,248	10,248
Repairs and maintenance	3,500	284	295
Wages – administrative and program delivery	60,700	65,145	62,704
Telephone and internet	4,000	3,553	2,167
Community enrichment expenses	-	2,002	-
Total expenses	145,000	141,714	140,736
Annual surplus	-	24,518	23,864
Accumulated surplus, beginning of year	94,789	94,789	70,925
Accumulated surplus, end of year	\$ 94,789	\$ 119,307	\$ 94,789

See accompanying notes to financial statements.

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus	\$ 24,518	\$ 23,864
Increase in prepaid expenses	(2,552)	(1,991)
Amortization of tangible capital assets	1,598	2,061
Acquisition of tangible capital assets	(3,687)	(4,774)
Change in net financial assets	19,877	19,160
Net financial assets, beginning of year	85,788	66,628
Net financial assets, end of year	\$ 105,665	\$ 85,788

See accompanying notes to financial statements.

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative figures for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 24,518	\$ 23,864
Items not involving cash:		
Amortization	1,598	2,061
Change in non-cash assets and liabilities:		
Accounts receivable	(3,100)	(250)
HST receivable	(7,786)	(7,495)
Prepaid expenses	(2,552)	(1,991)
Accounts payable and accrued liabilities	6,076	(710)
Deferred revenue	2,500	72,500
Net change in cash from operating activities	21,254	87,979
Capital activities:		
Acquisition of tangible capital assets	(3,687)	(4,774)
Financing activities:		
Change in due to City of Hamilton	2,471	(57)
Net increase in cash	20,038	83,148
Cash, beginning of year	144,568	61,420
Cash, end of year	\$ 164,606	\$ 144,568

See accompanying notes to financial statements.

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

1. Significant accounting policies (continued):

(e) Deferred revenue:

Deferred revenue represents the 2018 assessment levy which has been collected but relates to 2018 operations. These amounts will be recognized as revenues in the 2018 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
Computer hardware	5
Furniture and equipment	10
Decorations	5

(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.

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Computer hardware	\$ 3,236	\$ -	\$ -	\$ 3,236
Furniture and equipment	7,187	-	-	7,187
Decorations	12,263	3,687	-	15,950
Total	\$ 22,686	\$ 3,687	\$ -	\$ 26,373

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Computer hardware	\$ 2,943	\$ -	\$ 117	\$ 3,060
Furniture and equipment	7,030	-	157	7,187
Decorations	7,966	-	1,324	9,290
Total	\$ 17,939	\$ -	\$ 1,598	\$ 19,537

Net book value	December 31, 2016	December 31, 2017
Computer hardware	\$ 293	\$ 176
Furniture and equipment	157	-
Decorations	4,297	6,660
Total	\$ 4,747	\$ 6,836

- (a) Contributed tangible capital assets:
The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.
- (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 2016.

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 140,703	\$ 138,174

The City of Hamilton has also contributed \$7,172 (2016 - \$9,702) to commercial improvement programs undertaken by the Business Improvement Area, \$12,828 (2016 - \$11,000) from parking sharing revenue program and \$2,179 (2016 – \$nil) for the community enrichment fund program.

At the end of the year the Business Improvement Area had a payable to the City of Hamilton of \$4,897 (2016 - \$2,426) 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:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 6,836	\$ 4,747
Operating	112,471	90,042
Accumulated surplus	\$ 119,307	\$ 94,789

INTERNATIONAL VILLAGE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

5. Deferred revenue:

Deferred revenue consists of the following:

	2017	2016
Balance, beginning of year	\$ 72,500	\$ -
Add: receipts	75,000	72,500
Less: amounts recognized in revenue	(72,500)	-
Balance, end of year	\$ 75,000	\$ 72,500

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 amount to \$5,700.

7. Budget data:

The budget data presented in these financial statements is based upon the 2017 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

**KING STREET WEST
BUSINESS IMPROVEMENT AREA**

Year ended December 31, 2017



KPMG LLP
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Canada
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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, 2017 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, 2017, and its results of operations and its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
October 24, 2018

KING STREET WEST BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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KING STREET WEST BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017		2016
Financial assets			
Cash	\$ 7,427	\$	6,486
Due from City of Hamilton (note 3)	4,934		3,559
	<u>12,361</u>		<u>10,045</u>
Financial liabilities			
Accounts payable and accrued liabilities	219		247
Net financial assets	12,142		9,798
Non-financial assets			
Tangible capital assets (note 2)	380		1,176
Prepaid expenses	-		2,273
	<u>380</u>		<u>3,449</u>
Accumulated surplus (note 4)	\$ 12,522	\$	13,247

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, 2017, with comparative information for 2016

	Budget (note 5)	2017	2016
Revenue:			
City of Hamilton grants (note 3)	\$ -	\$ 3,514	\$ 3,520
Assessment levy (note 3)	5,000	5,122	5,378
Total revenue	5,000	8,636	8,898
Expenses:			
Beautification	4,000	1,427	5,325
Insurance	2,500	2,273	2,273
Administration	3,826	1,023	292
Amortization	-	796	834
Professional fees	350	339	585
Special events	5,000	3,503	2,471
Total expenses	15,676	9,361	11,780
Annual deficit	(10,676)	(725)	(2,882)
Accumulated surplus, beginning of year	13,247	13,247	16,129
Accumulated surplus, end of year	\$ 2,571	\$ 12,522	\$ 13,247

See accompanying notes to financial statements.

KING STREET WEST BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual deficit	\$ (725)	\$ (2,882)
Amortization of tangible capital asset	796	834
Prepaid expenses	2,273	-
Change in net financial assets	2,344	(2,048)
Net financial assets, beginning of year	9,798	11,846
Net financial assets, end of year	\$ 12,142	\$ 9,798

See accompanying notes to financial statements.

KING STREET WEST BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017		2016
Cash provided by (used in):			
Operating activities:			
Annual deficit	\$ (725)	\$	(2,882)
Amortization	796		834
Change in non-cash assets and liabilities:			
Accounts payable and accrued liabilities	(28)		(113)
Prepaid expenses	2,273		-
Due to City of Hamilton	(1,375)		(3,943)
Net change in cash from operating activities	941		(6,104)
Net increase (decrease) in cash	941		(6,104)
Cash, beginning of year	6,486		12,590
Cash, end of year	\$ 7,427	\$	6,486

See accompanying notes to financial statements.

KING STREET WEST BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Streetscape improvements	\$ 4,168	\$ -	\$ -	\$ 4,168

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Streetscape improvements	\$ 2,992	\$ -	\$ 796	\$ 3,788

	Net book value December 31, 2017	Net book value December 31, 2016
Streetscape improvements	\$ 380	\$ 1,176

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

KING STREET WEST BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 5,122	\$ 5,378

The City of Hamilton has also contributed \$nil (2016 - \$1,657) to commercial improvement programs undertaken by the Business Improvement Area and \$3,514 (2016 - \$1,863) 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 \$5,377 (2016 - \$3,520) for the 2016 commercial improvement and parking sharing grants, as well as receivable of \$122 (2016 - \$378) for supplementary levies on the member levy collected by the City of Hamilton, net of a payable of \$565 (2016 - \$339) for the 2017 audit accrual.

4. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 380	\$ 1,176
Operating	12,142	12,071
Accumulated surplus	\$ 12,522	\$ 13,247

5. Budget data:

The budget data presented in these financial statements is based upon the 2016 budget approved by the Board on October 25, 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.

Financial Statements of

LOCKE STREET BUSINESS IMPROVEMENT AREA

Year ended December 31, 2017



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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, 2017, 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, 2017, 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

Hamilton, Canada
November 27, 2018

LOCKE STREET BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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LOCKE STREET BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 60,817	\$ 51,326
Accounts receivable	1,438	1,639
HST receivable	409	2,320
	<u>62,664</u>	<u>55,285</u>
Financial liabilities		
Accounts payable and accrued liabilities	8,166	2,255
Due to City of Hamilton (note 2)	107	2,624
Deferred revenue (note 4)	9,701	9,701
Net financial assets	<u>44,690</u>	<u>40,705</u>
Non-financial assets		
Tangible capital assets (note 3)	22,222	31,702
Prepaid expenses	3,984	875
	<u>26,206</u>	<u>32,577</u>
Accumulated surplus (note 5)	<u>\$ 70,896</u>	<u>\$ 73,282</u>

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, 2017, with comparative information for 2016

	Budget (note 6)	2017	2016
Revenue:			
Festival income	\$ 48,500	\$ 34,894	\$ 34,300
Assessment levy (note 2)	30,000	29,093	29,334
City of Hamilton grants (note 2)	-	14,963	17,351
Other income	15,000	500	2,370
LSMA funding (note 4)	-	-	3,274
Total revenue	93,500	79,450	86,629
Expenses:			
Advertising and promotion	14,000	17,731	26,926
Amortization	-	10,135	8,110
Commercial improvement	12,500	11,050	2,142
Festival expenses	61,000	39,103	37,889
Insurance	2,500	1,955	1,884
Office supplies	500	739	688
Professional fees	1,500	332	474
Miscellaneous	1,500	791	3,085
Meeting space rental	-	-	505
Total expenses	93,500	81,836	81,703
Annual (deficit) surplus	-	(2,386)	4,926
Accumulated surplus, beginning of year	73,282	73,282	68,356
Accumulated surplus, end of year	\$ 73,282	\$ 70,896	\$ 73,282

See accompanying notes to financial statements.

LOCKE STREET BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual (deficit) surplus	\$ (2,386)	\$ 4,926
Acquisition of tangible capital assets	(655)	(17,945)
Amortization of tangible capital assets	10,135	8,110
Increase in prepaid expenses	(3,109)	(6)
Change in net financial assets	3,985	(4,915)
Net financial assets, beginning of year	40,705	45,620
Net financial assets, end of year	\$ 44,690	\$ 40,705

See accompanying notes to financial statements.

LOCKE STREET BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (2,386)	\$ 4,926
Items not involving cash:		
Amortization	10,135	8,110
Change in non-cash assets and liabilities:		
Accounts receivable	201	(1,639)
HST receivable	1,911	(29)
Prepaid expenses	(3,109)	(6)
Due to City of Hamilton	(2,517)	3,174
Accounts payable and accrued liabilities	5,911	(7,237)
Deferred revenue	-	(3,274)
Net change in cash from operating activities	10,146	4,025
Capital activities:		
Cash used to acquire tangible capital assets	(655)	(17,945)
Increase (decrease) in cash	9,491	(13,920)
Cash, beginning of year	51,326	65,246
Cash, end of year	\$ 60,817	\$ 51,326

See accompanying notes to financial statements.

LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

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, 2017

2. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 29,093	\$ 29,334

The City of Hamilton has also contributed \$3,184 (2016 - \$3,143) to commercial improvement programs undertaken by the Business Improvement Area, \$1,300 (2016 - \$1,325) for the annual Christmas grant and \$10,479 (2016 - \$11,558) from the parking sharing revenue program. At the end of the year, the Christmas grant of \$1,300 (2016 - \$1,325) was owing from the City of Hamilton net of \$907 owing for the cash received in excess of member levy collected by the City and \$500 owing for the annual audit accrual.

LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Decorations	\$ 37,868	\$ -	\$ -	\$ 37,868
Banners	9,592	655	-	10,247
Total	\$ 47,460	\$ 655	\$ -	\$ 48,115

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Decorations	\$ 12,835	\$ -	\$ 7,573	\$ 20,408
Banners	2,923	-	2,562	5,485
Total	\$ 15,758	\$ -	\$ 10,135	\$ 25,893

Net book value	December 31, 2016	December 31, 2017
Decorations	\$ 25,033	\$ 17,460
Banners	6,669	4,762
Total	\$ 31,702	\$ 22,222

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

LOCKE STREET BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

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:

	2017	2016
Balance, beginning of year	\$ 9,701	\$ 12,975
Receipts	-	-
Recognized as revenue	-	(3,274)
Balance, end of year	\$ 9,701	\$ 9,701

5. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 22,222	\$ 31,702
Operating	48,674	41,580
	\$ 70,896	\$ 73,282

6. Budget data:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on January 24, 2017. 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, 2017



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 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, 2017, 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, 2017, 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

Hamilton, Canada
January 28, 2019

MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017		2016
Financial assets			
Cash	\$ 8,901	\$	5,323
Due from City of Hamilton (note 4)	1,644		1,684
	<u>10,545</u>		<u>7,007</u>
Financial liabilities			
Accounts payable and accrued liabilities	-		159
Net financial assets	10,545		6,848
Non-financial assets			
Tangible capital assets (note 2)	756		2,266
Prepaid expenses	1,071		1,071
	<u>1,827</u>		<u>3,337</u>
Accumulated surplus (note 3)	\$ 12,372	\$	10,185

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, 2017, with comparative information for 2016

	Budget (note 5)	2017	2016
Revenue:			
Assessment levy (note 4)	\$ 11,500	\$ 11,500	\$ 7,888
City of Hamilton grants (note 4)	-	-	2,164
Other Income	4,055	-	-
Total revenue	15,555	11,500	10,052
Expenses:			
Amortization	-	1,510	1,510
Beautification	9,000	3,800	8,159
Marketing	1,725	1,569	1,434
Office supplies	748	187	952
Other	1,800	72	265
Insurance and professional fees	2,282	2,175	2,175
Total expenses	15,555	9,313	14,495
Annual surplus (deficit)	-	2,187	(4,443)
Accumulated surplus, beginning of year	10,185	10,185	14,628
Accumulated surplus, end of year	\$ 10,185	\$ 12,372	\$ 10,185

See accompanying notes to financial statements.

MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus (deficit)	\$ 2,187	\$ (4,443)
Amortization of tangible assets	1,510	1,510
Change in net financial assets	3,697	(2,933)
Net financial assets, beginning of year	6,848	9,781
Net financial assets, end of year	\$ 10,545	\$ 6,848

See accompanying notes to financial statements.

MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative figures for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 2,187	\$ (4,443)
Items not involving cash:		
Amortization	1,510	1,510
Change in non-cash assets and liabilities:		
Accounts payable and accrued liabilities	(159)	159
Due from City of Hamilton	40	(1,095)
Other receivables	-	54
Cash used in operating activities	3,578	(3,815)
Net increase (decrease) in cash	3,578	(3,815)
Cash, beginning of year	5,323	9,138
Cash, end of year	\$ 8,901	\$ 5,323

See accompanying notes to financial statements.

MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Decorations	\$ 7,551	\$ -	\$ -	\$ 7,551
Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Decorations	\$ 5,285	\$ -	\$ 1,510	\$ 6,795
			Net book value December 31, 2016	Net book value December 31, 2017
Decorations			\$ 2,266	\$ 756

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

MAIN STREET WEST ESPLANADE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 756	\$ 2,266
Operating	11,616	7,919
	\$ 12,372	\$ 10,185

4. Related party transactions:

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

	2017	2016
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 11,500	\$ 7,888

The City of Hamilton has also contributed \$nil (2016 - \$1,191) to commercial improvement programs undertaken by the Business Improvement Area and \$nil (2016 - \$973) from a parking sharing revenue program. At the end of the year, the Business Improvement Area had a receivable of \$1,644 (2016 - \$1,684), consisting of 2014 and 2016 parking revenue in the amount of \$2,322 (2016 - \$2,322) and member levy surplus of \$nil (2016 - (\$40)). 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 2017 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. Comparative information:

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

Financial Statements of

**STONEY CREEK BUSINESS
IMPROVEMENT AREA**

Year ended December 31, 2017



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 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, 2017, 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, 2017, 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

Hamilton, Canada
November 21, 2018

STONEY CREEK BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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STONEY CREEK BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 24,655	\$ 3,480
HST receivable	3,834	3,525
Due from the City of Hamilton (note 3)	924	859
	<u>29,413</u>	<u>7,864</u>
Financial liabilities		
Trade payables and accrued liabilities	-	348
Deferred revenue (note 4)	17,750	-
Net financial assets	<u>11,663</u>	<u>7,516</u>
Non-financial assets		
Tangible capital assets (note 2)	8,054	10,068
Prepaid expenses	519	674
	<u>8,573</u>	<u>10,742</u>
Accumulated surplus (note 6)	<u>\$ 20,236</u>	<u>\$ 18,258</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, 2017, with comparative information for 2016

	Budget (note 5)	2017	2016
Revenue:			
Assessment levy (note 3)	\$ 30,000	\$ 29,904	\$ 27,953
City of Hamilton grants (note 3)	-	13,774	18,766
Other revenue	6,192	4,505	3,611
Total revenue	36,192	48,183	50,330
Expenses:			
Administration	8,310	7,462	6,293
Advertising and promotion	3,150	6,432	3,638
Amortization	-	2,014	1,190
Audit fees	-	385	847
Beautification	5,180	8,273	1,895
Christmas decorations and Santa Claus parade	14,552	4,274	4,379
Contingency fund	5,000	-	-
Insurance	-	1,399	1,572
Miscellaneous	-	299	158
Special events	-	15,667	20,885
Total expenses	36,192	46,205	40,857
Annual surplus	-	1,978	9,473
Accumulated surplus, beginning of year	18,258	18,258	8,785
Accumulated surplus, end of year (note 6)	18,258	\$ 20,236	\$ 18,258

See accompanying notes to financial statements.

STONEY CREEK BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus	\$ 1,978	\$ 9,473
Amortization of tangible capital assets	2,014	1,190
Acquisition of tangible capital assets	-	(8,644)
Increase in prepaid expenses	155	(46)
Change in net financial assets	4,147	1,973
Net financial assets, beginning of year	7,516	5,543
Net financial assets, end of year	\$ 11,663	\$ 7,516

See accompanying notes to financial statements.

STONEY CREEK BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017		2016
Cash provided by (used in):			
Operating activities:			
Annual surplus	\$ 1,978	\$	9,473
Items not involving cash:			
Amortization	2,014		1,190
Change in non-cash assets and liabilities:			
HST receivable	(309)		(650)
Accounts payable and accruals	(348)		(1,369)
Prepaid expenses	155		(46)
Due from City of Hamilton	(65)		111
Deferred revenue	17,750		-
Net change in cash from operating activities	21,175		8,709
Investing activities			
Purchase of tangible capital assets	-		(8,644)
Net increase in cash	21,175		65
Cash, beginning of year	3,480		3,415
Cash, end of year	\$ 24,655	\$	3,480

See accompanying notes to financial statements.

STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Decorations	\$ 25,631	\$ -	\$ -	\$ 25,631

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Decorations	\$ 15,563	\$ -	\$ 2,014	\$ 17,577

Net book value	December 31, 2017	December 31, 2016
Decorations	\$ 8,054	\$ 10,068

(a) Contributed tangible capital assets:

The Business Improvement Area received \$nil (2016 - \$4,829) in contributed tangible capital assets from the City of Hamilton.

(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 2016.

STONEY CREEK BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Related party transactions:

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

Revenue:

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 29,904	\$ 27,953

The City of Hamilton has also contributed \$4,636 (2016 - \$4,089) to commercial improvement programs undertaken by the Business Improvement Area and \$9,138 (2016 - \$14,677) in other grant funding. At the end of the year, other grants in the amount of \$1,440 (2016 - \$1,325) were receivable from the City of Hamilton. The Business Improvement Area had a payable of \$516 (2016 - \$466) for member levy write offs and the annual audit accrual.

4. Deferred revenue:

Deferred revenue consists of the 2018 member levy received in advance from the City of Hamilton. The 2018 member levy will be recognized in 2018 when services of the Business Improvement Area are rendered.

5. Budget data:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on November 16, 2016. 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, 2017

6. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 8,054	\$ 10,068
Reserves set aside by the Board	2,000	2,000
Operating	10,182	6,190
	\$ 20,236	\$ 18,258

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

	2017	2016
Fund balance, beginning of year	\$ 2,000	\$ -
Transfers to / (from) reserves	-	2,000
Fund balance, end of year	\$ 2,000	\$ 2,000

7. Comparative information:

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

Financial Statements of

WATERDOWN BUSINESS IMPROVEMENT AREA

Year ended December 31, 2017



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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, 2017, 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, 2017, 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

Hamilton, Canada
November 20, 2018

WATERDOWN BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

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WATERDOWN BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 81,862	\$ 96,880
Accounts receivable	1,280	-
Investments (note 4)	100,000	100,000
Due from City of Hamilton (note 3)	-	3,702
HST receivable	20,367	27,098
	<u>203,509</u>	<u>227,680</u>
Financial liabilities		
Accounts payable and accrued liabilities	3,049	1,482
Due to City of Hamilton (note 3)	6,590	-
Net financial assets	<u>193,870</u>	<u>226,198</u>
Non-financial assets		
Tangible capital assets (note 2)	84,447	93,231
Prepaid expenses	9,857	9,299
	<u>94,304</u>	<u>102,530</u>
Commitments (note 6)		
Accumulated surplus (note 5)	<u>\$ 288,174</u>	<u>\$ 328,728</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, 2017, with comparative information for 2016

	Budget (note 7)	2017	2016
Revenues:			
Assessment levy (note 3)	\$ 230,000	\$ 223,911	\$ 231,638
City of Hamilton grants (note 3)	-	16,583	17,223
Federal grant – summer jobs	-	2,544	-
Other income	28,200	19,861	124,971
Total revenue	258,200	262,899	373,832
Expenses:			
Advertising and promotion	31,700	30,202	41,561
Amortization	-	23,614	15,766
Christmas tree of hope	-	-	4,019
Festival and parades	60,000	57,185	52,525
Insurance	5,750	5,342	4,883
Management contracts and salaries	73,600	54,073	37,570
Memberships, conferences, and seminars	2,500	3,539	2,370
Office and general expenses	7,150	13,493	4,732
Professional fees	1,700	7,000	1,402
Rent	28,800	29,200	9,769
Streetscaping and decorations	47,000	79,805	63,366
Total expenses	258,200	303,453	237,963
Annual (deficit) surplus	-	(40,554)	135,869
Accumulated surplus, beginning of year	328,728	328,728	192,859
Accumulated surplus, end of year	\$ 328,728	\$ 288,174	\$ 328,728

See accompanying notes to financial statements.

WATERDOWN BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual (deficit) surplus	\$ (40,554)	\$ 135,869
Acquisition of tangible capital assets	(14,830)	(53,964)
Amortization of tangible capital assets	23,614	15,766
Increase in prepaid expenses	(558)	(5,537)
Change in net financial assets	(32,328)	92,134
Net financial assets, beginning of year	226,198	134,064
Net financial assets, end of year	\$ 193,870	\$ 226,198

See accompanying notes to financial statements.

WATERDOWN BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (40,554)	\$ 135,869
Items not involving cash:		
Amortization	23,614	15,766
Changes in non-cash assets and liabilities:		
HST receivable	6,731	(10,410)
Accounts receivable	(1,280)	-
Prepaid expenses	(558)	(5,537)
Due to/from City of Hamilton	10,292	8,164
Accounts payable and accrued liabilities	1,567	982
Net change in cash from operating activities	(188)	144,834
Capital activities:		
Cash used to acquire tangible capital assets	(14,830)	(53,964)
Investing activities:		
Purchase of investments	-	(100,000)
Net decrease in cash	(15,018)	(9,130)
Cash, beginning of year	96,880	106,010
Cash, end of year	\$ 81,862	\$ 96,880

See accompanying notes to financial statements.

WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Furniture and equipment	\$ 109,478	\$ 14,059	\$ -	\$ 123,537
Leasehold improvements	20,739	-	-	20,739
Computer equipment	998	771	-	1,769
Total	\$ 131,215	\$ 14,830	\$ -	\$ 146,045

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Furniture and equipment	\$ 36,448	\$ -	\$ 15,987	\$ 52,435
Leasehold improvements	1,386	-	7,257	8,643
Computer equipment	150	-	370	520
Total	\$ 37,984	\$ -	\$ 23,614	\$ 61,598

Net book value	December 31, 2016	December 31, 2017
Furniture and equipment	\$ 73,030	\$ 71,102
Leasehold improvements	19,353	12,096
Computer equipment	848	1,249
Total	\$ 93,231	\$ 84,447

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

3. Related party transactions:

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

	2017	2016
Member levy collected on behalf of the Business Improvement Area	\$ 223,911	\$231,638

The City of Hamilton has also contributed \$5,257 (2016 - \$5,744) to commercial improvement programs undertaken by the Business Improvement Area and \$11,326 (2016 - \$11,479) in other grants.

At the end of the year, the Business Improvement Area had a payable from the City of Hamilton of \$6,090 (2016 – receivable of \$4,202) for the deficit of the member levy collected by the City of Hamilton as well as \$500 (2016 – \$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, 2017, cost approximated the market value of the GIC and interest income has been accrued in the amount of \$1,280 (2016 - \$nil).

5. Accumulated surplus:

Accumulated surplus consists of balances as follows at December 31:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 84,447	\$ 93,231
Operating fund	103,727	135,497
	188,174	228,728
Reserve funds set aside by Waterdown Business Improvement Area:		
Marketing and advertising	100,000	100,000
	\$ 288,174	\$ 328,728

WATERDOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

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:

2018	\$ 30,000
2019	20,000
	\$ 50,000

7. Budget data:

The budget data presented in these financial statements is based upon the 2017 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, 2017



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 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, 2017, 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, 2017, 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

Hamilton, Canada
October 10, 2018

WESTDALE BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2017

Financial Statements

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Statement of Operations	2
Statement of Changes in Net Financial Assets	3
Statement of Cash Flows	4
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WESTDALE BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 81,511	\$ 4,463
Accounts receivable	10,724	12,174
Due from City of Hamilton (note 4)	1,673	30,592
	<u>93,908</u>	<u>47,229</u>
Financial liabilities		
Accounts payable and accrued liabilities	35,002	7,739
Net financial assets	<u>58,906</u>	<u>39,490</u>
Non-financial assets		
Tangible capital assets (note 2)	2,633	2,495
Prepaid expenses	5,589	2,349
	<u>8,222</u>	<u>4,844</u>
Lease commitments (note 6)		
Accumulated surplus (note 3)	<u>\$ 67,128</u>	<u>\$ 44,334</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, 2017, with comparative information for 2016

	Budget (note 5)	2017	2016
Revenue:			
Assessment levy (note 4)	\$ 125,000	\$ 125,823	\$ 122,501
City of Hamilton grants (note 4)	-	32,848	36,924
Other income	-	3,926	3,214
	125,000	162,597	162,639
Expenses:			
Advertising	28,000	33,907	34,395
Amortization	-	758	5,263
Audit and legal fees	-	1,327	1,951
Bank charges	-	186	624
Beautification	18,000	33,097	39,724
Consulting	-	4,800	-
Festival	30,000	42,032	40,972
Insurance	-	4,954	4,921
Office and general expense	14,000	5,068	4,033
Rent	-	12,315	7,729
Wages	35,000	1,359	17,209
	125,000	139,803	156,821
Annual surplus	-	22,794	5,818
Accumulated surplus, beginning of year	44,334	44,334	38,516
Accumulated surplus, end of year	44,334	\$ 67,128	\$ 44,334

See accompanying notes to financial statements.

WESTDALE BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus	\$ 22,794	\$ 5,818
Amortization of tangible capital assets	758	5,263
Acquisition of tangible capital assets	(896)	-
Increase in prepaid expenses	(3,240)	(101)
Change in net financial assets	19,416	10,980
Net financial assets, beginning of year	39,490	28,510
Net financial assets, end of year	\$ 58,906	\$ 39,490

See accompanying notes to financial statements.

WESTDALE BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 22,794	\$ 5,818
Items not involving cash:		
Amortization	758	5,263
Change in non-cash assets and liabilities:		
Accounts receivable	1,450	20,322
Accounts payable and accrued liabilities	27,263	(14,167)
Prepaid expenses	(3,240)	(101)
Cash used in operating activities	49,025	17,135
Investing activities:		
Acquisition of tangible capital assets	(896)	-
Financing activities:		
Change in due from City of Hamilton	28,919	(31,169)
Net increase (decrease) in cash	77,048	(14,034)
Cash, beginning of year	4,463	18,497
Cash, end of year	\$ 81,511	\$ 4,463

See accompanying notes to financial statements.

WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

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, 2017

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, 2017

2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Furniture and equipment	\$ 7,129	\$ 896	\$ -	\$ 8,025
Computer hardware	1,337	-	-	1,337
Decorations	46,972	-	-	46,972
Total	\$ 55,438	\$ 896	\$ -	\$ 56,334

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Furniture and equipment	\$ 4,634	\$ -	\$ 758	\$ 5,392
Computer hardware	1,337	-	-	1,337
Decorations	46,972	-	-	46,972
Total	\$ 52,943	\$ -	\$ 758	\$ 53,701

Net book value	December 31, 2016	December 31, 2017
Furniture and equipment	\$ 2,495	\$ 2,633
Total	\$ 2,495	\$ 2,633

WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

2. Tangible capital assets (continued):

(a) Contributed tangible capital assets:

The Business Improvement Area received no contributed tangible capital assets in 2017 or 2016.

(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 2016.

3. Accumulated surplus:

Accumulated surplus consists of the following:

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 2,633	\$ 2,495
Operating	64,495	41,839
Accumulated surplus	\$ 67,128	\$ 44,334

4. Related party transactions:

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

	2017	2016
Revenue:		
Member levy collected on behalf of the Business Improvement Area	\$ 125,823	\$ 122,501

WESTDALE BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

4. Related party transactions (continued):

The City of Hamilton has also contributed \$13,583 (2016 - \$14,580) to commercial improvement programs undertaken by the Business Improvement Area, \$9,174 (2016 - \$17,185) to a parking revenue sharing program and \$10,091 (2016 - \$5,159) in other grants. At the end of the year, the Business Improvement Area had a receivable of \$2,123 (2016 - \$33,091) from the City of Hamilton for outstanding grants and member levy surplus. The Business Improvement Area had a payable of \$450 (2016 - \$2,499) 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 2017 budget approved by the Board on November 16, 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.

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.



Hamilton

INFORMATION REPORT

TO:	Chair and Members Audit, Finance & Administration Committee
COMMITTEE DATE:	March 21, 2019
SUBJECT/REPORT NO:	Organizational Health Evaluation (HUR19002) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Gord Muise 905 546-2424 Ext. 2655 David Lindeman 905 546-2424 Ext. 5657 Heather McNicol 905 546-2424 Ext. 2635 Nenzi Cocca 905 546-2424 Ext. 3924
SUBMITTED BY:	Lora Fontana Executive Director Human Resources
SIGNATURE:	

Council Direction:

To provide Council with an overview of the organization's health through the City's workplace health indicators along with their alignment to programs and systems enhancing overall employee health and well being as well as identifying opportunities for measured improvement.

Information:

Measuring the City's organizational health provides insight into the psychological, physiological and social components that can ultimately contribute to the City's overall performance and capability. The following review of the City's organizational health is designed to understand, support and enhance the strengths in our system while effectively addressing the challenges.

This assessment was undertaken with a view to creating an inventory of the current programs in place, building awareness, identifying the opportunities to implement strategy and best practices as well as establishing a common framework for future development and implementation of relevant systems. In addition, establish a benchmark to measure future development and implementation of systems.

This Report provides a breakdown of the City's organizational health and related programming as follows:

1. Workplace Health Indicators
2. Current Systems and Programs
3. Opportunities for Improvement

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.

1. Workplace Health Indicators

This section examines the following employee health indicators:

- Prescription Drug Usage
- Long Term Disability Claim Types
- Employee and Family Assistance Program Usage
- Usage of Wellness Resources

Prescription Drug Plan Usage

The City provides drug plans to its full-time employees, their spouses and dependents. Our benefits provider (Manulife) collects and reports on information in a manner that maintains employee confidentiality. This information provides insight into the type of illnesses and conditions that are affecting our employees and their families. The following tables and graphs provide an overview of prescription drug claims made under the City's benefit plans.

Table A: Top 20 Most Common Indications by Number of Claimants and Occurrences based on Prescription Drug claims

Most Common Indications	Claimants	Occurrences
High Blood Pressure	1,686	12,391
Depression	1,658	11,440
Pain, Narcotic Analgesics	1,132	8,030
High Cholesterol	1,151	6,392
Diabetes	535	6,359
Infections	3,205	6,019
Ulcer / Reflux	1,391	5,937
Neurological Disorders	596	4,640
Asthma / COPD	1,208	4,042
Allergy	1,651	3,905
Skin Conditions	1,710	2,892
Diabetic Supplies	429	2,114
Cardiovascular Disease	330	1,492
Hormone Replacement	352	1,426
Migraine	246	1,026
Muscle Relaxant	348	879
Cancer	148	662
Inflammatory Conditions	79	503
Inflammatory Bowel Disease	62	240
Multiple Sclerosis	13	138

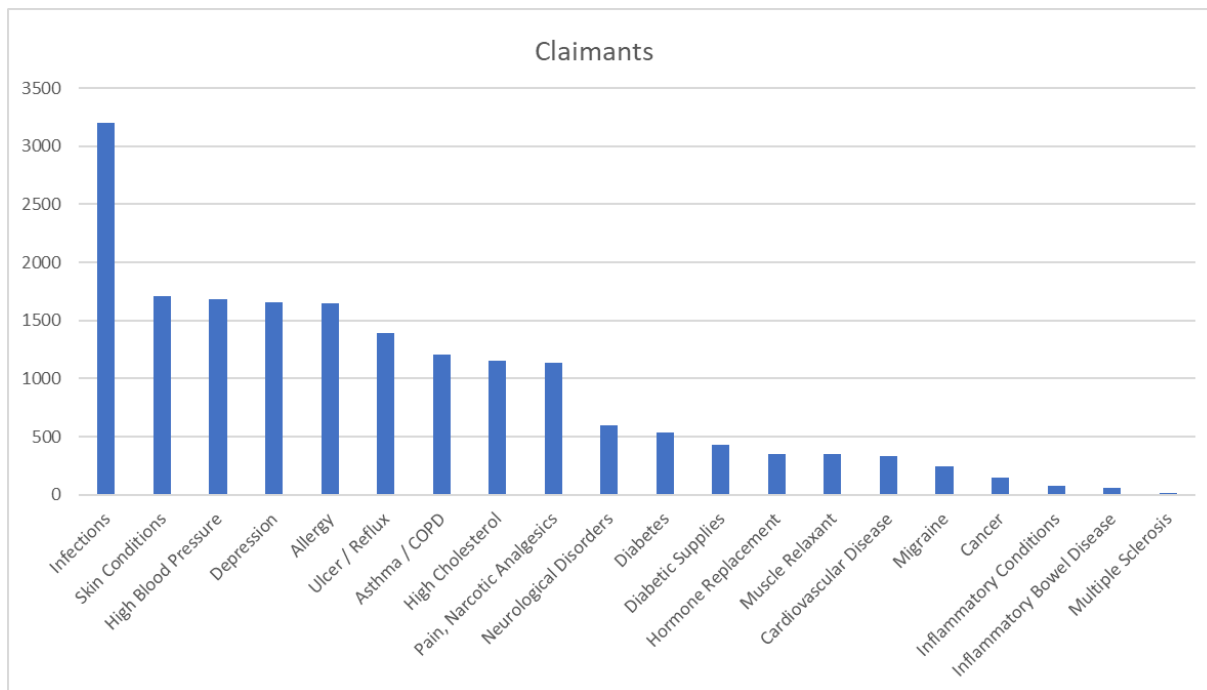
The information in the above table indicates that many of our employees and their dependents are being treated for ongoing health conditions. Many of these conditions are chronic and will require ongoing medication.

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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.

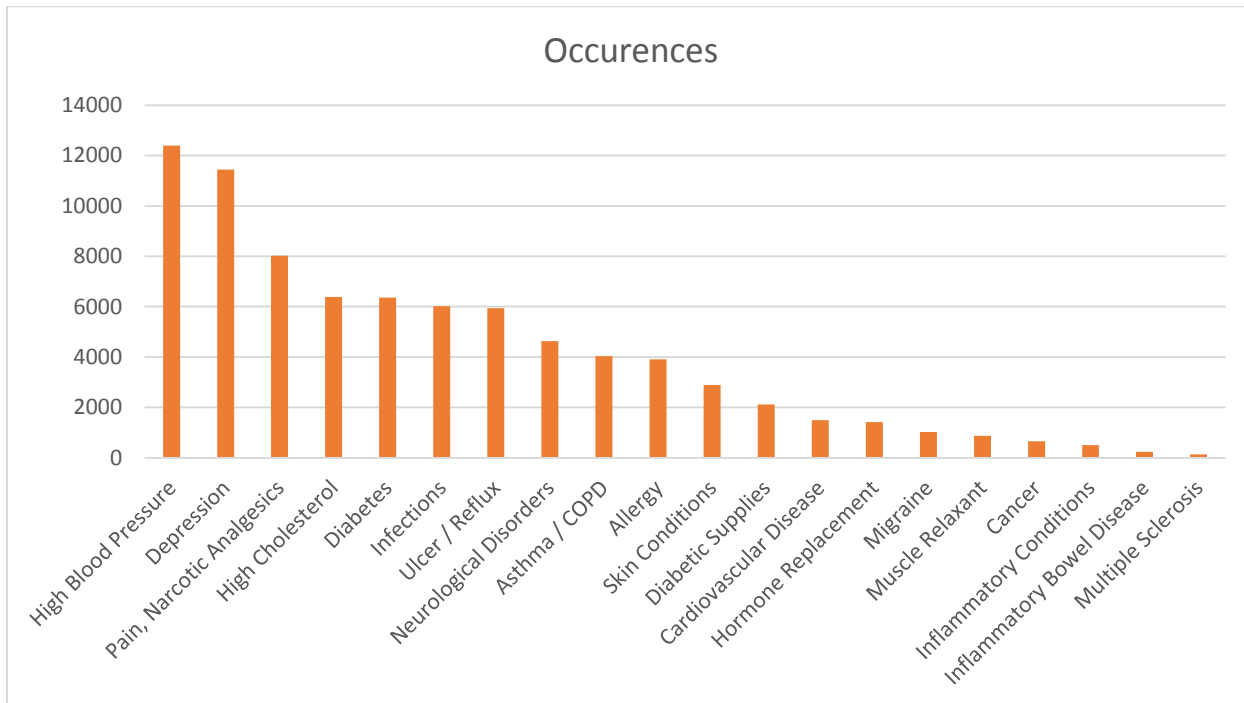
OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

Graph A: Top 20 Most Common Indications by Number of Claimants



Note re. Infections: many medical and dental procedures and treatments include prescribing anti-biotics

Graph B: Top 20 Most Common Indications by Number of Occurrences



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.

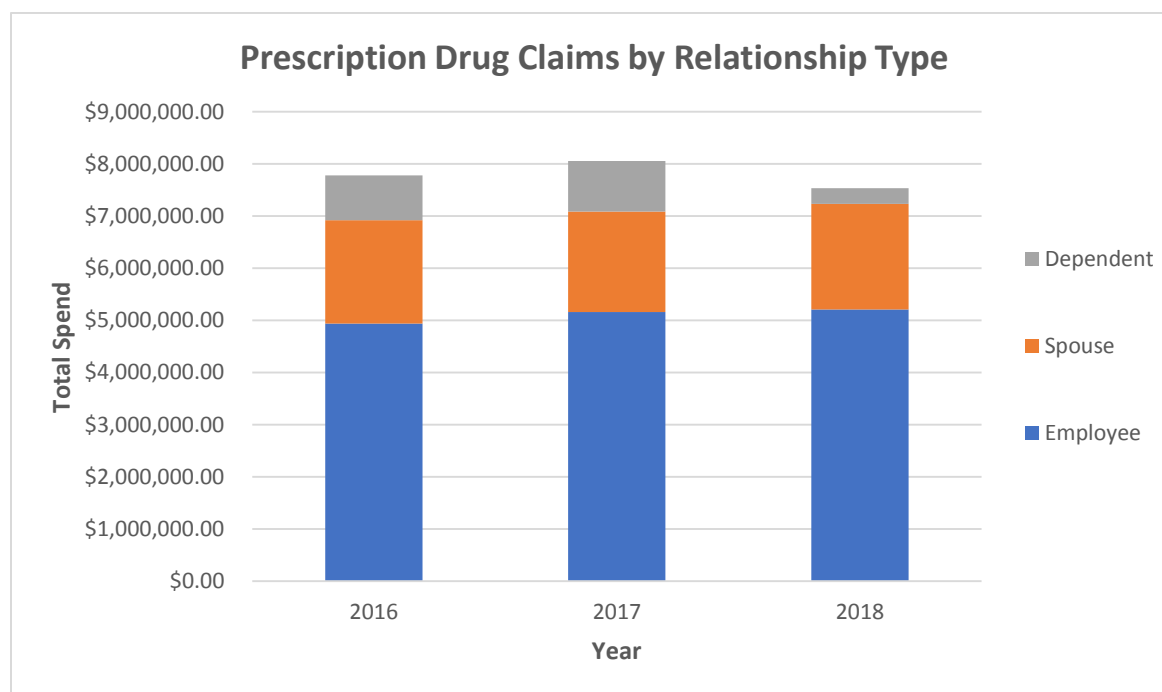
OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

The levels and distribution of indications are consistent with other employers covered by plans administered by our benefits provider (Manulife). Having said that, a number of the medical conditions may be preventable or controlled through life-style changes that involve increasing healthy, active living.

Table B: Distribution of Prescription Drug Plan Costs by Group

	Employee	Spouse	Dependent	Total
2016	\$4,936,323	\$1,982,918	\$861,791	\$7,781,031
2017	\$5,159,407	\$1,927,600	\$968,557	\$8,055,564
2018	\$5,206,446	\$2,025,889	\$305,419	\$7,537,754

Graph C: Distribution of Costs of Prescription Drug Plan by Group



The above chart indicates that City employees are the primary users of our drug plans.

Long Term Disability Claim Types

Long-term disability (LTD) benefits are available to full-time employees who continue to be totally disabled from attending work beyond six months. The most frequent diagnosis by category for new LTD claims are listed below.

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

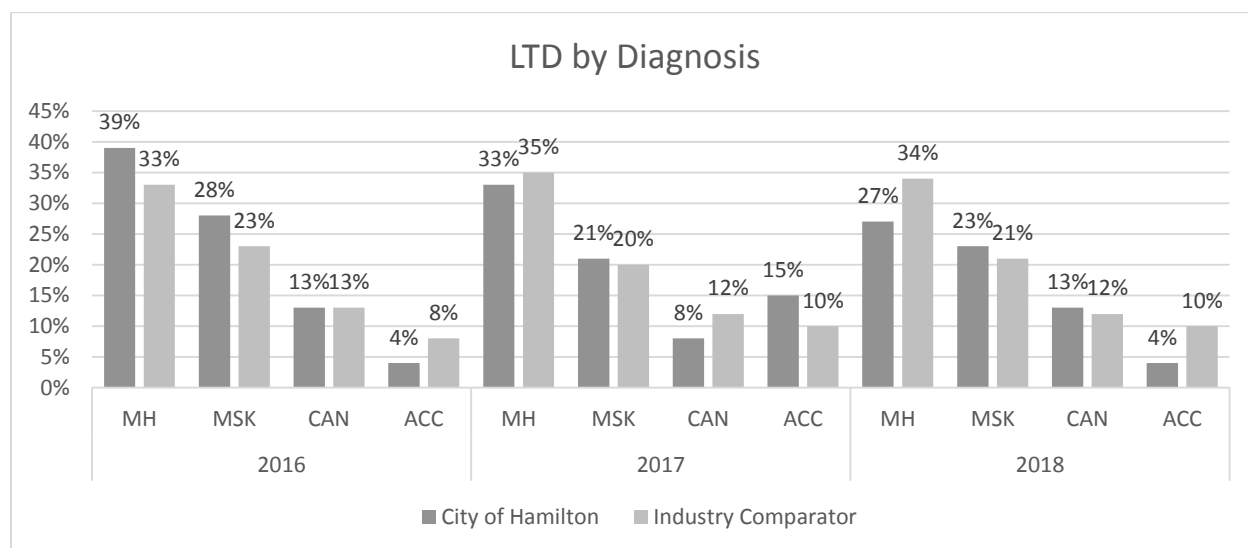
OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

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

Table C: LTD Top Claim types 2016-2018

Year	2016				2017				2018			
Type	MH	MSK	CAN	ACC	MH	MSK	CAN	ACC	MH	MSK	CAN	ACC
City of Hamilton	39%	28%	13%	4%	33%	21%	8%	15%	27%	23%	13%	4%
Industry Comparator	33%	23%	13%	8%	35%	20%	12%	10%	34%	21%	12%	10%

MH = Mental Health MSK = Musculoskeletal CAN = Cancer ACC = Non-occupational Accidents

Graph D: LTD Top Claim types 2016-2018

In 2016, mental health diagnoses accounted for 39% of LTD claims received, and as noted above, this percentage reduced to 27% of all claims in 2018. This reduction is a positive indicator that the numerous mental health and well being initiatives providing increased mental health resources have improved our employees' mental health and well being.

Employee and Family Assistance Program (EFAP) Usage

Counselling Services

Counselling is short-term and focused on problem-solving and finding solutions that are practical and improve physical and mental well-being. It's available face to face, over the telephone, or online. Counselling can help with any challenge such as: family or marital relationships, addictions, anxiety, depression, life transition or change, grief or bereavement, stress, and other personal issues.

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Life Smart Services

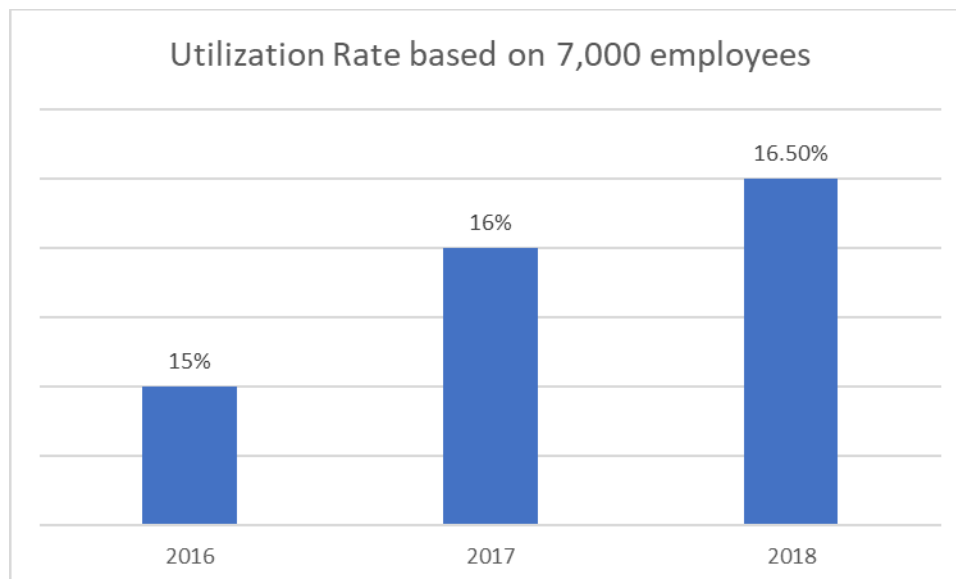
These work life services address small issues before they become big concerns. Each service helps individuals to take a proactive approach to managing everyday challenges and life transitions. This could include:

- Health - nutrition, lifestyle changes, weight management, smoking cessation, programs for people with specific health and/or weight management goals.
- Life Balance - childcare and parenting, elder and family care, relationships, financial issues, legal issues.
- Career planning, workplace issues, pre-retirement, shift work.

Table D: EFAP Utilization Rates 2016 - 2018

	2016	2017	2018
Utilization Rate based on 7,000 employees	15%	16%	16.5%

Graph E: EFAP Utilization Rates 2016 - 2018



The City's utilization rates are at a "healthy" level. 81% of the EFAP cases in 2018 involved employees; 10.3% spouses; and, 8.7% dependents.

Table E: EFAP Presenting Issues for Counselling Cases

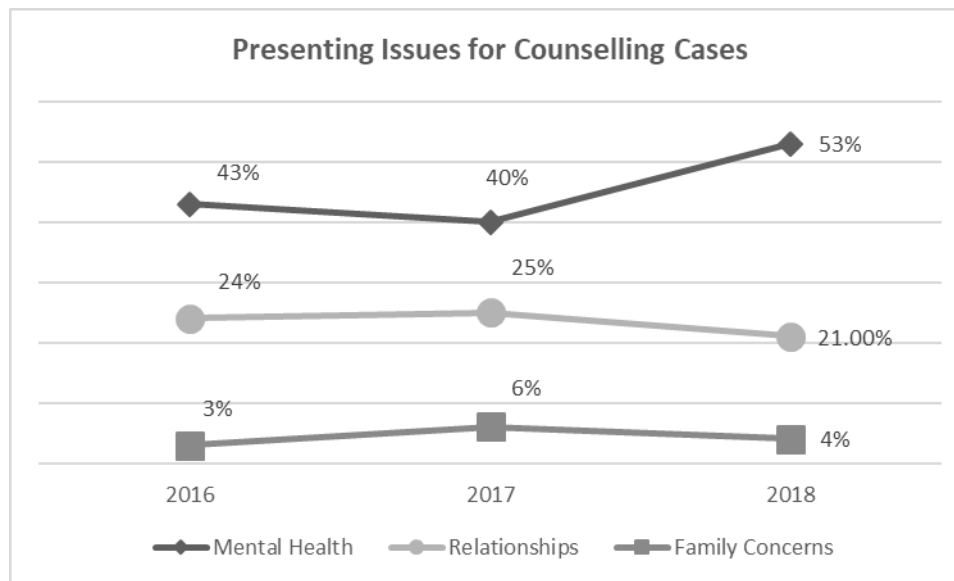
	2016	2017	2018
Mental Health	43%	40%	53%
Relationships	24%	25%	21.%
Family Concerns	3%	6%	4%

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Graph F: Presenting Issues for Counselling Cases 2016-2018



Mental health and well being related counselling has increased over the period 2016-2018. This increase in utilization would arguably suggest greater awareness and willingness to address mental health related issues. In addition, the correlation between the increased EFAP support services for mental health issues and the decrease in related LTD claims would suggest that such services are having a positive impact for employees over the longer term.

Table F: EFAP Presenting Issues for Life Smart Services

	2016	2017	2018
Legal	41%	48%	55%
Nutrition	16%	9%	16%
Child/Eldercare	10%	10%	8%
Financial	8%	9%	12%
Career Coaching	9%	8%	5%

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Graph G: Presenting Issues for Life Smart Services 2016-2018

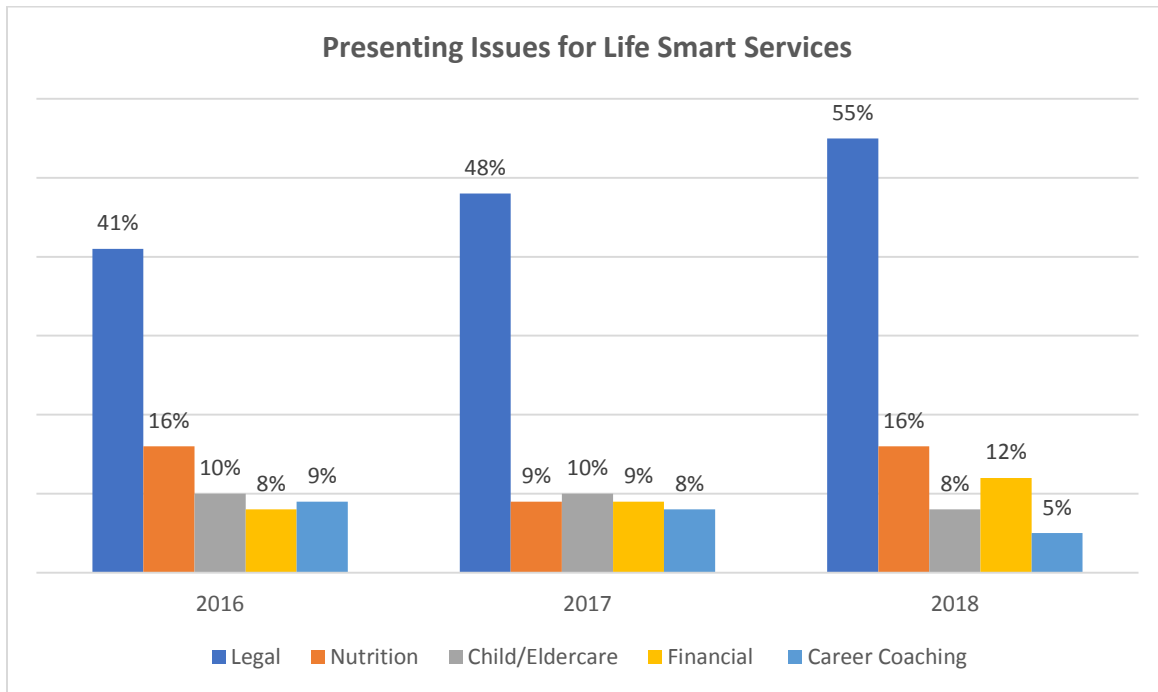
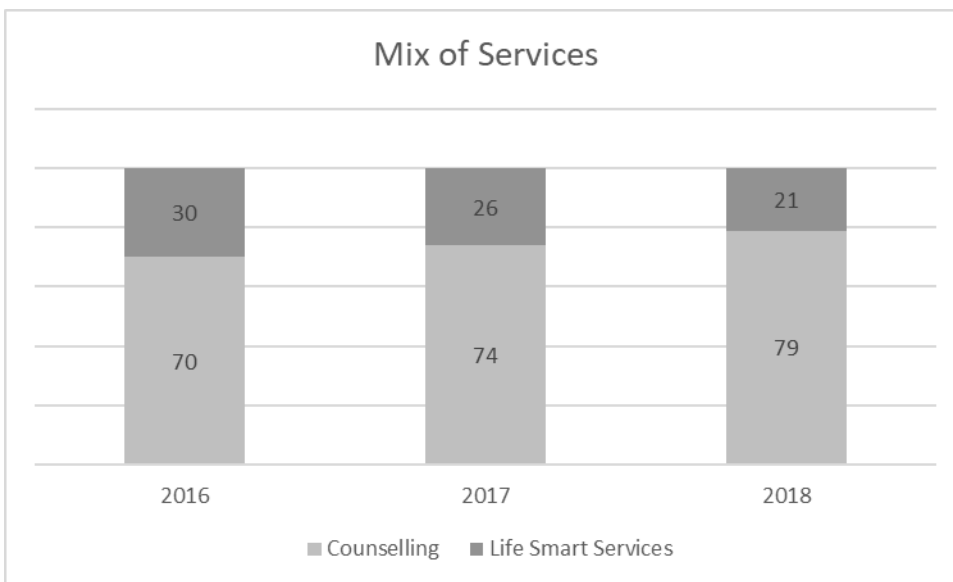


Table G: EFAP Split of Counselling vs Life Smart Services

Counselling/Life Smart Services Mix	2016	2017	2018
		70/30	74/26

Graph H: EFAP Split of Counselling vs Life Smart Services 2016-2018



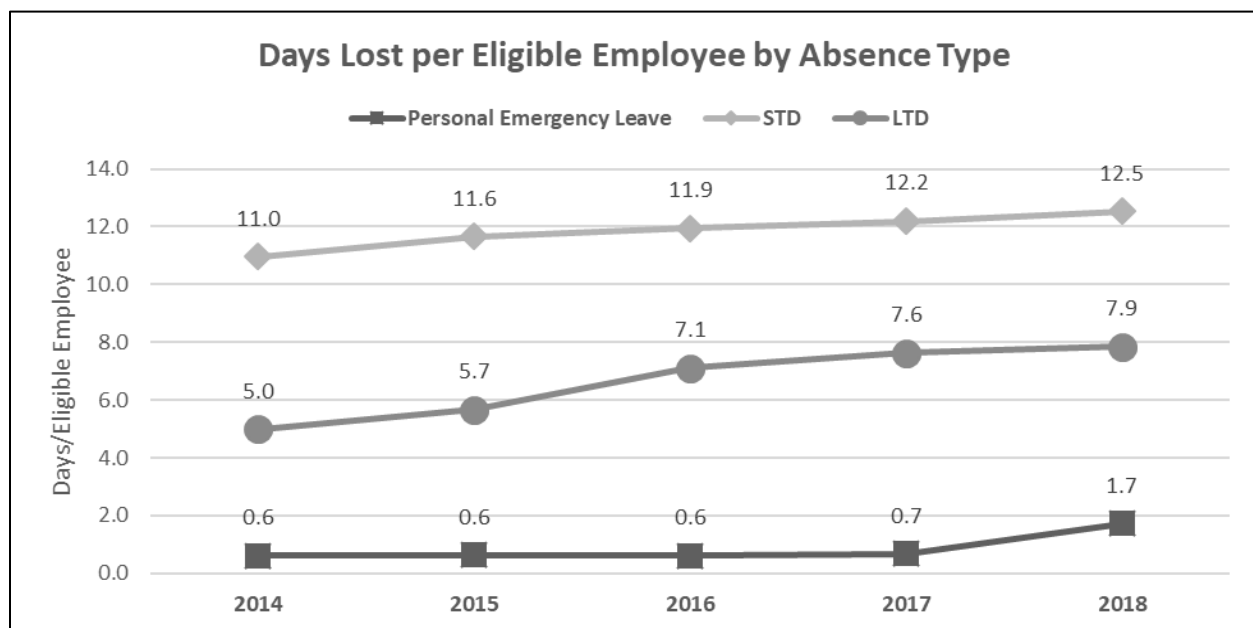
*OUR Vision: To be the best place to raise a child and age successfully.
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- There have been 1,149 new EFAP cases from January 1 – December 30, 2018. This represents 16% (1,149 cases per 7,000 employees) annual utilization. This represents an overall upward trend in utilization and is considered a healthy utilization rate in accordance with industry standards.
- Seeking counselling services for mental health concerns continues to be the leading issue that results in employees and their dependents contacting Homewood.
- The mix of cases has changed over time from approximately a 70/30 split between counselling and Life Smart Services to an 80/20 split. Efforts will be made to encourage employees and their dependents to proactively access the services that may help with day-to-day challenges and possibly lessen the need for counselling.

Absence Data

This section provides an overview of the lost time statistics related to Short-term Disability (STD), Long-term Disability (LTD) and Personal Emergency Leave. More detail and analysis are provided in Report HUR19002.

Graph I: Days Lost by Absence Type – Full-Time Employees



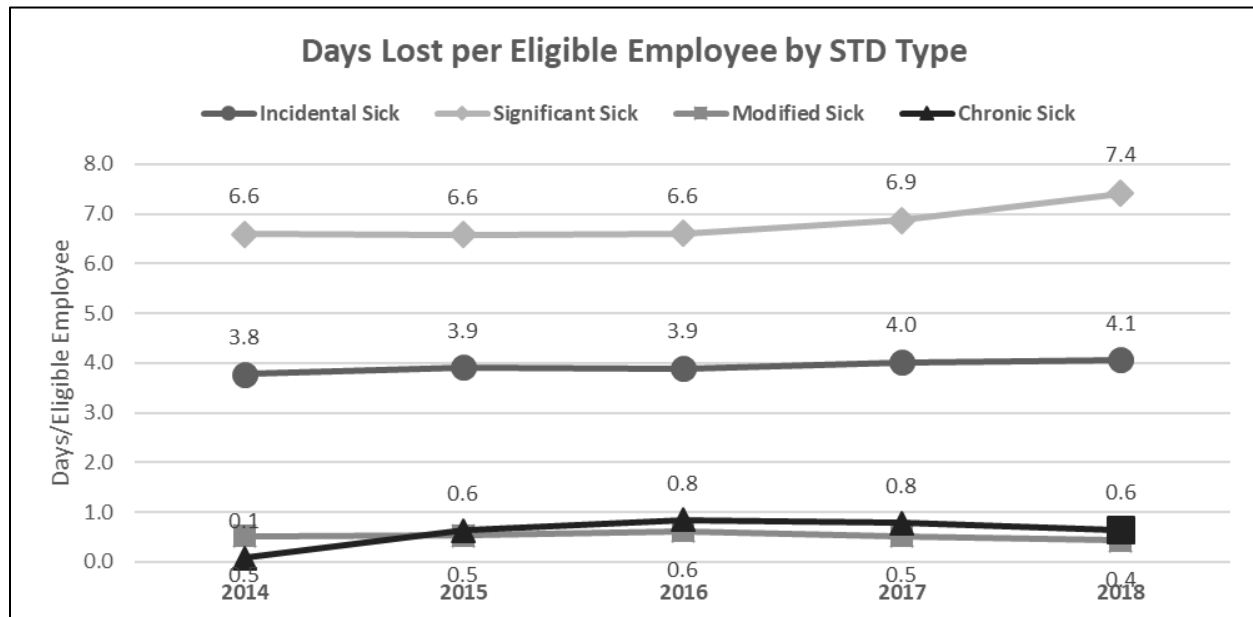
The number of days lost due to absenteeism is highest for short-term disability (STD) absences, averaging 12.5 days per eligible employee in 2018. STD disability absences are sick absences that are one day up to 130 days in the Income Protection Plan and require a medical claim form.

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Graph J: Absence Occurrences by Type – Full-Time Employees



- The average occurrence of an eligible employee taking Personal Emergency Leave (PEL) was 1.5 occurrences – which is more than twice compared to the last 4 years. The increase in use coincided by legislative changes that provide 2 paid PEL days per eligible employee. That entitlement was rescinded by the current provincial government and is no longer available to employees in 2019.
- The average occurrence of an eligible employee taking a short-term disability leave was 2.8 occurrences – slightly lower than last year but close to the last 5 year average.
- Long-term disability occurrences are consistently low year to year because of the small number of employees receiving LTD benefits.

Absence Summary By Gender

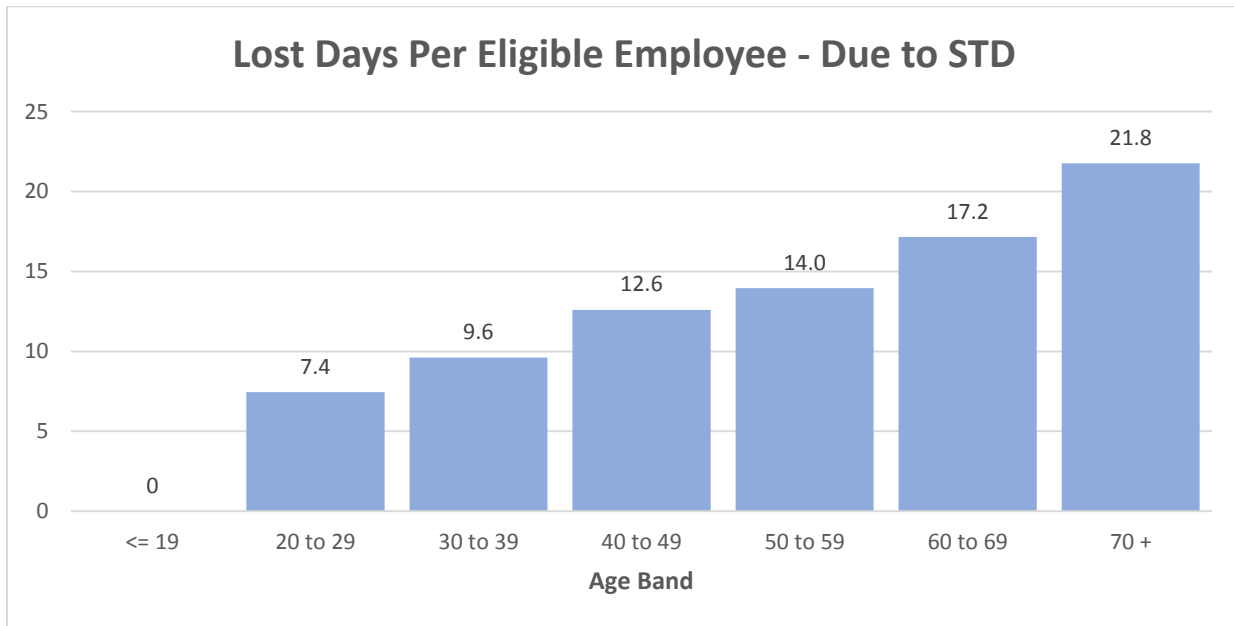
- Eligible women have taken more time (hours) off due to short term disabilities (STD) and long term disabilities (LTD) as compared to men for the last five years (approximately 11% more in 2018).
- Eligible men tend to take more time off as Personal Emergency Leave (PEL) when compared to women for the last five years (approximately 35% more in 2018).
- Average occurrence for short term disabilities (STD) is 3.2 for eligible women vs. 2.4 for eligible men.

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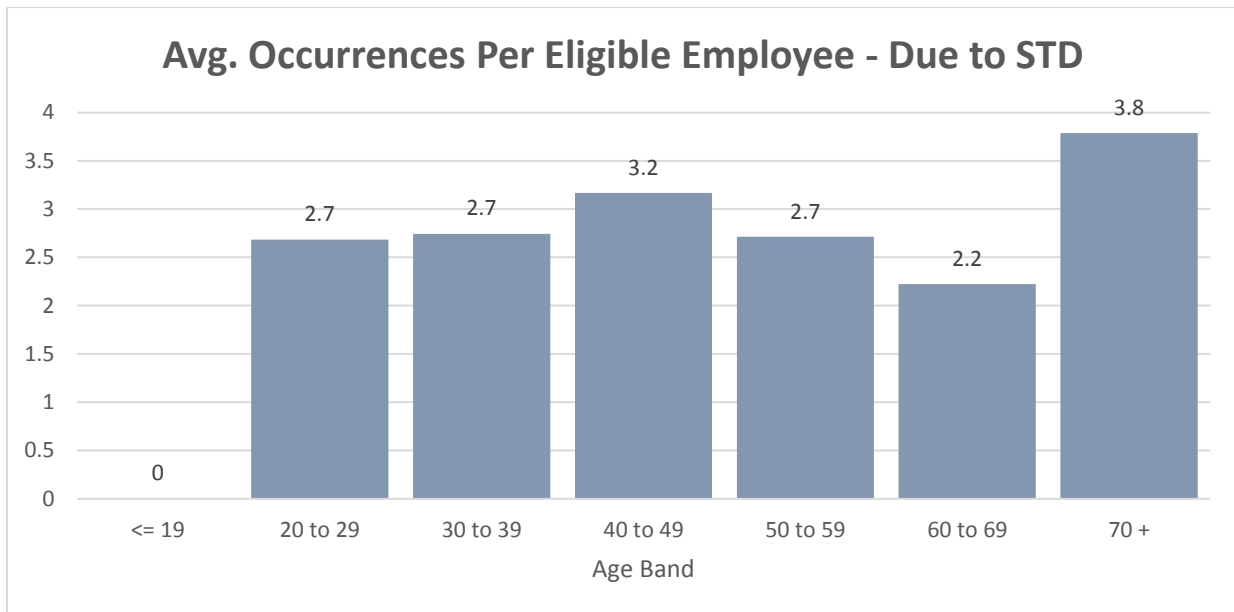
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Graph K: Absence Summary of Days Lost By Age



The number of lost days due to short term disability (STD) per eligible employee increases by age.

Graph L: Absence Summary by Average Occurrences By Age



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Average occurrence for short term disabilities (STD) is highest for eligible employees over the age of 70 (3.8 times in 2018). Having said this, there are only 17 eligible employees that are 70 years of age and older.

Usage of Wellness Resources

LifeSpeak On Demand is an expert-led online streaming video training web site. Employees and their families can access the support they need to overcome hurdles and accomplish goals. The topics accessed are tracked and provide indications of the types of challenges employees and their families are encountering.

Topic Category Name	Online Trainings Accessed
Professional Development	374
Stress Management & Resilience	247
Mental Health	242
Preventative Health	211
Relationships	164
Leadership & Management Skills	138
Financial Health	133
Parenting & Caregiving	67
Children's Health	18
Physical Conditions & Diseases	9
Disability & Absence Management	2
Total	1,605

2. Current Systems and Programs

Human Resources manages a number of programs, policies and initiatives that support employee well-being and assist individuals in improving their individual health. This includes wellness programming, health benefits, mental health training, access to resources and the efforts of Return to Work Services to accommodate workers with disabilities and to bring workers back to work in a safe and timely manner.

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Mental Health Training

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. The program helps People Leaders better understand mental illness and poor mental health, the stigma surrounding it and its effect on individuals and the workplace. Its primary objective is to increase employees' comfort level in discussing mental illness and give them skills to improve their mental health and support each other. In 2018, 107 Leaders were trained and to date, 241 People Leaders across the organization have been certified through the program.

The Working Mind

This program was developed by the Mental Health Commission of Canada and helps all employees in the workplace better understand mental illness and poor mental health, the stigma surrounding it and its effect on individuals and the workplace.

Primary goals of the program are to:

- Support the mental health and wellbeing of employees
- Enable the full productivity of employees
- Ensure the workplace is respectful and inclusive of all employees, including those with mental health problems and mental illnesses
- Encourage employees to seek help for mental health problems and mental illnesses

There are two sessions in the program: one for employees without direct reports and one for People Leaders.

Throughout 2019, the Health, Safety and Wellness Team will be reaching out to City departments to garner commitment to deliver the program to front-line staff and People Leaders through a coordinated, inclusive approach to ensure that more employees receive this important training that can be used to promote good mental health every day in the workplace.

Anti-Stigma campaign – Shifting Minds

The City of Hamilton's Workplace Mental Health Action Committee (MHAC) was formed as part of the City's Mental Health and Well Being Strategy and aims to help reduce the stigma surrounding mental health by encouraging conversation and self-reflection in the workplace. There is a focus on how employees think about themselves and others and how employees seek required support. The campaign includes videos that cover:

- Respect
- Rethink
- Reconnect
- Renew
- Resources

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Chronic Pain Self-Management Workshops for Employees

This 6 session workshop series was developed by Stanford University and is delivered jointly by the Human Resources Occupational Health Nurse (OHN) and the Healthy Workplace Specialist to employees who live with chronic or ongoing pain. The workshop provides skills to improve quality of life on and off the job, including how to deal with:

- difficulty sleeping and fatigue
- feeling closed off from others
- stopping pain from controlling one's life

Other topic discussions include: The Pain & Symptom Cycle, Pacing, Exercising, Relaxation, Action Plans, Problem Solving, Healthy Eating, Depression, Positive Thinking, Working with Health Care Professionals

Sprout Physical Activity and Mental Health Tracker

Sprout is a Wellness portal for physical, mental and social well-being. Through this Human Resources led initiative, employees can:

- complete a health survey
- set goals for improving overall health
- track activities
- join groups
- connect with others with like interests
- participate in challenges

LifeSpeak On Demand

LifeSpeak On Demand is an expert-led online streaming video resource dealing with a wide variety of health, family, eldercare, personal growth and development, and work-life balance topics. Employees and their families are able to access the support they need to overcome hurdles and accomplish goals. In 2018, 1,605 training programs were accessed through the web site.

Employee and Family Assistance Program

Homewood Health provides the Employee and Family Assistance Program (EFAP) to our employees and their families. The service is confidential and available 24 hours a day, 7 days a week. The program provides short-term counselling along with health and wellness services for everyday challenges and demands.

Each year, Human Resources works with our EFAP provider to design specific programs and resources that address trends and emerging issues. This included securing speakers for our annual joint health and safety committee event and the delivery of 23 workshops across the organization.

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Return to Work Services Activities

Human Resources has a dedicated team of Return to Work Specialists who provide support to employees returning to work following a non-occupational or occupational injury/illness.

In 2018, a total of 589 employees were provided with the opportunity to return to work on a temporary accommodated basis, thus reducing the length of their absence and maintaining their participation in the workplace.

In addition to providing temporary accommodation, Human Resources has a well-developed permanent accommodation process, whereby employees who have been identified with permanent medical restrictions preventing their return to their pre-disability position, work with Return to Work Services and the Talent and Diversity staff to identify other suitable positions. Once an alternative position is identified, the employee enters into a 90-day work trial to determine if the new position is a good fit based on the employee's skills and return to work capabilities.

Critical Incident Peer Support Team (CIPS)

The Critical Incident Peer Support Team (CIPS) provides employees with on-site assistance in the form of critical incident stress defusing. Qualified CIPS Team members meet with small groups of employees (up to 15) usually for an hour in a convenient location. Team members give those in attendance time to be together to express their thoughts and feelings, generally in response to a critical incident affecting the workplace.

In addition, the CIPS Team provides further information and resource support to employees.

In 2018, the CIPS team responded to 11 team activations for Group support and 17 activations for peer-to-peer support.

Non-violence Crisis Intervention Training

Non-violence Crisis Intervention® (NVCi) classroom training focuses on prevention of violence in the workplace and offers proven strategies for safely defusing anxious, hostile, or violent behaviour at the earliest possible stage. It provides employees with a safe way to resolve situations when confronted by anxious, hostile or violent behaviour, while still protecting the important relationships with those in their care.

3. Opportunities for Improvement

1. Employee Health Benefits – Human Resources' Benefits section is preparing recommendations to potentially amend the current non-union benefit plan. The intent is to maintain financial sustainability, while determining opportunities to enhance entitlements that better support employee health and wellness. This would include potential divestment of, or reduction in, underutilized benefits. The review and subsequent recommendations are being developed with a view of providing more flexibility for employees in choosing benefits that are better aligned to sustaining and supporting employee wellness.

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2. Continued work is underway with respect to Human Resource related Policies and Procedures that support employee work/life balance (e.g. Vacation Entitlement Policy (and collective agreement entitlements); Flexible Work Arrangements Policy; Inclement Weather Policy; Telecommuting Policy; Work Accommodation Procedure; Guide to Leaves (recently updated and to be re-released to provide information to all employees related to legislated leaves and entitlements); and Workplace Breastfeeding Policy. These policies continue to be reviewed and amended in order to better address employee related needs on a regular basis.
3. Our People Survey (OPS) Action Plans have launched a number of initiatives within the various sections and divisions, resulting in more support and enhancement of employee health and wellness, which was a key consideration in driving OPS Action Plans.

Examples include:

- a. Corporate Working Group to develop “R Zone” anti-harassment and violence initiative across organization that supports a respectful and supportive workplace for employees dealing with the public
 - b. Encouraging mental health breaks by organizing team lunches, pot lucks, team breakfasts
 - c. Reviewing work amenities and work spaces to support health and safety, including how to add more natural lighting and workstations assigned for mobile staff
 - d. More opportunities for flex work arrangements in accordance with Policy
 - e. Review of work load distribution to ensure fairness and proper work/life balance
 - f. Providing education and learning opportunities for employees related to self-care, wellness and work/life balance through the Employee and Family Assistance Program provider and The Working Mind and Mental Health@Work Certificate programs
4. Workplace Mental Health and Well Being Strategy – The Mental Health Action Committee (MHAC) has completed its evaluation of our workplace programs and practices using the Canadian standards for workplace mental health. The Committee will be bringing forward recommendations to Senior Leadership Team in the coming months with a view to improving our efforts at creating psychologically safe workplaces and increasing employee resiliency. The Committee will continue to raise awareness on mental health stigma using its Shifting Minds campaign materials. It will also disseminate its tool kit for people leaders designed to help managers and supervisors access resources to help with workplace challenges affecting their teams. Challenges include stress, relationships, communication, workload, poor performance, bullying and conflict.

An update on the Mental Health and Well Being Strategy will be provided to Council in the Spring, 2019.

5. Return to Work Services - In keeping with the broader Human Resources and City-wide initiatives focusing on greater transparency, measurement and accountability, staff will be trained to more effectively use the department’s disability management system to improve the quality of data collected and provide better insight in disability management trends. Return to Work Services will then work in close partnership with the Human Resource Business Partners to analyze and interpret the data to identify trends and opportunities for targeted attendance and disability management strategies. The attendance statistics will

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be shared with City departments in a more consistent and regular basis to help with the management of attendance more effectively.

In 2019, Return to Work (RTW) Services will reallocate resources to better manage attendance, occupational and non-occupational workplace absences. Furthermore, RTW Services will undergo an independent functional review to identify opportunities to promote best-practices approaches to disability and attendance management with a view to improving employee wellbeing and reducing absenteeism levels.

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INFORMATION REPORT

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	March 21, 2019
SUBJECT/REPORT NO:	Freedom of Information Quarterly Report (October 1 to December 31) (CL18003(c)) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Lisa Barroso, Manager, Records / Freedom of Information 905 546-2424 x2743
SUBMITTED BY:	Janet Pilon Acting City Clerk Corporate Services
SIGNATURE:	

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 CL18003(c), are details of the Freedom of Information requests received during the third quarter of 2018 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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**Access Requests Received Under the Municipal Freedom of Information and Protection of Privacy Act
for October 1, 2018 to December 31, 2018**

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	Healthy & Safe Communities	Emergency Services	Corporate Services	Procurement	Mayor's Office	Councillors	Planning Economic Development	Public Health	Public Works
18-004	G	IP	water	Public Health Services	Jan 19/18			in progress (under appeal)	654	0	0	0	0	0	6	0	0	0	0	900	0
18-019	G	B	property	Safe & Healthy Communities	Feb 9/18			in progress													
18-030	G	IP	infrastructure	Planning & Economic Development, Emergency & Community Services	Feb 20/18	Apr. 23/18	30	partial disclosure (under appeal)	819	0	0	0	0	8	6	0	0	0	80	0	60
18-042	G	IP	equipment	Public Works	Mar 7/18			suspended													
18-050	G	IP	maintenance	Public Works	Mar 16/18			in progress													
18-052	G	IP	animal	Planning & Economic Development	Mar 23/18			in progress													
18-053	G	IP	property	Planning & Economic Development	Mar 26/18			in progress													
18-056	G	IP	property	Planning & Economic Development	Mar 28/18			in progress													
18-075	G	B	property	Planning & Economic Development	April 20/18			in progress													
18-076	G	IP	property	Public Works, Councillor Office	April 25/18			in progress													
18-082	G	B	infrastructure	Planning & Economic Development	May 15/18			in progress													
18-089	G	IP	animal	Planning & Economic Development	June 4/18			in progress													
18-090	G	IP	property	Healthy and Safe Communities - Fire	June 4/18			in progress													
18-092	G	IP	property	Healthy and Safe Communities - Fire	June 4/18			in progress													
18-100	G	M	property	Planning & Economic Development; Safe & Healthy Communities	June 13/18			in progress													
18-111	G	IA	animal	Planning & Economic Development	June 28/18			in progress													
18-115	G	IP	property	Healthy and Safe Communities	July 12/18			in progress													
18-118	G	IP	property	Planning & Economic Development	July 13/18			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	Healthy & Safe Communities	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
18-123	G	B	property	Planning & Economic Development, Corporate Services	July 18/18			in progress														
18-124	G	IA	property	Public Works	July 23/18			in progress														
18-125	G	IP	infrastructure	Public Works, Healthy & Safe Communities	July 27/18	Sept 14/18	30	partial disclosure (under appeal)	935	0	0	0	0	0	13	0	0	0	0	0	0	130
18-126	G	IP	property	Corporate Services	July 27/18	Sept 17/18	30	no records disclosed	369	0	0	0	0	0	3	0	0	0	0	12	0	0
18-132	G	B	contracts	Corporate Services	Aug 3/18			in progress														
18-133	G	IA	property	Safe and Healthy Communities	Aug 3/18			in progress														
18-135	G	IP	property	Planning & Economic Development	Aug 3/18			in progress														
18-136	G	IP	property	Planning & Economic Development	Aug 7/18	Nov 27/18	90+	disclosed in part	242	0	0	0	0	0	6	0	0	0	0	84	0	0
18-137	G	IP	property	Planning & Economic Development	Aug 9/18			in progress														
18-139	G	IA	law enforcement	Planning & Economic Development	Aug 13/18			in progress														
18-140	G	IP	property	Planning & Economic Development	Aug 13/18			in progress														
18-141	G	IA	infrastructure	Public Works	Aug 16/18			suspended														
18-142	G	IP	property	Planning & Economic Development	Aug 21/18			in progress														
18-143	G	IP	property	Corporate Services	Aug 24/18			in progress														
18-144	G	IP	property	Corporate Services	Aug 24/18	Sept 17/18	24	no records disclosed	58	0	0	0	0	0	3	0	0	0	0	5	0	0
18-145	G	IP	property	Planning & Economic Development	Aug 27/18	Oct 26/18	30	all disclosed	294	0	0	0	0	0	6	0	0	0	0	32	0	0
18-150	G	IA	property	Planning & Economic Development	Aug 27/18	Oct 31/18	41	all disclosed	224	0	0	0	0	0	8	0	0	0	0	16	0	0
18-151	G	B	property	Planning & Economic Development	Aug 27/18			in progress														
18-152	G	IA	infrastructure	Public Works	Aug 29/18			in progress														

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	Healthy & Safe Communities	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works
18-153	G	IP	property	Planning & Economic Development	Aug 29/18	Sept 28/18	30	abandoned	219	0	0	0	0	0	3	0	0	0	18	0	0
18-154	G	B	property	Planning & Economic Development	Aug 29/18			in progress													
18-155	G	IP	law enforcement	Planning & Economic Development	Aug 27/18	Nov 13/18	77	abandoned	326	0	0	0	16	0	3	0	0	0	36	0	0
18-156	G	IP	video	Public Works	Sept 4/18	Oct 4/18	30	all disclosed	156	0	0	0	0	0	6	0	0	0	0	0	5
18-158	G	B	property	Planning & Economic Development	Sept 4/18			in progress													
18-159	G	IP	property	Plannng & Economic Development	Sept 10/18			in progress													
18-160	G	IP	infrastructure	Public Works, Corporate Services	Sept 17/18			in progress													
18-161	G	IA	animal	Planning & Economic Development	Sept 18/18			in progress													
18-164	G	IP	property	Planning & Economic Development	Oct 1/18	Oct 22/18	21	abandoned	228	0	0	0	0	0	3	0	0	0	40	0	0
18-165	G	IP	property	Planning & Economic Development	Oct 1/18			in progress													
18-166	G	B	property	Planning & Economic Development	Oct 1/18	Nov 29/18	59	disclose in part	248	0	0	0	0	0	6	0	0	0	60	0	0
18-167	G	IP	property	Planning & Economic Development	Oct 2/18	Nov 14/18	43	disclosed in part	381	0	0	0	0	0	6	0	0	0	90	0	0
18-168	G	IP	property	Planning & Economic Development	Oct 11/18			in progress													
18-169	G	IP	property	Planning & Economic Development	Oct 11/18	Nov 28/18	42	all disclosed	519	0	0	0	0	0	6	0	0	0	95	0	0
18-170	G	B	Property	Planning & Economic Development	Oct 11/18	Oct.17/18	6	records available directly through City department	140	0	0	0	0	0	0	0	0	0	0	0	0
18-171	G	B	property	Planning & Economic Development	Oct 12/18			in progress													
18-172	G	IP	property	Planning & Economic Development	Oct 15/18			in progress													
18-173	G	IP	property	Planning & Economic Development	Oct 16/18	Nov 21/18	30	abandoned	180	0	0	0	0	0	3	0	0	0	50	0	0
18-174	G	IP	property	Planning & Economic Development	Oct 16/18			in progress													

Legend:

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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	Healthy & Safe Communities	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
18-175	G	IP	property	Planning & Economic Development	Oct 16/18			in progress														
18-176	G	B	property	Public Works	Oct 18/18	Nov 5/18	18	records available directly through City department	49	0	0	0	0	0	3	0	0	0	0	0	0	0
18-177	G	B	property	Public Works	Oct 18/18	Nov 5/18	18	records available directly through City department	21	0	0	0	0	0	2	0	0	0	0	0	0	0
18-178	G	M	services	Safe and Healthy Communities	Oct 17/18			in progress														
18-179	G	M	services	Safe and Healthy Communities	Oct 17/18			in progress														
18-180	G	IP	property	Planning and Economic Development	Oct 22/18	Nov 21/18	30	disclosed in part	229	0	0	0	0	0	6	0	0	0	60	0	0	0
18-181	G	B	property	Public Works, Planning and Economic Development	Oct 19/18	Dec11/18	30	abandoned	360	0	0	0	0	0	6	0	0	0	30	0	0	90
18-182	G	B	infrastructure	Public Works	Oct 19/18	Nov 6/18	18	records available directly through City department	107	0	0	0	0	0	3	0	0	0	0	0	0	0
18-183	G	M	property	Planning and Economic Development	Oct 24/18	Nov 23/18	30	no responsive records	384	15	0	0	0	0	3	0	0	0	15	0	0	0
18-184	G	IP	property	Planning and Economic Development	Oct 22/18	Nov 21/18	30	disclosed in part	229	0	0	0	0	0	28	0	0	0	76	0	0	0
18-185	G	IP	property	Safe and Healthy Communities, Planning and Economic Development	Oct 23/18			in progress														
18-186	G	B	infrastructure	Public Works	Oct26/18			in progress														
18-187	G	B	services	Another Institution	Oct 29/18	Nov 8/18	9	forwarded to another institution	84	0	0	0	0	0	0	0	0	0	0	0	0	0
18-188	G	IP	property	Planning and Economic Development	Nov 2/18	Nov 29/18	28	records available directly through City department	44	0	0	0	0	0	3	0	0	0	0	0	0	0
18-189	G	M	infrastructure	Public Works	Nov 5/18			in progress														
18-190	G	M	transportation	Public Works	Nov 7/18			in progress														
18-191	G	IA	property	Planning and Economic Development	Nov 7/18			in progress														
18-192	G	B	property	Planning and Economic Development	Nov 7/18	Dec 20/18	30	all disclosed	146	0	0	0	0	0	6	0	0	0	10	0	0	0

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18-193	G	AG	infrastructure	Public Works	Nov 8/18			in progress														
18-194	G	IP	by-law	Planning and Economic Development	Nov 8/18	Dec 20/18	30	abandoned	111	0	0	0	0	0	3	0	0	0	22	0	0	
18-195	G	IP	property	Planning & Economic Development	Nov 8/18			in progress														
18-196	G	IP	property	Planning & Economic Development	Nov 9/18			in progress														
18-197	G	IP	traffic	Public Works	Nov 15/18			in progress														
18-198	G	IP	traffic	Public Works	Nov 15/18	Dec 10/18	25	all disclosed	131	0	0	0	0	0	6	0	0	0	0	0	0	40
18-199	G	B	property	Planning & Economic Development	Nov 15/18			in progress														
18-200	G	IA	infrastructure	Public Works	Nov 16/18			in progress														
18-201	G	IA	property	Planning & Economic Development	Nov 16/18	Dec 13/18	27	disclosed in part upon payment of processing costs	119	0	0	0	0	0	6	0	0	0	0	0	0	90
18-202	G	IA	infrastructure	Public Works	Nov 20/18	Dec 13/18	23	no responsive records	131	0	0	0	0	0	0	0	0	0	0	0	0	90
18-203	G	IP	financial	Corporate Services	Nov 20/18	Dec 20/18	30	all disclosed upon payment of processing costs.	193	0	0	0	0	0	0	0	0	0	0	0	0	0
18-204	G	B	property	Public Works	Nov 23/18	Dec 20/18	27	available directly through City department(s)	42	0	0	0	0	0	0	0	0	0	0	0	0	0
18-205	G	B	property	Public Works	Nov 23/18	Dec 20/18	27	available directly through City department(s)	25	0	0	0	0	0	0	0	0	0	0	0	0	0
18-206	G	IP	property	Planning and Economic Development, Safe and Healthy Communities	Nov 27/18			in progress														
18-207	G	B	Not identified	Not identified	Dec 4/18	Dec 13/18	9	abandoned	71	0	0	0	0	0	0	0	0	0	0	0	0	0
18-208	G	IP	property	Safe and Healthy Communities	Dec 5/18			in progress														
18-209	G	B	property	Planning and Economic Development	Dec 5/18			in progress														
18-210	G	IP	property	Plannng & Economic Development	Dec 6/18			in progress														
18-211	G	B	property	Public Works	Dec 6/18	Dec 24/18	18	available directly through City department	44	0	0	0	0	0	3	0	0	0	0	0	0	0

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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	Health & Safe Communities	Emergency Services	Corporate Services	Procurement	Mayor's Office	Councillors	Planning Economic Development	Public Health	Public Works
18-212	G	B	infrastructure	Public Works	Dec 11/18	Dec 24/18	13	withdrawn	23	0	0	0	0	0	3	0	0	0	0	0	0
18-213	G	B	property	Planning and Economic Development	Dec 11/18			in progress													
18-214	G	IP	property	Planning and Economic Development	Dec 12/18			in progress													
18-215	G	IP	property	Planning and Economic Development	Dec 14/18			in progress													
18-216	G	B	financial	Corporate Services	Dec 14/18			in progress													
18-217	G	IA	property	Planning and Economic Development; Safe and Healthy Communities	Dec 14/18			in progress													
18-218	G	IP	property	Planning and Economic Development	Dec 17/18			in progress													
18-219	G	IP	property	Planning and Economic Development	Dec 19/18			in progress													
18-220	G	IP	communications	City Manager's Office	Dec 19/18			in progress													
18-221	G	IP		Corporate Services	Dec 19/18			in progress													
18-222	G	IP	tenders	Corporate Services/Public Works	Dec 19/18			in progress													
18-223	G	IP	animal	Planning and Economic Development	Dec 19/18			in progress													
18-224	G	IP	animal	Safe and Health Communities	Dec 19/18			in progress													
18-225	G	B	property	Planning & Economic Development	Dec 20/18			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													
17-021	G	B	parks	Public Works	Feb 8/17			in progress													
17-064	G	IP	property, alley	Planning & Economic Development, Public Works, City Manager Office, Office of Councillor Vanderbeek	April 12/17			in progress													

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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)	2073	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)	221	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														
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														
17-092	G	B	infrastructure	Planning & Economic Development	May 15/17			in progress														
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														
17-114	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 Appeal closed Dec. 2018	299	0	0	0	0	0	0	0	0	0	10	0	0	0

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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	Healthy & Safe Communities	Emergency Services	Corporate Services	Procurement	Mayors Office	Councillors	Planning Economic Development	Public Health	Public Works	
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	partial disclosure (under appeal)	930	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	partial disclosure (under appeal)	1080	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	disclosed in full Appeal closed Dec. 2018	1366	0	0	0	0	0	3	0	0	0	15	0	0	
17-126	G	IP	financial	Community & Emergency Services	Aug 14/17			in progress														
17-127	G	IP	contract	Public Works	Aug 14/17			in progress														
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														
17-136	G	IP	animal	Planning & Economic Development	Aug 31/17			in progress														
17-138	G	B	financial	Public Works	Aug 28/17			in progress														
17-142	G	B	property	Planning & Economic Development, Public Works, Corporate Services	Sept 12/17			in progress														
17-146	G	IP	property	Public Health Services, Planning & Economic Development	Sept 13/17			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														
17-157	G	B	property	Planning & Economic Development	Sept 25/17			in progress														
17-161	G	IA	property	Community and Emergency Services, Planning & Economic Development	Sept 27/17			in progress														
17-162	G	B	property	Planning & Economic Development	Sept 28/17			in progress														

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17-163	G	IP	financial	Corporate Services, Public Works	Sept 28/17			in progress													
17-170	G	IA	infrastructure	Public Works	Oct 5/17			in progress													
17-171	G	IP	process	Office Councillor Whitehead, Public Works; Planning & Economic Development	Oct 19/17	Jan. 30/18	90+	no records disclosed (under appeal)	733	0	0	0	0	0	0	0	0	0	15	0	0
17-177	G	IA	traffic	Public Works	Oct 27/17			in progress													
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													
17-185	G	IP	property	Planning & Economic Development	Nov 7/17	Dec 11/18	30	abandoned	215	0	0	0	0	0	4	0	0	0	0	0	0
17-186	G	IP	property	Public Health Services	Nov 10/17	Dec 12/18	30	abandoned	256	0	0	0	0	0	5	0	0	0	0	25	0
17-187	G	IP	property	Planning & Economic Development	Nov 9/17	Dec 12/18	30	abandoned	174	0	0	0	0	0	3	0	0	0	20	0	0
17-191	G	IP	licensing	Planning & Economic Development	Nov 15/17	Dec 18/17	30	no records disclosed (under appeal)	616	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 records disclosed (under appeal)	45	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 records disclosed (under appeal)	45	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 records disclosed (under appeal)	45	0	0	0	0	0	0	0	0	0	0	0	0
17-212	G	B	data	Public Works	Dec 1/17			in progress													
17-216	G	IP	property	Public Health Services, Planning & Economic Development	Dec 11/17			in progress													
17-218	G	IP	video	Public Works	Dec 19/17			in progress													
17-220	G	IP	inspection	Public Health Services	Dec 22/17			in progress													

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16-015	G	IA	property	Planning & Economic Development	Jan 18/16			in progress															
16-019	G	B	purchasing	Corporate Services	Jan 25/16	Feb 24/16	30	abandoned	151	0	0	0	0	0	3	0	0	0	0	0	0	0	0
16-020	G	B	property	Planning & Economic Development	Jan 28/16	Mar 1/16	30	abandoned	180	5	0	0	0	0	2	0	0	0	0	0	0	0	0
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	May 26/16	30	abandoned	41	0	0	0	0	0	14	0	0	0	0	0	0	0	0
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	partial disclosure appeal closed		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	partial disclosure appeal closed		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16-122	G	B	infrastructure	Planning & Economic Development	July 6/16	Aug 5/16	30	abandoned	236	0	0	0	0	0	3	0	0	0	0	0	0	0	55
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 appeal closed	594	0	0	60	0	0	40	0	0	0	0	0	0	0	0
16-183	G	IP	stats	Community & Emergency Services	Oct 5/16	Nov 4/16	30	abandoned	69	0	0	0	0	4	3	0	0	0	0	0	0	0	0
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	Dec 16/16	30	abandoned	339	0	0	0	0	0	3	0	0	0	0	120	0	0	0
16-207	G	B	property	Community and Emergency Services	Nov 24/16			in progress															
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	0	0

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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

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

Submitted on Saturday, December 29, 2019 - 7:32 pm

==Committee Requested==

Committee: Audit, Finance & Administration Committee

==Requestor Information==

Name of Individual: Vince Dipietro**Name of Organization:** Angelica Homes**Contact Number:** 905-961-4385**Email Address:** info@angelicahomes.com**Mailing Address:****Reason(s) for delegation request:**

Rental property at 98 East 31st had a water and sewer bill for 2 months totalling \$1,754 – My tenant left outside hose bib running continuous – I was charged for not only water usage, but also sewer usage.

Will you be requesting funds from the City? No**Will you be submitting a formal presentation?** Yes

**98 East 31st Street Hamilton
Water Billing Dispute
Delegation to Audit, Finance & Administration Committee**

Summary

On July 1, 2018, the water account for 98 East 31st Street, Hamilton reverted to the owner/landlord's name from a previous tenant held water account in accordance with the Council approved change to City water and wastewater/storm billing policy regarding tenant accounts. All residential accounts established on or after June 1, 2018, must be opened and billed in the name of the registered owner(s) of the property, and not the name of any tenant(s). In May 2018, all landlords with residential tenants were advised of the billing policy change via a notification letter (see pages 4-5), as well as, newspaper advertisements.

Table 1 on page two provides the rental property's water and wastewater/storm billings under the owner. The crux of the landlord's water billing issue lies with the high consumption bills reflecting meter readings taken in September and October 2018 for a significant amount of water consumption following actual water meter readings.

The City's water billing agent Alectra Utilities Corporation (AUC) left a voice mail message for the landlord regarding the initial high water bill on September 18, 2018, advising to check for potential plumbing leakage and to verify the meter reading AUC had read on September 14, 2018 of 2,552m³. The landlord did not return call and once AUC had reread the meter issued the September bill for a total water and wastewater/storm amount of \$1,100.67. Following an October 13th meter reading of 2,739m³, AUC issued the October water bill for a total amount of \$584.95.

Landlord contacted AUC on November 22, 2018 regarding the high water bills and in turn, AUC advised the meter reading have been verified as accurate. In accordance, with the City's Arrears Policy, several arrears notices were issued by AUC in November 2018 regarding the September water bill that remained unpaid resulting in a tax roll transfer of arrears on November 30th in the amount of \$1,100.67. An administrative fee is applied by Taxation for each tax roll transfer of water and wastewater/storm arrears (2018 fee \$32.95, 2019 fee \$34.25).

On December 28th the landlord contacted AUC advising that the tenants may have left water running outdoors continuously questioning City policy of charging wastewater/storm based on metered water consumption. AUC advised that City policy is to charge wastewater/storm based on metered usage with no exceptions and customers wishing to dispute City policy may appeal directly to Committee by contacting Clerks. AUC further advised that unpaid arrears would lead to further transfers of arrears to the property tax roll.

Several arrears notices have been issued by AUC in December regarding unpaid October and November water bills. On January 4, 2019, \$584.95 of arrears has been transferred to the property tax roll.

Wastewater Rate Structure

Generally sanitary utilities base their charge for wastewater services upon the volume of water consumed recognizing that there is a strong correlation between the volume of water consumed and the volume of wastewater discharged and that it is not practical to install effluent metering. Another common wastewater billing practice is for utilities to assess their wastewater charge on 100% of water consumption.

In 2013, Council reaffirmed Hamilton's long-standing practice of charging wastewater/storm fees based on 100% of metered water consumption (refer to Report FCS11025(e)).

This practice does cause some dispute from those consumers with increased seasonal water use arguing that not all of their water consumption is discharged into the sanitary system. Despite this criticism, most utilities base wastewater charges on 100% water consumption due to a number of reasons:

- Declining water consumption trend has been observed in Hamilton, across Ontario and Canada with the decline reflected in non-essential water usage (lawn watering, car washing, etc) so that in effect the vast majority of consumers do not have much seasonal usage if any
- Most sanitary utilities determine their wastewater rates by basing it on their total wastewater costs, so any method of discounting summer wastewater charges would require an overall rate increase to balance the loss of revenue so in effect the majority of users would simply subsidize the minority of customers who still have significant seasonal water usage
- Having a 100% metered water volume-based wastewater charge can magnify conservation promotion, simply because customers will realize that they will save on both water and wastewater bills if they use less

TABLE 1

Read Date	Total Bill (\$)	Consumption (m3)	Read Estimated	Read From (m3)	Read To (m3)	Avg Daily (m3)	Billing Days
8/10/18	35.80	5	No	2195	2200	0.125	40
9/14/18	1,100.67	352	No	2200	2552	10.057	35
10/13/18	584.95	187	No	2552	2739	6.448	29
11/12/18	116.40	31	No	2739	2770	1.033	30
12/12/18	62.51	15	No	2770	2785	0.5	30

Alectra Utilities Customer Contact Timeline

9/18/18 – left voice mail message regarding high water bill, advising to check for potential plumbing leakage and to verify the meter reading AUC obtained on September 14, 2018 of 2,552m3

10/10/18 – following meter reread, AUC issues September water bill for a total water and wastewater/storm amount of \$1,100.67

11/2/18 – AUC issues arrears notice regarding unpaid water bill. Additional notices are issued on 11/9 and 11/19

11/22/18 - landlord contacted AUC regarding the high water bills and in turn, AUC advised the meter reading have been verified as accurate.

11/30/18 – tax roll transfer of arrears in the amount of \$1,100.67 plus administrative fee of \$32.95 is applied by Taxation

12/7/18 – AUC issues arrears notice regarding unpaid water bills. Additional notices are issued on 12/10 and 12/22

12/28/18 – landlord contacted AUC asking to speak with a customer service supervisor that the tenants may have left water running continuously. AUC advised that City policy is to charge wastewater/storm based on metered usage with no exceptions and customers wishing to dispute City policy may appeal directly to Committee by contacting Clerks. AUC further advised that unpaid arrears would lead to further transfers of arrears to the property tax roll.



Name & address

Attention: Owner of [insert service address]

Re: Changes to Water and Wastewater/Storm Services Billing Policy

Service Address:

Alectra Utilities (formerly Horizon Utilities) is sending you this letter on behalf of the City of Hamilton to outline recent changes to the water and wastewater/storm billing policy and to provide information relating to your water and wastewater/storm services.

Billing Policy Change for Residential Tenant Water and Wastewater/Storm Accounts

Hamilton City Council has approved a change to the water and wastewater/storm billing policy whereby all residential accounts established on or after **June 1, 2018**, must be opened and billed in the name of the registered owner(s) of the property, and not the name of any tenant(s) as was previously permitted. Tenant held residential accounts established prior to June 1, 2018, can continue to be billed to the tenant(s) until the end of their tenancy. Thereafter, pursuant to the revised billing policy, the account will revert to the property owner and all future billings will be sent to the owner's mailing address as listed on the property tax assessment role. To update this mailing address information, please contact the City of Hamilton's Taxation office in writing either by mail at 71 Main Street West, Hamilton Ontario, PO Box 2040 Stn LCD1, L8N 0A3, or by email to taxsupport@hamilton.ca

Alectra Utilities, as the City's water billing agent, will continue to accept payments from tenants/other non-owners (such as a property manager), however, it remains the property owner's responsibility to ensure bills are paid on time.

Responsibility for Water and Wastewater/Storm Fees and Charges

Property owners need to be aware that although billing and payment notifications for grandfathered accounts (opened by residential tenants prior to June 1, 2018), may be sent to a person other than the property owner, the *Municipal Act, 2001* allows unpaid water and

wastewater/storm fees and charges to be added to the tax roll of the property to which the public utility was supplied, regardless of who received the service. Alectra Utilities endeavours to provide a notification to property owners of tenant arrears in a direct and timely manner. Arrears notifications will be sent to property owners and account holders (if different from the property owner) when the bill remains unpaid for 30 calendar days following its due date. If the account remains unpaid for 60 calendar days following its due date, the water and wastewater/storm arrears, including any applicable interest, late fees and administration charges, will be added to the tax roll for the property.

If you have any questions regarding your account or water, wastewater/storm fees and charges, please contact Alectra Utilities' Customer Service department at 905-522-9200.

Water and Sewer Line Responsibilities

Many homeowners are not aware that they, not the City, are responsible for the private portion of the water and sewer lines that run between their homes and the property line. The City has partnered with Service Line Warranties of Canada (SLWC) to provide affordable, optional protection plans available to homeowners and also to landlords for their rental properties. Participation is optional and voluntary for homeowners in City of Hamilton.

The Service Line Warranty program provides water and sewer service line warranties to cover repair costs to the private portion of the service lines. These warranty plans include:

- **Water line warranty** - Covers repair costs to restore flow to frozen, leaking or broken outside water lines
- **Sewer line warranty** - Covers repair costs to restore flow to frozen, leaking or clogged outside sewer lines
- **In-home plumbing & drainage warranty** - Covers the cost of repairs to clogged, frozen, leaking or broken water and sewer lines inside the house, including drain lines connected to the main sewer stack. This does not cover faucets or fixtures, venting issues or gas lines.

To learn more, visit www.slwofc.ca or call SLWC toll-free at 1-855-326-4730, available: Mon-Fri 9am-5pm.

Alectra Utilities Corporation
Customer Service Department

8.2

Form: Request to Speak to Committee of Council

Submitted on Friday, February 8, 2019 - 6:05 pm

==Committee Requested==

Committee: Audit, Finance & Administration Committee

==Requestor Information==

Name of Individual: Michael Woloch

Name of Organization:

Contact Number:

Email Address:

Mailing Address:

Reason(s) for delegation request:

In light of the recent news of the suppression of a critical report on the safety of the Red Hill Valley Parkway, I suggest that the City of Hamilton review its employment of registered Professional Engineers in key positions for the management and oversight of public works. If necessary, the City could work with PEO (Professional Engineers Ontario) the regulating body for Engineers in Ontario.

Professional Engineers, licensed and regulated in each province by law, must meet minimum standards for education, experience, and follow a code of conduct which holds public safety paramount. If a Professional Engineer had suppressed that report without taking action (even to point of whistle-blowing publicly), they would have faced criminal charges under the Professional Engineers Act.

8.2

This action is not unlike the Walkerton E.coli outbreak, where unqualified persons were given the responsibility for life-critical public safety. But without oversight or regulation, even by their own self-regulating professionals, these individuals failed to serve the public trust. And people died.

Moving forward, I suggest that the best way that the City of Hamilton can regain the public trust, is to review each department and ensure the involvement of Professional Engineers where public safety is critical. I suggest engaging the PEO directly on this issue.

For full disclosure, I am myself a registered Professional Engineer in Ontario and have been since 1999. I am also a Hamilton native and have lived in Hamilton for most of my life, attending the University of Waterloo from '89 to '94, and in Arizona from 2011 to 2015. I presently reside with my elderly parents in East Hamilton, only a few minutes away from the Parkway itself. I use the Parkway regularly. My extended family continues to live in the city.

The engineering profession doesn't have the high profile or prestige of the medical or legal profession, but the City would no more permit an unlicensed physician to treat patients for the city, or for a "self-taught legal expert" to represent the city in court. I'm quite sure that people understand this - the planning department requires building plans to be reviewed and stamped by an engineer or architect - so why would the public trust, be trusted to someone who has no formal legal obligation to public safety.

I am not dismissing the experience of those employed by the city, but actions speak louder than words and credentials. Without professional credentials for people in these technical positions, the city puts itself at risk, not only for litigation and

8.2

financial penalties, but a loss of reputation and public trust. I do not have a formal presentation, but I would be pleased to discuss this with the appropriate committee(s). This issue is very new and fresh, and I have not had time to even consider a formal presentation. I am sending this at the suggestion of Mayor's office (I sent them e-mail yesterday), as hiring practices and promotions should be considered and reviewed - again, with the full public involvement of the PEO (who are more than qualified in recognizing which offices and departments should have oversight and involvement of Professional Engineers).

This is not something which can be outsourced to consultants - the consultants who prepared this infamous report obviously did their work correctly, but keeping the report hidden was not their decision. It would be foolishly naive of me to say that Professional Engineers are perfect, but they are held to a higher standard - morally and legally - like your doctor. It is time to do something before the public at large starts feeling that the City doesn't care about their safety, or their lives

Will you be requesting funds from the City? No

Will you be submitting a formal presentation? No



INFORMATION REPORT

TO:	Chair & Members Audit, Finance and Administration Committee
COMMITTEE DATE:	March 21, 2019
SUBJECT/REPORT NO:	Employee Annual Attendance Report 2018 (HUR19003) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Gord Muise 905-546-2424 Ext. 2655 David Lindeman 905-546-2424 Ext. 5657 Heather McNicol 905-546-2424 Ext. 2635
SUBMITTED BY:	Lora Fontana Executive Director City Manager's Office, Human Resources
SIGNATURE:	

Council Direction:

Human Resources staff report employee attendance performance measures to Audit Finance and Administration Committee on an annual and semi-annual basis. This report presents sick absence data covering January 1, 2018 to December 31, 2018 with comparisons from 2014 through 2018.

Information:

This report includes the days lost to Short-Term Disability (STD), Personal Emergency Leave (PEL), Work Accommodation and Long-Term Disability (LTD) activity for full-time employees for the City, excluding Police and Library. The report also provides an update on the Human Resources related initiatives supporting employees in improving their health and well being as well as overall attendance.

Executive Summary:

This report provides an overall summary of the City's employee attendance performance measures and programs.

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The total number of hours lost due to sick absences for employees covered by Income Protection Plans (IPP) rose 4% in 2018 compared to 2017. The average number of days lost per employee rose 2% in the same period. Of note is that a large portion of this increase is due to employees being off for absences that are longer than 5 days (i.e. significant absences). These absences are far more difficult to mitigate due to the nature of the medical conditions giving rise to these absences. The days lost to employees being off for shorter sick absences has increased slightly.

The number of hours lost for employees covered by Sick Bank entitlements (Fire Department) dropped 9% in 2018 compared to 2017 and are comparable to the number of days lost in 2014.

There was a 5% increase in the number of Long-Term Disability claims received in 2018 (77) compared to 2017 (73), however the number of new claims has remained at about the same level for the last 4 years.

Human Resources and departmental management teams have made employee health and well-being, especially mental health, a priority in our programming and policies. Guided by our mental health strategy, we are endeavouring to create safe and healthy workplaces where employees feel supported and engaged. We are making sure we have systems in place that will better capture attendance issues and allow us to respond to employee and workplace needs effectively.

Action plans that were generated by Our People Survey (OPS) will ensure fairness, promote work/life balance, learning opportunities, positive interactions, violence and harassment prevention, collaboration and teamwork. We will also continue to offer training that will build resiliency and provide access to programs and services that will help improve employee health.

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 (IPP) that provides benefits during a sick absence.

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(HUR19003) (City Wide)****Page 3 of 12**

- **Incidental** sick absences are those that are less than 6 days 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 2018.
- **Significant** sick absences are those that are 6 days up to 130 days require a medical claim form(s) and are additionally managed with the assistance of 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 resulted in a reduction in 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 monitored by the Occupational Health Nurse in Human Resources.
- **Personal Emergency Leave (PEL):** Personal Emergency Leave under the Employment Standards Act that can be used by an employee for personal illness, family illness or family emergency. In 2018, the *Act* changed to require 2 days of the entitlement to be employer-paid. Those paid days were removed in 2019.

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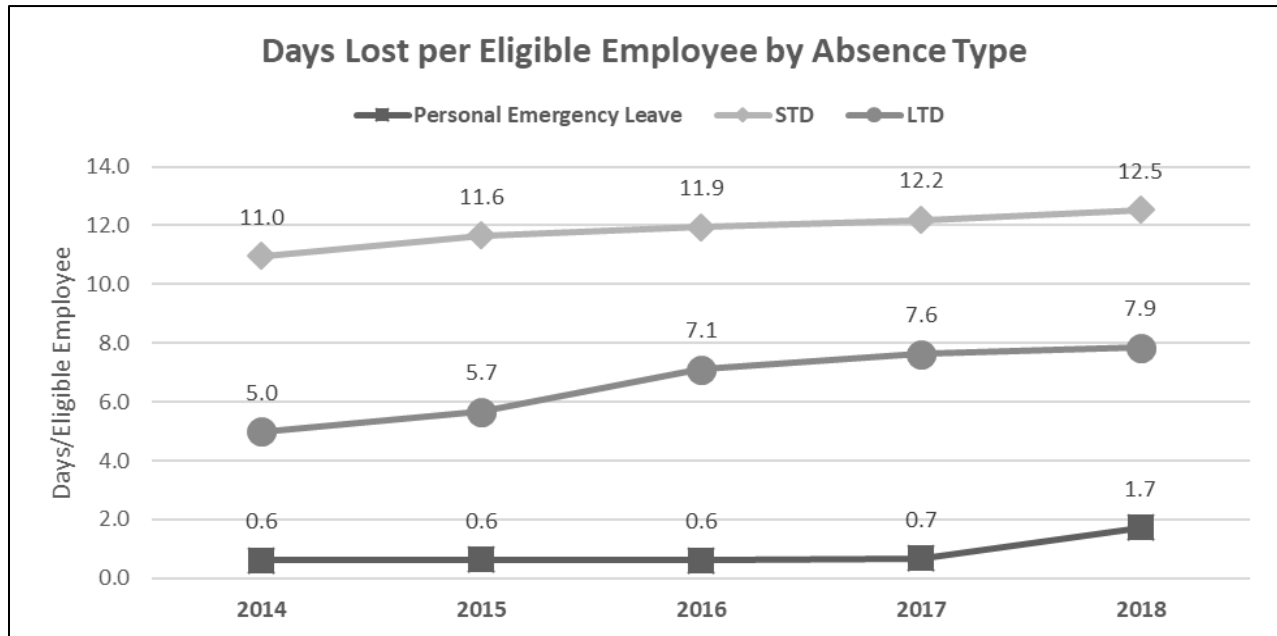
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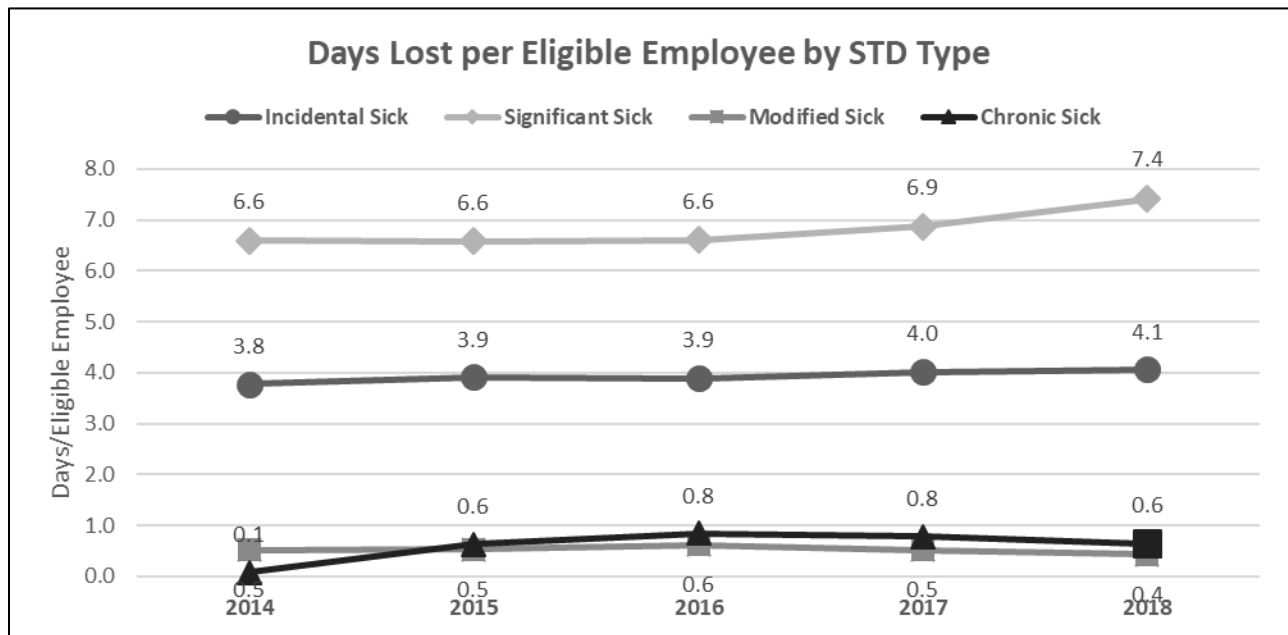
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Absence Summary for City of Hamilton excluding Police, Fire, & Library

Graph 1: Days Lost per Eligible Employee, PEL, LTD, STD



Graph 2: Lost Days per Eligible Employee by STD Type



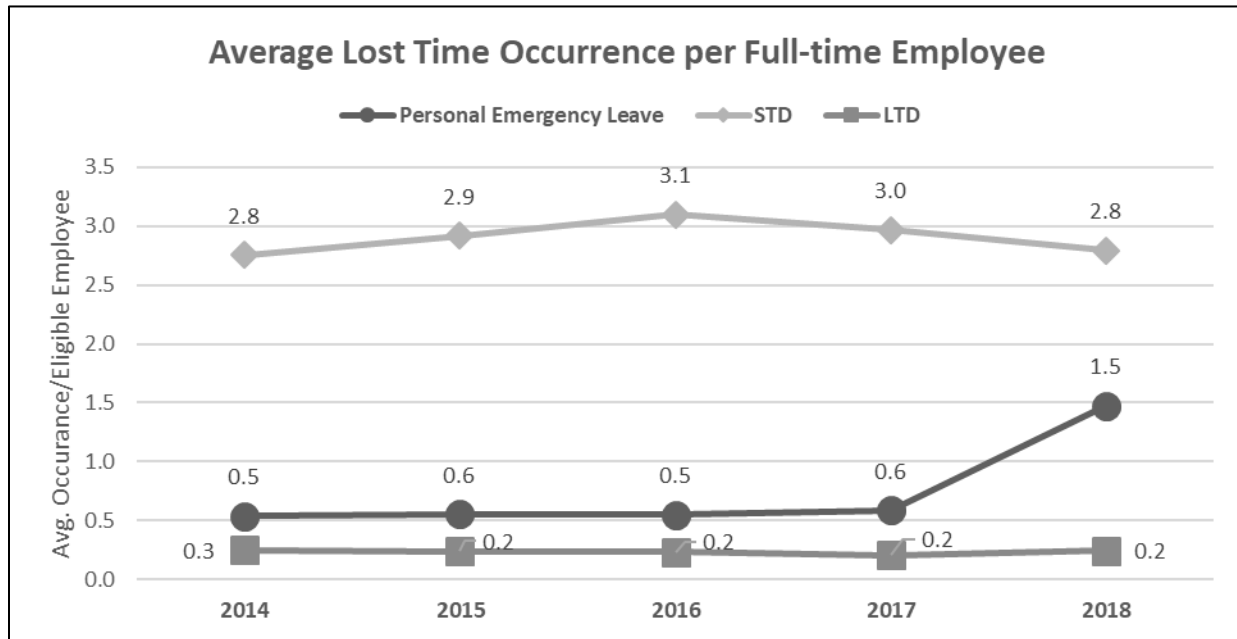
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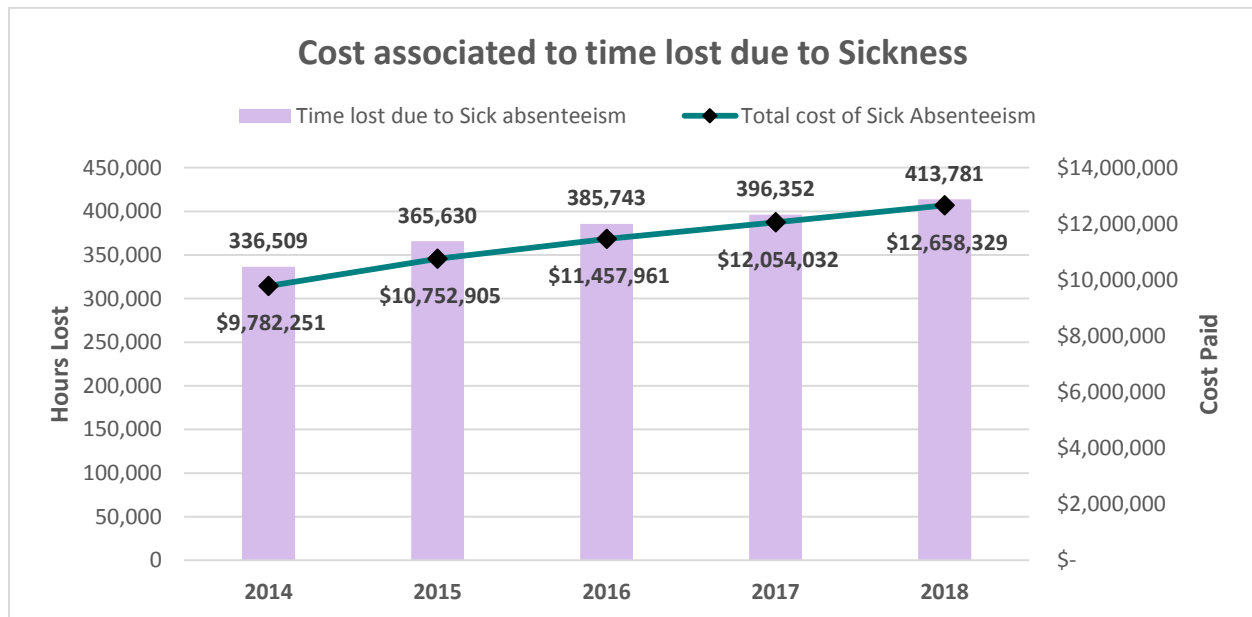
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Graph 3: Average Lost Time Occurrence per Full-time Employee, PEL, LTD, STD



Graph 4: Costs Associated with STD



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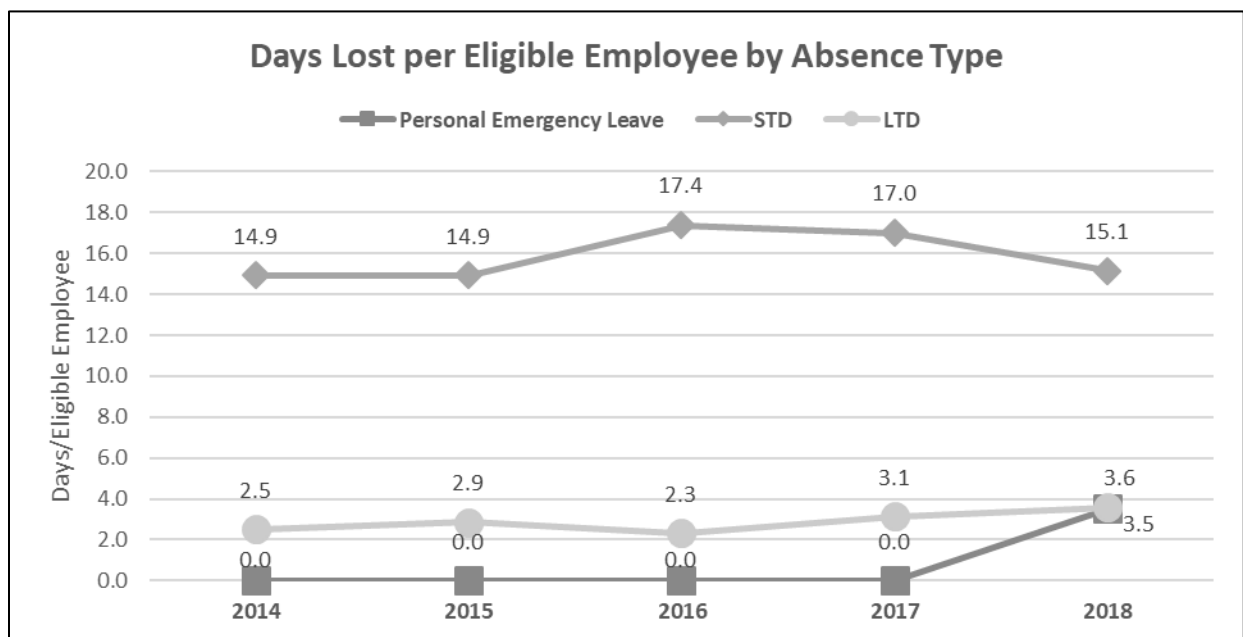
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Summary of the graphs above:

Overall, absenteeism levels continue to rise which is primarily driven by significant sick time (i.e. absences of 6 days or more in length). In 2019, Return to Work Services has incorporated processes that will better track and manage absenteeism. This will better inform how our programs and benefits could help shorten absent duration and promote a quicker return to work.

Absence Summary for Fire Department

Graph 5: Days Lost per Eligible Employee by Absence Type, PEL, LTD, STD



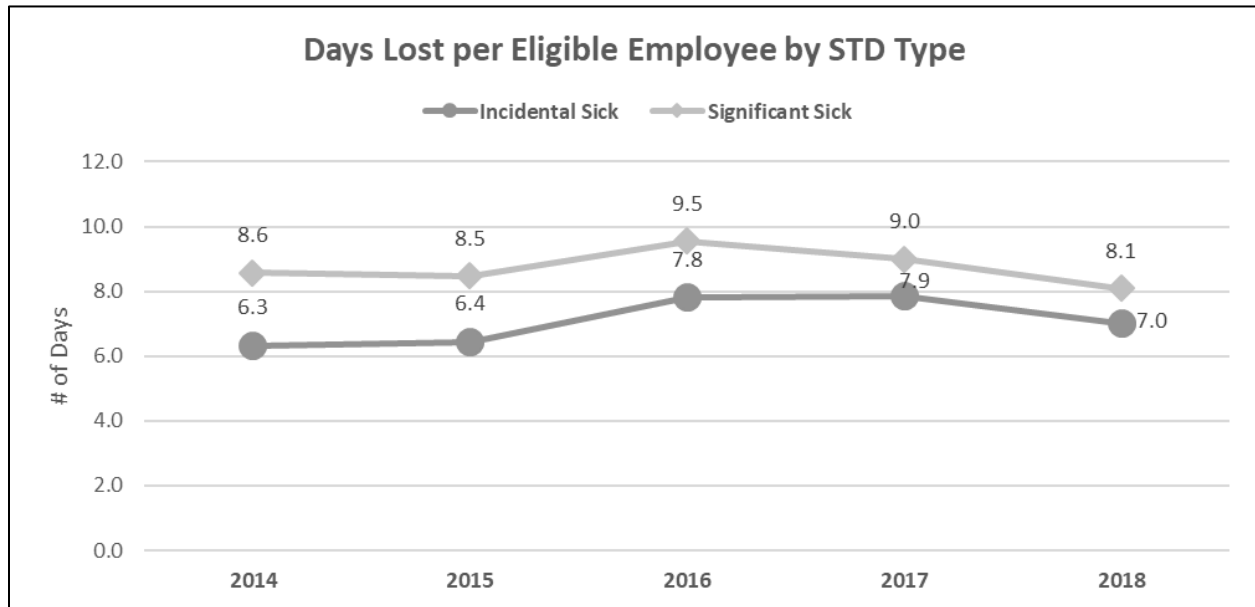
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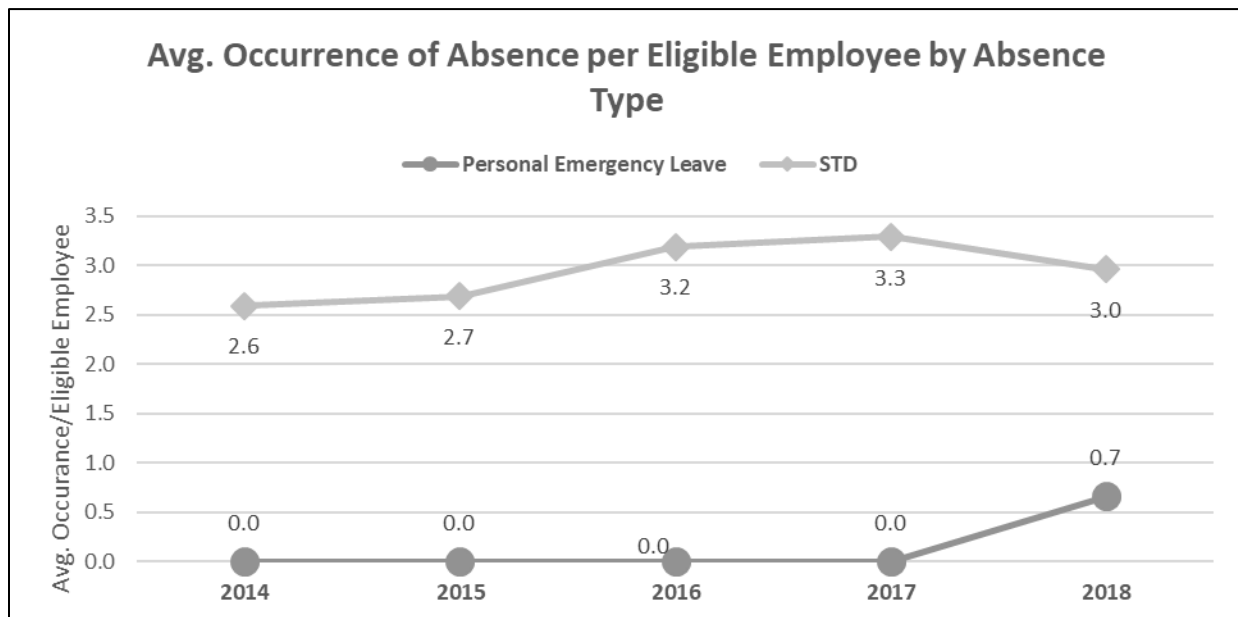
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Graph 6: Days Lost per Eligible Employee STD Type



Graph 7: Avg. Occurrence of Absence per Eligible Employee by Absence Type, PEL, STD



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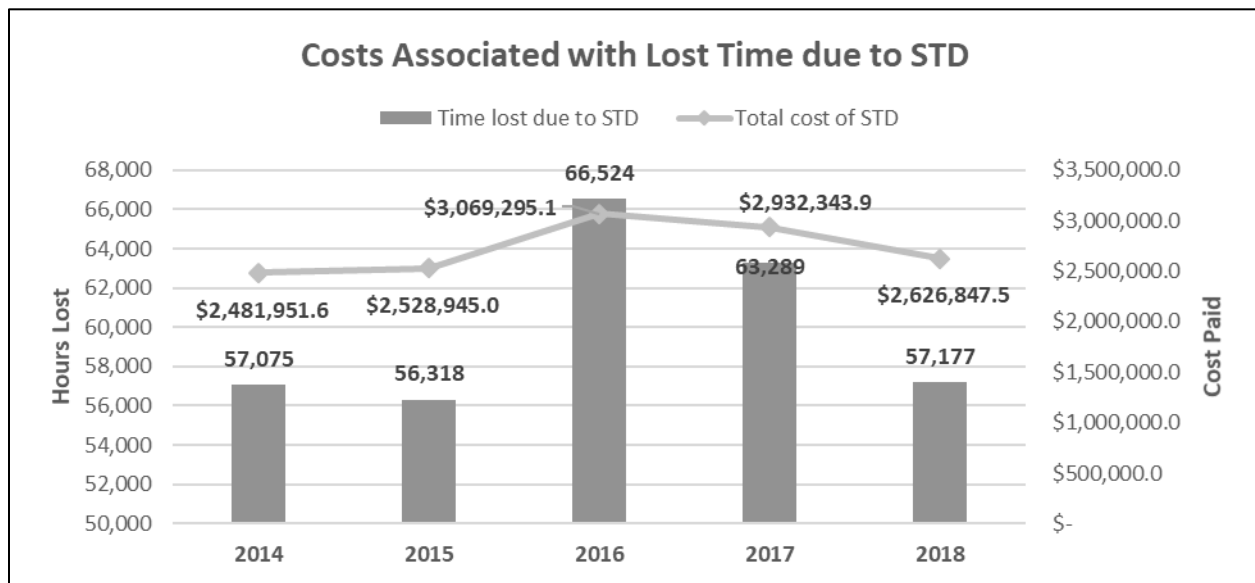
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Graph 8: Costs Associated with Lost Time due to STD



Summary graphs above for the Fire Department (Sick Leave Plan):

- Number of Days lost due to absenteeism per eligible employee is highest for short term disability (STD) absences (15.1 days in 2018) – This is higher than the rest of the organization average by 2.6 days.
- Number of days lost due to significant sickness is gradually decreasing for past 3 years (8.1 days in 2018) – This is also higher than the rest of the organization average by 0.7 days.
- Average occurrence of an eligible employee taking a PEL was 0.7 times – first time in last 5 years.
- Average occurrence of an eligible employee taking a short-term disability leave was 3.0 times – slightly higher than the rest of the organization by 0.2 days
- Total cost paid for sick leave is decreasing every year since 2016.

In 2017, a collaboration between Fire and Human Resources provided for greater Return to Work Services support. It would appear that this collaboration has resulted in improved absenteeism levels for the Fire department.

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Return to Work Services Performance Measures (see Appendix B to Report HUR19003)

- The Return to Work Services (RTWS) team closed 533 cases for employees requiring accommodation in returning to work after an injury or illness in 2018, down from 550 in 2017. This includes both occupational and non-occupational cases.
- RTWS team assisted in securing modified duties for 457 employees, who then successfully returned to their full-time hours, and regular work duties in 2018.
- The number of employees waiting for permanent, suitable accommodated work remained low in 2018 (N=17). In 2018, 12 employees found permanent accommodation in their own job or another job within the City. This success in finding permanent work is the result of the efforts of the RTWS team, Human Resources staff as well as other management and union stakeholders in working collaboratively to find suitable employment for employees with significant permanent injuries or illnesses.

Initiatives to Assist Employees to Improve Attendance

- There are a number of Human Resource Policies and Procedures that support employee work/life balance. These policies continue to be reviewed and amended in order to better address employee related needs on a regular basis.
- In 2019, Return to Work Services (RTWS) began collecting and tracking data to better understand reasons for absences with a view to developing and implementing more targeted disability management strategies.
- RTWS staff will work in close partnership with the HR Business Partners to analyze and interpret absence data to identify trends and opportunities for targeted attendance and disability management strategies. The attendance statistics will be shared with City departments in a more consistent and regular basis to help them manage attendance more effectively.
- In 2019, RTWS will reallocate resources to increase focus on the management of employee attendance. Furthermore, RTWS will undergo an independent functional review to identify opportunities to promote a best-practices approaches to disability and attendance management with a view to improving employee wellbeing and reducing absenteeism levels.
- In 2018, Human Resources launched a new Attendance Management Program (AMP) that was piloted in the Transit and Lodges divisions. This program monitors both the amount and patterns of absences and focuses on the more problematic and incidental absence areas within specific work groups. It is anticipated that this more narrowed focus will result in the identification of more culpable absences, and with proper intervention, will likely result in improved attendance.

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- Our People Survey (OPS) Action Plans – Several sections and divisions within the City have made employee health and wellness a key consideration in driving their OPS Action Plans.
- Workplace Mental Health Strategy – The Mental Health Action Committee (MHAC) has completed its evaluation of our workplace programs and practices using the Canadian standards for workplace mental health. The Committee will be bringing forward recommendations to Senior Leadership Team (SLT) in coming months aimed at improving efforts for creating psychologically safe workplaces and increasing employee resiliency.
- The Committee will continue to raise awareness on mental health stigma using its Shifting Minds campaign materials. It will also disseminate its tool kit for People Leaders designed to help managers and supervisors access resources to help with the workplace challenges affecting their teams. These challenges include stress, relationships, communication, workload, poor performance, bullying and conflict.
- The Health, Safety and Wellness Team will be reaching out to departments to garner a commitment to deliver the workplace mental health programs to front-line staff.

Long-term Disability (LTD)

These are sick absences that extend beyond 130 days and are managed by a third party.

Table 1: Long-term Disability (LTD) Claims 2014 to 2018

	2014	2015	2016	2017	2018
LTD new claims	63	77	72	73	77
LTD Active Cases at end of year	123	148	169	181	196
Incident rate for new claims per 1000 employees	14.31	17.10	15.11	15.96	13.93
LTD Costs (benefit payments, ASO fees, legal fees, vacation payouts and severances)	\$3,881,123	\$4,163,605	\$5,489,513	\$6,453,839	\$6,561,209

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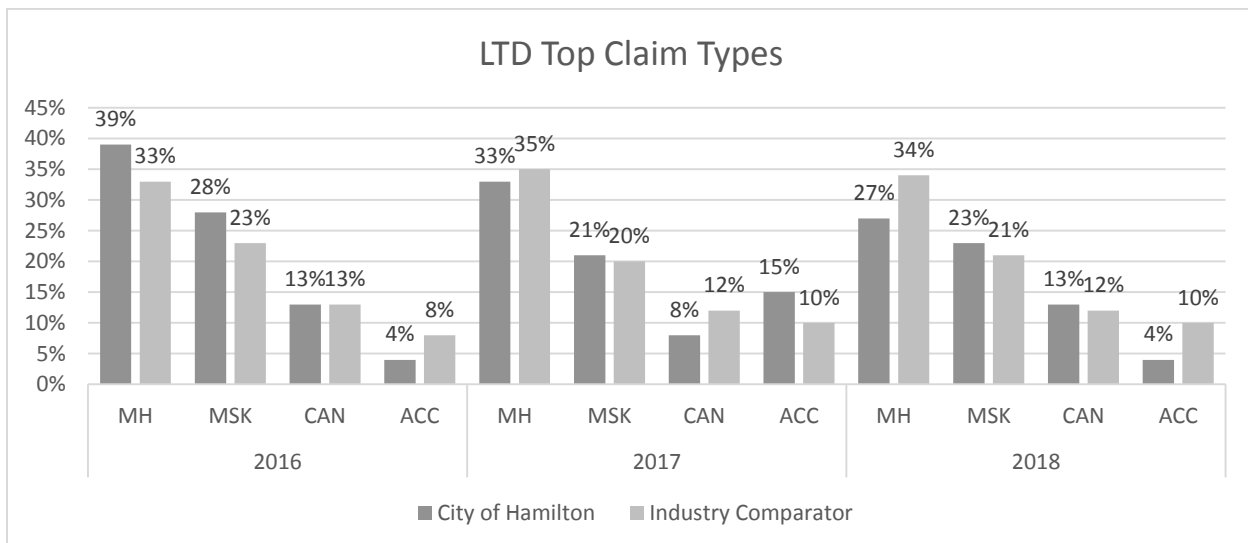
The above table indicates 77 new LTD were received by Manulife in 2018, representing a 5% increase. However, of the 77 claims received, 64 were approved, an approval rate which is 9% lower than 2017. Furthermore, the incident rate (which is calculated by number of claims per eligible 1000 employees), decreased in 2018 to 13.93%. Overall, based on employee population, the number of approved LTD claims decreased in 2018, primarily for mental health related claims.

Over the last three years, top diagnosis categories for new LTD claims were: Mental Health; Musculoskeletal; Cancer; and, Non-Occupational Accidents.

Table 2: LTD Top Claim types 2016-2018

Year	2016				2017				2018			
Type	MH	MSK	CAN	ACC	MH	MSK	CAN	ACC	MH	MSK	CAN	ACC
City of Hamilton	39%	28%	13%	4%	33%	21%	8%	15%	27%	23%	13%	4%
Industry Comparator	33%	23%	13%	8%	35%	20%	12%	10%	34%	21%	12%	10%
MH = Mental Health MSK = Musculoskeletal CAN = Cancer ACC = Non-occupational Accidents												

Graph 9: LTD Top Claim Types compared to Similar Industry 2016-2018



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In 2016, mental health diagnoses accounted for 39% of LTD claims received, and as noted above, this percentage reduced to 27% of all claims in 2018, which is now lower than the industry average. This reduction is a positive indicator that the numerous initiatives to provide increased mental health resources have aligned to improve our employees' mental health and reduce lost time due to mental health concerns. Our mental health strategy has promoted reducing stigma and improving resiliency. People Leaders have also been trained to better understand mental health and provided with tools to assist them with keeping struggling employees at work and contributing to their teams. They also have a better understanding of their role in the return to work process when an employee returns from an absence.

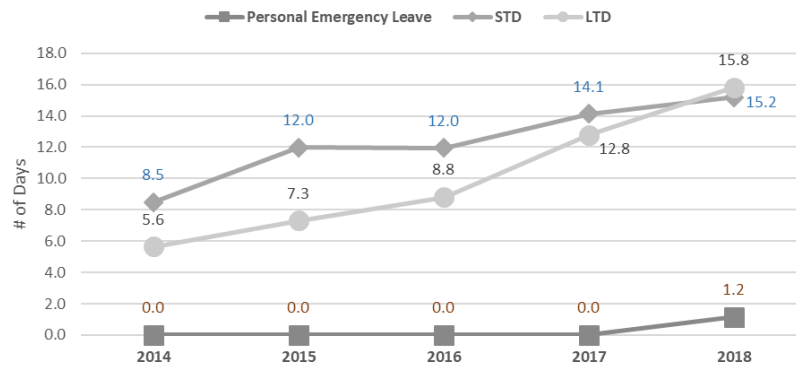
In 2019, Return to Work Services is working more closely with Manulife to reduce overall claim duration. The City of Hamilton has progressive workplace accommodation programs, and we will focus on accommodation opportunities for musculoskeletal disorders and non-occupational accidents; conditions where accommodation options are often the most viable.

APPENDICES AND SCHEDULES ATTACHED

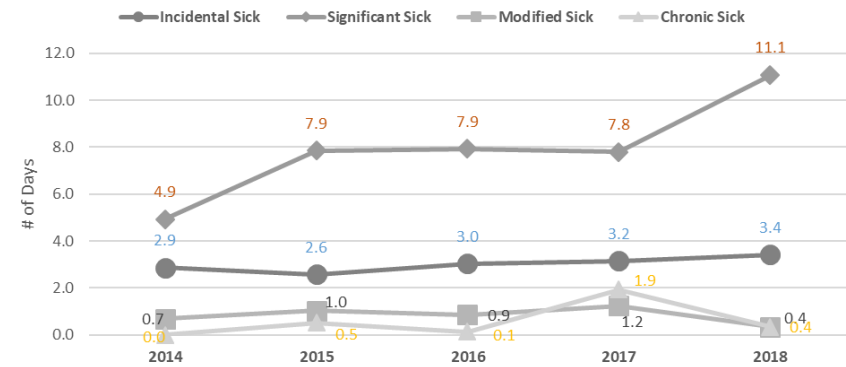
Appendix A to Report HUR19003 - Departmental Short-term Disability Absences
Appendix B to Report HUR19003 - Workplace Accommodation Activity

Absence Summary for City Housing

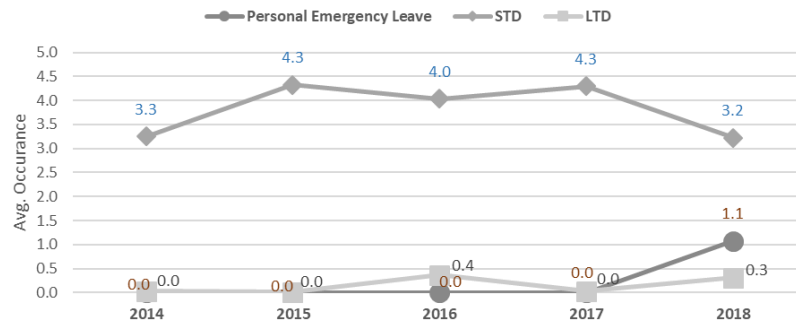
Days Lost per Eligible Employee by Absence Type



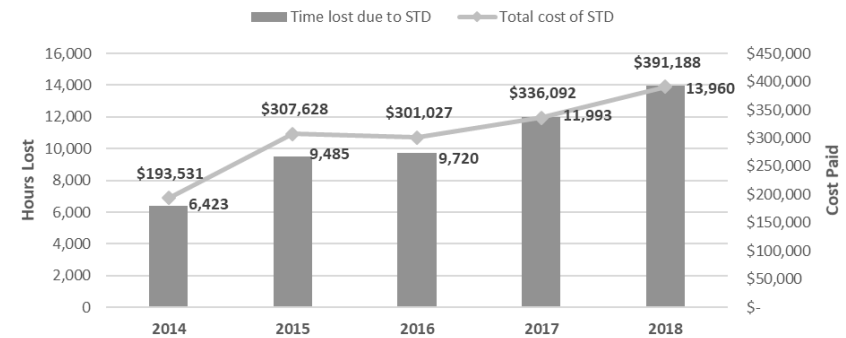
Days Lost per Eligible Employee by STD Type



Avg. Occurrence of absence per Eligible Employee by Absence Type

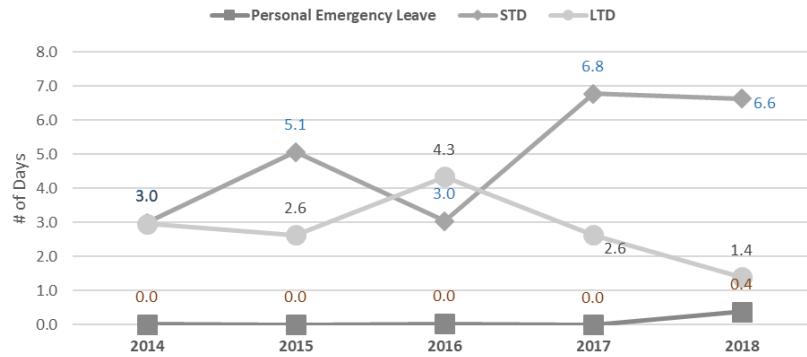


Cost associated to time lost due to STD

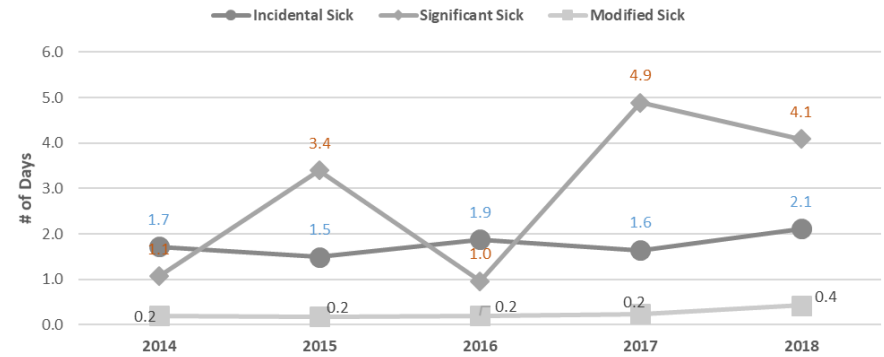


Absence Summary for City Manager's Office

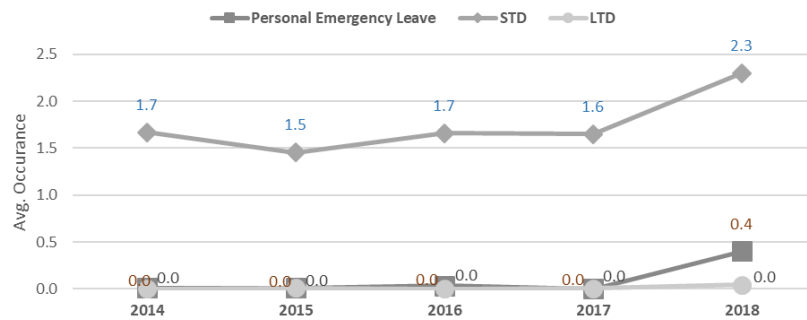
Days Lost per Eligible Employee by Absence Type



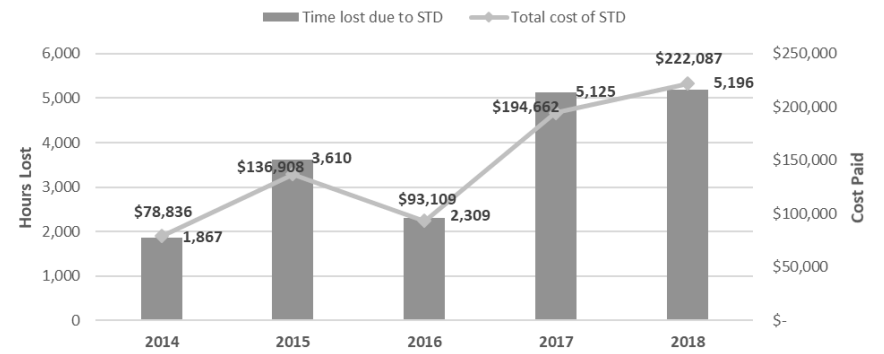
Days Lost per Eligible Employee by STD Type



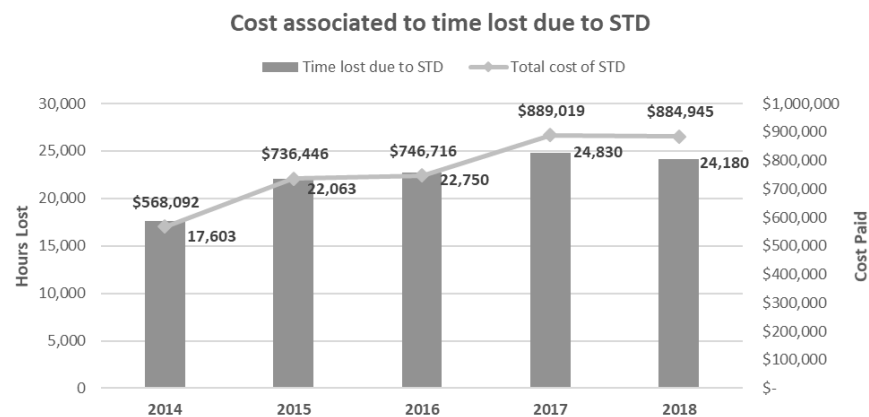
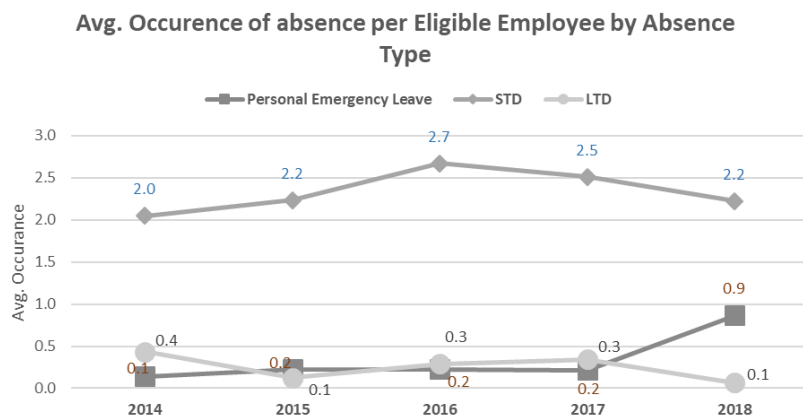
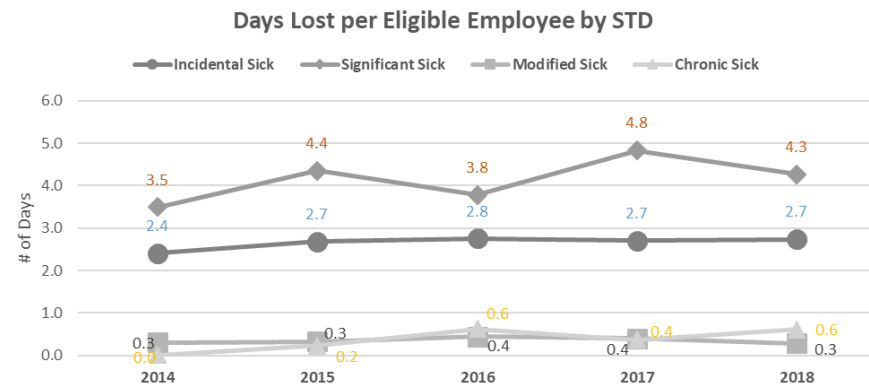
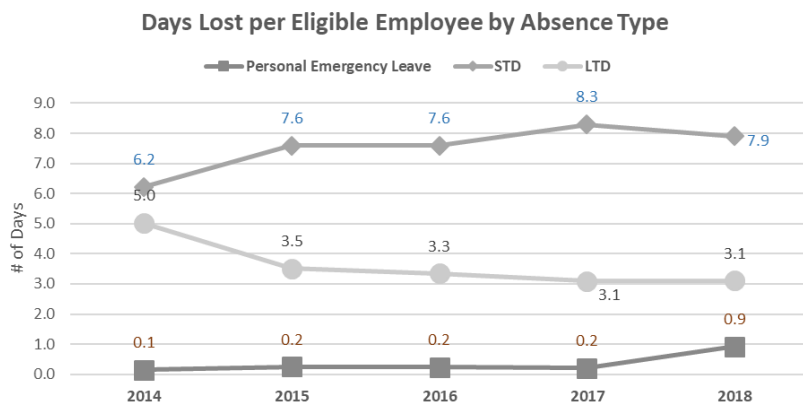
Avg. Occurrence of absence per Eligible Employee by Absence Type



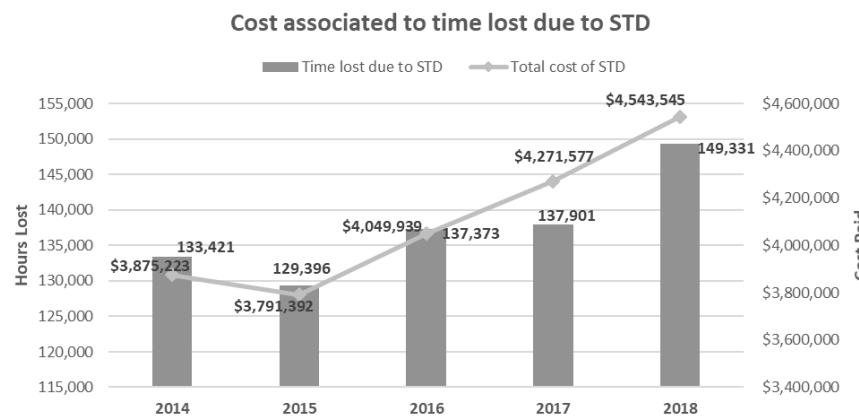
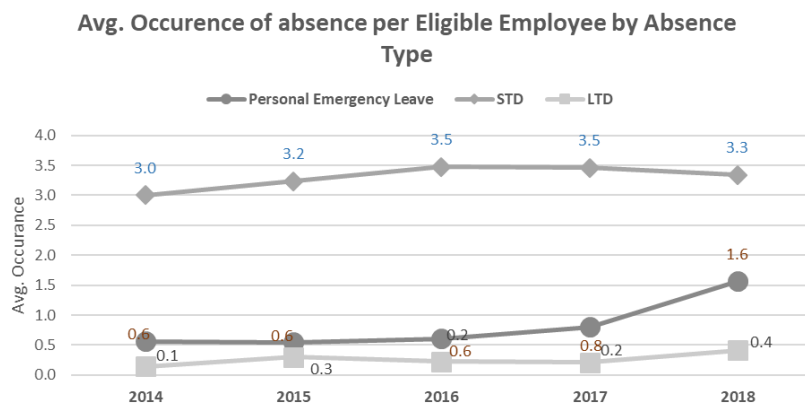
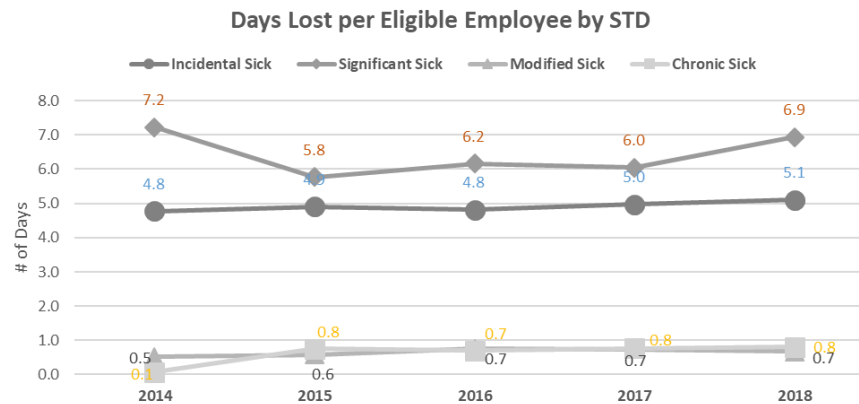
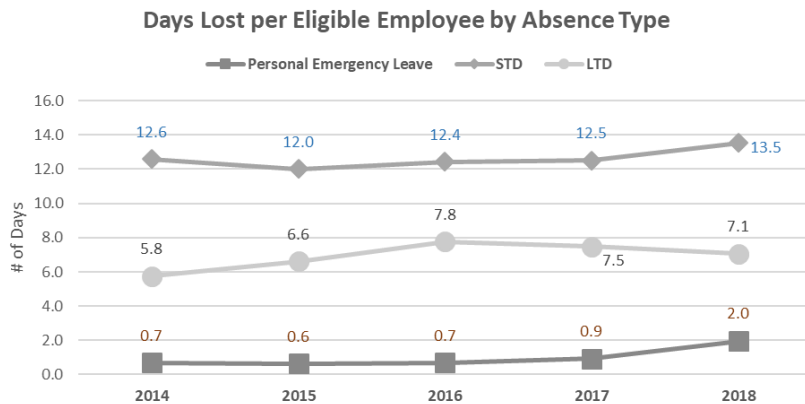
Cost associated to time lost due to STD



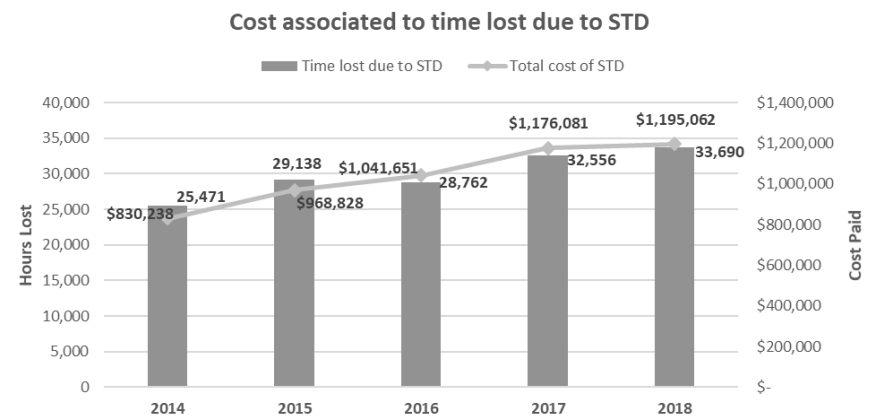
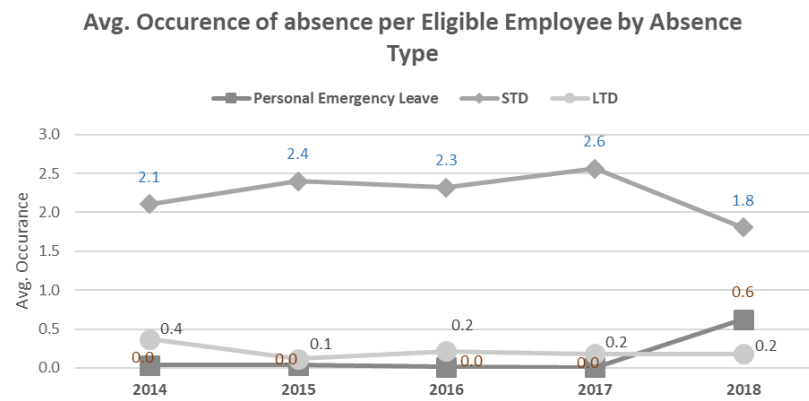
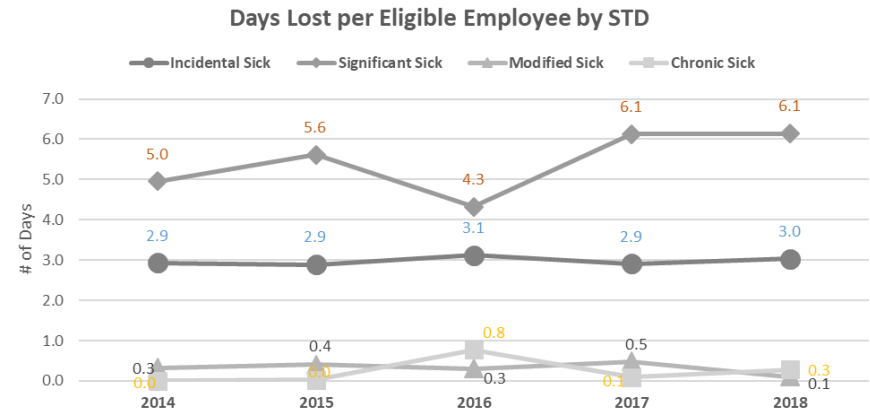
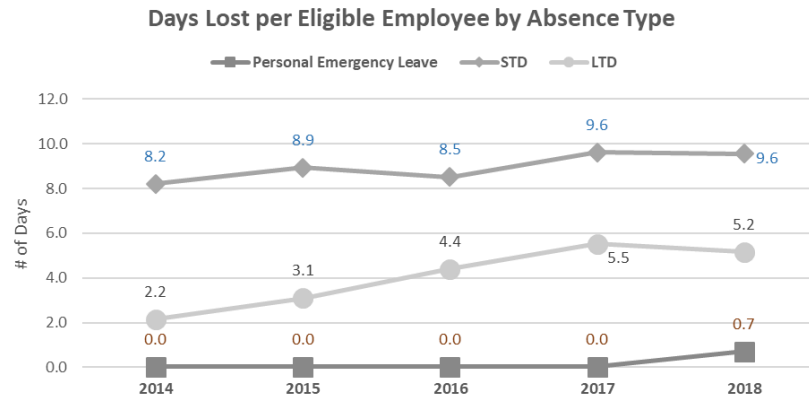
Absence Summary Corporate Services



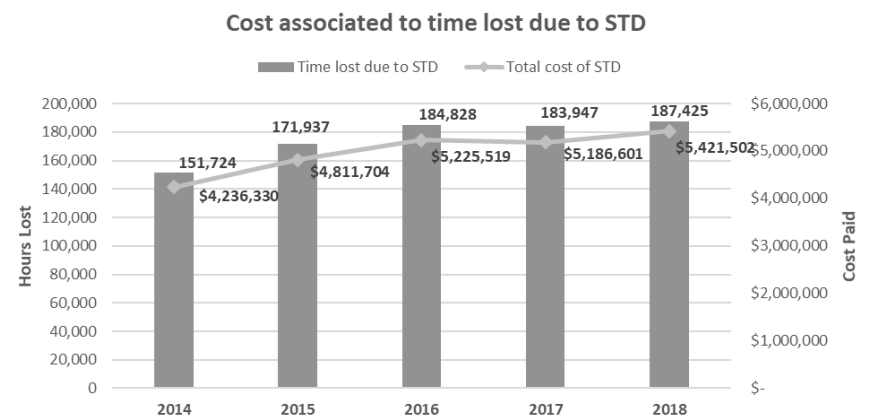
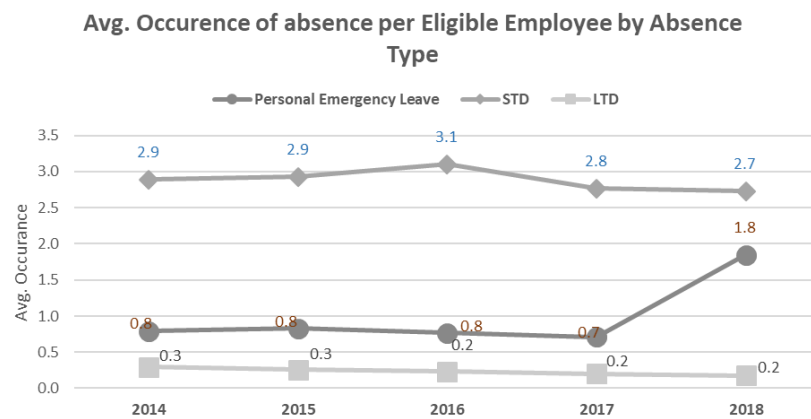
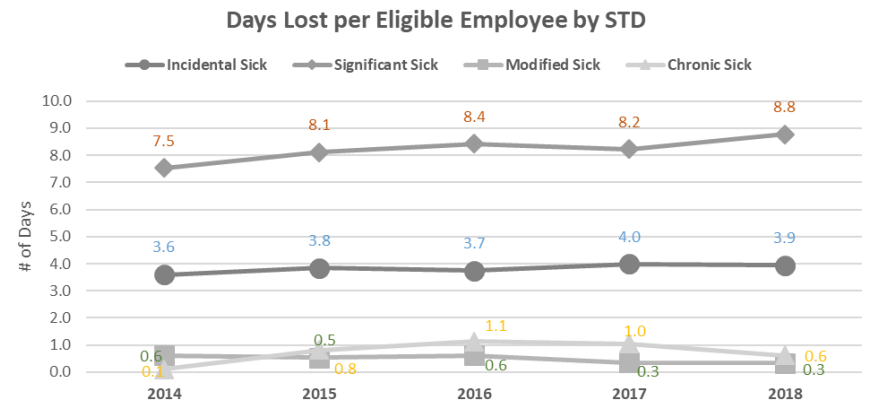
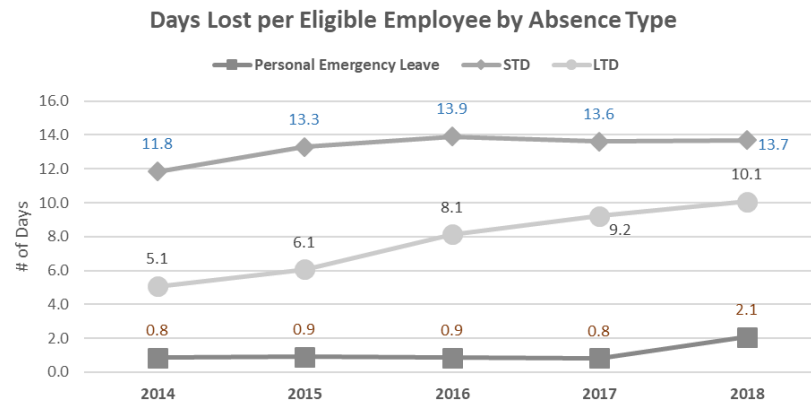
Absence Summary Health & Safe Communities less Fire



Absence Summary for Planning & Economic Development



Absence Summary for Public Works



Workplace Accommodation Activity

Table 1: Work Accommodation Activity 2014 to 2018

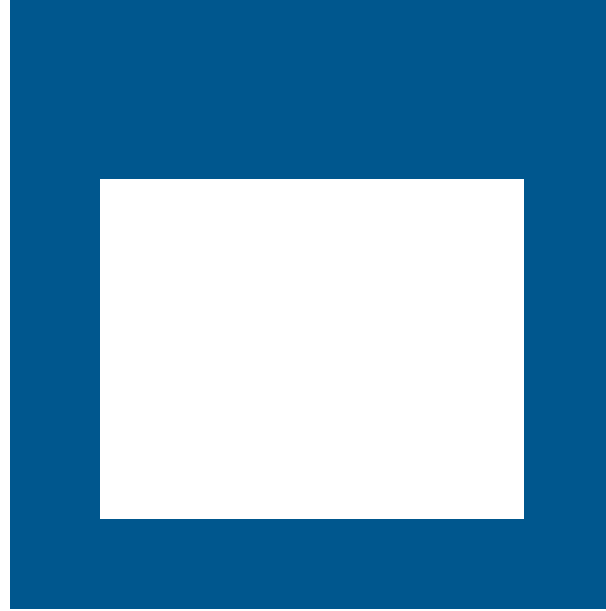
	2014	2015	2016	2017	2018
Employees starting work accommodation program (new cases)	456	585	628	533	589
Employees in active work accommodation programs at end of Q4 (all cases)	174	231	260	193	240

Table 2: Overview of Work Accommodation Activity 2014 to 2018

	2014	2015	2016	2017	2018
Return To Work full duties own job	445	476	532	457	457
Permanent Accommodation own job	10	7	2	4	2
Permanent Accommodation new job	5	3	6	8	10
Accommodation work no longer available or not suitable	15	9	16	8	8
Recurrence/Totally Disabled	57	63	64	50	32
Other – e.g. retired, maternity leave, resigned	38	20	11	23	25
<i>Total cases closed</i>	570	578	633	550	533

Table 3: Waiting for Accommodation Placement at End of Q4 2014 to 2018

	2014	2015	2016	2017	2018
Awaiting permanent accommodation	14	14	13	13	17



EMPLOYEE ANNUAL ATTENDANCE REPORT 2018

March 21, 2019

Short-term Disabilities (STD) – less than 1 day up to 130 days

- Incidental – less than 6 days
- Significant – 6 days up to 130 days
- Modified – employees involved in graduated return to work programs
- Chronic Sick Absence – either a chronic condition of long duration, or a long-term condition with health fluctuations

Long-term Disabilities (LTD)

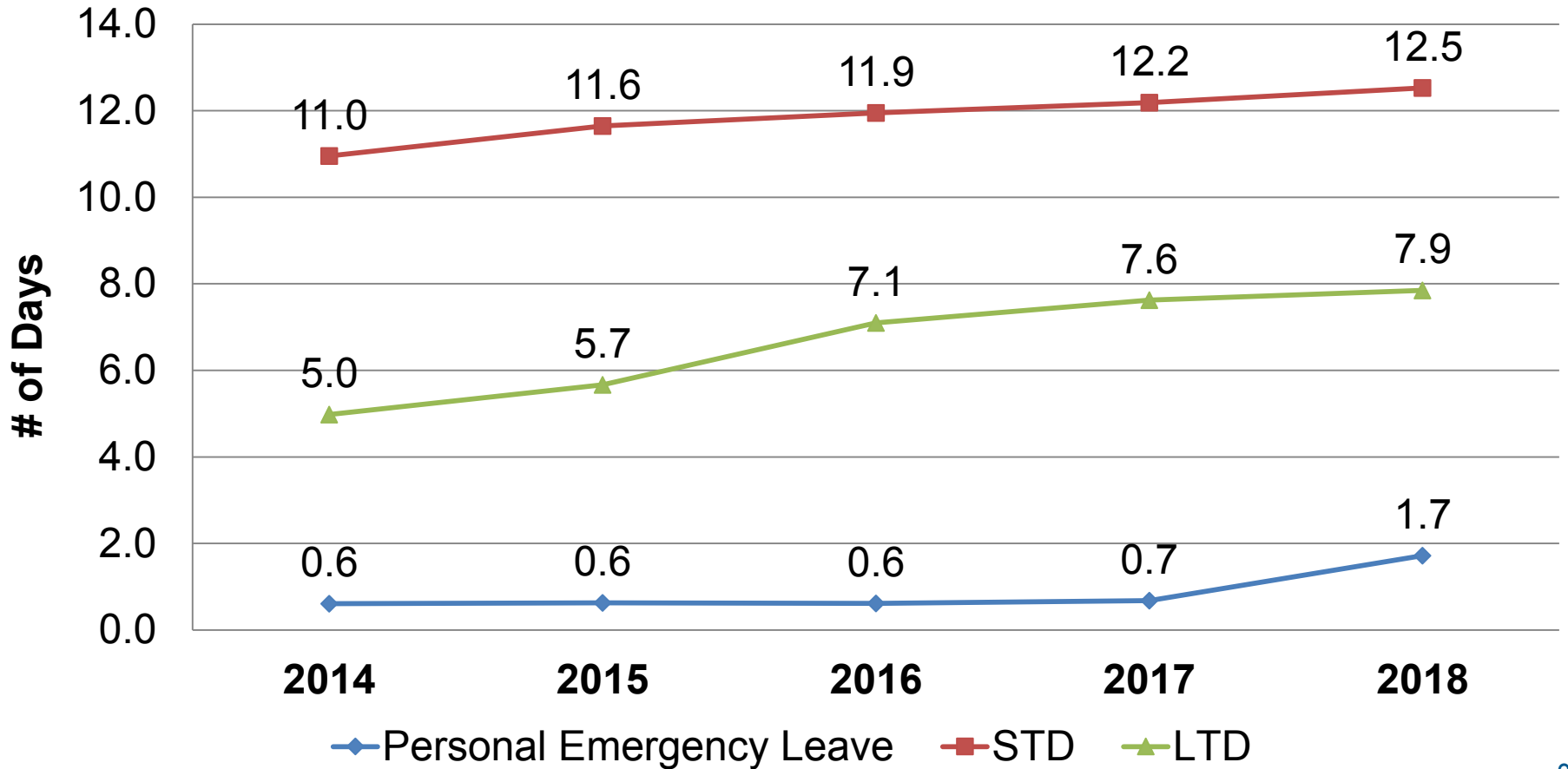
- Sick absences that extend beyond 130 days and are managed by a third party

Personal Emergency Leave (PEL)

- Can be used by an employee for personal illness, family illness or family emergency.

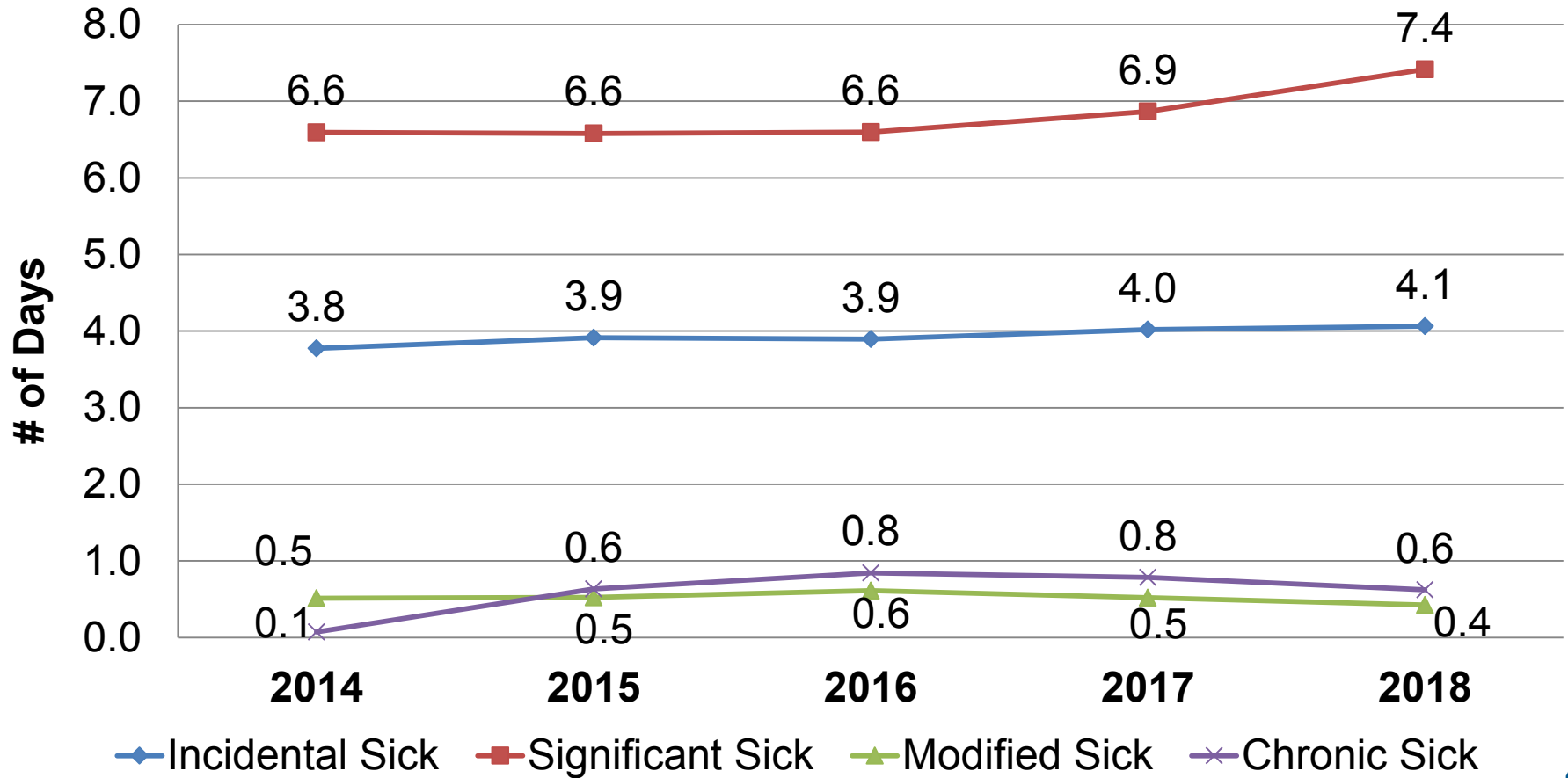
DAYS LOST PER ELIGIBLE EMPLOYEE

By absence type for COH less Fire Department



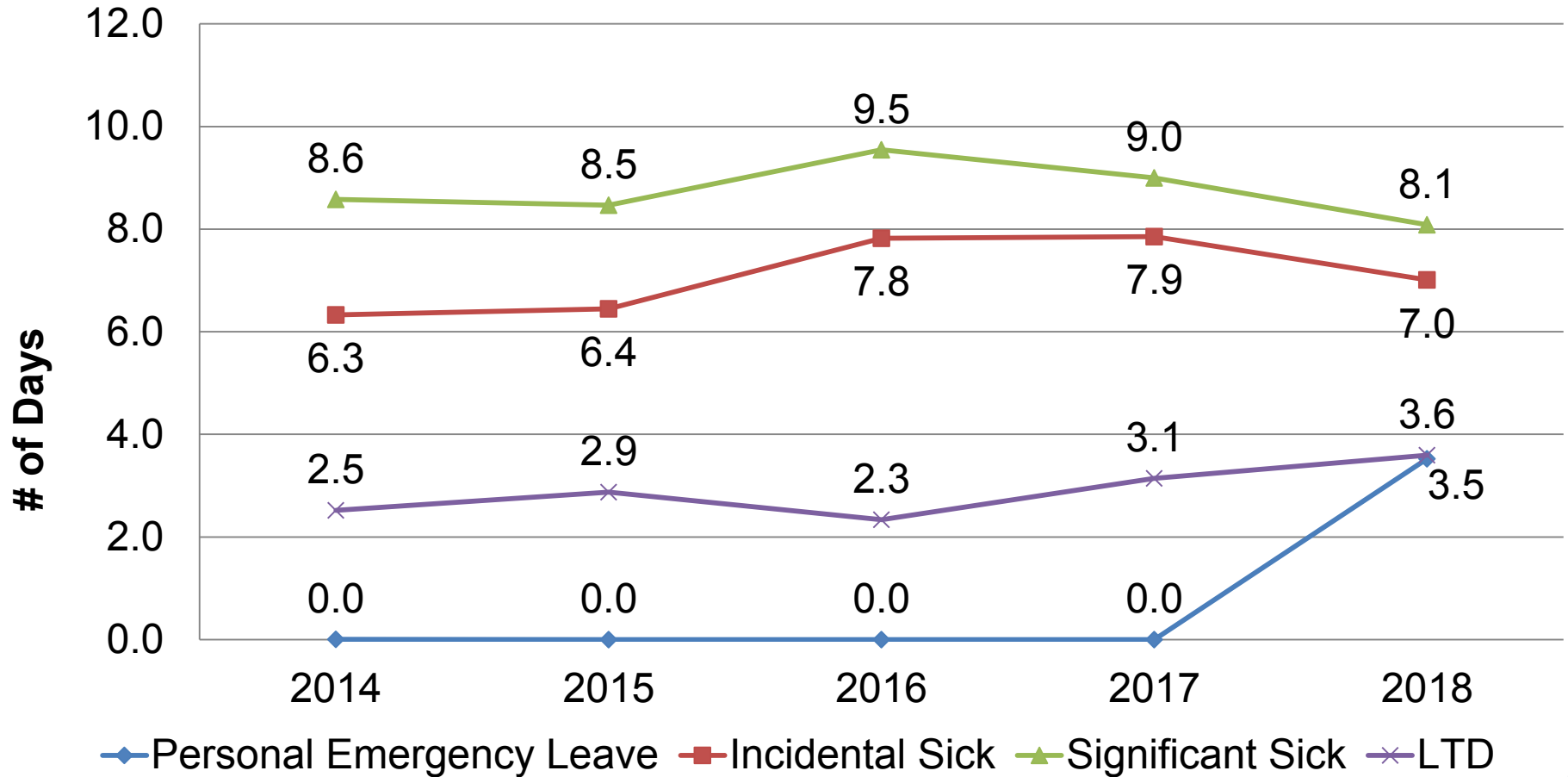
DAYS LOST PER ELIGIBLE EMPLOYEE

By STD type for COH less Fire Department



DAYS LOST PER ELIGIBLE EMPLOYEE

By absence type for **Fire Department**



COST ASSOCIATED TO TIME LOST DUE TO SICKNESS (less Fire Dept.)



LTD Claims 2014 TO 2018

-  **LTD New claims**
-  **LTD Active Cases at End of Year**
-  **Incident Rate for New Claims per 1000 employees**
-  **LTD Costs**
(benefit payments, ASO fees, legal fees, vacation payouts and severances)

63	77	72	73	77
123	148	169	181	196
14.31	17.10	15.11	15.96	13.93
\$3,881,123	\$4,163,605	\$5,489,513	\$6,453,839	\$6,561,209
2014	2015	2016	2017	2018

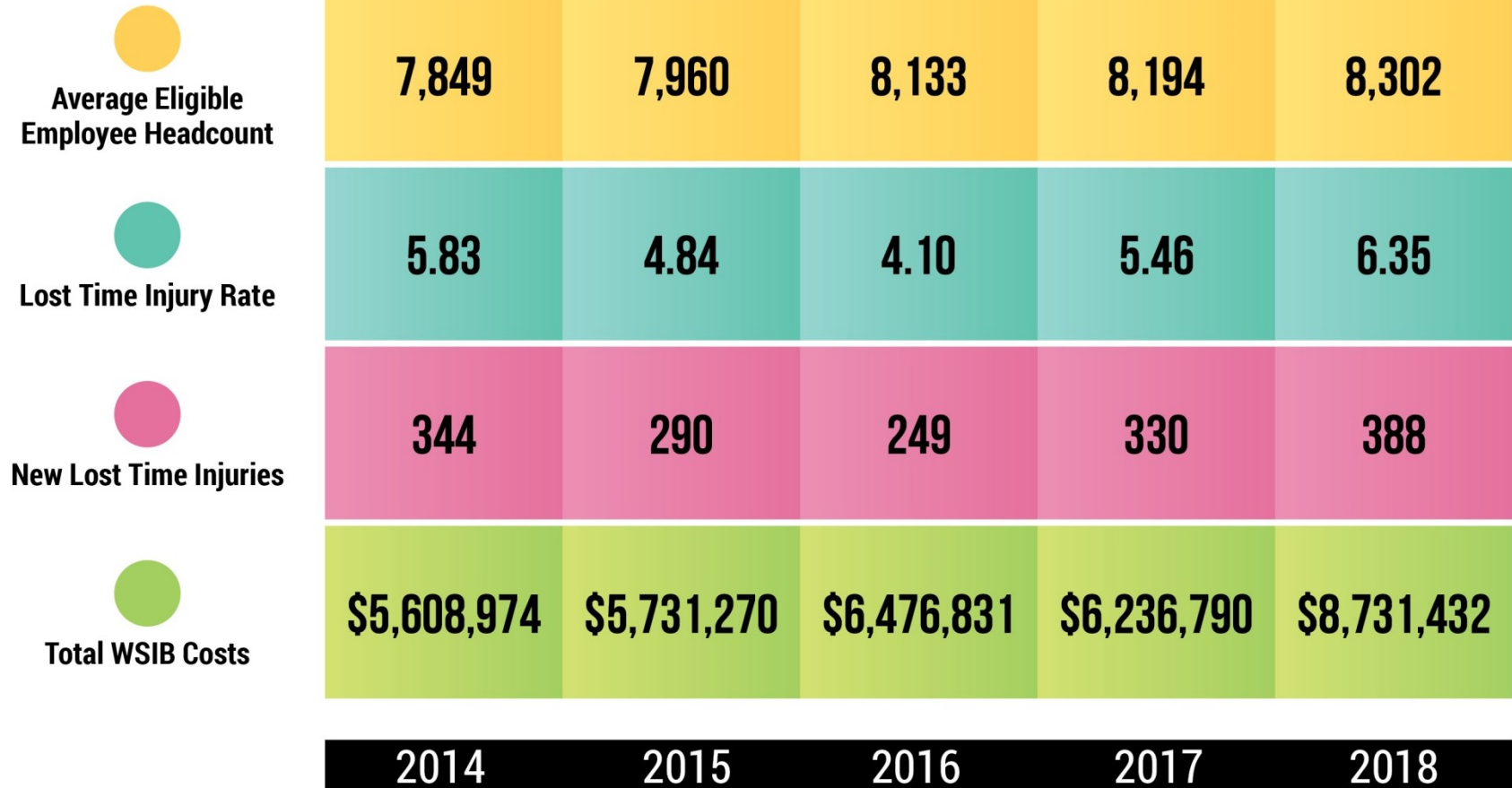
INITIATIVES TO ASSIST EMPLOYEES TO IMPROVE ATTENDANCE

- Human Resource Policies and Procedures that support employee work/life balance
- People Survey (OPS) Action Plans
- Return to Work Services (RTWS)
 - began collecting and tracking data to better understand reasons for absences
 - partnership with the departments and LR/ HR Business Partners to analyze and interpret absence data to identify trends and opportunities
 - will reallocate resources to increase focus on the management of employee attendance and identify opportunities to promote a best-practice
- In 2018, Human Resources launched a new Attendance Management Program (AMP) that is currently being piloted in the Transit and Lodges divisions.
- Workplace Mental Health and Wellbeing Strategy
- Commitment to deliver the workplace mental health programs to front-line staff.

OCCUPATIONAL INJURY AND ILLNESS CLAIMS

LOST TIME INJURIES & COSTS

2014 TO 2018



TOP INJURY TYPES

 Muskoeskeletal

 Slip or Trip

 Mental Health

 Struck By

 Occupational Disease

158	121	99	120	159
54	49	55	59	58
8	7	11	16	27
20	24	17	25	22
1	1	2	4	21
2014	2015	2016	2017	2018

FACTORS LEADING TO INJURY AND ILLNESS

- Working in outdoor environments in different weather conditions
- Exposed to unpredictable behavior
- There's been a rise in mental health claims due to changes in legislations and efforts to reduce stigma
- Physical nature of much of the work
- 24/7 operations

INITIATIVES TO IMPROVE

Workplace Mental Health

The Working Mind
mental health training program

2018 56 + 197
Leaders Frontline Staff

to date 199 + 559
Leaders Frontline Staff

Mental Health@Work
Certificate Training for Leaders

 2018 = 107
Leaders Trained

to date = 241
People Leaders Certified

Other Initiatives

Workplace Hazardous Materials Information System WHMIS

 2018 = 1,398
Employees Trained

online mandatory manager
Health and Safety Awareness Training 

368 + 1,311
Leaders Trained Frontline Staff

Non-Violent Crisis Intervention Techniques

7
Training Sessions
Held Across Organization 

Ergonomic Assessments

100 IMPROVEMENTS
Staff made to the design of their workstations and the equipment they use to complete their tasks.



Emergency Response Plans
were developed for THREATS OF VIOLENCE in many of our offices

Legalization of Cannabis
COMMUNICATED to staff

Critical Incident Peer Support Team (CIPS)



11 Team Activations for Group Support

17 Team Activations for peer-to-peer Support

North American Occupational Safety and Health Week

125 joint health and safety members attended

ORGANIZATIONAL HEALTH EVALUATION

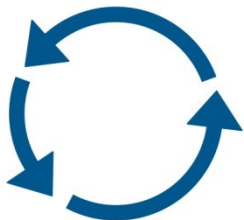
ORGANIZATIONAL HEALTH & RELATED PROGRAMMING



Workplace Health Indicators



Current Systems and Programs








Opportunities for Improvement

WORKPLACE HEALTH INDICATORS

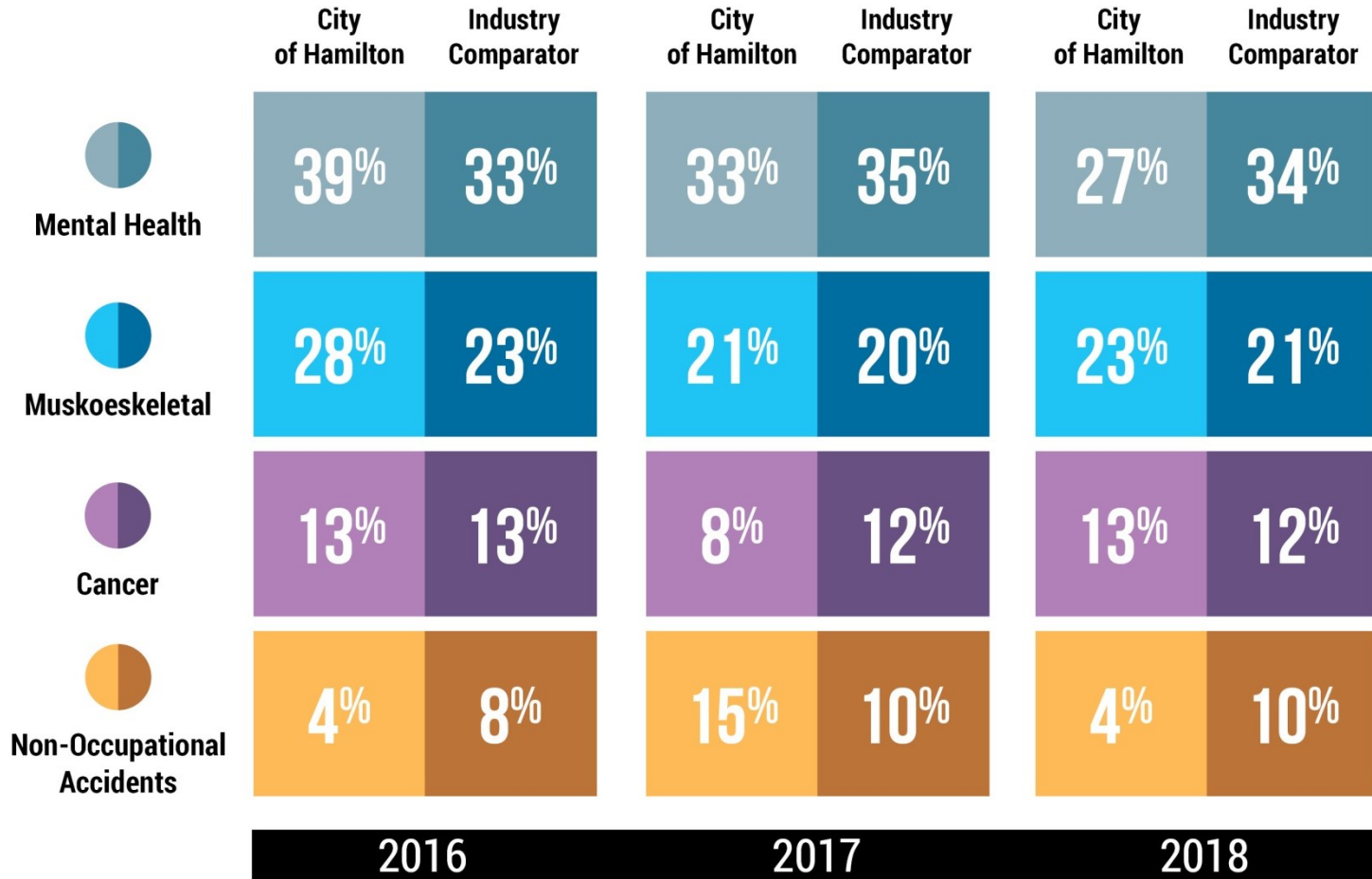
Top 5 Most Common Indicators less Fire Department



	CLAIMANTS	OCCURRENCES
 <p>High Blood Pressure</p>	1,686	12,391
 <p>Depression</p>	1,658	11,440
 <p>Pain, Narcotic Analgesics</p>	1,132	8,030
 <p>High Cholesterol</p>	1,151	6,392
 <p>Diabetes</p>	535	6,359

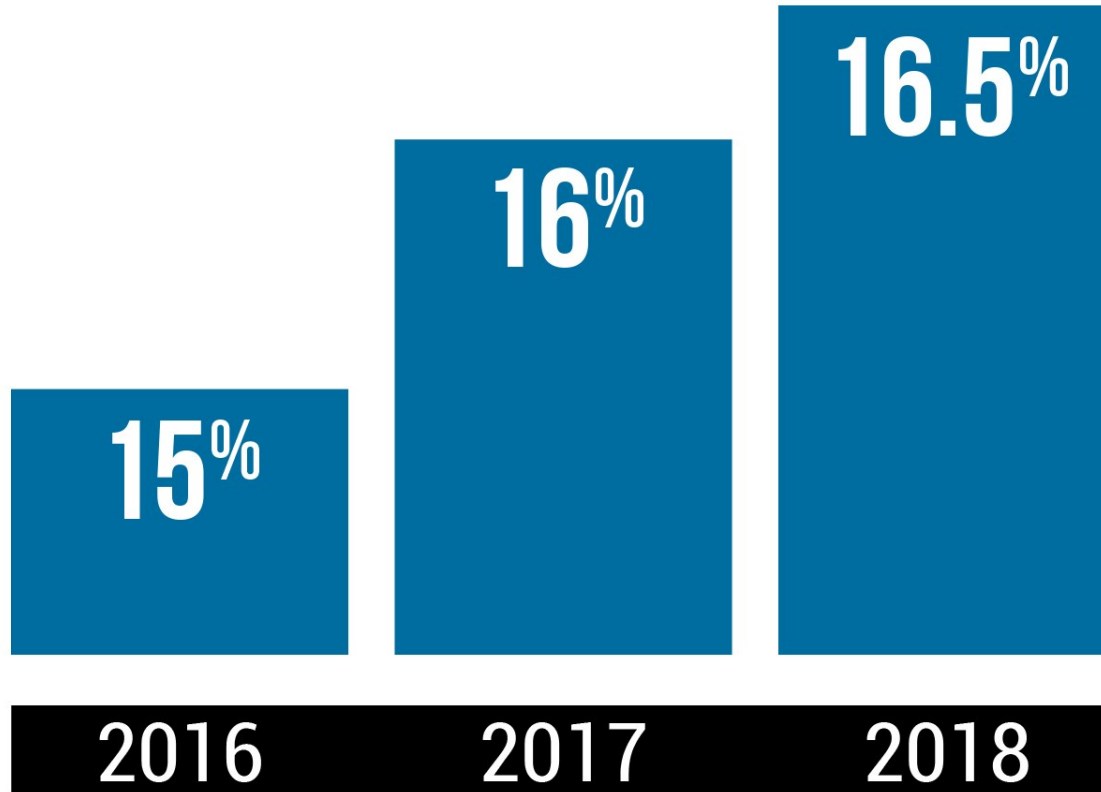
WORKPLACE HEALTH INDICATORS

Top Claim Type 2016 to 2018 - LTD by diagnosis



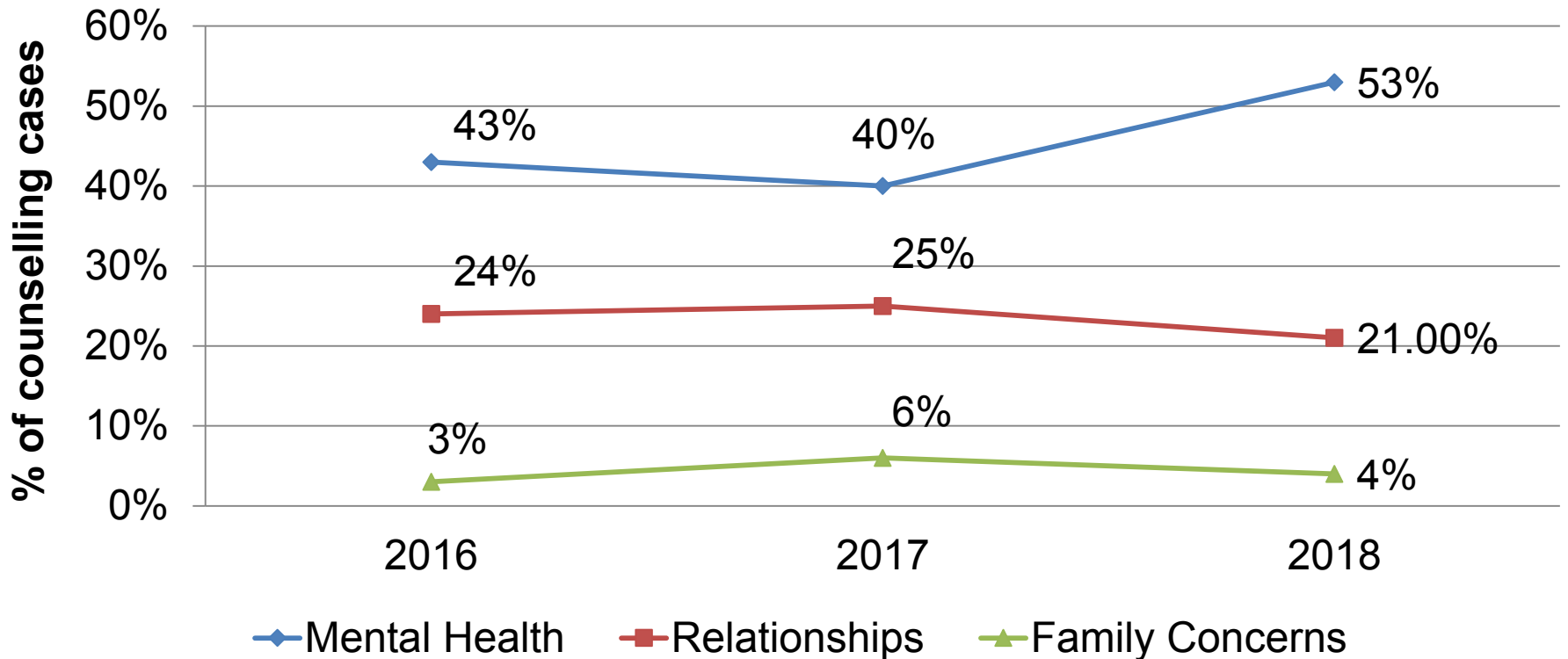
WORKPLACE HEALTH INDICATORS

Employee Usage Family Assistance Program Utilization Rates



WORKPLACE HEALTH INDICATORS

Employee Usage Family Assistance Program Issues for Counselling Cases



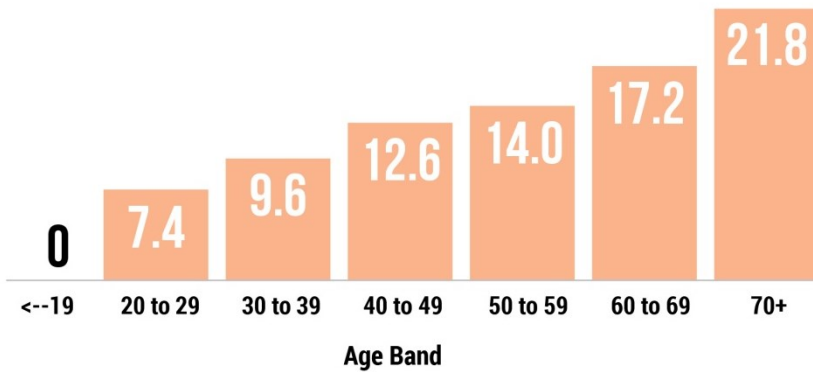
WORKPLACE HEALTH INDICATORS

Absence Summary of Days Lost by Age due to STD



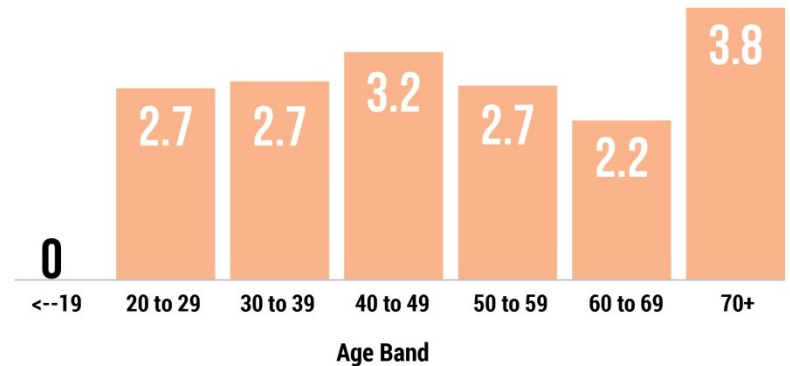
Lost Days Per Eligible Employee Due to STD

of Days - 2018



Avg. Occurrences Per Eligible Employee Due to STD

of Days - 2018



CURRENT SYSTEMS AND PROGRAMS Highlights



Employee and Family Assistance Program Homewood Health Provider



24/7
Confidential Service

- Short-term counselling
- Health and wellness services

23 Workshops

Chronic Pain Self-Management Workshops for Employees



SESSIONS = 6

Provide skills to improve quality of life on and off the job.

Return to Work Services Activities

2018 = **589**



Employees returned to work on temporary accommodated basis

HR has a well-developed permanent accommodation process

Critical Incident Peer Support Team (CIPS)



- On-Site assistance in the form of critical incident stress defusing.
- In 2018 the CIPS team responded to:

11 Team Activations for Group Support

17 Team Activations for peer-to-peer Support

LifeSpeak On Demand



2018 = **1,606**

Training Programs on the web

It is an expert-led online streaming video resource.

TOPICS:
Health, family, eldercare, work-life balance

Non-violence Crisis Intervention Training

Classroom training focuses on prevention of violence in the workplace. Offers proven strategies for safely defusing anxious, hostile, or violent behaviour at the earliest possible stage.



CURRENT SYSTEMS AND PROGRAMS Highlights



Mental Health@Work Certificate Training for Leaders



2018 = **107**
Leaders Trained

to date = **241**
People Leaders
Certified

The Working Mind

Help Understand Mental Illness

Program helps employees better understand mental illness, poor mental health, the stigma surrounding it and its effect on individuals and the workplace.

Anti-Stigma Campaign Shifting Minds



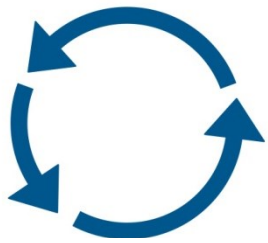
Respect
Rethink
Reconnect
Renew
Resources

Sprout Physical Activity and Mental Health Tracker

Sprout is a wellness portal for physical, mental and social well-being.



OPPORTUNITIES FOR IMPROVEMENT



Workplace Mental Health and Well Being Strategy

Mental Health Action Committee has completed its evaluation of our workplace programs and practices using the Canadian standards for workplace mental health.

Continued Work

HR Policies and Procedures

To support employee work/life balance; flexible work arrangements Policy; Inclement weather Policy; telecommuting Policy; Work Accomodation Procedure; Guide to Leaves.

Return to Work Services

In 2019, Return to Work Services will reallocate resources to better manage attendance, occupational and non-occupational workplace absences.

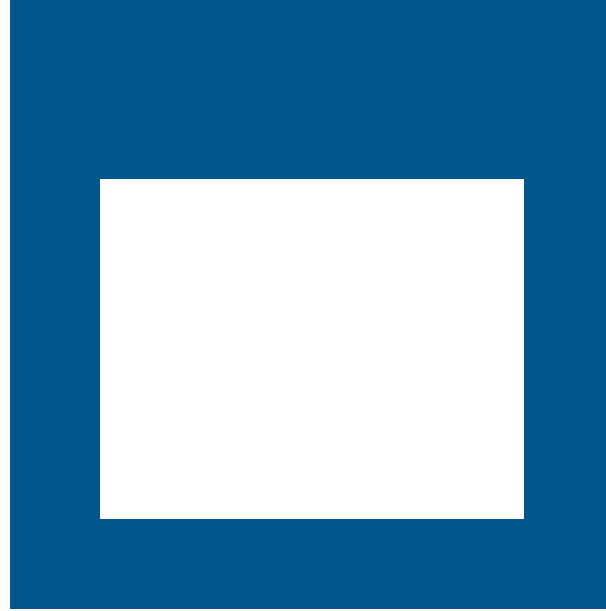
Employee Health Benefits

Human Resources' Benefits section is preparing recommendations to potentially amend the current non-union benefit plan.

Our People Survey (OPS)

Action Plans have launched a number of initiatives within the various sections and divisions, resulting in more support and enhancement of employee health and wellness.





THANK YOU



INFORMATION REPORT

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	March 21, 2019
SUBJECT/REPORT NO:	Occupational Injury and Illness Claims Annual Report 2018 (HUR19004) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Gord Muise 905-546-2424 Ext. 2655 David Lindeman 905-546-2424 Ext.5657
SUBMITTED BY:	Lora Fontana Executive Director Human Resources
SIGNATURE:	

Council Direction:

At its May 11, 2015 Audit, Finance & 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 2018. Specifically:

- Lost time incidents rose from 330 in 2017 to 388 in 2018
- Lost-time injury rate increased from 5.46 to 6.35
- Total days lost increased from 7,689 to 10,361
- Total WSIB costs increased from \$6,236,790 to \$8,731,432

The following tables and graphs provide an overview of the City's WSIB claims experience over the past 5 years.

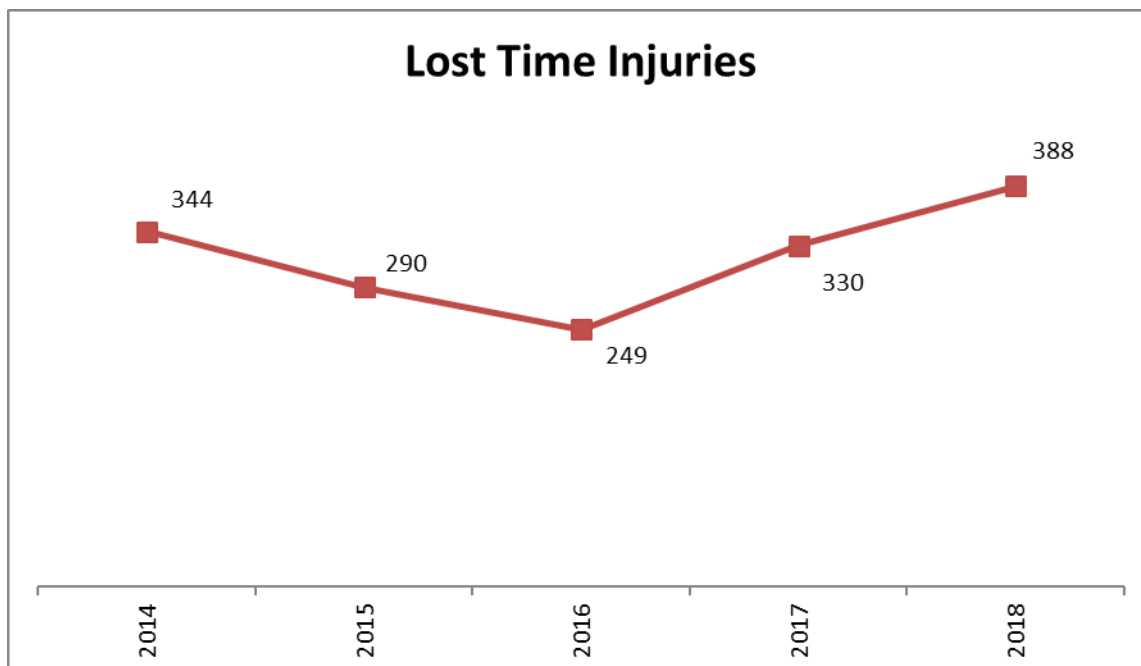
SUBJECT: Occupational Injury and Illness Claims
(HUR19004) (City Wide)

Page 2 of 15

Table 1: Lost Time Injuries, Shifts Lost and Costs 2014 – 2018

Year	Average Eligible Employee Headcount	WSIB Shifts Lost	New Lost Time Injuries	Total WSIB Costs
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
2018	8,302	10,361	388	\$8,731,432

Graphs 1: Lost Time Injuries 2014 to 2018



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

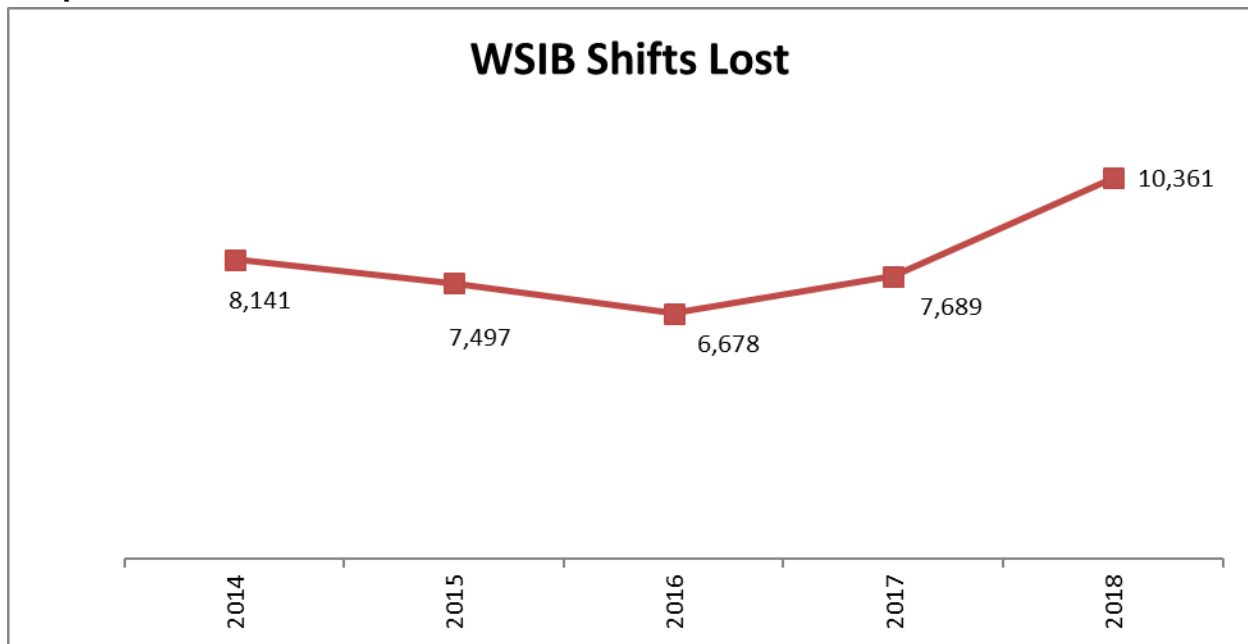
Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

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

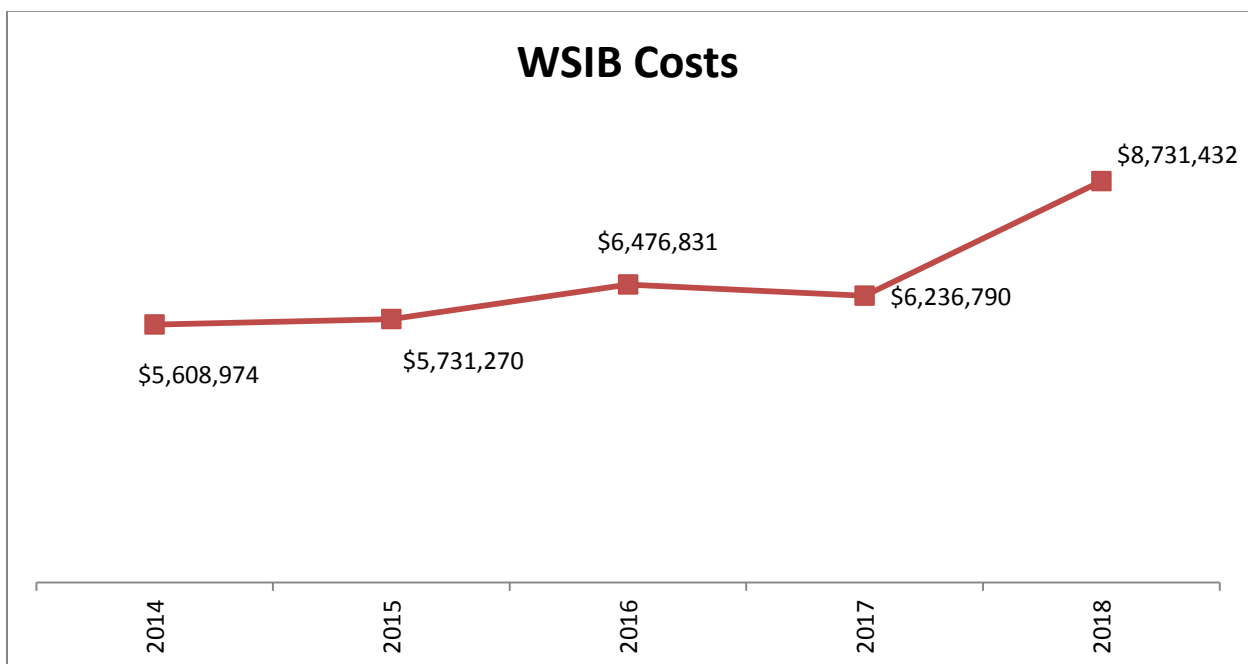
SUBJECT: Occupational Injury and Illness Claims
(HUR19004) (City Wide)

Page 3 of 15

Graph 2: WSIB Shifts Lost 2014 to 2018



Graphs 3: WSIB Costs 2014 to 2018



The lost time injury rate rose by 16% in 2018, as compared to 2017. There was also an increase in the total shifts lost to workplace injury and illness from 7,689 to 10,361. WSIB costs rose from \$6,236,790 to \$8,731,432.

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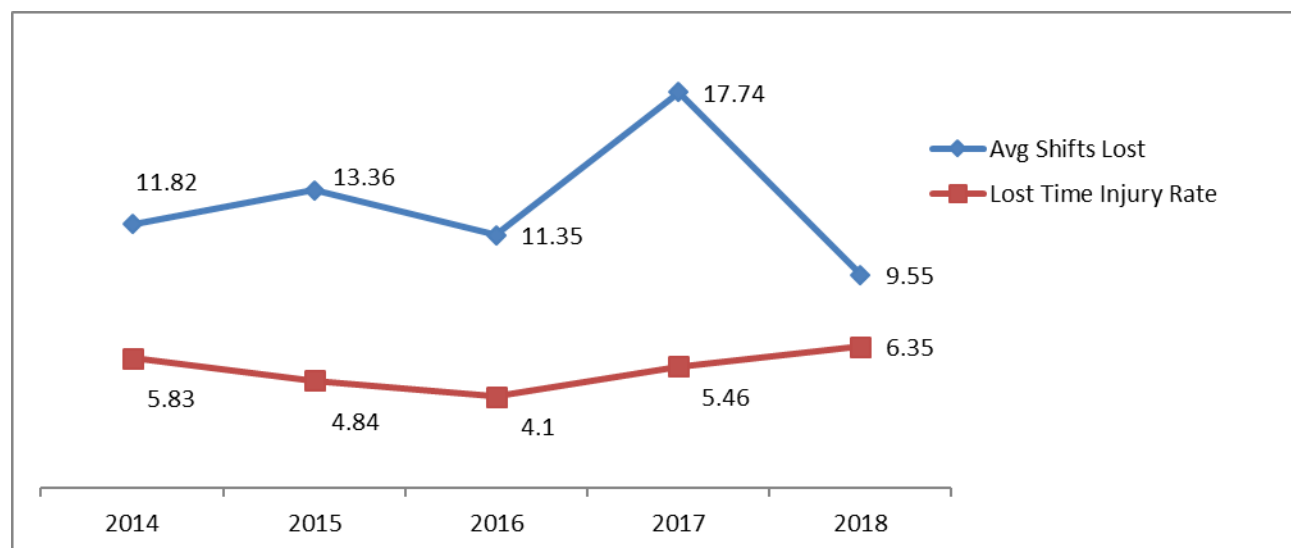
Table 2 provides lost time injury data expressed as a **Lost Time Injury Rate** per 100 employees i.e. ($\#$ of lost time injuries/(total hours worked/2,000)X100) and considers all hours worked by our employees and divides the total by 2,000 hours to calculate a full-time equivalent employee count. This 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 2014 - 2018

Year	Lost Time Injury Rate	Average of Days Lost per Injury*
2014	5.83	11.82
2015	4.84	13.36
2016	4.10	11.35
2017	5.46	17.74
2018	6.35	9.55

*Calculated as of February 17, 2019. These amounts will go up as several claims are still open and the employees have not returned to work.

Graph 4: 5 year trend of LTI Rate and Average Days Lost (severity)



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**SUBJECT: Occupational Injury and Illness Claims
(HUR19004) (City Wide)**

Page 5 of 15

The lost time injury rate rose by 16% in 2018 from 5.46 to 6.35. The average shifts lost per claim (severity rate) was 9.55 days in 2018. Some claims are still open, and their shifts lost will add to average shift lost over time. Most of the open claims occurred in 2018.

Table 3: Lost Time Injury Types 2018

Injury Type	Lost Time Injuries	% of Total Injuries
Musculoskeletal Disorder	159	40.98%
Slip or Trip	58	14.95%
Mental Health	27	6.96%
Struck By	22	5.67%
Occupational Disease	21	5.41%
Other	20	5.15%
Violence	18	4.64%
Motor Vehicle Accident	15	3.87%
Fall or Jump	11	2.84%
Struck Against	10	2.58%
Fire/Explosion/Electrical	7	1.80%
Caught In/On/Between Objects	7	1.80%
Environmental	4	1.03%
Recurrence	3	0.77%
Animal/Insect	3	0.77%
Unclassified	2	0.52%
Hazard	1	0.26%
Total	388	100.00%

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.

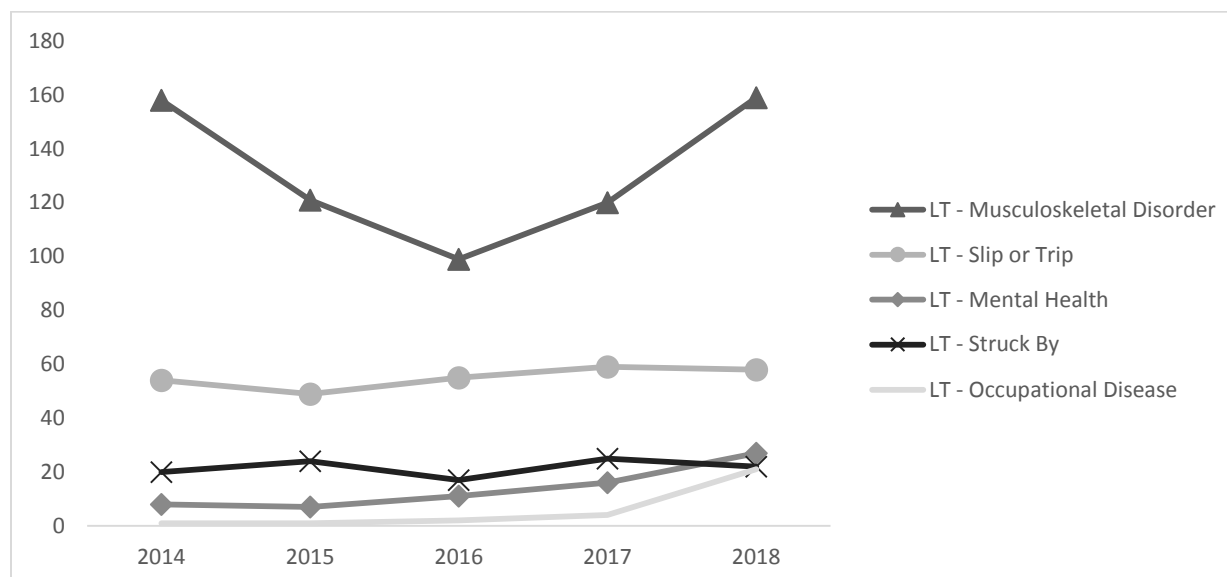
Mental health claims increased to 27 in 2018 from 16 in 2017. The claims were primarily in the Hamilton Fire Department, Hamilton Paramedic Services and Hamilton Street Railway.

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Graph 5 – 5 year Trends for the top Injury Types



Overall Lost Time Injuries 2014 to 2018

Overall, the City has experienced increases in the number of lost time injuries and shifts lost in 2018 compared to 2017, as outlined on Table 4. Most of the increase was seen in the Fire Department and the Lodges in Healthy and Safe Communities.

Table 4: Overall Lost Time 2014 to 2018

	Lost Time Injuries				
	2014	2015	2016	2017	2018
City Housing Hamilton	6	4	7	8	4
City Manager's Office	1	0	1	0	0
Healthy and Safe Communities	167	153	122	160	221
Corporate Services	0	2	1	0	2
Planning & Economic Development	17	6	11	12	10
Public Works	153	125	105	150	151
Corporation	344	290	249	330	388
	Lost Time Injury Rate				
	2014	2015	2016	2017	2018
City Housing Hamilton	4.75	3.03	5.41	6.36	3.22
City Manager's Office	0.59	0.00	7.00	0.00	0.00
Healthy and Safe Communities	7.41	6.87	5.34	7.09	8.64

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**SUBJECT: Occupational Injury and Illness Claims
(HUR19004) (City Wide)**

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Corporate Services	0.00	0.61	0.29	0.00	0.47
Planning & Economic Development	3.44	1.15	2.03	2.19	1.74
Public Works	7.03	5.64	4.72	6.70	6.65
Corporation	5.83	4.84	4.10	5.46	6.35
	Shifts Lost, New Lost Time Injuries				
	2014	2015	2016	2017	2018
City Housing Hamilton	360	108	28	88	23
City Manager's Office	2	0	7	0	0
Healthy and Safe Communities	1,031	805	641	676	1,177
Corporate Services	0	237	3	0	6
Planning & Economic Development	229	36	77	213	119
Public Works	1,778	1,227	668	1,125	1,278
Corporation	3,400	2,413	1,424	2,102	2,604

Table 5: Average Days Lost per Injury Claim (Severity) 2014 to 2018

	Average Days lost per new injury*				
	2014	2015	2016	2017	2018
City Housing Hamilton	60.33	43.00	5.43	9.93	5.50
City Manager's Office	2.00	0.00	7.00	0	0
Healthy and Safe Communities	9.16	5.98	10.99	6.49	9.39
Corporate Services	0.00	466.00	1.00	0	3.00
Planning & Economic Development	13.94	6.40	8.19	46.33	13.90
Public Works	12.62	13.85	12.69	27.50	9.70
Corporation	11.82	13.36	11.35	17.74	9.55

*Calculated as of February 17, 2019. These amounts will go up as some claims are still open and the employees have not returned to work.

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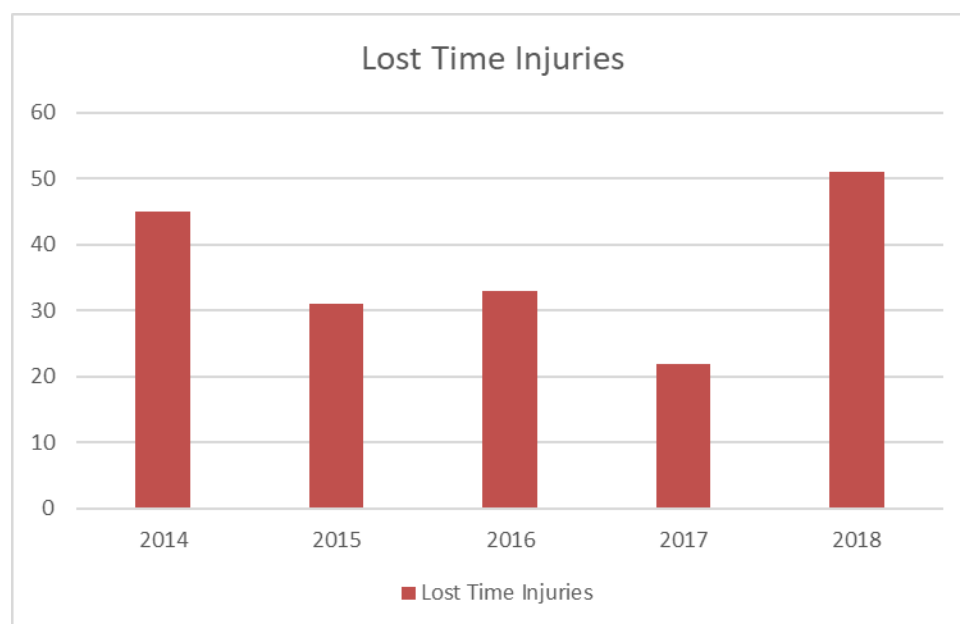
Areas of Focus

Hamilton Fire Department

Table 6: Fire Department Overall Lost Time 2014 to 2018

Year	Lost Time Injuries
2014	45
2015	31
2016	33
2017	22
2018	51

Graph 4: Fire Department Overall Lost Time 2014 to 2018



Fire Department leadership has identified a rise in lost-time claims due to musculoskeletal injuries, mental health risks and slips and falls. In response, 2019 initiatives will include:

- delivering the Mental Health Commission of Canada's Road to Mental Readiness workplace mental health training program to firefighters used certified in-house trainers.
- Instituting a safe lifting training program that will be completed by every firefighter

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- Creating an awareness program targeting prevention of slips and falls that will include messaging on being aware of surroundings and changing conditions with reminders including posters in all fire stations.

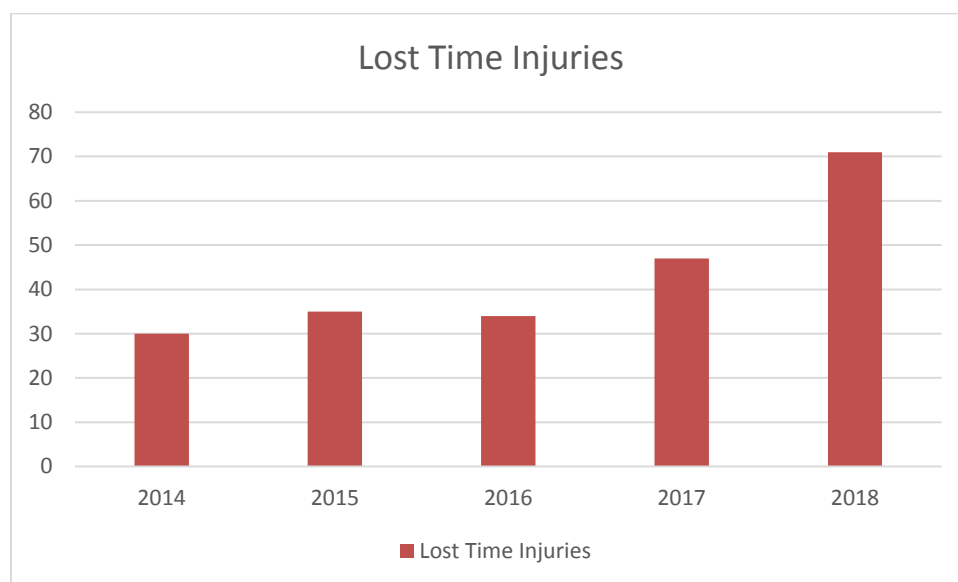
The rise in the number of claims in 2018 can also be attributed in part to an increase of mental health claims. Recent changes to Workplace Safety and Insurance Board policies on mental health have resulted in more firefighters recognizing the symptoms of poor mental health and are seeking the supports available through the workers' compensation system.

Lodges

Table 7: Lodges Overall Lost Time 2014 to 2018

Year	Lost Time Injuries
2014	30
2015	35
2016	34
2017	47
2018	71

Graph 5: Lodges Overall Lost Time 2014 to 2018



Note: 20 of the lost time incidents in 2018 were due to illness outbreaks at the Lodges that affected staff health.

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The Lodges Leadership team, in consultation with front line staff, have invested in training and purchasing of equipment to ensure that staff have the knowledge and/or tools to prevent musculoskeletal disorders (MSDs), exposure to Occupational Disease and violence.

Investments include new equipment that assists staff and reduces strain when helping residents with their day-to-day activities, including bariatric residents. The EPIC (Everyone Participating in Change) program, developed in collaboration with the Institute for Work & Health and the Public Services Health and Safety Association and focused on MSDs, was completed in 2018 and resulted in a number of recommendations that are being implemented. These include changes to improve material handling in housekeeping and laundry services, increase knowledge of employees on reporting hazards and improving communication of existing hazards and safe lifting techniques. Supervisors monitor employee actions to ensure equipment is available at all times and is being used properly and consistently.

The Lodges partnered with Public Health improve infection control polices and procedures by training staff, making flu-vaccine clinics more accessible and making personal protective equipment readily available for staff.

More residents are admitted with responsive behaviours and the Lodges provide annual staff training regarding dementia care and ongoing raining from the Alzheimer's Society, and the Behavioural Supports of Ontario.

Hamilton Street Railway (HSR) Operations

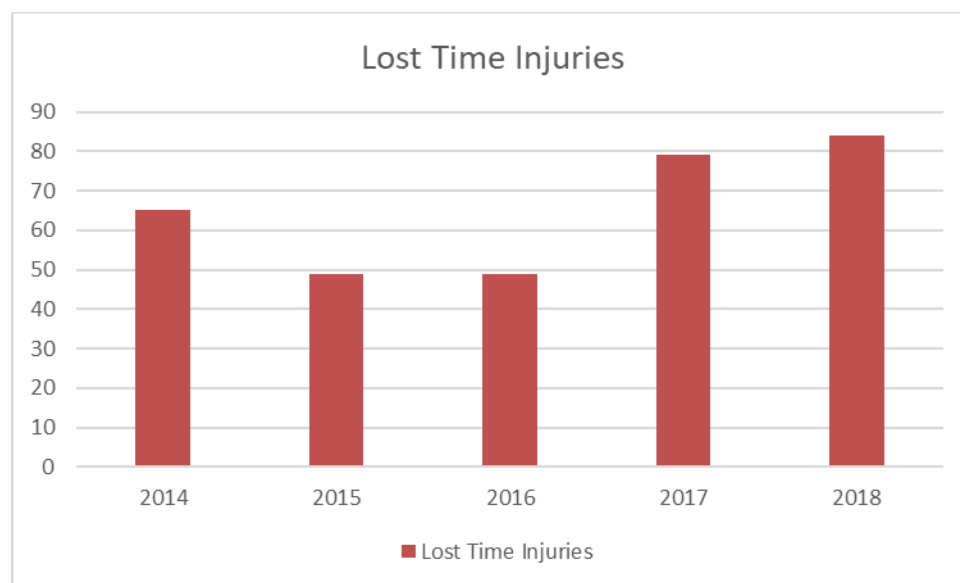
Table 8: HSR Overall Lost Time 2014 to 2018

Year	Lost Time Injuries
2014	65
2015	49
2016	49
2017	79
2018	84

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Graph 6: HSR Overall Lost Time 2014 to 2018

HSR management has recognized the upward trend in its lost time injuries and has responded by:

- Updating its injury reporting and accident investigation procedures to ensure incidents are identified and promptly reported to Human Resources and thorough response is undertaken by management.
- Ensuring operators are properly adjusting seats to prevent musculoskeletal injuries.
- Undertaking a vibration study to identify any risk to operators arising from operating buses.
- Liaising with bus manufacturers to confirm specification and best practices for operation and maintenance of the fleet of buses.
- Certifying supervisors and managers in Workplace Mental Health through completion of training through Queen's University.
- Identifying additional duties that could provide accommodated work for injured workers

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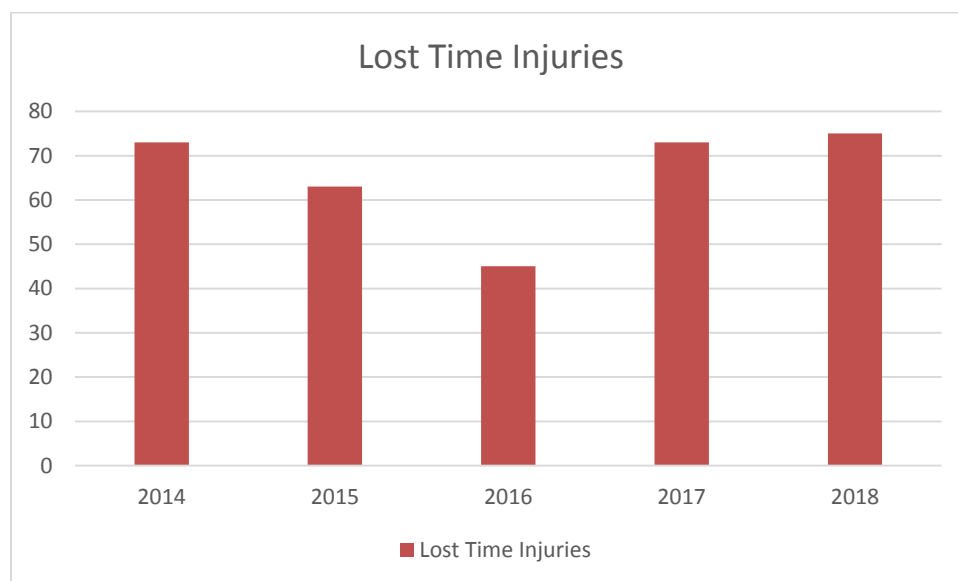
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Hamilton Paramedic Services (HPS)

Table 9: HPS Overall Lost Time 2014 to 2018

Year	Lost Time Injuries
2014	73
2015	63
2016	45
2017	73
2018	75

Graph 7: HPS Overall Lost Time 2014 to 2018



HPS management responded to a rise in musculoskeletal injuries by developing and providing all paramedics with training proper lifting techniques for focussing on the hazards related to transferring and transporting patients and changing conditions. There is ongoing communication on preventing slips and falls with an emphasis on being aware of changing environmental conditions.

HPS management and worker representatives jointly developed a peer-to-peer critical incident support team and program. The team will respond quickly to support paramedics who have been exposed to traumatic events or ongoing work-related stress. Paramedics were also provided presentation on the multiple mental health supports available through employer sponsored programs and community resources.

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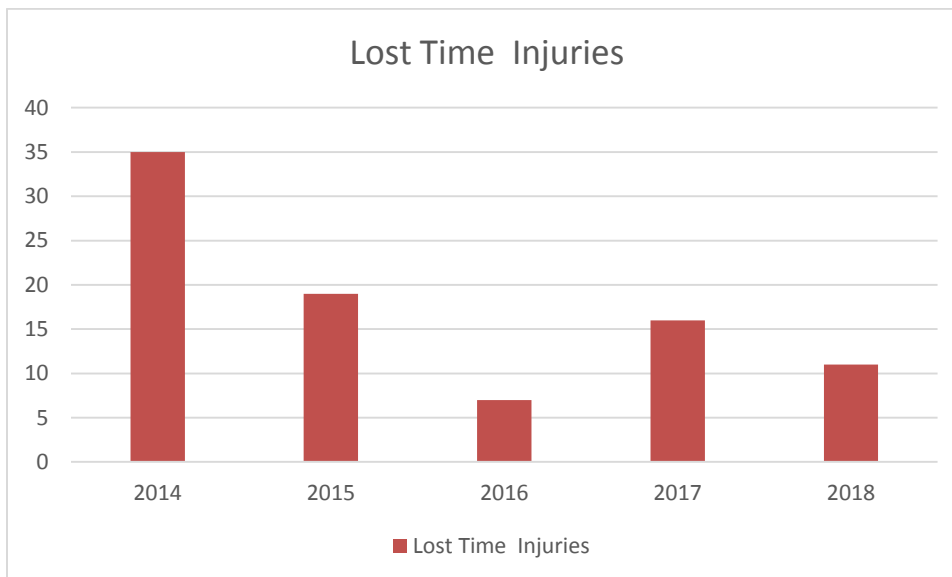
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Waste Operations

Table 10: Waste Overall Lost Time 2014 to 2018

Year	Lost Time Injuries
2014	35
2015	19
2016	7
2017	16
2018	11

Graph 8: Waste Overall Lost Time 2014 to 2018



Waste operations management and the joint health and safety committee continued their joint focus on ergonomic hazards, slips and falls and identifying suitable modified duties for injured employees during their recovery started in 2015. Their efforts are supported by Human resources staff who spend time on-site to training employees and assist in providing work accommodation to injured employees.

A co-op student from University of Waterloo's Kinesiology program assisted Waste management, Return to Work Services and the employees during a four-month work term. Building on the work of past students, the student developed tools and guides and delivered training that assisted the workplace in preventing injuries.

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The ongoing efforts have resulted in a sustained reduction in lost-time injuries.

Health and Safety Initiatives

Workplace Mental Health

- The Working Mind mental health training program from Mental Health Commission of Canada was delivered to 56 people leaders and 197 frontline staff in 2018. To date, 199 people leaders and 559 front line staff have been trained.
- The Mental Health Advisory Committee will forward its recommendations to 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 was arranged through Queen's University and Mourneau Shepell. 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. In 2018, 107 leaders were trained and to date, 241 people leaders across the organization have been certified through the program.

Other Initiatives

- 1,398 employees were trained in the new Workplace Hazardous Materials Information System (WHMIS) training program in 2018. The program reflects changes made to the hazard classification system for workplace chemical safety symbols, labelling and information sheets in our workplaces.
- 368 people leaders completed online mandatory manager health and safety awareness training; 1,311 front-line staff completed online.
- Seven training sessions on non-violent crisis intervention techniques were held for staff across the organization.
- Individual ergonomic assessments were completed for approximately 100 staff and improvements made to the design of their workstations and the equipment they use to complete their tasks.
- Two Kinesiology students completed placements in 2018 and another two placements with the Health, Safety and Wellness team is planned for May to August in 2019.
- Emergency response plans and drills were developed to prepare staff for reacting to threats of violence in many of our offices.

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- Smoke-free workplace, substance use and safety sensitive positions policies and procedures were updated to address legalization of cannabis and communicated to staff.
- In 2018, the Critical Incident Peer Support team responded to 11 team activations for Group support and 17 activations for peer-to-peer support.
- Approximately 125 joint health and safety committee members attended the annual day-long recognition and learning event during North American Occupational Safety and Health Week.

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