



**City of Hamilton**  
**AUDIT, FINANCE AND ADMINISTRATION COMMITTEE**  
**AGENDA**

**Meeting #:** 21-010  
**Date:** June 17, 2021  
**Time:** 9:30 a.m.  
**Location:** Due to the COVID-19 and the Closure of City Hall (CC)

All electronic meetings can be viewed at:

City's Website:  
<https://www.hamilton.ca/council-committee/council-committee-meetings/meetings-and-agendas>

City's YouTube Channel:  
<https://www.youtube.com/user/InsideCityofHamilton> or Cable 14

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

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**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. June 3, 2021

**5. COMMUNICATIONS**

**6. DELEGATION REQUESTS**

**7. CONSENT ITEMS**

7.1. Interview Sub-Committee to the Audit, Finance and Administration Committee Minutes:

7.1.a. May 10, 2021

7.1.b. May 25, 2021

7.1.c. June 7, 2021

7.2. Various Advisory Committee Minutes:

7.2.a. Aboriginal Advisory Committee - February 4, 2021

7.2.b. Aboriginal Advisory Committee - March 4, 2021

7.2.c. Hamilton Mundialization Advisory Committee - April 21, 2021

7.2.d. Status of Women Advisory Committee - April 22, 2021

7.3. Professional and Consultant Services Roster 2019-2020 (PW21037 / PED21133 / FCS21062) (City Wide)

## **8. STAFF PRESENTATIONS**

8.1. Human Resource Dashboards (HUR21006) (City Wide)

## **9. PUBLIC HEARINGS / DELEGATIONS**

## **10. DISCUSSION ITEMS**

10.1. Hamilton Street Railway Pension Plan Text Amendment (FCS21051) (City Wide)

10.2. Hamilton Wentworth Retirement Fund (HWRF) Plan Text Amendment (FCS21052) (City Wide)

10.3. 2020 City of Hamilton Financial Report and Audited Financial Statements (FCS21037) (City Wide)

10.4. Halton Water Supply Amending Agreement (FCS21049) (City Wide)

10.5. 80 Brockley Drive, Hamilton – Water and Wastewater / Storm Charges Deferred Payment Arrangement (FCS21059) (Ward 5)

10.6. Development Charges Reserves Status Report as of December 31, 2020 (FCS21047) (City Wide)

10.7. Correspondence from the Municipality of Tweed Requesting Support for their Resolution Advocating for the Reform of Joint and Several Liability (LS21019) (City Wide) (Outstanding Business List Item)

10.8. Grants Sub-Committee Report 21-001 - June 8, 2021

**11. MOTIONS**

**12. NOTICES OF MOTION**

**13. GENERAL INFORMATION / OTHER BUSINESS**

**14. PRIVATE AND CONFIDENTIAL**

14.1. Appointments to the Immigrant and Refugee Advisory Committee for the Remainder of the 2018 - 2022 Term

Pursuant to Section 9.1, Sub-section (b) of the City's Procedural By-law 21-021, and Section 239(2), Sub-section (b) of the *Ontario Municipal Act, 2001*, as amended, as the subject matter pertains to personal matters about an identifiable individual, including City employees.

14.2. City Auditor Reporting of Serious Matters to Council (Case #37265) (AUD21005) (City Wide)

Pursuant to Section 9.1, Sub-sections (b) and (d) of the City's Procedural By-law 21-021, and Section 239(2), Sub-sections (b) and (d) of the *Ontario Municipal Act, 2001*, as amended, as the subject matter pertains to personal matters about an identifiable individual, including municipal or local board employees; and labour relations or employee negotiations.

**15. ADJOURNMENT**





## **AUDIT, FINANCE AND ADMINISTRATION COMMITTEE MINUTES 21-009**

**9:30 a.m.  
June 3, 2021  
Council Chambers  
Hamilton City Hall**

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

**Also Present:** Mayor F. Eisenberger

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

#### **1. CONSENT ITEMS (Item 7)**

##### **(Pearson/Clark)**

That the following Consent Items (Item 7), be received:

- (a) 2021 First Quarter Request for Tenders and Proposals Report (FCS21008) (City Wide) (Item 7.1)
- (b) 2021 First Quarter Emergency and Non-competitive Procurements Report (FCS21009) (City Wide) (Item 7.2)
- (c) 2021 First Quarter Non-Compliance with the Procurement Policy Report (FCS21010) (City Wide) (Item 7.3)

##### **Result: Motion CARRIED by a vote of 6 to 0, as follows:**

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
NOT PRESENT - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**2. Options for Relief from Municipal Charges for the Taxi and Snow Plow Industries (LS21020) (City Wide) (Item 7.4)**

**(Collins/Wilson)**

That Report LS21020, respecting Options for Relief from Municipal Charges for the Taxi and Snow Plow Industries, be received.

**Result: Motion CARRIED by a vote of 6 to 0, as follows:**

YES - Ward 13 Councillor Arlene VanderBeek  
CONFLICT - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**3. Development Agreement Surety Bonds (FCS21056 / LS21021) (City Wide) (Item 10.1)**

**(Pearson/Clark)**

- (a) That Development Agreement Surety Bond Policy FPAP-DA-001 and accompanied Development Agreement Surety Bond Language Template, substantially in the form attached as Appendix "A" to Report FCS21056 / LS21021, be adopted;
- (b) That staff be directed to update the language used in the Development Agreement templates to permit surety bonds as an acceptable form of security; and,
- (c) That staff be directed to bring forward a report to the Audit, Finance and Administration Committee which summarizes the uptake and any challenges encountered with Surety Bonds within 24 months of accepting the first Surety bond under the Development Agreement Surety Bond Policy.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
YES - Mayor Fred Eisenberger

**4. Ancaster Tennis Club Loan Request (FCS21032) (Ward 12) (Item 10.2)**

**(Ferguson/Johnson)**

- (a) That the General Manager, Finance and Corporate Services, be authorized and directed to enter into an interest free loan agreement with the Ancaster Tennis Club not to exceed \$940,000, inclusive of the previously approved \$290,000 through Report PW17089(a), pursuant to the City's External Loan Guidelines, for the construction of a new dome and related infrastructure to be repaid in full within 15 years of the loan advance, together with a General Security Agreement, both in a form satisfactory to the City Solicitor and General Manager, Finance and Corporate Services;
- (b) That the Ancaster Tennis Club loan be repaid with annual payments on the anniversary dates of the loan advance as reflected in the repayment schedule attached hereto as Appendix "A" to Report FCS21032;
- (c) That the Mayor and City Clerk be authorized to execute the Loan Agreement, the General Security Agreement and any ancillary documents required to give effect to the Ancaster Tennis Club loan;
- (d) That the General Manager, Healthy and Safe Communities, be authorized and directed to execute a License Agreement, together with any ancillary documents with the Ancaster Tennis Club to allow the ongoing use of City property by the Ancaster Tennis Club and the addition of the infrastructure required to support the new Dome in a form satisfactory to the City Solicitor; and,
- (e) That the General Manager, Healthy and Safe Communities Department, or designate, be delegated the authority to negotiate and grant naming rights to Rogers Canada for the City facility occupied by the Ancaster Tennis Club as required to permit the Ancaster Tennis Club to obtain sponsorship funding pursuant to the Community Tennis Facility Fund and to execute any necessary consents or agreements to facilitate the sponsorship and naming rights, with content acceptable to the General Manager of Healthy and Safe Communities Department, or designate and the City Solicitor.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**5. Canada Healthy Communities Initiative Intake Two (FCS21020(a)) (City Wide) (Item 10.3)**

**(Pearson/Clark)**

- (a) That the Public Space and Park Wi-Fi Connectivity Project, be approved as the City of Hamilton's submission for consideration to the Community Foundations of Canada for the requested funding amount of \$250,000 in accordance with the terms and conditions associated with the Canada Healthy Communities Initiative;
- (b) That the Mayor and City Clerk be authorized to execute all necessary documentation, including Funding Agreements to receive funding under the Canada Healthy Communities Initiative with content satisfactory to the General Manager, Finance and Corporate Services, and in a form satisfactory to the City Solicitor;
- (c) That the City Solicitor be authorized and directed to prepare any necessary by-laws for Council approval, for the purpose of giving effect to the City's acceptance of funding from the Canada Healthy Communities Initiative for The Public Space and Park Wi-Fi Connectivity Project;
- (d) That, should this funding application be successful, the ongoing operating costs for connectivity estimated at \$30,000 be included in the 2022 Tax Operating Budget for consideration; and,
- (e) That copies of Report FCS21020(a) be forwarded to local Members of Parliament.

**Result: Motion CARRIED by a vote of 6 to 0, as follows:**

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
CONFLICT - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**6. 2019 Development Charges Amending By-law and Background Study Update (FCS21048) (City Wide) (Item 10.4)**

**(Pearson/VanderBeek)**

- (a) That the Development Charges Update Study prepared by Watson & Associates Economists Ltd. and dated March 5, 2021, attached hereto as Appendix "A" of Report FCS21048, be approved;



- (b) That, having considered the matters in Report FCS21048 including the changes incorporated into the 2019 Development Charges Amending By-law, attached hereto as Appendix “B” of Report FCS21048, no further meeting under s. 12 of the Development Charges Act, 1997 is required; and,
- (c) That Appendix “B” attached to Report FCS21048 respecting the 2019 Development Charges Amending By-law, prepared in a form satisfactory to the City Solicitor, be passed and enacted.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**7. Parkland Dedication Reserve Status Report as of December 31, 2020  
(FCS21030) (City Wide) (Item 10.5)**

**(Pearson/Johnson)**

- (a) That Report FCS21030 “Parkland Dedication Reserve Status Report as of December 31, 2020” be received and made available to the public; and,
- (b) That Report FCS21030 “Parkland Dedication Reserve Status Report as of December 31, 2020” be forwarded, if requested, to the Ministry of Municipal Affairs and Housing.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**8. Citizen Committee Report - Committee Against Racism - Recommendations for the City's Hamilton.ca/coronavirus webpage with Respect to Anti-Asian Racism (Added Item 10.6)**

**(Wilson/Johnson)**

That the City of Hamilton update the Coronavirus Website's Choose Solidarity message (located at <https://www.hamilton.ca/coronavirus>) to acknowledge the increase in anti-Asian racism against Asian communities, provide information about resources to support individuals who have faced racism, and provide information about anti-racism education.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**9. Appointments to the Committee Against Racism for the Remainder of the 2018 - 2022 Term (Item 14.1)**

**(Wilson/Clark)**

That the appointments to the Committee Against Racism, for the remainder of the 2018 – 2022 term of Council, be approved and released publicly following approval by Council.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**FOR INFORMATION:**

**(a) CHANGES TO THE AGENDA (Item 2)**

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

**5. COMMUNICATIONS**

- 5.1 Correspondence from the West End Home Builders' Association, respecting the Adoption of Modern Pay on Demand Surety Bonds in Hamilton  
Recommendation: Be received and referred to consideration of Item 10.1.
- 5.2 Correspondence from Brandon Campbell, President, Starward Homes, respecting the Adoption of Modern Pay on Demand Surety Bonds in Hamilton  
Recommendation: Be received and referred to consideration of Item 10.1.
- 5.3 Correspondence from Mike Naples, Director, Masters Insurance Limited, respecting the Adoption of Modern Pay on Demand Surety Bonds in Hamilton  
Recommendation: Be received and referred to consideration of Item 10.1.

**10. DISCUSSION ITEMS**

- 10.6 Citizen Committee Report - Committee Against Racism - Recommendations for the City's [Hamilton.ca/coronavirus](https://www.hamilton.ca/coronavirus) webpage with Respect to Anti-Asian Racism

**(VanderBeek/Pearson)**

That the agenda for the June 3, 2021 Audit, Finance and Administration Committee meeting be approved, as amended.

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

- YES - Ward 13 Councillor Arlene VanderBeek
- YES - Ward 12 Councillor Lloyd Ferguson
- YES - Ward 11 Councillor Brenda Johnson
- YES - Ward 10 Councillor Maria Pearson
- YES - Ward 9 Councillor Brad Clark
- YES - Ward 5 Councillor Chad Collins
- YES - Ward 1 Councillor Maureen Wilson
- NOT PRESENT - Mayor Fred Eisenberger

**(b) DECLARATIONS OF INTEREST (Item 3)**

Councillor Ferguson declared an interest to Item 7.4, Options for Relief from Municipal Charges for the Taxi and Snow Plow Industries (LS21020), as he is an investor in the taxi industry.

Councillor Wilson declared an interest to Item 10.3, Canada Healthy Communities Initiative Intake Two (FCS21020(a)), as her spouse sits on the National Board that is deciding on the selection, as there may be a perceived interest.

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

**(i) May 20, 2021 (Item 4.1)**

**(Pearson/Johnson)**

That the Minutes of the May 20, 2021 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 - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**(d) COMMUNICATIONS (Item 5)**

**(Pearson/Johnson)**

That the following Communications Items (Item 5), be received and referred to consideration of Item 10.1:

- (i) Correspondence from the West End Home Builders' Association, respecting the Adoption of Modern Pay on Demand Surety Bonds in Hamilton (Added Item 5.1)
- (ii) Correspondence from Brandon Campbell, President, Starward Homes, respecting the Adoption of Modern Pay on Demand Surety Bonds in Hamilton (Added Item 5.2)
- (iii) Correspondence from Mike Naples, Director, Masters Insurance Limited, respecting the Adoption of Modern Pay on Demand Surety Bonds in Hamilton (Added Item 5.3)

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson

YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

For disposition of this matter, refer to Item 3.

**(e) CONSENT ITEMS (Item 7)**

**(ii) Options for Relief from Municipal Charges for the Taxi and Snow Plow Industries (LS21020) (City Wide) (Item 7.4)**

Councillor Ferguson relinquished the Chair to Councillor Pearson.

**(Johnson/Clark)**

That staff be directed to prepare correspondence to the Ministry of Transportation of Ontario, and other appropriate bodies respecting insurance for the taxi and snow plow industries.

**Result: Motion CARRIED by a vote of 6 to 0, as follows:**

YES - Ward 13 Councillor Arlene VanderBeek  
CONFLICT - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**(Clark/VanderBeek)**

That staff be directed to determine the number of snow plow operators in the last two years that have not been able to provide service due to insurance issues and report back to the Audit, Finance & Administration Committee.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

Councillor Ferguson assumed the Chair.

**(f) PUBLIC HEARINGS / DELEGATIONS (Item 9)**

- (i) The following Delegations addressed the Committee respecting Report FCS21056/LS21021, Development Agreement Surety Bonds (City Wide) (Item 10.1)
  - (a) Mike Collins-Williams, West End Homebuilders' Association (Item 9.1)
  - (b) Stephanie Kuntz, Marsh Canada (Item 9.2)
  - (c) Terri Johns, T Johns Consulting (Item 9.3)
  - (d) Sergio Manchia, Urbancore Group of Companies (Item 9.4)

**(Pearson/Johnson)**

That the above Delegations, listed as Items 9.1 to 9.4, be received.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
YES - Mayor Fred Eisenberger

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

**(g) DISCUSSION ITEMS (Item 10)**

**(i) Ancaster Tennis Club Loan Request (FCS21032) (Ward 12) (Item 10.2)**

Councillor Ferguson relinquished the Chair to move the motion.

For disposition of this matter, please refer to Item 4.

Councillor Ferguson assumed the Chair.

**(h) GENERAL INFORMATION / OTHER BUSINESS (Item 13)**

**(i) Amendment to the Outstanding Business List (Item 13.1)**

**(Pearson/VanderBeek)**

That the following amendments to the Audit, Finance & Administration Committee's Outstanding Business List, be approved:

**(a) Items Considered Complete and Needing to be Removed:**

Options for Relief from Municipal Fees and Charges for the Taxi Industry (FCS20067) (City Wide)

That staff be directed to consult with other municipalities to review the current situation with regards to high insurance premiums on the taxi and snow plow industries and report back with their findings.

Added: August 13, 2020 at AF&A - Item 8.2

Completed: June 3, 2021 at AF&A - Item 7.4

OBL Item: 20-H

Stimulating Local Development - Affordable Housing Projects -  
Cash-in-lieu Parking Policy – Downtown Secondary Plan Area -  
Temporary Period

That Finance and Legal staff be directed to report back to the Audit, Finance and Administration Committee on the potential for the use of surety bonds as financial security for development projects to secure municipal agreements.

Added: December 9, 2020 at GIC – Item 8.1(d)

Completed: June 3, 2021 at AF&A – Item 10.1

OBL Item: 20-N

Healthy Communities Initiative Intake One (FCS21020) (City Wide)

That staff report back on a recommended project for the City to submit to the second intake to the Canada Healthy Communities Initiative expected in May 2021.

Added: February 19, 2021 at Public Works – Item 9.4

Completed: June 3, 2021 at AF&A – Item 10.3

OBL Item: 21-D

**(b) Items Requiring a New Due Date:**

Review of Procurement Policies as it relates to Hiring Local Trades  
That staff be directed to review the City's current procurement policy; review the procurement policies of other municipalities that now include provisions regarding hiring local trades; and re-examine Report FCS09109(c) Evaluation of the City of Hamilton Purchasing Program Update.

Current Due Date: August 2020

Updated Due Date: Q1 2022

OBL Item: G

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

**(i) PRIVATE AND CONFIDENTIAL (Item 14)**

Committee determined that discussion of Item 14.1 was not required in Closed Session, so the item was addressed in Open Session, as follows:

**(i) Appointments to the Committee Against Racism for the Remainder of the 2018 - 2022 Term (Item 14.1)**

For disposition of this matter, please refer to Item 9.

**(j) ADJOURNMENT (Item 15)**

**(Pearson/VanderBeek)**

That, there being no further business, the Audit, Finance and Administration Committee, be adjourned at 10:58 a.m.

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

YES - Ward 13 Councillor Arlene VanderBeek  
YES - Ward 12 Councillor Lloyd Ferguson  
YES - Ward 11 Councillor Brenda Johnson  
YES - Ward 10 Councillor Maria Pearson  
YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson  
NOT PRESENT - Mayor Fred Eisenberger

Respectfully submitted,

Councillor Ferguson, Chair  
Audit, Finance and Administration  
Committee

Angela McRae  
Legislative Coordinator  
Office of the City Clerk





Hamilton

**INTERVIEW SUB-COMMITTEE TO THE AUDIT, FINANCE AND  
ADMINISTRATION COMMITTEE**

**MINUTES 21-004**

**11:00 a.m.**

**Monday, May 10, 2021**

**Council Chambers**

**Hamilton City Hall**

**71 Main Street West**

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**Present:** Councillors M. Wilson (Chair), and C. Collins

**Absent:** Councillor B. Clark - Personal

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**FOR INFORMATION:**

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

The Clerk advised that there were no changes to the agenda.

**(Collins/Wilson)**

That the agenda for the May 10, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

NOT PRESENT - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

YES - Ward 1 Councillor Maureen Wilson

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

There were no declarations of interest.

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

**(i) April 13, 2021 (Item 3.1)**

**(Collins/Wilson)**

That the Minutes of the April 13, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

NOT PRESENT - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

YES - Ward 1 Councillor Maureen Wilson

**(d) PRIVATE & CONFIDENTIAL (Item 4)**

**(i) April 13, 2021 – Closed Minutes (Item 14.1)**

**(Collins/Wilson)**

(a) That the Closed Session Minutes of the April 13, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented; and,

(b) That the Closed Session Minutes of the April 13, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee, remain confidential.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

NOT PRESENT - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

YES - Ward 1 Councillor Maureen Wilson

**(Collins/Wilson)**

That the Interview Sub-Committee to the Audit, Finance and Administration Committee move into Closed Session for Items 4.2 and 4.3, pursuant to Section 9.1, Sub-section (b) of the City's Procedural By-law 21-021, and Section 239(2), Sub-section (b) of the *Ontario Municipal Act*, 2001, as amended, as the subject matter pertains to personal matters about an identifiable individual, including City employees.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

NOT PRESENT - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

YES - Ward 1 Councillor Maureen Wilson

**(ii) Review of Applicants to the Committee Against Racism (Item 4.2)**

Staff were provided with direction in Closed Session.

**(iii) Review of Applicants to the Immigrant and Refugee Advisory  
Committee (Item 4.3)**

Staff were provided with direction in Closed Session.

**(Collins/Wilson)**

That the direction provided to staff in Closed Session be approved and remain confidential.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

NOT PRESENT - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

YES - Ward 1 Councillor Maureen Wilson

**(e) ADJOURNMENT (Item 5)**

**(Collins/Wilson)**

There being no further business, the Interview Sub-Committee to the Audit, Finance and Administration Committee adjourned at 11:13 a.m.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

NOT PRESENT - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

YES - Ward 1 Councillor Maureen Wilson

Respectfully submitted,

Councillor M. Wilson, Chair  
Interview Sub-Committee to the  
Audit, Finance and Administration  
Committee

Angela McRae  
Legislative Coordinator  
Office of the City Clerk





Hamilton

**INTERVIEW SUB-COMMITTEE TO THE AUDIT, FINANCE AND  
ADMINISTRATION COMMITTEE**

**MINUTES 21-005**

**3:00 p.m.**

**Tuesday, May 25, 2021**

**Council Chambers**

**Hamilton City Hall**

**71 Main Street West**

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**Present:** Councillors M. Wilson (Chair), B. Clark, and C. Collins

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**FOR INFORMATION:**

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

The Clerk advised that there were no changes to the agenda.

**(Clark/Collins)**

That the agenda for the May 25, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented.

**Result: Motion CARRIED by a vote of 3 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson

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

There were no declarations of interest.

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

**(i) May 10, 2021 (Item 3.1)**

**(Collins/Clark)**

That the Minutes of the May 10, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented.

**Result: Motion CARRIED by a vote of 3 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson

**(d) PRIVATE & CONFIDENTIAL (Item 4)**

**(i) May 10, 2021 – Closed Minutes (Item 4.1)**

**(Collins/Wilson)**

- (a) That the Closed Session Minutes of the May 10, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented; and,
- (b) That the Closed Session Minutes of the May 10, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee, remain confidential.

**Result: Motion CARRIED by a vote of 3 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson

**(Collins/Clark)**

That the Interview Sub-Committee to the Audit, Finance and Administration Committee move into Closed Session for Item 4.2, pursuant to Section 9.1, Sub-section (b) of the City's Procedural By-law 21-021, and Section 239(2), Sub-section (b) of the *Ontario Municipal Act*, 2001, as amended, as the subject matter pertains to personal matters about an identifiable individual, including City employees.

**Result: Motion CARRIED by a vote of 3 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson

**(ii) Interviews for the Committee Against Racism (Item 4.2)**

**(Clark/Collins)**

That the direction provided to staff in Closed Session be approved and remain confidential.

**Result: Motion CARRIED by a vote of 3 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson

**(e) ADJOURNMENT (Item 5)**

**(Collins/Wilson)**

There being no further business, the Interview Sub-Committee to the Audit, Finance and Administration Committee adjourned at 5:23 p.m.

**Result: Motion CARRIED by a vote of 3 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
YES - Ward 1 Councillor Maureen Wilson

Respectfully submitted,

Councillor M. Wilson, Chair  
Interview Sub-Committee to the  
Audit, Finance and Administration  
Committee

Angela McRae  
Legislative Coordinator  
Office of the City Clerk







Hamilton

**INTERVIEW SUB-COMMITTEE TO THE AUDIT, FINANCE AND  
ADMINISTRATION COMMITTEE**

**MINUTES 21-006**

**3:00 p.m.**

**Monday, June 7, 2021**

**Council Chambers**

**Hamilton City Hall**

**71 Main Street West**

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**Present:** Councillors M. Wilson (Chair), and C. Collins

**Absent:** Councillor B. Clark – Personal

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**FOR INFORMATION:**

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

The Clerk advised that there were no changes to the agenda.

**(Collins/Wilson)**

That the agenda for the June 7, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

NOT PRESENT - Ward 1 Councillor Maureen Wilson

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

There were no declarations of interest.

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

**(i) May 25, 2021 (Item 3.1)**

**(Collins/Wilson)**

That the Minutes of the May 25, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
NOT PRESENT - Ward 1 Councillor Maureen Wilson

**(d) PRIVATE & CONFIDENTIAL (Item 4)**

**(i) May 25, 2021 – Closed Minutes (Item 4.1)**

**(Collins/Wilson)**

- (a) That the Closed Session Minutes of the May 25, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee be approved, as presented; and,
- (b) That the Closed Session Minutes of the May 25, 2021 meeting of the Interview Sub-Committee to the Audit, Finance and Administration Committee, remain confidential.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins  
NOT PRESENT - Ward 1 Councillor Maureen Wilson

**(Collins/Wilson)**

That the Interview Sub-Committee to the Audit, Finance and Administration Committee move into Closed Session for Item 4.2, pursuant to Section 9.1, Sub-section (b) of the City's Procedural By-law 21-021, and Section 239(2), Sub-section (b) of the *Ontario Municipal Act*, 2001, as amended, as the subject matter pertains to personal matters about an identifiable individual, including City employees.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark  
YES - Ward 5 Councillor Chad Collins

NOT PRESENT - Ward 1 Councillor Maureen Wilson

**(ii) Interviews for the Immigrant & Refugee Advisory Committee (Item 4.2)**

**(Collins/Wilson)**

That the direction provided to staff in Closed Session be approved and remain confidential.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

NOT PRESENT - Ward 1 Councillor Maureen Wilson

**(e) ADJOURNMENT (Item 5)**

**(Collins/Wilson)**

There being no further business, the Interview Sub-Committee to the Audit, Finance and Administration Committee adjourned at 6:14 p.m.

**Result: Motion CARRIED by a vote of 2 to 0, as follows:**

YES - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Chad Collins

NOT PRESENT - Ward 1 Councillor Maureen Wilson

Respectfully submitted,

Councillor M. Wilson, Chair  
Interview Sub-Committee to the  
Audit, Finance and Administration  
Committee

Angela McRae  
Legislative Coordinator  
Office of the City Clerk





# Hamilton

## MINUTES

### Aboriginal Advisory Committee

Thursday, February 4, 2021 – 5:30 P.M.

Due to the COVID-19 and the Closure of City Hall

All electronic meetings can be viewed at:

City's YouTube Channel:

<https://www.youtube.com/user/InsideCityofHamilton>

**Present:** Marilyn Wright, Allan Loft Patty Lawlor (non-voting), Connie Bellamy, Scott Cruickshank

**Regrets:** Laura Workman, Cat Cayuga

**Also Present:** Cole Gately –Diversity & Inclusion (staff)  
Shelly Hill and Nicole Jones– Urban Indigenous Strategy  
Taline Morris- Admin. Assistant., Diversity and Inclusion

### 1. Ceremonial Activities

A. Loft provided an opening.

### 2. Approval of Agenda

The following items will be added to the February 4, 2021 agenda:

Item 1: Urban Indigenous strategy update provided by S. Hill and N. Jones

**(C. Bellamy/A. Loft)**

That the Urban Indigenous Strategy Update as presented by S. Hill and N. Jones be added to the February 4, 2021 agenda as 9.1.

**CARRIED**

**(C. Bellamy/A. Loft)**

That the Aboriginal Advisory Committee approves the agenda of February 4, 2021, as amended.

**CARRIED**

### 3. Approval of Minutes of Previous Meeting

P. Lawlor provided typographical edits for the December 3, 2020 draft minutes

**(S.Cruickshank/ C.Bellamy)**

That the Aboriginal Advisory Committee approves the December 3,2020 minutes with the typographical edits from P. Lawlor.

**CARRIED**

#### **4. Declaration of Interest**

No one declared an interest in response to M. Wright's inquiry.

#### **5. Communications**

##### **i. Correspondence from the Clerk's Office respecting Citizen Committee Reports (Item 5.1)**

Members of the Aboriginal Advisory Committee discussed and asked questions to further understand the correspondence.

Staff to confirm the current process for internal delegation requests.

M. Wright inquired to understand who the Designated legislative coordinator is for the Aboriginal Advisory Committee is. Staff to report back with information.

Members of the Aboriginal Advisory Committee also questioned the reasoning behind this new correspondence and provided the following feedback as to the potential effects on the committee:

- This new process is creating more paperwork for volunteers and it may be difficult for volunteers to find time to do additional committee work.
- Volunteers may lack the appropriate resources to do this level of work.
- Request is heavy handed and onerous on the volunteer committee
- This is efforts of the city to tighten things up following issues with another committee

Members also inquired about the role of the Aboriginal Advisory Committee as it was initially created to be a stand-alone committee able to make its own decisions. Staff referred committee members to terms of reference for more information on Committee role.

## 6. Staff Presentation

### i. Urban Indigenous Strategy Update (added Item 1)

N. Jones provided the following updates:

- There is now a land acknowledgement toolkit which is available on the Urban Indigenous Strategy website. Also, additional resources on the land acknowledgement can be found at [Hamilton.ca/urbanindigenouststrategy](http://Hamilton.ca/urbanindigenouststrategy)
- A toolkit is being developed to provide resources for the Indigenous residents in Hamilton in collaboration with the Aboriginal Advisory Committee, Six Nations, the Mississaugas of the Credit and community organizations.
- The Urban Indigenous Strategy will be meeting with the Hamilton Police Services to explore future opportunities to partner
- The Urban Indigenous Strategy implementation plan, which contained 40 recommendations by the Urban indigenous Strategy, has been endorsed by Council.

S. Hill provided the following updates:

- There are ongoing discussions respecting possibly amalgamating the Aboriginal Advisory Committee and the Coordinated Circle.
- Members of the Aboriginal Advisory Committee are invited to attend the next Coordinated Circle meeting on February 24<sup>th</sup> for further discussions.
- 

Committee members discussed and had mixed reactions to amalgamating the two committees. P. Lawlor indicated that there is a list of previously circulated questions raised out of a review of the Terms of Reference for both groups, that would be beneficial if answered prior to a joint meeting.

P. Lawlor to redistribute the list of questions and send a request to S. Hill to answer the questions that accompanied the list.

S. Hill to disseminate a list of the current members of the Coordinating Circle as requested.

## 7. Discussion Item

### i. Election of Chair and Vice- Chair (Item 10.1)

A. Loft nominated M. Wright as Chair of the Aboriginal Advisory Committee. No other nominations were put forth. M. Wright accepted the nomination. M. Wright elected Chair of the Aboriginal Advisory Committee for the 2021 term, uncontested.

A. Loft nominated C. Bellamy as Vice-Chair of the Aboriginal Advisory Committee. No other nominations were put forth. C. Bellamy accepted the nomination.

C. Bellamy elected Vice-Chair of the Aboriginal Advisory Committee for the 2021 term, uncontested.

**ii. Equity Toolkit (Item 10.1)**

C. Bellamy that toolkit was reviewed and issues for Committee discussion were distributed to members prior to the meeting. Discussion deferred to next meeting.

**iii. Banner Display (Item 10.3)**

Deferred to next meeting.

**8. General Information/ Other Business**

**Agenda Management (Item 8.1)**

A. Loft inquired to understand if committee members can add and subtract items for the agenda. Staff advised that agenda categories are standard. However, members can add and subtract items under each category.

**Invitation to Councillor Nann (Item 8.2)**

Committee members advised they would like Councilor Nann to attend a meeting as it has been a while since she last attended. P. Lawlor will initiate a list of questions for Councillor Nann and distribute it prior to the next meeting for further Committee input and discussion. Staff to forward invitation to Councilor Nann's office once received.

**AAC Communications (Item 8.3)**

A. Loft advised he has not been receiving committee correspondence. He will send updated email address to staff.

**9. Adjournment**



**(M. Wright)**

That the Aboriginal Advisory Committee Meeting be adjourned at 7:40 p.m.

Next Meeting: Thursday, March 4, 2021





# Hamilton

## MINUTES

### **Aboriginal Advisory Committee Thursday, March 4, 2021 – 5:30 P.M.**

Due to the COVID-19 and the Closure of City Hall

All electronic meetings can be viewed at:

City's YouTube Channel:

<https://www.youtube.com/user/InsideCityofHamilton>

**Present:** Marilyn Wright, Laura Workman, Allan Loft, Patty Lawlor (non-voting), Connie Bellamy, Scott Cruickshank, Cat Cayuga

**Also Present:** Cole Gately –Diversity & Inclusion (staff)  
Shelly Hill and Nicole Jones– Urban Indigenous Strategy  
Taline Morris- Admin. Assistant., Diversity and Inclusion

#### **1. Ceremonial Activities (Agenda Item 1)**

S. Cruickshank provided a ceremonial opening.

#### **2. Approval of Agenda (Agenda item 2)**

The following items will be added to the March 4, 2021 agenda:

Item 1: General Information / Other Business - Newspaper Item regarding the Dolly Inn Road Bridge.

Item 2: Staff Presentation - Moving Urban Indigenous strategy presentation up the agenda

Item 3: Discussion Item - Equity Toolkit Added Item

Item 4: Discussion Item - Potential Amalgamation of Coordinating Circle and the Aboriginal Advisory Committee

#### **(L. Workman/C. Cayuga)**

That the Aboriginal Advisory Committee approves the agenda of March 4, 2021, as amended.

#### **3. Approval of Minutes of Previous Meeting (Agenda item 4)**

##### **i. February 4, 2021 (Agenda item 4.1)**

P. Lawlor indicated that there were several errors in draft minutes, would like opportunity for re-draft.

**(Allan Loft/ L. Workman)**

That the minutes of February 4, 2020 be deferred to next meeting for re-draft.

**CARRIED**

**4. Staff Presentation (Agenda item 9)**

**i. Urban Indigenous Strategy Update (Agenda item 9.1)**

N. Jones updated the committee that two weeks ago she had the opportunity to participate in a national subcommittee meeting for the missing and murdered indigenous women and girls. All communities in Canada are doing work in response to the calls to justice and the Truth and Reconciliation Commission's (TRC) call to action. Some communities already doing policy development and public art. There is also continued work on the Missing and murdered Indigenous women and girl's toolkit.

They are currently reviewing all the specific indigenous dates of 2021 including National Indigenous People's Day, history month, orange shirt day, missing and murdered indigenous women and girls' days, Inuit day, and national veterans' day. Would like to collaborate with the Aboriginal Advisory Committee regarding some of these events.

S. Hill opened the discussion on possible amalgamation with the Coordinating Circle. Committee members raised their concerns, asked questions and S. Hill answered accordingly. Members of the Aboriginal Advisory Committee expressed concerns over their work being lost in amalgamation. S. Hill suggested members attend the Coordinating Circle's meeting to get a better understanding of how things work. More analysis is still being completed. Next meeting for the Coordinated Circle is March 10, 2021 at 12pm. N. Jones to send meeting information to committee members.

S. Hill also shared that their web department is working on a Canada Healthy Community Grant, doing art with Indigenous groups and artists. They are looking for a community artist that would be willing to undertake an art project from an Indigenous perspective for the summer. Aim is putting Indigenous murals throughout the City.

Members are welcomed to submit names of artists/ groups the believe would be interested.

As previously agreed, S. Hill to disseminate names of members of the Coordinating Circle.

**(C. Bellamy/ L. Workman)**

That the Aboriginal Advisory Committee receive the update from the Urban Indigenous Strategy.

**5. Discussion Items (Agenda item 10)**

**i. Business Arising from Previous Minutes (Agenda item 10.1)**

Deferred to April meeting as draft minutes were also deferred.

**ii. All Advisory Committee Event Feedback (Agenda item 10.2)**

Staff advised, that the Clerk's office is planning an All Advisory Committee Event. This event would provide an opportunity to learn about other committees, as well as share information about their committees. Staff advised the Aboriginal Advisory Committee, that dates have not been set yet, however, the Clerk's office is looking for feedback on whether this is something the committee would be interested in.

Committee member indicated this should be open to the public. Some members expressed interest in the event, some suggested a meeting of the chairs and vice-chairs may be a better idea and Others indicated they would like to wait for more information prior to making a decision.

**iii. Equity Toolkit (Agenda item 10. 3)**

An update was provided that a copy of the equity toolkit was previously distributed to committee members as well as the reviews and recommendations that were identified by P. Lawlor and C. Bellamy. Feedback was requested from the committee regarding the information they received.

Committee Members discussed whether the Indigenous community was appropriately represented in the Equity toolkit, Including with words and pictures.

It was identified that the term Indigenous may not be sufficient and individuals should be identified more specifically as First Nation, Metis, and Inuit, especially since the toolkit maybe used as an education tool.

It was also identified that National Indigenous Day was misnamed and the month was missing. Suggestions will be made to correct this information.

Committee members reviewed and discussed whether the picture on page 42 of the equity toolkit was inclusive. P. Lawlor will format Equity Toolkit document, then send to M. Wright (Chair) and C. Bellamy (vice-chair) prior to final submission to the Diversity and Inclusion office.

**(C. Bellamy/A. Loft)**

That P. Lawlor will format Equity Toolkit document, then send to M. Wright (Chair) and C. Bellamy (vice-chair) prior to final submission on behalf the Aboriginal Advisory Committee.

**CARRIED**

**iv. 2021 Banner Display (Agenda item 10.4)**

Staff provided an update to the committee that the week of June,21-26, 2021 has been booked. Staff to inquire about the wording of the banner and will report back to the committee.

**v. Potential Amalgamation of the Coordinating Circle and the Aboriginal Advisory Committee (Added agenda Item 10.5)**

Members of the Aboriginal Advisory Committee will try to attend the next Coordinating Circle meeting on March 10, 2021 at 12 pm and will report back on experience for the April meeting. M. Wright advised that the Urban Indigenous has reports that they have made for the community that can be located on their website at [www.hamilton.ca/urbanindigenouststrategy](http://www.hamilton.ca/urbanindigenouststrategy). P. Lawlor inquired if there are documents that would be helpful to review prior to the meeting. S. Hill to discuss with N. Jones and report back.

**6. General Information/Other Business (Agenda item 13)**

**i. Newspaper Item respecting a Public Planning Notice regarding Dolly Inn Bridge (Added agenda Item13.1)**

P. Lawlor reported that the Hamilton Spectator carried a City Notice on January 21, 2021 about the commencement of a study relating to the Valley Inn Road Bridge. The Notice indicated the Study would consider input from various stakeholders including indigenous communities. P. Lawlor asked staff to look into whether someone from the City would

be speaking with the Aboriginal Advisory Committee about this. P. Lawlor to Disseminate copies of the article.

P. Lawlor also advised that there was a full-colored ad in the Hamilton Spectator on February 17, 2021 for LGBTQ Advisory Committee recruitment and asked staff to report back, if possible, on the cost of such ads for future budget considerations.

Staff provided information about the engage Hamilton website (engage.hamilton.ca). P. Lawlor noted that the Engage Hamilton may be better suited to collecting input from individual citizens rather than Committees.

P. Lawlor expressed concern that questions are being asked are not being responded to. Staff reviewed questions that were previously asked by committee members and reviewed answers as provided by the clerk's office.

Committee Members agreed to invite councilor Nann or designate to future meeting. Questions to be prepared in advanced.

## **7. Adjournment (Agenda Item 15)**

A. Loft provided a ceremonial closing.

### **(A.Loft/ C. Bellamy)**

That the Aboriginal Advisory Committee Meeting be adjourned at 7:52 p.m.

Next Meeting: Thursday, April 1, 2021.







Hamilton

**Minutes**

**Hamilton Mundialization Advisory Committee**

**Wednesday, April 21, 2021**

**6:00pm – 8:00 p.m.**

**Due to the COVID-19 and the Closure of City Hall All electronic meetings can be viewed the City's YouTube Channel:** <https://www.youtube.com/user/InsideCityofHamilton>

**YouTube Live Stream**

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**Present:** Freja Gray, Pat Semkow, Bob Semkow, Rein Ende  
Rosemary Baptista, Councillor VanDerbeek

**Absent with Regrets:** Anthony Macaluso, Jan Lukas

**Also Present:** Cole Gately, Staff Liaison, Diversity & Inclusion  
Taline Morris, Admin Assistant Diversity & Inclusion

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**1. Ceremonial Activities**

R. Baptista provided the Land Acknowledgment.

**2. Approval of the Agenda**

**i. Agenda of April 21,2021**

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

That the agenda of April 21, 2021 be approved as presented.

**CARRIED**

### **3. Approval of Minutes**

#### **i. Minutes of February 17, 2021**

(B. Semkow/ R. Ende)

That a Motion respecting the World Citizenship Award be added to today's agenda.

**CARRIED**

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

That the minutes of February 17, 2021 be approved, as amended,

**CARRIED**

### **4. Discussion Items**

#### **i. Business arising from previous minutes (Item 10.1)**

There is no business arising from previous minutes.

#### **ii. Discussion on updates to Mundialization Website (Item 10.2)**

Councillor VanDerbeek addressed the committee to inquire whether an outside person can create an outside website for this committee or if the website must be incorporated into the City's website.

R.Ende advised that [www.mundialization.ca](http://www.mundialization.ca) was created many years ago and is being hosted by Sergei Pavlov pro bono.

Staff to investigate if this is in alignment with city policy and mandate.

### **iii. Terms of Reference (Item 10.3)**

R. Baptista addressed the committee to inquire about the process for countries that are interested twinning with the City of Hamilton. R. Baptista also inquired what activities have the City been doing with Countries that are already partners.

Councillor Vanderbeek advised that twinning with the City of Hamilton is a council lead process and there is a list of criteria to become a twin city. Hamilton has many twin cities, however, Kaga, Japan and Racamulto, Italy are most active.

Members discussed if the City of Hamilton plans to review list of current twin cities, as so many are currently inactive. Staff to investigate if a report is available through the clerk's office containing City's plan of action for countries that are that are no longer interested with being twinned with the City of Hamilton.

Staff to disseminate Terms of Reference and Committee mandate for next meeting.

## **5. General Information/ Other Business (Item 13)**

Members discussed changing the date and time the committee meets. Further discussions to take place at the next meeting.

## **6. Adjournment**

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

That the Mundialization Committee meeting be adjourned at 7:08 p.m.

**CARRIED**

Next Meeting: Wednesday May 19, 2021



Hamilton

**Minutes**

**Status of Women Advisory Committee**

**Thursday, April 22, 2021**

**6:00pm-8:00pm**

**Due to the COVID-19 and the Closure of City Hall All electronic meetings can be viewed at: City's YouTube Channel:  
<https://www.youtube.com/user/InsideCityofHamilton>  
**Virtual Meeting****

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**Present:** Autumn Getty, Stephanie Bertolo, Yulena Wan, Deanna Allain, Jan Lukas

**Regrets:** Anna Davey, Doreen Ssenabulya, Stephanie Frisina

**Also Present:** Betsy Pocop (staff liaison) Diversity & Inclusion Office

Kim Manderson - Diversity and Inclusion Office

Taline Morris (Admin Assistant) Diversity & Inclusion Office

Duncan Robertson - Budget and Financial Planning

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**1. Welcome/Introductions**

A round of introductions and welcoming of members.

**2. Ceremonial Activities (Item 1)**

S. Bertolo provided the Land Acknowledgement

**3. Approval of the Agenda (Item 2)**

**(A.Getty/Y. Wan)**

- (a) That the Status of Women Committee approve the agenda of April 22, 2021 as presented; and
- (b) That the presentation by Duncan Robertson be moved up to after the approval of the minutes.

**CARRIED**

**4. Approval of Minutes (Item 4)**

**i. March 25, 2021 (Item 4.1)**

**(A.Getty/Y.Wan)**

That the Status of Women Committee approves the Minutes of March 25, 2021 as presented.

**CARRIED**

**5. Staff Presentations (Item 9)**

**i. Duncan Robertson, Supervisor, Budget and Financial Planning, City of Hamilton. (Item 9.1)**

Duncan Robertson, Supervisor for Budget and Financial Planning at the City of Hamilton, provided a PowerPoint presentation to the Status of Women Committee regarding the budget process at the City of Hamilton and how gender-based budgeting fits within the current framework. D. Robertson overviewed legislation used in preparing budgets, the budget process timeline, and the guiding principles used in preparing annual budget. He also reviewed council's role, budget direction and how strategic priorities are addressed. A question and answer period followed the presentation. Staff to disseminate copy a copy of the PowerPoint presentation.

**(S. Bertolo/ J. Lukas)**

That the presentation by Duncan Robertson, Supervisor for the budget and financial planning department at the City of Hamilton be received.

**CARRIED**

**6. Discussion Items**

**i. Business Arising from Previous Minutes (Item 10.1)**

**Menstrual Products Pilot project:** S. Bertolo updated that she is still working on the Citizen Committee Report regarding making a statement of support regarding the menstrual product pilot project, on behalf of the Status of Women Committee.

**Committee Name Change:** S.Bertolo reported receiving feedback from the clerk's office that the

committee must choose only one name to submit to council for consideration, rather than providing two options. S. Bertolo to update the citizen committee report to reflect committee's choice.

**(S.Bertolo/A. Getty)**

That the Status of Women Committee will recommend to council that the Status of Women committee be changed to the Women and Gender Equity Committee.

**In Favour:** S. Bertolo, A.Getty,Y. Wan, D. Allain

**Opposed:** J. Lukas

**CARRIED**

**Donation of funds from 2020 budget:** Committee members inquired about updates regarding the donations of funds from the committee's 2020 budget to community organizations. Staff advised that the donation of funds to community agencies was recommended to move forward at the Audit, Finance and Administration Committee meeting earlier today. Staff awaiting next steps follow up from clerks.

**2021 Budget:** Staff also updated that the Status of Women Committee's 2021 budget of \$3500 was approved.

**ii. Workplan (Item 10.2)**

Committee members reviewed the workplan which was previously circulated. Following today's presentation by Duncan Robertson, Supervisor for Budget and Financial Planning at the City of Hamilton, a committee response to the Equity, Diversity and Inclusion Consultant's report and a delegation to Council regarding the budget outlook report will be added to the workplan. The workplan also includes raising awareness for community initiatives like the menstrual product pilot project. Members inquired to understand the City's policies on using social media to promote committee initiatives. Staff to investigate. Members also discussed ways to move forward with initiatives contained in the workplan. Ideas included inviting guest speakers, delegating to council, writing reports and connecting with the Woman's Working Group in Hamilton.

**iii. Working Group (10.2.a)**

Members to review resources previously circulated regarding the methods used by the LGBTQ committee to add diversity to their committee, for next meeting.

**iv. Terms of Reference (Item 10.3)**

Committee members discussed also recommending to council, changes to the mandate in alignment with the committee name change recommendation. S. Bertolo to update the citizen committee report to reflect this change. Further discussion to take place at the next meeting.

**v. Equity Toolkit (Item 10.4)**

Staff advised members that feedback regarding the equity toolkit is still being accepted.

**vi. Member Resignation (Item 10.5)****i. Doreen SSenabulya****(A.Getty/Y.Wan)**

That the Status of Women Committee receive the resignation of Doreen Ssenabulya.

CARRIED



**7. Adjournment (Item 15)**

**(J. Lukas/ A.Getty)**

That the Status of Women Committee meeting be adjourned  
at 8:00 p.m.

CARRIED

Next meeting scheduled for May 27, 2021.





## INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Professional and Consultant Services Roster 2019-2020 (PW21037/PED21133/FCS21062) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Stuart Leitch (905) 546-2424 Ext. 7808 Cynthia Graham (905) 546-2424 Ext. 2337
<b>SUBMITTED BY:</b>  <b>SIGNATURE:</b>	Dan McKinnon General Manager Public Works
<b>SUBMITTED BY:</b>  <b>SIGNATURE:</b>	Jason Thorne General Manager Planning and Economic Development Department
<b>SUBMITTED BY:</b>  <b>SIGNATURE:</b>	Mike Zegarac General Manager Finance and Corporate Services Department

### COUNCIL DIRECTION

Not Applicable.

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

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

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

**SUBJECT: Professional and Consultant Services Roster 2019-2020  
(PW21037/PED21133/FCS21062) (City Wide) - Page 2 of 4**

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**INFORMATION**

This report summarizes the use of the Professional and Consultant Services Roster for the 2019-2021 Roster period as required under Policy #9 - Consulting and Professional Services of the currently approved Procurement Policy. The Roster process for the acquisition of consulting services is currently used by Planning and Economic Development, Corporate Services and the Public Works Department. The 2020 Roster Information by Category; 2019-2021 Successful Roster Consultants; and an image of the 2019/2020/2021 Roster Period Program Dashboard are attached to Report PW21037/PED21133/FCS21062 as Appendices "A", "B" and "C".

In 2019, the Roster Committee implemented an online training methodology for both new and existing Roster Captains. Additionally, any other Roster users (non-captains) are also required to complete formal Roster use training prior to using the Roster. This method of training ensures that all Roster users involved in the implementation and administration of Roster assignments are fully trained in all aspects of procurement and financial reporting requirements pertaining to the Roster.

In 2020, several changes were implemented in the Roster program including:

- As a result of the impacts of COVID-19, Council approved Report FCS20054, dated June 2020, which contained a recommendation that Contract C12-06-18 Professional and Consultant Services Roster be extended by one year to the end of 2021.
- Council approved Report FCS20022 dated September 30, 2020, amending Procurement Policy #9, Section 4.9 - Consulting and Professional Services to allow the two (2) year period for roster assignments be extended to three (3) years effective the commencement of the next Request for Roster Consultants (RFRC) to be issued in (August 2021 for the period 2022-2024).
- Council approved Report FCS20022 dated September 30, 2020, amending Procurement Policy #9, Section 4.9 - Consulting and Professional Services to include roster assignments with an estimated procurement value between \$150,000 and \$249,999. The results of the trial for the 2019–2020 Roster period are included as part of Table 1.
- The Roster Committee created a Category Specific Form of Submittal template that is consistent across all Roster Categories. This new format is expected to provide a more efficient evaluation for City of Hamilton (City) staff. Additionally, a consistent format will provide efficiencies for consultants bidding on multiple categories. The new format will be utilized for the RFRC to be issued in August 2021 for the upcoming 2022-2024 Roster period.

**SUBJECT: Professional and Consultant Services Roster 2019-2020  
(PW21037/PED21133/FCS21062) (City Wide) - Page 3 of 4**

- A new online 2019/2020/2021 Roster Period Program Dashboard available to City staff was created to track various metrics associated with financial, category usage and quality assurance (QA) review highlights. The QA review showed vast improvements since 2015 regarding the number of assignments without administrative issues such as proposal and invoice discrepancies. In 2019/2020, however, the percentage of proposals and invoices that showed discrepancies dropped slightly from previous years. The drop is attributed to minor administrative errors, such as not recording costs according to task in the proposal. The vast majority of proposals were compliant in this regard. Roster Captains have reviewed this information closely and will monitor for these errors going forward. No financial impacts were identified in the QA review, rather they were administrative in nature.

During the 2020 Roster period, a total of 33 Roster categories issued assignments. An overall summary of the total dollar value and number of assignments allocated during this Roster period (2019 - 2021) is summarized in Table 1 below

Table 1

	2019 Roster Year	2019 Roster Trial Period <sup>1</sup>	2020 Roster Year	2020 Roster Trial Period <sup>1</sup>
Total Dollar Value	\$19.2M	\$828K	\$17.5M	\$563K
Total Number of Assignments	334	4	255	3
Average Value of Each Assignment	\$58K	\$207K	\$68.4K	\$188K
Number of Roster Firms in Program	87			

Note 1: Represents Roster candidates for work assignments with an estimated procurement cost between \$150,000 and \$249,999.

The third year (2021) term of assignments for the 2019-2021 Roster (C12-06-18) period will be reported to Council in 2022.

**SUBJECT: Professional and Consultant Services Roster 2019-2020  
(PW21037/PED21133/FCS21062) (City Wide) - Page 4 of 4**

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**APPENDICES AND SCHEDULES ATTACHED**

Appendix "A" to Report PW21037/PED21133/FCS21062 - 2019-2021 - Roster Information By Category (C12-06-18)

Appendix "B" to Report PW21037/PED21133/FCS21062 - 2019-2021 Successful Roster Consultants (C12-06-18)

Appendix "C" to Report PW21037/PED21133/FCS21062 - 2019/2020/2021 Roster Period Program Dashboard

**2020 Roster Information (C12-06-18)**

<b>Cat. No.</b>	<b>Roster Category</b>	<b>Successful Candidates</b>	<b>2020 Number of Assignments</b>	<b>2020 \$ Value of Assignments</b>
1	Municipal Engineering Services	<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ Dillon Consulting Limited</li> <li>➤ Ainley &amp; Associates Limited</li> <li>➤ MTE Consultants Inc.</li> <li>➤ CIMA Canada Inc. (Ontario)</li> <li>➤ SNC-Lavalin Inc.</li> </ul>	5	\$276,756
			Min Value Max Value Avg Value	\$26,476 \$146,180 \$55,351
2	Construction Management and Inspection Services	<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ CIMA Canada Inc. (Ontario)</li> <li>➤ SNC-Lavalin Inc.</li> <li>➤ Dillon Consulting Limited</li> <li>➤ WSP Canada Group Limited</li> <li>➤ MTE Consultants Inc.</li> </ul>	5	\$654,695
			Min Value Max Value Avg Value	\$99,660 \$149,070 \$130,939
3	Transportation Traffic Engineering Planning	<ul style="list-style-type: none"> <li>➤ CIMA Canada Inc. (Ontario)</li> <li>➤ Dillon Consulting Limited</li> <li>➤ IBI Group Professional Services (Canada) Inc.</li> <li>➤ AECOM Canada Ltd.</li> <li>➤ CH2M Hill Canada Limited</li> <li>➤ WSP Canada Group Limited</li> </ul>	5	\$527,048
			Min Value Max Value Avg Value	\$15,999 \$134,670 \$105,409
			RRFQ Value >\$150K <\$250K	\$179,270
4	Structural Engineering Services/ Transportation	<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ Morrison Hershfield Limited</li> <li>➤ Dillon Consulting Limited</li> <li>➤ SNC-Lavalin Inc.</li> </ul>	17	\$1,189,882
			Min Value Max Value Avg Value	\$4,520 \$149,802 \$69,993
5	Wastewater Treatment	<ul style="list-style-type: none"> <li>➤ AECOM Canada Ltd.</li> <li>➤ CH2M Hill Canada</li> </ul>	5	\$610,184

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
	Engineering and Construction Management	Limited ➤ GHD Limited ➤ R. V. Anderson Associates Limited  <u>Scoped</u> ➤ Jemma Consultants Limited	Min Value Max Value Avg Value	\$74,660 \$147,904 \$122,036
			RRFQ Value >\$150K <\$250K	\$169,850
6	Water Treatment Engineering and Construction Management	➤ AECOM Canada Ltd. ➤ CH2M Hill Canada Limited ➤ R. V. Anderson Associates Limited ➤ Stantec Consulting Limited  <u>Scoped</u> ➤ Jemma Consultants Limited	7	\$798,747
			Min Value Max Value Avg Value	\$70,870 \$149,200 \$114,106
7	Environmental Planning Process	➤ Wood Environment & Infrastructure Solutions ➤ Dillon Consulting Limited ➤ AECOM Canada Ltd. ➤ IBI Group Professional Services (Canada) Inc.	1	\$141,432
			Min Value Max Value Avg Value	\$141,432 \$141,432 \$141,432
			RRFQ Value >\$150K <\$250K	\$214,332
8	Solid Waste Management	➤ SNC-Lavalin Inc. ➤ Dillon Consulting Limited ➤ WSP Canada Inc	6	\$371,376
			Min Value Max Value Avg Value	\$19,690 \$149,805 \$61,896
9	Stormwater Management / Water	➤ Wood Environment & Infrastructure Solutions	11	\$1,280,207



## Appendix "A" to Report PW21037/PED21133/FCS21062

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
	Resources Engineering	<ul style="list-style-type: none"> <li>➤ AECOM Canada Ltd.</li> <li>➤ Aquafor Beech Limited</li> <li>➤ Matrix Solutions Inc.</li> <li>➤ Civica Infrastructure Inc.</li> <li>➤ Cole Engineering Group Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ DHI Water and Environment Inc.</li> <li>➤ Resilient Consulting Corporation</li> </ul>	Min Value Max Value Avg Value	\$6,815 \$149,987 \$116,382
10	Landscape Architecture	<ul style="list-style-type: none"> <li>➤ Alexander Budrevics and Associates Limited</li> <li>➤ FORREC Limited</li> <li>➤ IBI Group Professional Services (Canada) Inc.</li> <li>➤ The MBTW Group</li> <li>➤ Dillon Consulting Limited</li> <li>➤ dtah</li> <li>➤ G. O'Connor Consultants Inc.</li> </ul>	6  Min Value Max Value Avg Value	\$496,966  \$20,000 \$140,026 \$82,827
11	Architectural Services	<ul style="list-style-type: none"> <li>➤ Toms+McNally Design Inc.</li> <li>➤ Strasman Architects Inc.</li> <li>➤ ATA Architects Inc. (Pending award)</li> <li>➤ Grguric Architects Inc.</li> <li>➤ Invizij Architects Inc.</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ dpai architecture inc.</li> <li>➤ McCallum Sather Architects Inc.</li> <li>➤ MMMC Inc. Architects</li> </ul>	10  Min Value Max Value Avg Value	\$682,318  \$22,000 \$137,244 \$68,231
12	Geotechnical Investigation and	<ul style="list-style-type: none"> <li>➤ Peto MacCallum Limited</li> <li>➤ Terraprobe Inc</li> </ul>	24	\$1,611,778

## Appendix "A" to Report PW21037/PED21133/FCS21062

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
	Inspection Services	<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ Englobe Corp.</li> <li>➤ Aecon Materials Engineering Corp</li> <li>➤ exp Services Inc.</li> <li>➤ Landtek Limited</li> </ul>	Min Value Max Value Avg Value	\$3,450 \$149,991 \$67,157
13	Wastewater Collection Systems Engineering Services	<ul style="list-style-type: none"> <li>➤ Aquafor Beech Limited</li> <li>➤ Hatch Corporation</li> <li>➤ Cole Engineering Group Limited</li> <li>➤ AECOM Canada Ltd.</li> <li>➤ Stantec Consulting Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ GM BluePlan Engineering Limited</li> <li>➤ Calder Engineering Limited</li> <li>➤ DHI Water and Environment, Inc</li> <li>➤ HydraTek &amp; Associates</li> </ul>	11	\$1,154,644
			Min Value Max Value Avg Value	\$9,000 \$149,970 \$104,967
14	Water Distribution Systems Engineering Services	<ul style="list-style-type: none"> <li>➤ AECOM Canada Ltd.</li> <li>➤ Cole Engineering Group Ltd.</li> <li>➤ GM Blueplan Engineering</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ HydraTek &amp; Associates</li> </ul>	5	\$433,656
			Min Value Max Value Avg Value	\$18,940 \$149,716 \$86,731
15	Professional Land Survey and Geomatics Services	<ul style="list-style-type: none"> <li>➤ J. D. Barnes Limited</li> <li>➤ A. J. Clarke and Associates Limited</li> <li>➤ Callon Dietz Incorporated Ontario Land Surveyors</li> </ul>	4	\$39,985
			Min Value Max Value Avg Value	\$4,424 \$21,550 \$9,996
16	Facility Management	<ul style="list-style-type: none"> <li>➤ V2PM Inc.</li> <li>➤ WalterFedy Inc.</li> </ul>	6	\$354,505
			Min Value Max Value Avg Value	\$26,670 \$123,981 \$59,084
17	Environmental Site Assessment / Remediation Services	<ul style="list-style-type: none"> <li>➤ Peto MacCallum Limited</li> <li>➤ Wood Environment and Infrastructure Solutions</li> <li>➤ exp Services Inc.</li> </ul>	4	\$61,384
			Min Value Max Value Avg Value	\$7,860 \$28,305 \$15,346

## Appendix "A" to Report PW21037/PED21133/FCS21062

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
18	Archaeology	<ul style="list-style-type: none"> <li>➤ Archaeological Services Inc.</li> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ Historic Horizons Inc</li> </ul>	5	\$223,851
			Min Value Max Value Avg Value	\$5,214 \$127,460 \$44,770
19	Hydrogeology	<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ WSP Canada Inc.</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ Earthfx Incorporated</li> <li>➤ Cambium Inc.</li> </ul>	0	\$0
			Min Value Max Value Avg Value	\$0 \$0 \$0
20	Legislative Compliance	<ul style="list-style-type: none"> <li>➤ WSP Canada Inc.</li> <li>➤ MTE Consultants Inc.</li> <li>➤ Pinchin Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> </ul>	20	\$359,200
			Min Value Max Value Avg Value	\$1,250 \$133,295 \$17,960
21	Terrestrial and Aquatic Ecology	<ul style="list-style-type: none"> <li>➤ Stantec Consulting Limited</li> <li>➤ Savanta Inc.</li> <li>➤ Dillon Consulting Limited</li> <li>➤ Beacon Environmental Limited</li> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ WSP Canada Inc.</li> <li>➤ Dougan and Associates Ecological Consulting and Design</li> </ul>	10	\$324,044
			Min Value Max Value Avg Value	\$6,887 \$82,780 \$32,404
22	Street Lighting, Exterior Lighting and Electrical Engineering Services	<ul style="list-style-type: none"> <li>➤ GHD Limited</li> <li>➤ Morrison Hershfield Limited</li> <li>➤ AECOM Canada Ltd.</li> <li>➤ IBI Group Professional Services (Canada) Inc.</li> <li>➤ Moon-Matz Limited</li> </ul>	0	\$0
			Min Value Max Value Avg Value	\$0 \$0 \$0
23	Public Engagement and Facilitation	<ul style="list-style-type: none"> <li>➤ Dillon Consulting Limited</li> </ul>	2	\$29,909

## Appendix "A" to Report PW21037/PED21133/FCS21062

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
		<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ WSP Canada Group Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ Cumming + Company</li> </ul>	Min Value Max Value Avg Value	\$14,344 \$15,565 \$14,954
24	Building Envelope and Roof Consulting	<ul style="list-style-type: none"> <li>➤ Exp Services Inc.</li> <li>➤ WSP Canada Inc.</li> <li>➤ MTE Consultants Inc.</li> <li>➤ Remy Consulting Engineering Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ Thermaco Engineering Services (1986) Limited</li> </ul>	7	\$247,553
			Min Value Max Value Avg Value	\$10,835 \$77,963 \$35,364
25	Land Use Planning Services- Policy, Zoning & Urban Design	<ul style="list-style-type: none"> <li>➤ Dillon Consulting Limited</li> <li>➤ The Planning Partnership</li> <li>➤ WSP Canada Group Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ Brook McIlroy</li> </ul>	2	\$245,598
			Min Value Max Value Avg Value	\$98,992 \$146,606 \$122,799
26	Subsurface Infrastructure Assessment and Trenchless Rehabilitation	<ul style="list-style-type: none"> <li>➤ Stantec Consulting Limited</li> <li>➤ Robinson Consultants Inc.</li> <li>➤ R.V. Anderson Associates Limited</li> <li>➤ AECOM Canada Ltd.</li> </ul>	16	\$1,329,932
			Min Value Max Value Avg Value	\$5,264 \$149,380 \$83,120
27	Built Heritage and	<ul style="list-style-type: none"> <li>➤ Archaeological</li> </ul>	1	\$11,000

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
	Cultural Heritage Landscape	<ul style="list-style-type: none"> <li>Research Associates Limited</li> <li>➤ Archaeological Services Inc.</li> <li>➤ Golder Associates Limited</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ MacNaughton Hermsen Britton Clarkson (MHBC) Planning Limited</li> </ul>	Min Value Max Value Avg Value	\$11,000 \$11,000 \$11,000
28	Project Management - Facilities	<ul style="list-style-type: none"> <li>➤ P2istrategies Limited</li> <li>➤ KMB International (Div of KMB Aviation Consulting Group)</li> </ul>	0	\$0
			Min Value Max Value Avg Value	\$0 \$0 \$0
29	Quantity Surveying & Cost Consulting	<ul style="list-style-type: none"> <li>➤ AECOM Canada Ltd.</li> <li>➤ Rider Levett Bucknall (Canada) Limited</li> <li>➤ Hanscomb Limited</li> </ul>	3	\$40,240
			Min Value Max Value Avg Value	\$9,207 \$20,283 \$13,413
30	Structural, Electrical and Mechanical Engineering - Facilities	<ul style="list-style-type: none"> <li>➤ WSP Canada Inc.</li> <li>➤ SNC-Lavalin Inc.</li> <li>➤ IBI Group Professional Services (Canada) Inc.</li> <li>➤ WalterFedy Inc.</li> </ul> <p><u>Scoped</u></p> <ul style="list-style-type: none"> <li>➤ MTE Consultants Inc.</li> <li>➤ Kalos Engineering Inc.</li> <li>➤ Building Innovation Inc.</li> <li>➤ ARC Engineering Inc.</li> <li>➤ Filer Engineering Limited</li> </ul>	9	\$305,095
			Min Value Max Value Avg Value	\$4,500 \$109,687 \$33,899
31	Water and Wastewater Facility Assessment	<ul style="list-style-type: none"> <li>➤ CH2M Hill Canada Limited</li> <li>➤ R. V. Anderson Associates Limited</li> <li>➤ WSP Canada Group Limited</li> </ul>	7	\$872,942
			Min Value Max Value Avg Value	\$96,965 \$149,760 \$124,706
32	Sustainable Infrastructure	<ul style="list-style-type: none"> <li>➤ GM Blueplan Engineering</li> </ul>	17	\$1,741,594

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
	Planning	<ul style="list-style-type: none"> <li>➤ AECOM Canada Ltd.</li> <li>➤ R. V. Anderson Associates Limited</li> <li>➤ Stantec Consulting Limited</li> </ul>	Min Value Max Value Avg Value	\$19,100 \$149,900 \$102,446
33	Category # Not Utilized for 2019-2021 Roster Cycle			
34	Energy Services	<ul style="list-style-type: none"> <li>➤ Efficiency Engineering Inc.</li> <li>➤ Building Innovation Inc.</li> <li>➤ Dynamic Energy Services Inc.</li> <li>➤ Wood Environment &amp; Infrastructure Solutions</li> <li>➤ WSP Canada Inc.</li> </ul>	8	\$406,776
			Min Value Max Value Avg Value	\$15,433 \$115,000 \$50,847
35	Development Engineering Consulting Support Services	<ul style="list-style-type: none"> <li>➤ Wood Environment &amp; Infrastructure</li> <li>➤ MTE Consultants Inc.</li> <li>➤ R. J. Burnside &amp; Associates</li> <li>➤ AECOM Canada Ltd.</li> </ul>	0	\$0
			Min Value Max Value Avg Value	\$0 \$0 \$0
36	Heritage Architectural and Engineering Services	<u>Section A: Architectural Services</u> <ul style="list-style-type: none"> <li>➤ Architecture EVOQ</li> <li>➤ Stevens Burgess Architects Limited</li> <li>➤ George Robb Architect</li> </ul> <u>Section B: Engineering Services</u> <ul style="list-style-type: none"> <li>➤ John G. Cooke &amp; Associates Limited</li> <li>➤ Ojdrovic Engineering Inc.</li> </ul> <u>Scoped</u> <ul style="list-style-type: none"> <li>➤ Invizij Architects Inc.</li> </ul>	3	\$105,388
			Min Value Max Value Avg Value	\$17,979 \$59,941 \$35,129
37	Commissioning Services	<ul style="list-style-type: none"> <li>➤ CFMS-West Consulting Inc.</li> <li>➤ WSP Canada Group Limited</li> </ul>	0	\$0
			Min Value Max Value Avg Value	\$0 \$0 \$0
38	Information Services -		0	\$0

Cat. No.	Roster Category	Successful Candidates	2020 Number of Assignments	2020 \$ Value of Assignments
	Enterprise Resource Planning (ERP)	➤ CIMA Canada Inc.	Min Value Max Value Avg Value	\$0 \$0 \$0
39	Information Services - Voice & Network Infrastructure Services	➤ CIMA Canada Inc.	0	\$0
			Min Value Max Value Avg Value	\$0 \$0 \$0
40	Category # Not Utilized for 2019-2021 Roster Cycle			
41	Information Services – Business Application & Geographic Information Systems Services:	<u>Section A: Business Applications</u> ➤ CIMA Canada Inc.  <u>Section B: Geographic Information Systems</u> ➤ Spatial DNA Informatics Inc.  <u>Scoped</u> ➤ IT Architecture Management Institute Inc. ➤ Wardnet Inc. ➤ MobiStream Solutions ➤ Slater Hill Inc.	13	\$525,930
			Min Value Max Value Avg Value	\$10,000 \$107,940 \$40,456
42	Category # Not Utilized for 2019-2021 Roster Cycle			

“Scoped” Candidates are candidates that may not possess sufficient general qualifications to merit a spot as a Rostered Candidate for a specific Roster Category, but may possess unique expertise in a specific field, access to which may be required for various projects during the term of the Roster.





**2019 - 2021 Successful Roster Consultants (C12-06-18)****Number of Firms: 87**

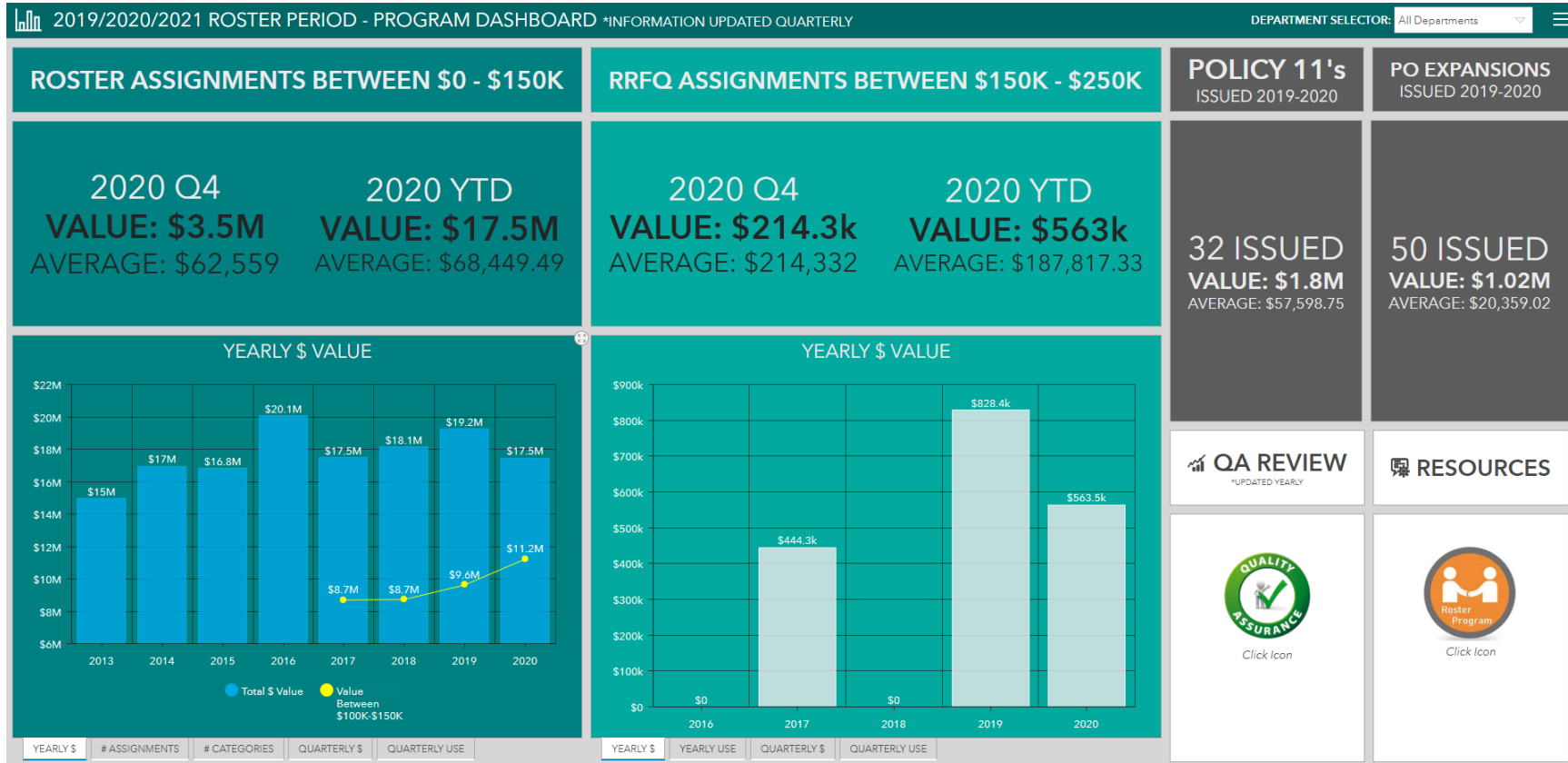
- 1 A.J. Clarke and Associates Ltd.
- 2 AECOM Canada Ltd.
- 3 Aecon Materials Engineering Corp
- 4 Ainley & Associates Limited
- 5 Alexander Budrevics and Associates Limited
- 6 Aquafor Beech Limited
- 7 ARC Engineering Inc.
- 8 Archaeological Research Associates
- 9 Archaeological Services Inc.
- 10 Architecture EVOQ
- 11 Beacon Environmental Limited
- 12 Brook McIlroy
- 13 Building Innovation Inc.
- 14 Calder Engineering Ltd.
- 15 Callon Dietz Incorporated Ontario Land
- 16 Cambium Inc.
- 17 CH2M Hill Canada Limited
- 18 CIMA Canada Inc.
- 19 Civica Infrastructure Inc.
- 20 Cole Engineering Group Ltd.
- 21 Cumming + Company
- 22 DHI Water and Environment, Inc
- 23 Dillon Consulting Limited
- 24 Dougan and Associates Ecological
- 25 dpai architecture inc.
- 26 dtah
- 27 Dynamic Energy Services Inc.
- 28 Earthfx Incorporated
- 29 Efficiency Engineering Inc.
- 30 Englobe Corp.
- 31 exp Services Inc.
- 32 Filer Engineering Ltd.
- 33 FORREC Ltd.
- 34 G. O'Connor Consultants Inc.
- 35 George Robb Architect
- 36 GHD Limited
- 37 GM BluePlan Engineering Limited
- 38 Golder Associates Ltd.

- 39 Grguric Architects Incorporated
- 40 Hanscomb Limited
- 41 Hatch Corporation
- 42 Historic Horizons Inc.
- 43 HydraTek & Associates
- 44 IBI Group Professional Services
- 45 Invizij Architects Inc.
- 46 IT Architecture Management Institute
- 47 J. D. Barnes Limited
- 48 Jemma Consultants Limited
- 49 John G. Cooke & Associates Ltd.
- 50 Kalos Engineering Inc.
- 51 Katalogic Inc.
- 52 KMB International (Div of KMB Aviation
- 53 Landtek Limited
- 54 MacNaughton Hermsen Britton
- 55 Matrix Solutions Inc.
- 56 McCallum Sather Architects Inc.
- 57 MMMC Inc. Architects
- 58 MobiStream Solutions
- 59 Moon-Matz Limited
- 60 Morrison Hershfield Limited
- 61 MTE Consultants Inc.
- 62 Ojdrovic Engineering Inc.
- 63 P2istrategies Ltd.
- 64 Peto MacCallum Ltd.
- 65 Pinchin Ltd.
- 66 R. J. Burnside & Associates
- 67 R.V. Anderson Associates Limited
- 68 Remy Consulting Engineering Ltd.
- 69 Resilient Consulting Corporation
- 70 Rider Levett Bucknall (Canada) Ltd.
- 71 Robinson Consultants Inc.
- 72 Savanta Inc.
- 73 Slater Hill Inc.
- 74 SNC-Lavalin Inc.
- 75 Spatial DNA Informatics Inc.
- 76 Spyre Solutions Inc.
- 77 Stantec Consulting Ltd.
- 78 Stevens Burgess Architects Ltd.
- 79 Strasman Architects Inc.

- 80 Terraprobe Inc
- 81 The MBTW Group
- 82 The Planning Partnership
- 83 Thermaco Engineering Services (1986)
- 84 WalterFedy Inc.
- 85 Wardnet Inc.
- 86 Wood Environment & Infrastructure
- 87 WSP Canada Inc.



## 2019/2020/2021 ROSTER PERIOD PROGRAM DASHBOARD

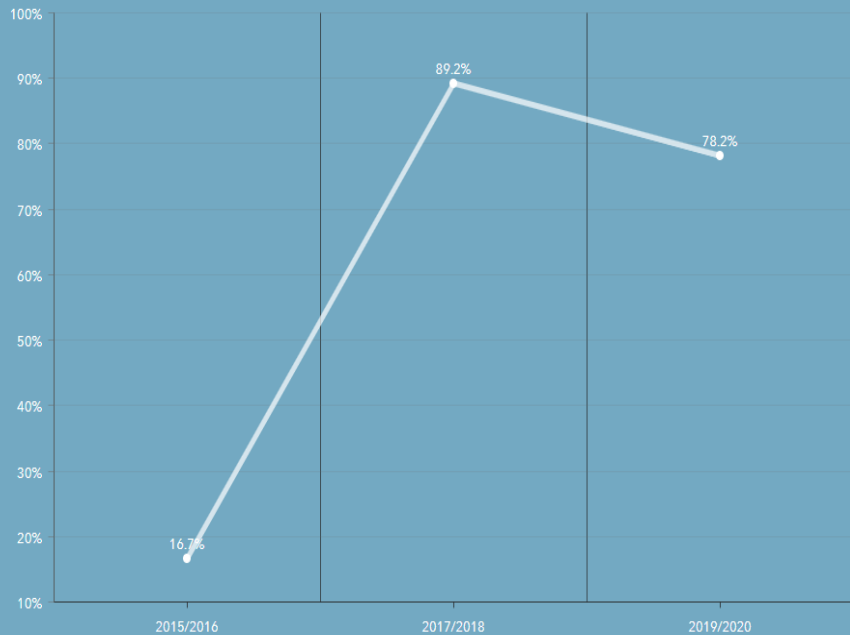




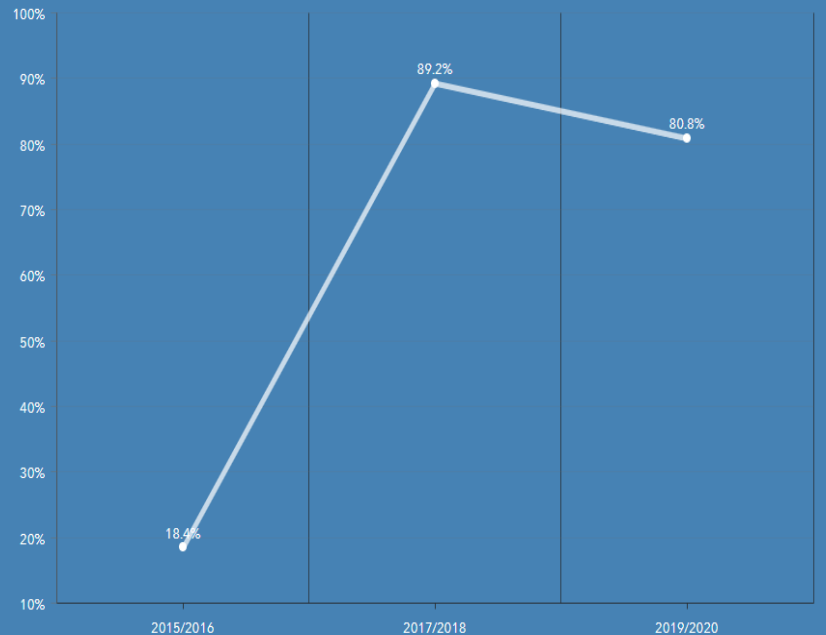
2019/2020 PROPOSALS  
**78% NO ISSUES**  
204/261 ASSIGNMENTS

2019/2020 INVOICES  
**81% NO ISSUES**  
211/261 ASSIGNMENTS

% PROPOSALS WITHOUT DISCREPANCIES



% INVOICES WITHOUT DISCREPANCIES





# INFORMATION REPORT

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Human Resource Dashboards (HUR21006) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Nenzi Cocca (905) 546-2424 Ext. 3924
<b>SUBMITTED BY:</b>	Lora Fontana Executive Director Human Resources
<b>SIGNATURE:</b>	

## COUNCIL DIRECTION

Not Applicable

## INFORMATION

Human Resources encompasses the City's philosophy, culture and approach to optimal service delivery through the support and sustainability of a workplace of performance and well being. Our approach is partnership focused, customer service oriented and leverage enhanced technology to enable services that enrich work experience, culture and performance in ways that add value to the City and its customers. This includes enhancing our strategic partnership with Departments through business tools that will allow for sound business and operational decisions.

Part of the City's HR Division's value proposition includes a role in understanding and supporting the organization's business challenges in order to help drive organizational transformation by prioritizing facts over intuition, with data.

To this end, HR has recognized the need to provide a robust mechanism for sharing HR data and insights in order to effectively support data driven decisions that will advance organizational goals and priorities.

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

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

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

**SUBJECT: Human Resource Dashboards (HUR21006) (City Wide) - Page 2 of 3**

Historically, HR received frequent requests for various data points to assist the Operating departments in making strategic and operational decisions. For a number of years, these ad hoc requests have been fulfilled utilizing existing tools (for example, PowerBI, PeopleSoft data extracts). However, HR did not have robust, illustrative visuals or an easily accessible mechanism to share HR Data and insights to support Departments in making data driven decisions. There is a critical business need for HR to provide visual and analytical data that can evolve as Operational needs change (anticipatory vs reactive in nature).

In order to effectively support the organization, Human Resources developed HR Dashboards with a future focus of a self-serve, HR Data Analytics model, providing real-time data that is easily sharable, visually intuitive and accessible to all People Leaders. HR Dashboards will support HR's own objective to enhance strategic partnerships with the Departments, by supporting organizational transformation via data driven decisions. Equally important is a tool that provides data security based on roles (positions) with robust governance rules that will be maintained by HR to ensure industry standards related to the security of employee data are adhered to.

The anticipated benefits include data transparency, on-demand information, and self-serve analytics that are easy to access and incorporated into a number of strategic initiatives and decisions.

During the initial phase of this project, Human Resources' Analytics team leveraged Tableau, a data analytics tool often used to create HR data visualizations. Recognizing that the City's enterprise data analytics tool, PowerBI is the preferred data analytics tool, HRR is now working collaboratively with the IT Division's resources to migrate HR Dashboards from Tableau to PowerBI.

The following outlines the implementation Phases with respect to the delivery and continued development of HR Dashboards:

**Phase 1 - Roll Out (launched March, 2021)**

- Utilizing existing resources (Workforce Analytics Specialist were trained to create dashboards)
- Share (On demand) with the Departments via static reports, such as PDF and Excel
- Updated quarterly
- Launched with 3 dashboards – Demographics, Attrition, and Attendance (see Appendices for samples)



**SUBJECT: Human Resource Dashboards (HUR21006) (City Wide) - Page 3 of 3**

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Phase 2 – Evaluation and Broader Distribution (currently in progress)

- Enhance existing and create new HR Dashboards in collaboration with HRBPs to determine Operational needs
- Amend within the governance timelines to improve upon and update Dashboard availability and utilization
- Share (On demand) with business/HRBPs via static reports, in PDF or Excel formats
- Introduce quarterly maintenance of all Dashboards, refreshed and reported by Departments in PDF format on a common shared, secured drive.

Phase 3 – Expanded Self-Serve/Accessibility (currently in progress)

- Continue working with IT to migrate HR Dashboard to PowerBI.
- SLT and Departmental CLTs can work with Workforce Analytics Specialists to view interactive dashboards and drill down to details

Phase 4 – Continued Expansion of Self-Serve (end of 2021 and ongoing)

- Complete migration to PowerBI (increasing accessibility to all People Leaders)
- Scope requirements to expand access and ability for People Leaders to leverage HR Dashboard for specific, divisional and sectional HR data and visualizations

Human Resources will continue to partner with City departments to better understand and support their operational needs and challenges with a view to achieving optimal performance through data analytics. Human Resources is committed to ensuring that the organization is provided with relevant, accurate, understandable and timely data in order to assist them in achieving their operational and strategic priorities.

Finally, the purpose of this Information Report is to provide Council with an update on the enhancements of HR related technology for data reporting. It is not intended for data analysis. Council will continue to receive regular updates respecting employee activity analysis through reports such as the Employee Attendance and the Occupational Illness and Injury Claims Annual Reports.

**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Report HUR21006 – Sample of HR Dashboard Reports





# Absence Management Process Summary

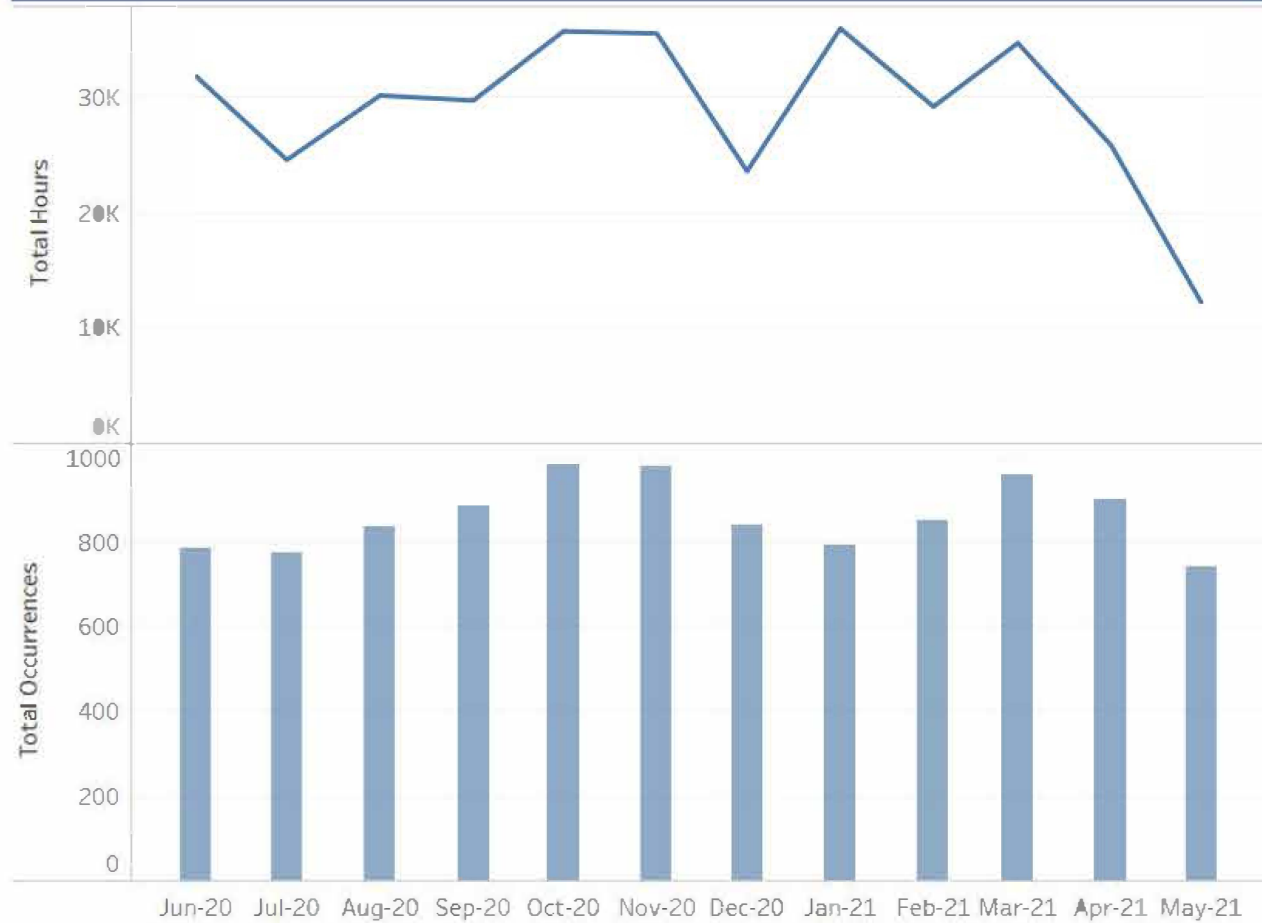
Department  
All

Division  
All

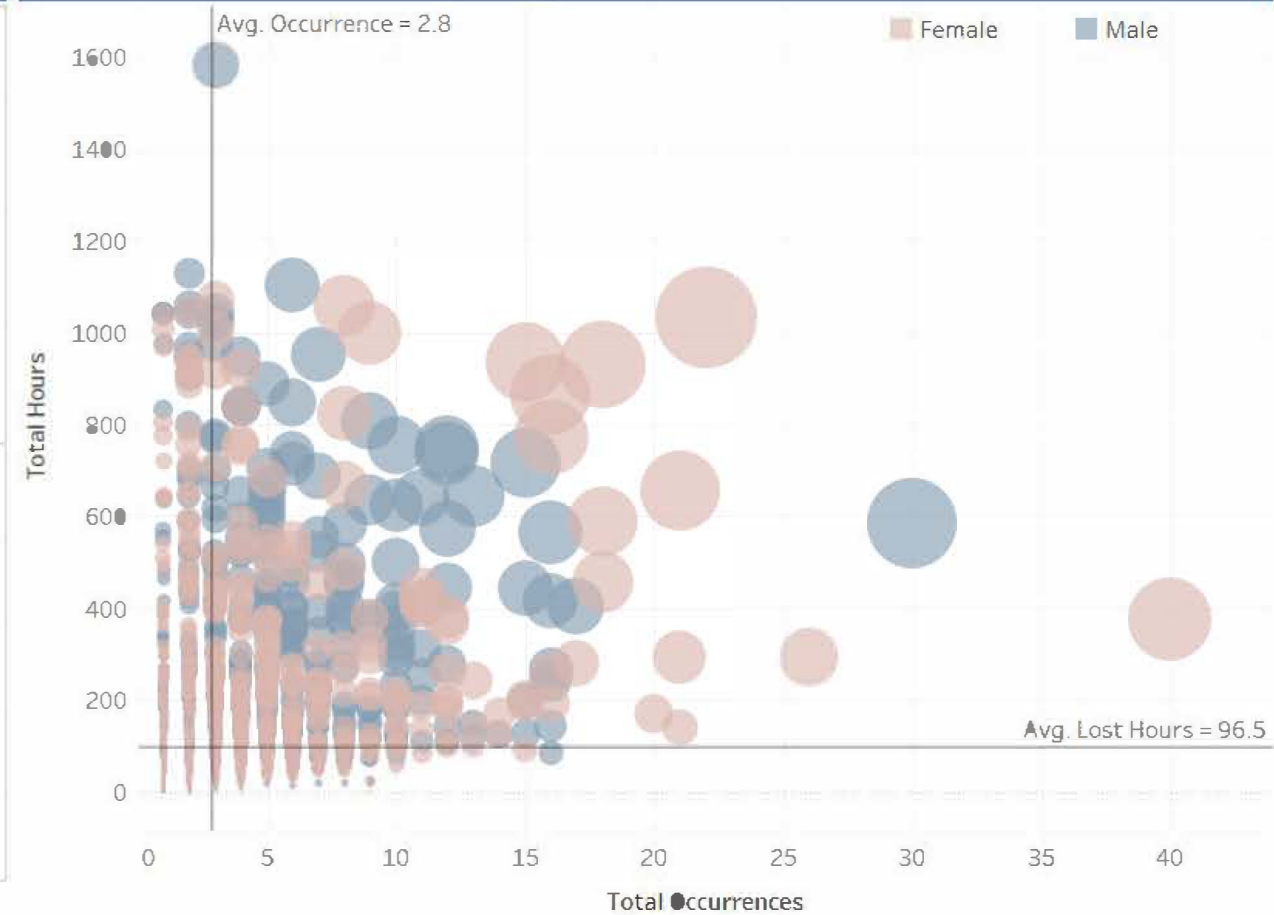
Section  
All

Name  
All

## Absence Trend



## Employee Distribution





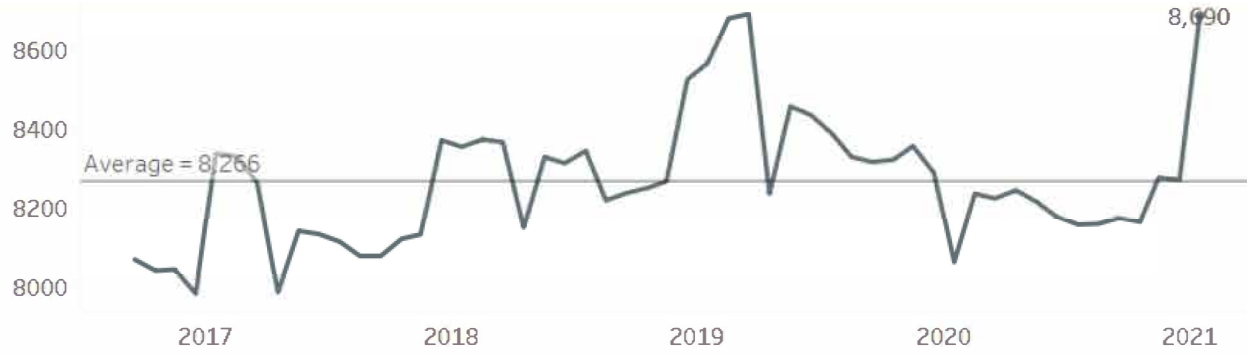
# Headcount Distribution

Department  
All

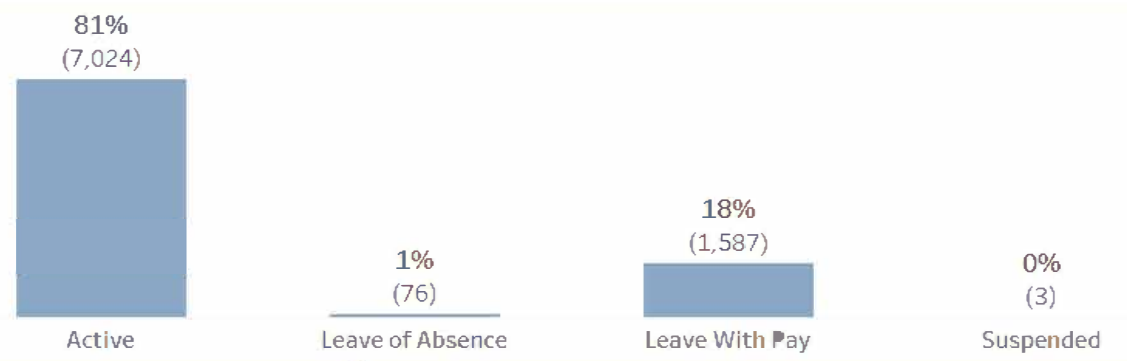
Division  
All

Section  
All

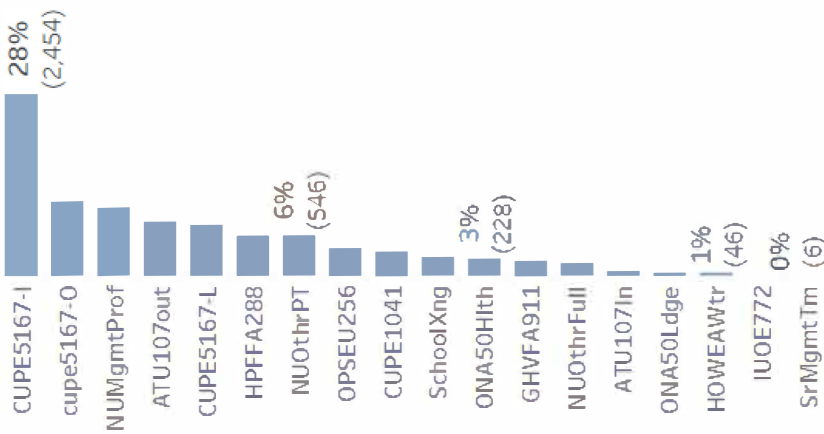
## Headcount Trend



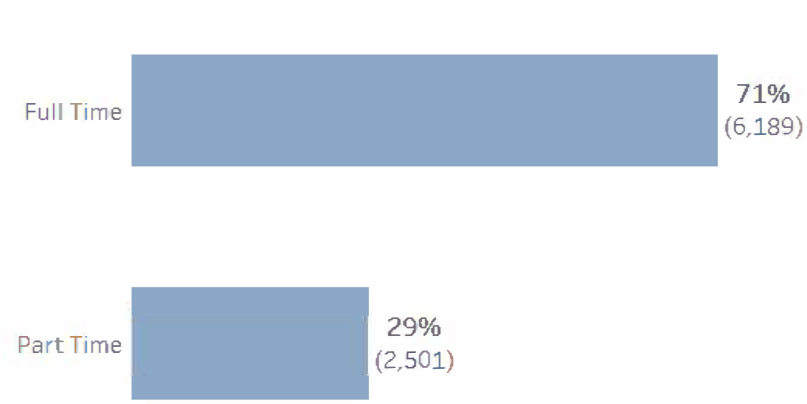
## Distribution by Employee Status



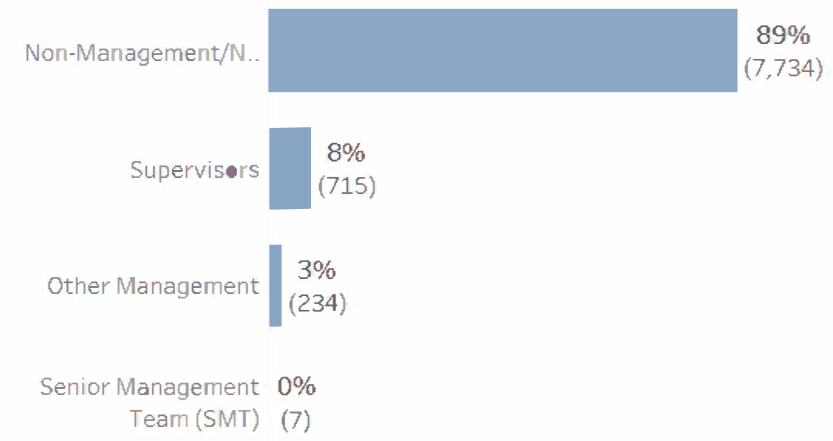
## Distribution by Union



## Distribution by Full time Status



## Distribution by Mgmt. Level





# Attrition Overview

Department  
All

Division  
All

Section  
All

## Attrition Rate

**2.9%**  
 (194)  
 YoY Change: 0% Point ▲

## Termination Rate

**1.6%**  
 (105)  
 YoY Change: 0% Point ▲

## Retirement Rate

**1.3%**  
 (89)  
 YoY Change: 0% Point ▲

## Avg. Retirement Age

**60.2** years  
 YoY Change: -1% ▼

## Voluntary Term. Rate

**1.4%**  
 (92)  
 YoY Change: 0% Point ▲

## Involuntary Term. Rate

**0.2%**  
 (12)  
 YoY Change: 0% Point ▲

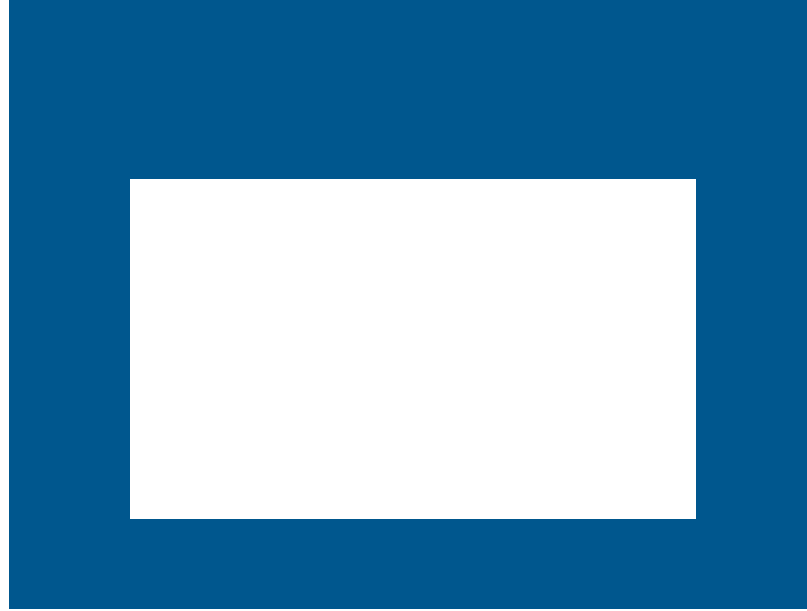
## Other Termination Rate

**0.0%**  
 (1)  
 YoY Change: 0% Point ▲

## Avg. Termination Age

**39.2** years  
 YoY Change: 1% ▲





# HR DASHBOARDS

June 17, 2021

Audit, Finance and Administration Committee



# Opportunity

- City did not have a robust system or mechanism to share HR Data and insights to support Departments in making data driven decisions
- Previous reporting process was reactive, rudimentary and ad-hoc
- Critical Business need to develop an analytics practice
- Support the continuous improvement objectives of HR to enhance strategic partnership with Departments
- Driving organizational transformation by prioritizing facts over intuition with data



# Project Objectives - Where we want to go

- Increase the profile and value of HR data analytics through the creation of dashboards
- Promote a self-serve HR data analytics model
- Create accessible HR dashboards
- Provide real-time data exploration for users/businesses
- Facilitate sharable data analytics across the business
- Secure data based on roles via robust governance rules



# Benefits

- Data transparency
- Available on-demand, enable a culture of self-serve analytics
- Easy to understand and incorporate in to decision making
- Easy to use - user friendly tool
- Time efficient



# Phase 1(launched March, 2021)

- Utilizing existing resources (Workforce Analytics Specialist were trained to create dashboards)
- Share (On demand) with the Departments via static reports, such as PDF and Excel
- Updated quarterly
- Launched with 3 dashboards – Demographics, Attrition, and Attendance



## Phase 2 (in progress)

- Evaluation and Broader Distribution
- Enhance existing, and create new HR Dashboards in collaboration with HRBPs to determine Operational needs
- Amend within the governance timelines to improve upon and update Dashboard availability and utilization
- Share (On demand) with business/HRBPs via static reports, in PDF or Excel formats
- Introduce quarterly maintenance of all Dashboards, refreshed and reported by Departments in PDF format on a common shared, secured drive.



## Phase 3 (currently in progress)

- Expanded Self-Serve/Accessibility
- Continue working with IT to migrate HR Dashboard to PowerBI.
- SLT and Departmental CLTs can work with Workforce Analytics Specialists to view interactive dashboards and drill down to details



# Rollout – Phase 4 (end of 2021 and ongoing)

- Complete migration to PowerBI (increasing accessibility)
- Scope requirements to expand access, and ability to leverage HR Dashboard for specific, divisional and sectional HR data and visualizations



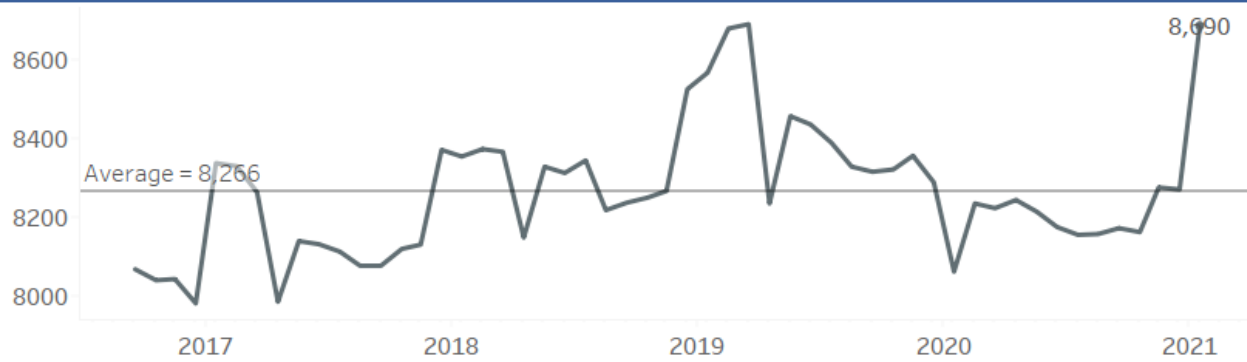
# Headcount Distribution

Department  
All

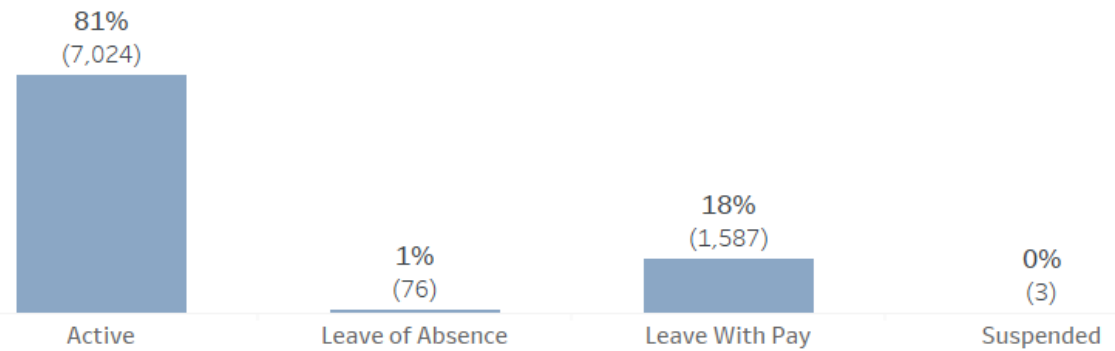
Division  
All

Section  
All

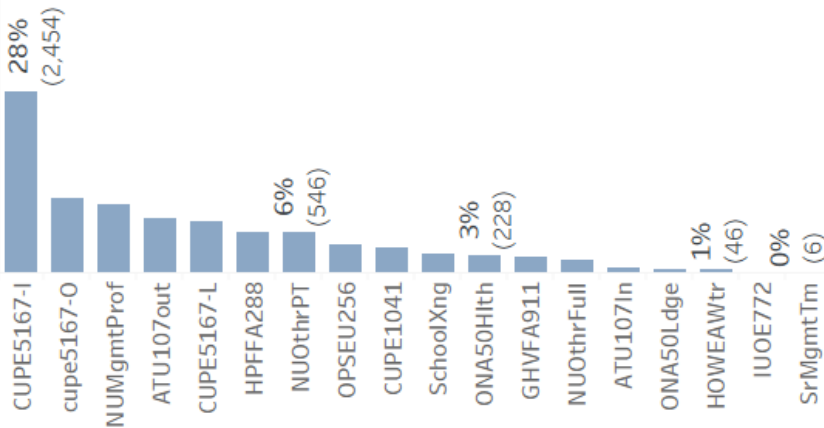
## Headcount Trend



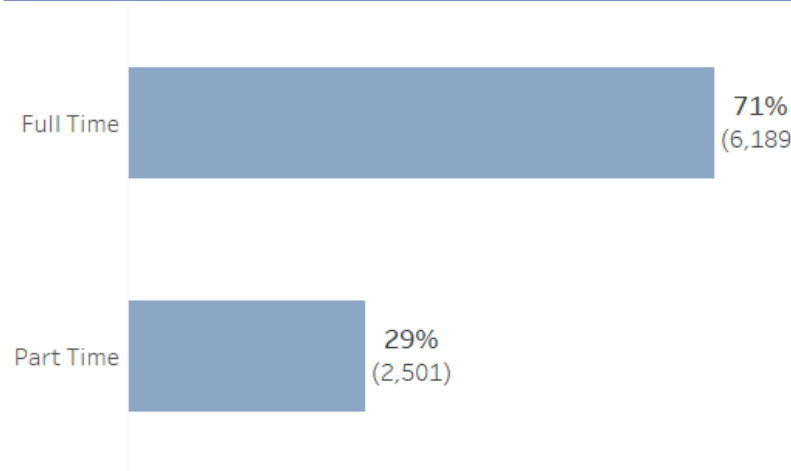
## Distribution by Employee Status



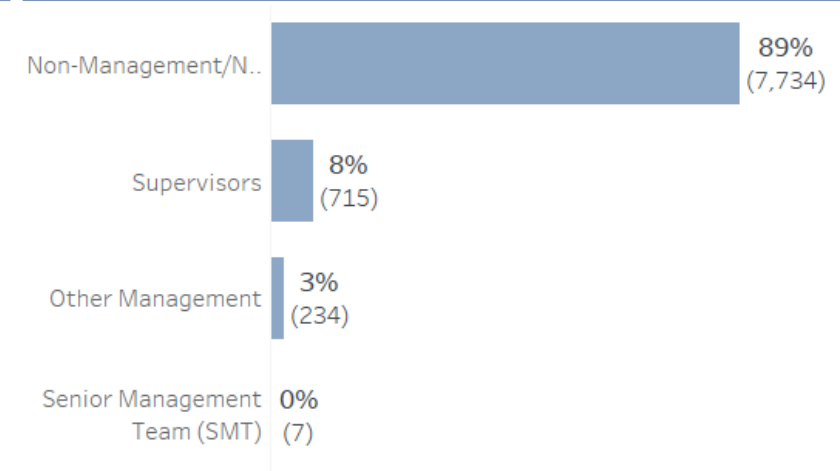
## Distribution by Union



## Distribution by Full time Status



## Distribution by Mgmt. Level



# Attrition Overview

 Department  
All

 Division  
All

 Section  
All

## Attrition Rate

**2.9%**

(194)

YoY Change: 0% Point ▲

## Termination Rate

**1.6%**

(105)

YoY Change: 0% Point ▲

## Retirement Rate

**1.3%**

(89)

YoY Change: 0% Point ▲

## Avg. Retirement Age

**60.2** years

YoY Change: -1% ▼

## Voluntary Term. Rate

**1.4%**

(92)

YoY Change: 0% Point ▲

## Involuntary Term. Rate

**0.2%**

(12)

YoY Change: 0% Point ▲

## Other Termination Rate

**0.0%**

(1)

YoY Change: 0% Point ▲

## Avg. Termination Age

**39.2** years

YoY Change: 1% ▲





# Absence Management Process Summary

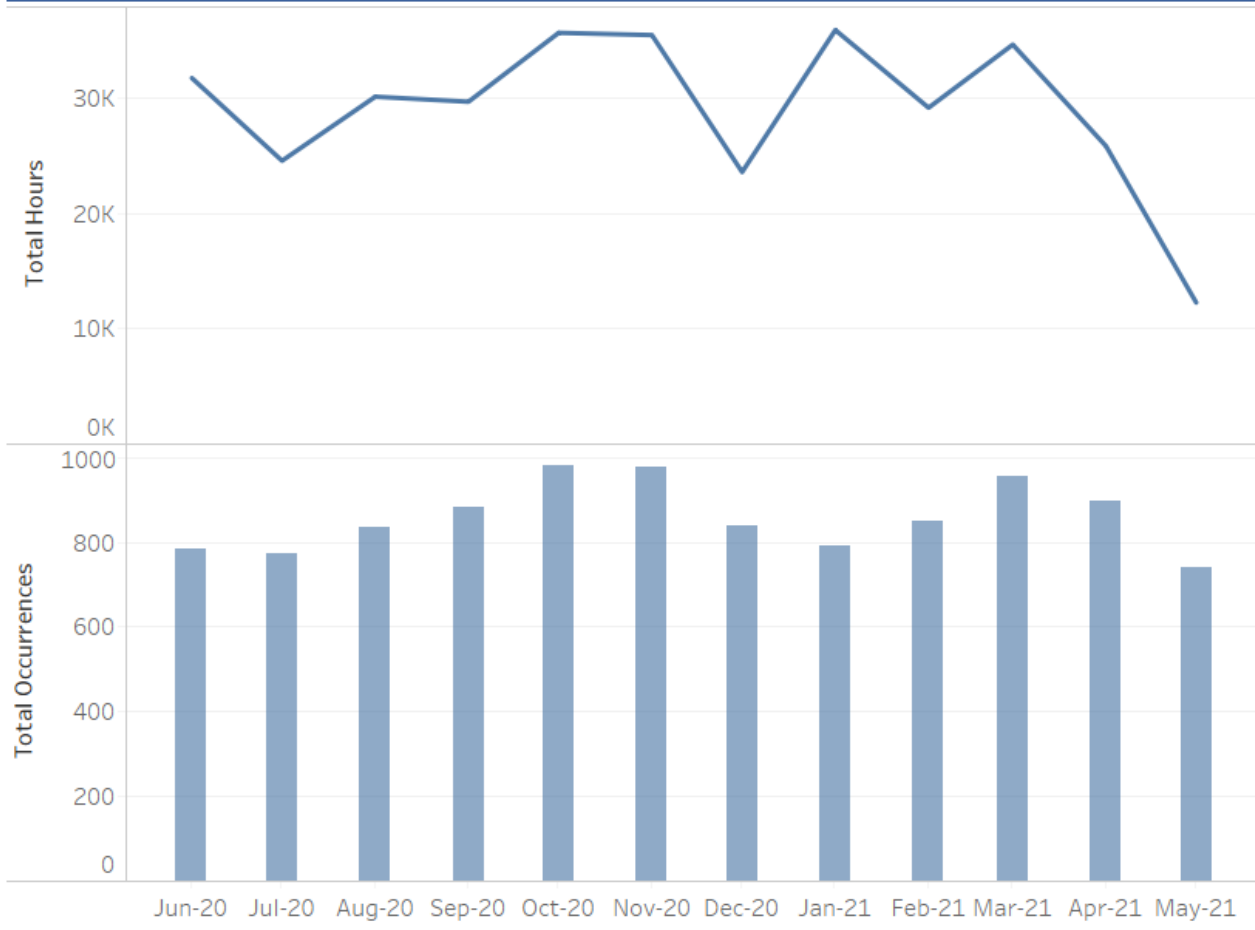
Department  
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Division  
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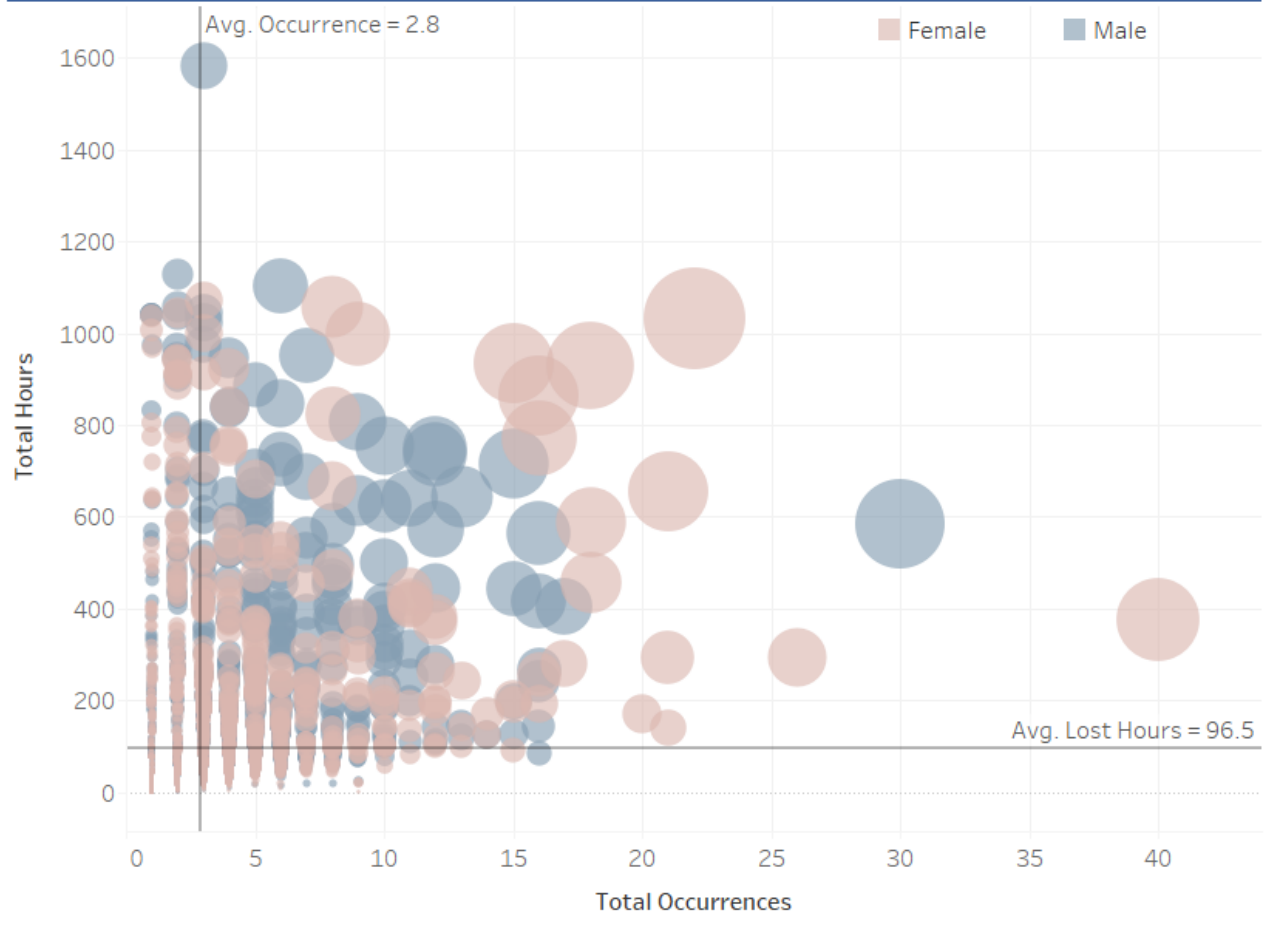
Section  
All

Name  
All

## Absence Trend



## Employee Distribution





# Questions



**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Services and Taxation Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Hamilton Street Railway Pension Plan Text Amendment (FCS21051) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Barb Howe (905) 546-2424 Ext. 5599
<b>SUBMITTED BY:</b>	Rick Male Director, Financial Services and Taxation and Corporate Controller Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATION

That the Treasurer be authorized and directed to file the amendment to Section 8.01 to the Hamilton Street Railway (HSR) Pension Plan, per Appendix 'A' to report FCS21051 with the applicable government agencies.

### EXECUTIVE SUMMARY

It is recommended that the HSR pension plan be amended to comply with changes to the Pension Benefit Act (PBA). New funding rules were introduced May 1, 2018 requiring plans to fund a Provision for Adverse Deviation (PfAD) on a going concern basis. The Act requires that the plan be amended to specify the obligation of the employer to contribute to the PfAD.

### Alternatives for Consideration –Not Applicable

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

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

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

**SUBJECT: Hamilton Street Railway Pension Plan Text Amendment (FCS21051)  
(City Wide) - Page 2 of 3**

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**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: None

Staffing: None

Legal: The plan amendment and applicable documents need to be filed with the appropriate authorities within 12 months of the filing of the first valuation that reflects the new funding rules which came into force May 1, 2018. The January 1, 2020 which was filed December 7, 2020 is the first valuation reflecting the new funding changes.

**HISTORICAL BACKGROUND**

On May 19, 2017 the Ministry of Finance announced proposed reforms to the funding framework for defined benefit pension plans. On April 20, 2018 the final regulations were released, and any valuation dated on or after December 31, 2017 must reflect the new funding rules which came into force on May 1, 2018.

**POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

*An Application for Registration of a Pension Plan Amendment* (Form 1.1) must be filed with the Financial Services Regulatory Authority of Ontario (FSRA) and an *Application to Amend a Registered Pension Plan* (T920) must be filed with Canada Revenue Agency (CRA), accompanied by the resolution adopting the amendment.

**RELEVANT CONSULTATION**

AON Hewitt Inc prepared the HSR plan text amendment, attached as Appendix 'A' to report FCS21051.

**ANALYSIS AND RATIONALE FOR RECOMMENDATION**

The new funding rules introduced the concept of a PfAD into the PBA, which is basically the creation and funding of a reserve within a defined benefit plan. The objective of the PfAD is to provide a buffer against future adverse experience, thereby enhancing retirement income security. The amount of the PfAD will depend on the level of risk in the plan according to criteria specified in the PBA Regulations. Contributions to fund the PfAD will be required in respect of going concern liabilities. The amount of the PfAD for a defined benefit plan will be adjusted based on the following three factors:

- 1. Fixed Component** - a base percentage based on whether the plan is open (4%) or closed (5%) to new members, and

**SUBJECT: Hamilton Street Railway Pension Plan Text Amendment (FCS21051)  
(City Wide) - Page 3 of 3**

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2. **Asset Mix Component** - a percentage depending on the target asset allocation of the pension plan as set out in the plan's Statement of Investment Policies and Procedures (SIPP), and in accordance with a table in the PBA Regulations, and
3. **Discount Rate Component** - a percentage reflecting the excess of the plan's going concern discount rate over a benchmark discount rate determined by detailed formulas set out in the PBA Regulations.

The new legislation also requires that the plan text be amended within twelve months of the date of the first valuation report filed under the new funding rules, to include (a) the obligations of the employer to contribute to the PfAD, (b) the funding of additional going concern liabilities (c) and any solvency deficiency.

The HSR Pension plan valuation at January 1, 2020 includes the new funding rules and was filed December 7, 2020. As a result, an amendment must be made to Article 8.01, respecting employer contributions to the plan, on or before December 7, 2021.

**ALTERNATIVES FOR CONSIDERATION**

None

**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Community Engagement and Participation**

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community

**Our People and Performance**

Hamiltonians have a high level of trust and confidence in their City government.

**APPENDICES AND SCHEDULES ATTACHED**

Appendix "A" to Report FCS21051 – Resolution of the Council of The City of Hamilton

BH/dw



**RESOLUTION OF THE COUNCIL  
OF  
HAMILTON STREET RAILWAY COMPANY**

**WHEREAS** Hamilton Street Railway Company (the "Company") maintains The Hamilton Street Railway Pension Plan (1994) (the "Plan"), registration number 0253344;

**AND WHEREAS** the Company reserved the right to amend the Plan pursuant to Section 30.04 of the Plan;

**AND WHEREAS** the Company desires to amend the Plan to maintain compliance with the *Pension Benefits Act* (Ontario) as a result of changes made to the funding provisions described therein;

**NOW THEREFORE BE IT HEREBY RESOLVED THAT** effective May 1, 2018, the following changes to the Plan are hereby made:

1. Section 8.01 is hereby deleted and replaced with the following:

"8.01 The Company shall pay into the Pension Fund:

(a) such amounts as are certified by the Actuary as needed,

(i) for systemic funding of the cost of the Benefits of Member under this Plan; and

(ii) to liquidate any going concern unfunded liability, or solvency deficiency, as determined by the Actuary, which may arise under the Plan in accordance with the Applicable Legislation;

(b) contributions received from Employees for Service prior to January 1, 2009, including money withheld from the Employee as Required Member Contributions to the Plan; and

(c) upon submission to the applicable regulatory authorities of an actuarial valuation report with an effective date on or after December 31, 2017, the Company is obligated to make contributions in respect of the provision for adverse deviations in respect of the normal cost, any amendment that increases going concern liabilities, and any reduced solvency deficiency under the Plan."

2. The Administrator of the Plan is hereby authorized and directed to file this amendment with Canada Revenue Agency and the Financial Services Regulatory Authority of Ontario, together with any other documentation required for purposes of registering the amendment, and to make such minor revisions as are necessary or desirable to effect registration of the amendment, and to do all acts and things necessary to accomplish the foregoing resolutions.

The foregoing resolutions are hereby certified as adopted by the authority granted by the Council of the City of Hamilton at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2021.







**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Services and Taxation Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Hamilton Wentworth Retirement Fund (HWRF) Plan Text Amendment (FCS21052) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Barb Howe (905) 546-2424 Ext. 5599
<b>SUBMITTED BY:</b>	Rick Male Director, Financial Services and Taxation and Corporate Controller Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATION

That the Treasurer be authorized and directed to file the amendment to Section 4.01 to the Hamilton Wentworth Retirement Fund (HWRF), per Appendix 'A' to report FCS21052 with the applicable government agencies.

### EXECUTIVE SUMMARY

It is recommended that the HWRF plan be amended to comply with changes to the Pension Benefit Act (PBA). New funding rules were introduced May 1, 2018 requiring plans to fund a Provision for Adverse Deviation (PfAD) on a going concern basis. The Act requires that the plan be amended to specify the obligation of the employer to contribute to the PfAD.

### Alternatives for Consideration – Not Applicable

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

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

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

**SUBJECT: Hamilton Wentworth Retirement Fund (HWRP) Plan Text Amendment (FCS21052) (City Wide) - Page 2 of 3**

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**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: None

Staffing: None

Legal: The plan amendment and applicable documents need to be filed with the appropriate authorities within 12 months of the filing of the first valuation that reflects the new funding rules which came into force May 1, 2018. The December 31, 2019 valuation which was filed December 7, 2020 is the first valuation reflecting the funding changes.

**HISTORICAL BACKGROUND**

On May 19, 2017 the Ministry of Finance announced proposed reforms to the funding framework for defined benefit pension plans. On April 20, 2018 the final regulations were released, and any valuation dated on or after December 31, 2017 must reflect the new funding rules which came into force on May 1, 2018.

**POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

*An Application for Registration of a Pension Plan Amendment (Form 1.1)* must be filed with the Financial Services Regulatory Authority of Ontario (FSRA) and an *Application to Amend a Registered Pension Plan (T920)* must be filed with Canada Revenue Agency (CRA), accompanied by the resolution adopting the amendment.

**RELEVANT CONSULTATION**

AON Hewitt Inc prepared the HWRP plan text amendment, attached as Appendix 'A' to report FCS21052.

**ANALYSIS AND RATIONALE FOR RECOMMENDATION**

The new funding rules introduced the concept of a PfAD into the PBA, which is basically the creation and funding of a reserve within a defined benefit plan. The objective of the PfAD is to provide a buffer against future adverse experience, thereby enhancing retirement income security. The amount of the PfAD will depend on the level of risk in the plan according to criteria specified in the PBA Regulations. Contributions to fund the PfAD will be required in respect of going concern liabilities. The amount of the PfAD for a defined benefit plan will be adjusted based on the following three factors:

- 1. Fixed Component** - a base percentage based on whether the plan is open (4%) or closed (5%) to new members, and

**SUBJECT: Hamilton Wentworth Retirement Fund (HWRF) Plan Text Amendment (FCS21052) (City Wide) - Page 3 of 3**

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2. **Asset Mix Component** - a percentage depending on the target asset allocation of the pension plan as set out in the plan's Statement of Investment Policies and Procedures (SIPP), and in accordance with a table in the PBA Regulations, and
3. **Discount Rate Component** - a percentage reflecting the excess of the plan's going concern discount rate over a benchmark discount rate determined by detailed formulas set out in the PBA Regulations.

The new legislation also requires that the plan text be amended within twelve months of the date of the first valuation report filed under the new funding rules, to include (a) the obligations of the employer to contribute to the PfAD, (b) the funding of additional going concern liabilities (c) and any solvency deficiency.

The HWRF valuation at December 31, 2019 includes the new funding rules and was filed December 7, 2020. As a result, an amendment must be made to Article 4.01, respecting employer contributions to the plan, on or before December 7, 2021.

#### **ALTERNATIVES FOR CONSIDERATION**

None.

#### **ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

##### **Community Engagement and Participation**

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community

##### **Our People and Performance**

Hamiltonians have a high level of trust and confidence in their City government.

#### **APPENDICES AND SCHEDULES ATTACHED**

Appendix "A" to Report FCS21052 – Resolution of the Council of The City of Hamilton

BH/dw



**RESOLUTION OF THE COUNCIL  
OF  
THE CITY OF HAMILTON**

**WHEREAS** The City of Hamilton (the "City") assumed sponsorship duties of The Hamilton-Wentworth Retirement Fund (the "Plan"), registration number 1073352;

**AND WHEREAS** the City reserved the right to amend the Plan pursuant to Section 18.01 (Amendment) of the Plan;

**AND WHEREAS** the City desires to amend the Plan to maintain compliance with the *Pension Benefits Act* (Ontario) as a result of changes made to the funding provisions described therein;

**NOW THEREFORE BE IT HEREBY RESOLVED THAT** effective May 1, 2018, the following changes to the Plan are hereby made:

1. Section 4.01 is hereby deleted and replaced with the following:

"4.01 **City Contributions** The City shall contribute the amount required in excess of the Member contributions to provide for payment of the benefits of this Plan in accordance with the Plan and the Act and the Income Tax Act, and shall pay into the Fund from time to time as required by the Act and the Income Tax Act:

- (a) the contributions deducted under Article III from the Contributory Earnings of Members together with the amount required to be paid by the City to provide the normal cost of the benefits currently accruing in accordance with the provisions of the Plan, as determined by the Actuary after taking into account the assets of the Fund and all other relevant factors;
- (b) if there is a deficit or going concern unfunded liability in the Fund in respect of service rendered by Members before the current year, an installment of the amount determined by the City on the advice of the Actuary to be required to liquidate the deficit or going concern unfunded liability but the installment shall not be less than the amount required under the Act, the Income Tax Act, and any other applicable legislation; and
- (c) upon submission to the applicable regulatory authorities of an actuarial valuation report with an effective date on or after December 31, 2017, the City is obligated to make contributions in respect of the provision for adverse deviations in respect of the normal cost, any amendment that increases going concern liabilities, and any reduced solvency deficiency under the Plan.

Notwithstanding any other provisions of the Plan, in no event shall the City's contributions to the Fund exceed the maximum permitted contributions under the Income Tax Act."

- 2. The Administrator of the Plan is hereby authorized and directed to file this amendment with Canada Revenue Agency and the Financial Services Regulatory Authority of Ontario, together with any other documentation required for purposes of registering the amendment, and to make such minor revisions as are necessary or desirable to effect registration of the amendment, and to do all acts and things necessary to accomplish the foregoing resolutions.

The foregoing resolutions are hereby certified as adopted by the authority granted by the Council of the City of Hamilton at a meeting on the \_\_\_\_\_day of \_\_\_\_\_, 2021.



**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Services and Taxation Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	2020 City of Hamilton Financial Report and Audited Financial Statements (FCS21037) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Shelley Hesmer (905) 546-2424 Ext. 3020
<b>SUBMITTED BY:</b>	Mike Zegarac General Manager, Finance and Corporate Services Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATION

That the 2020 City of Hamilton Financial Report and Audited Financial Statements, attached as Appendix "B" to Report FCS21037 be approved;

### EXECUTIVE SUMMARY

Each year, the Treasurer of the Municipality must prepare and present the audited financial statements to Council for approval as prescribed by the *Municipal Act, (2001)*. The financial statements, attached as Appendix "B" to Report FCS21037, present the consolidated statement of financial position of the Municipality as at December 31, 2020, the consolidated statement of operations for the year ended December 31, 2020, the consolidated statement of changes in net financial assets and the consolidated statement of cash flow.

KPMG LLP, the City of Hamilton's (City) external auditors, performed the statutory audit function and expressed an opinion, free of qualification, that these financial statements present fairly, in all material respects, the financial position of the City of Hamilton as at December 31, 2020. The Audit Findings Report of KPMG for the year ended December

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

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

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

**SUBJECT: 2020 City of Hamilton Financial Report and Audited Financial Statements (FCS21037) (City Wide)**

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31, 2020, is attached as Appendix “C” to Report FCS21037. KPMG’s report provides the status of the audit, a summary of significant audit, accounting, and reporting matters; a summary of audit adjustment; and updates to technical accounting and auditing standards. The report from KPMG indicates that there were no significant internal control deficiencies during the 2020 audit. There was one adjustment identified by KPMG that was subsequently corrected by management.

The financial statements have been prepared by staff in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). Full accrual accounting was implemented with the changes to the CPA Public Sector Accounting Handbook, Section PS1201 Financial Statement Presentation and Section PS3150 Tangible Capital Assets, effective January 1, 2009. The changes were illustrated with the presentation of the 2009 Consolidated Financial Statements (FCS10042) to the Audit, Finance and Administration Committee in June 2010. The most significant change was the reporting of tangible capital assets in the consolidated financial statements. Effective January 1, 2018, the City adopted five new accounting standards in their Consolidated Financial Statements. These new standards include PS2200 Related Party Disclosure, PS3320 Contingent Assets, PS3380 Contractual Rights, PS3210 Assets, and PS3420 Inter-Entity Transactions. The adoption of these new standards had no financial impact on the City’s Consolidated Financial Statements but did result in additional note disclosures. Effective January 1, 2019, the City adopted PS3430 Restructuring Transactions in their Consolidated Financial Statements. The adoption of this new standard had no financial impact on the City’s Consolidated Financial Statements but did result in an additional note disclosure.

Appendix “A” to Report FCS21037 provides an overview of management’s analysis of the 2020 Consolidated Financial Statements for the City of Hamilton. The 2020 Financial Report (Appendix “B” to Report FCS21037) contains the following information:

- City of Hamilton 5 Year Financial and Statistical Review (unaudited)
- City of Hamilton Consolidated Financial Statements
- City of Hamilton Cemetery and General Trust Funds Financial Statements
- City of Hamilton Homes for the Aged Trust Fund Financial Statements

Financial statements for the Hamilton Public Library Board, the City’s Housing Corporation and Business Improvement Areas are presented to their respective Boards or Oversight Bodies for approval.

Impacts of COVID-19 can be found in Appendix “A” to Report FCS21037 on page 12 and 13 or in Appendix “B” to Report FCS21037 on page 2-39.



**SUBJECT: 2020 City of Hamilton Financial Report and Audited Financial Statements (FCS21037) (City Wide)**

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**Alternatives for Consideration – Not Applicable**

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: Appendix “A” to Report FCS21037 provides an overview of management’s analysis of the 2020 Consolidated Financial Statements of the City of Hamilton.

Staffing: There are no associated staffing implications.

Legal: There are no associated legal implications.

**HISTORICAL BACKGROUND**

The Consolidated Financial Statements of the City of Hamilton are prepared by management in accordance with the Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA).

Effective January 1, 2009, the City adopted CPA Public Sector Accounting Handbook Section PS1201 Financial Statement Presentation and Section PS3150 Tangible Capital Assets. As a result of the changes to full accrual accounting, the City began to record tangible capital assets in the 2009 consolidated financial statements. Other changes include standardization of the presentation of the financial assets, liabilities, non-financial assets and accumulated surplus in the financial statements of governments. Expenses replace expenditures in the statement of operations in the full accrual accounting approach. Expenditures were outlays of assets to purchase goods and services. Expenses represent the consumption of assets to provide goods, services and intangibles. Expenses include the amortization of tangible capital assets over the useful life of the assets, the change in liabilities for post-employment, retirement and pension benefits and the change in liabilities for solid waste landfill closure and post closure care costs.

PSAB changes are applied in the years’ they come into effect in legislation and will include any required note disclosure. PSAB 3260 – Liability of Contaminated Sites came into effect January 1, 2015 and was shown for the first time in our 2015 Financial Statements, applied retroactively as prescribed. For this new requirement, the City includes this risk-based estimate for remediation of various lands with past industrial uses as part of our liabilities. Details of the liability for 2020 can be found in the financial statements in Appendix “B” to Report FCS21037, Note 23. Effective January 1, 2018, the City adopted five new accounting standards in their Consolidated Financial Statements. These new standards include PS2200 Related Party Disclosure, PS3320 Contingent Assets, PS3380 Contractual Rights, PS3210 Assets, and PS3420 Inter-Entity Transactions. The adoption of these new standards had no financial impact on

**SUBJECT: 2020 City of Hamilton Financial Report and Audited Financial Statements (FCS21037) (City Wide)**

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the City's Consolidated Financial Statements but did result in additional note disclosures. Details of these new standards can be found in Appendix "B" to Report FCS21037, Note 1. Effective January 1, 2019, the City adopted PS3430 Restructuring Transactions in their Consolidated Financial Statements. The adoption of this new standard had no impact on the City's Consolidated Financial Statements but did result in an additional note disclosure. Details of this new standard can be found in Appendix "B" to Report FCS21037, Note 1. The Audit Findings Report provided by KPMG in Appendix "C" to Report FCS21037 includes in its current developments section the upcoming changes to PSAB summarized with notes on implications.

The Operating and Capital Budgets continue to be reported on the modified accrual basis of accounting. In addition to the accrual of the usual operating revenues and expenses, the Operating and Capital Budgets include expenditures for principal payments on debt, payments of retiree benefits, payments of contaminated sites, and payments of landfill costs and revenues from the proceeds on the issuance of debentures or loans.

**POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

Not Applicable

**RELEVANT CONSULTATION**

KPMG LLP, our external auditors performed the annual audit for the City of Hamilton financial statements for 2020 and provided the related Appendix "C" Audit Findings Report.

**ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)**

Each year, the Treasurer of the Municipality must prepare and present the audited financial statements to Council for the approval as prescribed by the *Municipal Act, (2001)*. The 2020 City of Hamilton Financial Report and Audited Financial Statements are included in Appendix "B" to Report FCS21037.

**ALTERNATIVES FOR CONSIDERATION**

Not Applicable

**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Our People and Performance**

*Hamiltonians have a high level of trust and confidence in their City government.*

**SUBJECT: 2020 City of Hamilton Financial Report and Audited Financial Statements (FCS21037) (City Wide)**

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**Community Engagement & Participation**

*Hamilton* has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community.

**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Report FCS21037 – Management’s Analysis – 2020 City of Hamilton Consolidated Financial Statements

Appendix “B” to Report FCS21037 – 2020 City of Hamilton Financial Report

Appendix “C” to Report FCS21037 – KPMG’s Audit Findings Report for the year ended December 31, 2020

SH/dw



**City of Hamilton**  
**2020 Consolidated Financial Statements**  
**Analysis – June 2021**

**General**

The City of Hamilton's (City) 2020 consolidated financial statements have been prepared by management and staff of the City of Hamilton in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA).

These financial statements, Appendix "B" to Report FCS21037, are based on the full accrual basis of accounting under the CPA Public Sector Accounting Handbook sections PS1201 Financial Statement Presentation. The consolidated statement of financial position provides a summary of the City's financial position as of the end of the year while the consolidated statement of operations provides a summary of the financial activity during the year.

Under the full accrual basis, expenditures related to the purchase and acquisition of tangible capital assets are reported as non-financial assets on the statement of financial position rather than as expenses in the statement of operations. Amounts received that relate to expenditures of future periods are recorded as deferred revenue and reported as liabilities on the statement of financial position.

Expenses are reported on the statement of operations by functional area. Expenses are also broken out by salaries and benefits, interest on long-term debt, materials and supplies, contracted services, rents and financial expenses, external transfers, and amortization of tangible capital assets over the useful life of the assets in the Schedule of Operations for Business Segments. Expenses include the change in liabilities for post-employment, retirement and pension benefits, contaminated sites, and solid waste landfill closure and post closure care costs.

In addition to taxation and investment income, reported revenues include government grants and development charges recognized in the period as well as tangible capital assets donated to the City.

The operating and capital budgets are prepared on the modified accrual basis of accounting. Proceeds from the issuance of long term debt that are included as a source of funding in the capital budget and debt principal repayments that are included as expenditures in the operating budget are not reported in the consolidated statement of operations.

**Appendix “A” to Report FCS21037**  
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## 2020 City of Hamilton Consolidated Financial Statements Analysis

The consolidated financial statements report the financial transactions and estimates made by management during 2020. The consolidated financial statements report the City’s municipal operations including all departments, Hamilton Police Services, Hamilton Library, CityHousing, Hamilton Street Railway, Hamilton Business Improvement Areas and Government Business Enterprises (Hamilton Utilities Corporation, Hamilton Renewable Power Inc. and Hamilton Enterprises Holding Corporation), Flamborough Recreation Sub-Committees, Confederation Park and Hamilton Farmer’s Market.

The Consolidated Financial Statements consist of:

- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Changes in Net Financial Assets
- Consolidated Statement of Cash Flows
- Notes to the Consolidated Financial Statements

### **Consolidated Statement of Financial Position**

The Consolidated Statement of Financial Position consists of financial assets, liabilities, non-financial assets and accumulated surplus.

#### **Financial Assets**

The City’s total financial asset position increased in 2020 by \$221.9M to \$2.070B and is reported in the consolidated financial statements as:

	<u>2020</u> \$000's	<u>2019</u> \$000's
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 459,178	\$ 187,704
Taxes receivable	85,023	86,309
Accounts receivable	139,157	131,232
Other assets	1,428	1,473
Long term receivables	42,237	47,379
Portfolio investments	1,022,899	1,069,908
Investment in Government Business Enterprises	<u>319,823</u>	<u>323,851</u>
Total financial assets	<u>\$ 2,069,745</u>	<u>\$ 1,847,856</u>

Cash and cash equivalents \$459.2M (2020)      \$187.7M (2019)

The total represents the balance in City’s bank accounts, deposits held and CityHousing short term investments. The bank accounts mainly consists of the City’s operating bank, accounts payable bank, payroll bank, Ontario Works bank, and CityHousing Hamilton bank. The balance increased in 2020 from 2019 as

## Appendix "A" to Report FCS21037

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## 2020 City of Hamilton Consolidated Financial Statements Analysis

more money was held in the bank at year end. Throughout 2020 we seen interest rates drop resulting in unfavourable investment market conditions.

Taxes Receivable \$85M (2020) \$86.3M (2019)

Taxes receivable represent unpaid property tax bills net of estimates for allowances for uncollectible accounts. Taxes receivable represent 7.3% of current year's tax levies (2019 – 7.7%). The 2020 balance includes an allowance for doubtful accounts of \$2.1M (2019 - \$1.9M).

Accounts Receivable \$139.2M (2020) \$131.2M (2019)

Accounts receivable represents revenues earned by the City but not received at year end net of estimates of allowances for uncollectible accounts. The 2020 balance primarily consists of water and wastewater receivables (\$55.7M), general receivables & accruals (\$15.1M), HST receivables (\$13.6M), provincial and federal grants receivable (\$28.3M) and interest receivable (\$4.1M).

Long Term Receivables \$42.2M (2020) \$47.4M (2019)

Long term receivables represent the balance of loans and deferral agreements with agencies and organizations net of the provision for loans with concessionary terms. The long term receivables include:

	<u>2020</u> \$000's	<u>2019</u> \$000's
<b>Development charge deferral agreements</b>	\$26,658	\$30,012
<b>Mortgages receivable:</b>		
Downtown convert to rent program	4,784	5,425
Hamilton Utilities Corporation	-	6,480
Hamilton Enterprises Holding Corporation	6,156	-
Sheraton Hotel loan	610	755
Other City loan programs	3,424	3,764
<b>Loans to other agencies and organizations</b>	3,091	3,632
<b>Less: Provision for loans with concessionary terms</b>	<u>(2,486)</u>	<u>(2,689)</u>
	<u>\$42,237</u>	<u>\$47,379</u>

Portfolio Investments \$1.02B (2020) \$1.07B (2019)

Portfolio investments represent the City's holdings, as prescribed by the Municipal Act, in short and long term fixed income securities. The investments earn various interest rates with different premiums, discounts and maturities. Portfolio investments have a market value of \$1.095B.

Investment in Government Business Enterprises \$319.8M (2020) \$323.9M (2019)

Investment in Government Business Enterprises represents net equity of the consolidation of the City's subsidiary corporations, Hamilton Utilities Corporation (HUC), Hamilton Renewable Power Inc. (HRPI) and Hamilton Enterprises Holding Corporation (HEHCO). The consolidation of subsidiary corporations under the modified equity basis of accounting is required by the generally





**Appendix “A” to Report FCS21037  
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**2020 City of Hamilton Consolidated Financial Statements Analysis**

	<u>2020</u> \$000's	<u>2019</u> \$000's
Development charge reserve funds	\$285,420	\$186,994
Recreational land dedicated under the Planning Act	66,934	56,154
Gasoline tax revenue: Provincial	19,220	9,699
Federal	59,101	54,846
Building Permit Revenue	24,613	23,493
Other (Main Street Revitalization)	15	92
Safe Restart Agreement: Municipal & Transit Funding	<u>15,276</u>	<u>0</u>
	<u>\$470,579</u>	<u>\$331,278</u>

Development charge and special area reserve fund balances increased in 2020. The increase is made up of \$128.2M in collections less transfers to finance capital projects of \$22.3M and transfers to operating of \$11.4M. During 2020 the City received and accrued federal gas tax transfers of \$32.6M and provincial gas tax transfers of \$20.2M. Federal gas tax was allocated for capital upgrades to roads and bridges for \$26.7M and to transit for \$3M. The provincial gas tax was allocated to transit related projects for \$0.06M and transit operating budget \$10.9M. During 2020 the City received parkland dedication fees of \$9.1M and \$0.01M was allocated to capital projects for future development of city parks. Approximately \$0.6M of the surplus building permit revenue in 2020 was transferred to the building permit revenue reserve fund. “Other (Main Street Revitalization)” refers to a reserve established with one-time funding from the provincial government to support revitalization activities within Main street areas.

Long Term Liabilities – Municipal Operations                      \$395.3M (2020)      \$385.7M (2019)

Long term liabilities – Municipal operations represents the outstanding principal for long term debt issued to finance capital expenditures and obligations for leased tangible capital assets. In 2020, the City made principal repayments on long term debt of \$41.5M (2019 - \$45.7M) and principal repayments on leased tangible capital assets of \$0.6M (2019 - \$0.6M). New debt of \$51.7M was issued in 2020 for capital projects (2019 – \$0).

Long Term Liabilities – CityHousing Operations                      \$41M (2020)      \$47M (2019)

Long term liabilities – CityHousing Operations represents the outstanding principal for loans and mortgages obtained to finance certain CityHousing capital expenditures and asset purchases. In 2020, CityHousing made principal repayments on long term debt of \$6M (2019 - \$5.8M).

CityHousing debenture debt issued by the Ontario Housing Corporation remains the obligation of the Province of Ontario as a result debenture debt of \$6M (2019 - \$8.3M) is not reported in the consolidated financial statements.

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**2020 City of Hamilton Consolidated Financial Statements Analysis**

Employee Future Benefits and Other Obligations      \$388M (2020)      \$372.7M (2019)

These estimates represent the liabilities associated with employee post-employment; sick leave, retirement, LTD, WSIB and pension benefits. The Canadian Generally Accepted Accounting Principles recognize the liabilities in the year in which the employees provide the services associated with the benefits.

The 2020 estimates are provided by independent actuaries from actuarial valuations performed for 2020 or performed for earlier years and extrapolated for 2020. The estimates use assumptions for inflationary increases of 2% annually, a discount rate of 3% to 4.4%, payroll increases of 3%, and increases in pension plan assets of 4.4%. Projections for retirement benefits assumed that drug costs would increase by 7.6% in 2020 reducing by 0.20% each year to an ultimate rate of 4.0% in 2038 and dental costs will increase by 4.0% annually. These liabilities are not reported net of any reserves already setup on the balance sheet in the Statement of Financial Position.

The employee future benefits and other obligations are summarized in the consolidated financial statements as:

	<u>2020</u> \$000's	<u>2019</u> \$000's
<b>Accrued Benefit Obligation</b>		
Sick leave benefit plan	\$ 60,015	\$ 58,789
Long term disability plan	43,676	33,431
Workplace safety and insurance board liabilities (WSIB)	128,967	97,787
Retirement benefits	168,449	153,571
Vacation benefits	27,212	26,806
Pension benefit plans	<u>(34,366)</u>	<u>(2,196)</u>
	393,953	368,188
Net unamortized actuarial gain (loss)	<u>(6,003)</u>	<u>4,507</u>
<b>Accrued Liability</b>	\$ 387,950	\$ 372,695
Less: Funded liabilities (balance sheet)	<u>(24,531)</u>	<u>(24,367)</u>
<b>Unfunded Liability</b>	<u>\$ 363,419</u>	<u>\$ 348,328</u>

PSAB's disclosure requirements for employee benefits and other obligations are quite extensive. Notes 10 and 11 to the Consolidated Financial Statements provide the details of the actuarial valuations, the actuarial gains and losses, payments and expenses related to these liabilities.

Actuarial gains and losses, permitted in the PSAB accounting standards, result from changes in valuation assumptions used for the current valuations versus previous valuations. The net unamortized actuarial loss of \$6M represents a loss in long term disability of \$13.9M, a loss in retirement benefits of \$24M, a loss in WSIB liabilities of \$28M, a loss in sick leave obligations of \$1.8M and a gain in the pension plans of \$61.7M. These actuarial gains and losses will be spread

**Appendix “A” to Report FCS21037**  
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## 2020 City of Hamilton Consolidated Financial Statements Analysis

over future periods and recognized as expenses under the category of salaries and benefits in the Statement of Operations.

Provisions have been made in the reserves for \$74.3M (2019 - \$71.2M) to fund a portion of these liabilities. There is no PSAB requirement to fund the net unfunded liability portion of these employee benefits of \$363.4M from reserves or taxation currently. These unfunded liabilities can be funded in future years as amounts are expensed in the operating budget for actual payments.

Solid Waste Landfill Liabilities \$65.1M (2020)      \$71.4M (2019)

This amount represents the estimate of the liability for closure and post closure costs of the City’s twelve closed and one open landfill sites. The liability is calculated by discounting the future years’ expected cash outflows for the spending on eligible activities on the landfill sites. For liability calculation purposes, the open landfill site has been divided into three phases. Phase 1 closed in 2018, phase 2 has begun accepting fill and is expected to close in 2046. Construction of Phase 3 has not been initiated. It is estimated that the site will reach full capacity and close in 2055. Expenses for the post-closure care of the open landfill site are estimated for 50 years after each phase is expected to close. The City’s expenses related to spending on capital projects and the change in the estimated liability are reflected in the Statement of Operations.

Waste diversion rates, waste initiatives such as the green cart program and composting, new waste technologies and ongoing assessments of the closed sites impact the landfill liabilities. The City’s waste diversion rate for 2020 was 42% (2019 – 41%).

Provisions have been made in a reserve of \$1.2M (2019 - \$1.2M) to fund a portion of this liability. There is no PSAB requirement to fund the liability at this time.

### Non-Financial Assets

The City’s total non-financial assets position increased in 2020 by \$278.7M to \$6.232B and is reported in the consolidated financial statements as:

	<u>2020</u> \$000’s	<u>2019</u> \$000’s
<b>Non-Financial Assets</b>		
Tangible capital assets	\$6,202,964	\$ 5,930,788
Inventories	19,394	15,672
Prepaid expenses	<u>10,119</u>	<u>7,361</u>
	<u>\$ 6,232,477</u>	<u>\$ 5,953,821</u>

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**2020 City of Hamilton Consolidated Financial Statements Analysis**

Tangible Capital Assets (TCAs) \$6.2B (2020)    \$5.9B (2019)

The City’s general and infrastructure tangible capital assets include land, land improvements, buildings, vehicles, computer, other machinery and equipment, roads, bridges and structures, water and wastewater, facilities and underground infrastructure networks. The net book value of \$6.2B represents the cost of the tangible capital assets less accumulated amortization over the life of the assets. The TCA total includes amounts spent to the end of the year on tangible capital assets under construction.

A summary of the tangible capital assets valued as at Dec. 31, 2020 include:

	<u>2020</u> \$000’s	<u>2019</u> \$000’s
<b>General</b>		
Land	\$ 403,879	\$ 387,321
Land improvements	181,506	167,237
Buildings	829,290	815,472
Vehicles	138,937	148,259
Computer hardware and software	18,698	19,499
Other	92,062	93,335
<b>Infrastructure</b>		
Roads	1,315,237	1,310,342
Bridges and structures	181,098	181,896
Water and wastewater facilities	416,470	395,495
Underground and other networks	<u>2,021,641</u>	<u>1,986,865</u>
<b>Net Book Value</b>	<b>\$ 5,598,818</b>	<b>\$ 5,505,721</b>
<b>Assets under construction</b>	<u>604,146</u>	<u>425,067</u>
<b>Total</b>	<b>\$ <u>6,202,964</u></b>	<b>\$ <u>5,930,788</u></b>

The Schedule of Tangible Capital Assets in the Consolidated Financial Statements contains additional information on these non-financial assets. The replacement cost of assets valued as at Dec. 31, 2020 is estimated at \$22.9B.

Inventories	\$19.4M (2020)	\$15.7M (2019)
Prepaid expenses	\$10.1M (2020)	\$7.4M (2019)

Two other categories of non-financial assets are inventories of goods for use in the delivery of services and prepaid expenses for purchases made in 2020 for expenses to be incurred in 2021 and beyond. In 2020 a new inventory account was established for personal protective equipment as a result of COVID-19 in the amount of \$3.7M.

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**2020 City of Hamilton Consolidated Financial Statements Analysis**

**Accumulated Surplus**

**Net Municipal Financial Position**

**\$6.465B (2020)**

**\$6.211B (2019)**

The City’s accumulated surplus represents the net municipal financial position in PSAB’s financial statement presentation requirements for 2020. The balance is comprised of the following:

	<u>2020</u> \$000’s	<u>2019</u> \$000’s
<b>Accumulated surplus (Net municipal financial position)</b>		
Operating surplus of BIA, Flamborough Recreation sub-committee, Confederation Park	\$ 1,784	\$ 1,775
Operating surplus – CityHousing	82,203	72,343
Capital surplus – Municipal	119,817	113,897
Capital surplus – CityHousing	73,952	59,960
Reserves and Reserve Funds	682,432	665,476
Unfunded liabilities – Employee benefits	(363,419)	(348,328)
Unfunded liabilities – Landfill sites	(65,148)	(71,420)
Investment in Government Business Enterprises	319,823	323,851
Investment in tangible capital assets	<u>5,629,066</u>	<u>5,393,649</u>
Total accumulated surplus	\$ <u>6,465,110</u>	\$ <u>6,211,203</u>

**Consolidated Statement of Operations**

The Consolidated Statement of Operations represents the revenue and expenses under the PSAB format for financial statements introduced in 2009. The budget and actual revenues and expenses reported in the Consolidated Statement of Operations will not match amounts reported to Council for several reasons. The consolidated financial statements include revenues from donated capital assets, expenses from the amortization of tangible capital assets and change in unfunded liabilities which are not included in the budget. Proceeds from the issuance of long-term debt that are included as a source of funding in the capital budget and debt principal repayments that are included as expenditures in the operating budget are not reported in the consolidated statement of operations.

These financial statements reflect the transfers to reserves of the City’s municipal tax and rate operating budget surplus of \$50.7M as reported in report FCS20069(b).

The annual surplus in the Consolidated Statement of Operations of \$254.7M represents the excess of revenue over expenses for 2020 under PSAB’s full accrual basis of accounting and, therefore, is a different surplus than the operating budget surplus reported to Council.

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**2020 City of Hamilton Consolidated Financial Statements Analysis**

**Revenue** increased by \$18.3M to \$2.015B in 2020 from \$1.997B in 2019 and is reported in the Consolidated Statement of Operations as:

	Budget <u>2020</u> \$000's	Actual <u>2020</u> \$000's	Actual <u>2019</u> \$000's
<b>Revenue</b>			
Taxation	\$ 953,883	\$ 957,739	\$ 917,126
Government grants and contributions	621,458	521,305	447,833
User charges	365,598	329,316	372,145
Developer contributions earned	35,463	33,693	60,646
Donated tangible capital assets	8,494	8,494	21,715
Investment and dividend income	33,730	33,545	37,598
Net income from Government Business Enterprises	-	10,726	11,262
Other	<u>111,332</u>	<u>120,526</u>	<u>128,764</u>
Total revenue	\$ <u>2,129,958</u>	\$ <u>2,015,344</u>	\$ <u>1,997,089</u>

Government grants and contributions revenues increased by \$73.5M in 2020 from 2019. Significant government grants and contributions for operating budget programs and capital projects include:

	<u>2020</u> \$ 000's	<u>2019</u> \$ 000's
General government	\$10,147	\$ 1,697
Protection services	15,049	9,751
Transportation services	52,090	52,898
Environmental services	52,198	40,645
Health services	79,544	58,785
Social and family services	264,936	234,556
Social housing (after consolidations)	35,672	40,356
Recreation and cultural services	9,854	4,767
Planning and development	<u>1,815</u>	<u>4,378</u>
Total Funding	<u>\$521,305</u>	<u>\$ 447,833</u>

User charges of \$329M primarily consist of water and wastewater revenues of \$232.4M (\$235.4M in 2019) and transit fares and fees of \$26.3M (\$66M in 2019). Other user fees are recorded in recreation & cultural services of \$11.3M (\$24.2M in 2019), Social and family services of \$14.2M (\$16.9M in 2019), Waste diversion & disposal of \$8.3M (\$8.6M in 2019), planning and development of \$11.4M (\$10.7M in 2019) and protection services of \$5.3M (\$6.2M in 2019).

Development charges and sub-dividers contributions of \$33.7M was recognized as revenue in 2020 while unearned revenue is recorded as deferred revenue on the Statement of Financial Position.

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## 2020 City of Hamilton Consolidated Financial Statements Analysis

Donated tangible capital assets of \$8.5M represent assets that were donated or contributed to the City by developers and recorded as revenue as per PSAB accounting standards.

Investment and dividend income consist of investment income of \$33.5M from City municipal and CityHousing operations from fixed income securities, bank balances and deposits.

Net income from Government Business Enterprises represents net income of \$10.7M from HUC, HRPI and HEHCO for 2020 (\$11.3M in 2019). This includes dividends to the City in 2020 of \$51.8M from HUC (\$14M in 2019) and \$0.1M from HRPI (\$0.1M in 2019). The other comprehensive income (loss) from Government Business Enterprises was a loss of \$0.8M in 2020 (2019 - \$2.6M loss).

Other Revenue of \$120.5M represents revenue from licenses and permits of \$22.4M (\$23M in 2019), rents of \$45.5M (\$45.4M in 2019), fines and penalties of \$25.3M (\$29.9M in 2019) and other miscellaneous revenue of \$27.3M (\$30.5M in 2019).

**Expenses** increased by \$31.5M to \$1.761B in 2020 from \$1.729B in 2019 and are reported in the Consolidated Statement of Operations as:

	Budget <u>2020</u> \$000's	Actual <u>2020</u> \$000's	Actual <u>2019</u> \$000's
<b>Expenses</b>			
General government	\$ 78,429	\$ 68,079	\$ 66,626
Protection services	343,042	341,243	330,258
Transportation services	359,977	322,651	337,719
Environmental services	250,886	251,828	252,778
Health services	118,240	126,930	106,057
Social and family services	337,009	333,523	309,361
Social housing	107,008	110,063	97,131
Recreation and cultural services	174,024	149,932	176,949
Planning and development	<u>60,825</u>	<u>56,382</u>	<u>52,263</u>
Total expenses	<u>\$1,829,440</u>	<u>\$ 1,760,631</u>	<u>\$ 1,729,142</u>

Expenses are summarized by the functional categories above in the Statement of Operations and by object of expenses in the schedule of operations for business segments in the notes to the Consolidated Financial Statements. Expenses include salaries and benefits, interest on long term debt, material and supplies, contracted services, rents and financial expenses, external transfers, amortization of tangible capital assets and inter-functional transfers. Expenses include expenses in the operating budget programs and expenses from specific projects in the capital budget that are not tangible capital assets. Expenses exclude principal repayments on long term debt recorded as reductions of long-term debt and capital expenditures recorded as acquisitions and construction of tangible capital assets.

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## 2020 City of Hamilton Consolidated Financial Statements Analysis

Expenses are summarized in the following categories as:

	<u>2020</u> \$ millions	<u>2019</u> \$ millions
Salaries and benefits	\$ 819.2	\$ 797.6
Interest on long term debt	12.4	13.8
Materials and supplies	203.0	203.3
Contracted services	282.1	309.6
Rents and financial expenses	36.1	31.1
External transfers	193.7	168.5
Amortization	<u>214.1</u>	<u>205.2</u>
Total	<u>\$1,760.6</u>	<u>\$1,729.1</u>

Primary drivers for the increase in expenses relate to the increase of \$21.6M in salaries, decrease of (\$27.5M) in contractual services, increase of \$5.0M in rents and financials, increase of \$25.2M in external transfers, increase of \$8.8M related to amortization.

### **COVID-19 Impacts**

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian, Ontario and Municipal governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and physical distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable.

The City of Hamilton has taken extraordinary measures to support its residents, including the most vulnerable, through this unprecedented public health and economic challenge. The response to the COVID-19 pandemic has resulted in significant financial pressures in 2020 estimated at \$38M in additional expenses and \$55M in lost revenues. Programs and revenues that faced financial challenges as a result of the pandemic response include:

- Public Health Services
- Ontario Works
- Housing Services
- Long-Term Care
- Paramedic Services
- Provincial Offences Act and Red-Light Camera Revenues
- Parking Services
- Transit
- Ontario Lottery and Gaming Slots



**2020 City of Hamilton Consolidated Financial Statements Analysis**

- Shared Airport Revenues
- Property Tax Assistance Program
- Police Services

In response to the pandemic, the City put in place several measures to mitigate the financial impact of the pandemic response including:

- Closure of facilities
- Temporary suspension of scheduling for part-time and casual labour
- Not hiring full complement of student and seasonal positions
- Redeployment of staff to affected program areas
- Restrictions on hiring for non-essential positions
- Strict controls on discretionary spending including training, travel and conferences

Together with the application of various COVID-19 related funding from senior levels of government, including the Safe Restart Agreement – Municipal and Transit streams, Social Services Relief Fund, Reaching Home Initiative, Ministry of Public Health funding, Prevention and Containment funding and many others, the City was able to successfully mitigate many of the financial pressures related to the COVID-19 pandemic response.

The current challenging economic climate may lead to adverse changes in cash flows, reduction of service levels and budgetary constraints, which may also have a direct impact on the Corporation’s revenues, annual surplus or deficit and reserve and reserve funds in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the Corporation, surrounding economy and services are not known at this time.





Hamilton

# **FINANCIAL REPORT**

## **2020**

**City of Hamilton  
71 Main Street West  
Hamilton, Ontario  
L8P 4Y5**

# City of Hamilton Financial Report 2020

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2020 City of Hamilton Five Year Financial and Statistical Review	<a href="#">Section 1</a>
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2020 Financial Statements for the Trust Funds for the Homes for the Aged	<a href="#">Section 4</a>

### **Accommodations for Readers with Disabilities**

In accordance with the Ontario Human Rights Code, Ontarians with Disabilities Act, 2001 (ODA) and Accessibility for Ontarians with Disabilities Act, 2005 (AODA), the City of Hamilton will accommodate for readers with a disability upon request.

## Section 1

# City of Hamilton Five Year Financial and Statistical Review 2020

**City of Hamilton**  
**Five Year Financial and Statistical Review (unaudited)**

(All amounts are reported in thousands of dollars except statistical information, ratios and per capita figures)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Operating Revenue</b>					
Taxation	\$ 957,739	\$ 917,126	\$ 888,229	\$ 876,880	\$ 854,709
Government grants and contributions	521,305	447,833	454,774	394,785	385,447
User charges	329,316	372,145	347,637	334,974	332,601
Development charges and subdivider contributions	33,693	60,646	119,703	50,313	82,025
Donated tangible capital assets	8,494	21,715	46,862	18,217	16,646
Investment and dividend income	33,545	37,598	31,101	28,070	27,067
Net income from Government Business Enterprises	10,726	11,262	24,285	134,914	22,857
Other	120,526	128,764	137,476	131,383	116,549
	<u>2,015,344</u>	<u>1,997,089</u>	<u>2,050,067</u>	<u>1,969,536</u>	<u>1,837,901</u>
<b>Operating Expenses by Function</b>					
General government	\$ 68,079	\$ 66,626	\$ 80,025	\$ 70,733	\$ 72,550
Protection services	341,243	330,258	324,227	312,564	306,629
Transportation services	322,651	337,719	320,005	326,274	310,190
Environmental services	251,828	252,778	284,271	239,488	238,553
Health services	126,930	106,057	102,868	99,125	98,443
Social and family services	333,523	309,361	316,819	315,218	302,830
Social housing	110,063	97,131	105,893	105,141	111,113
Recreation and cultural services	149,932	176,949	172,965	169,029	165,214
Planning and development	56,382	52,263	56,785	53,455	51,514
	<u>1,760,631</u>	<u>1,729,142</u>	<u>1,763,858</u>	<u>1,691,027</u>	<u>1,657,036</u>
<b>Net Operating Revenue or Annual Surplus from Operations</b>	<u>254,713</u>	<u>267,947</u>	<u>286,209</u>	<u>278,509</u>	<u>180,865</u>

Note: Amounts reported may have been restated from previous amounts presented to conform to 2020 Public Sector Accounting Board (PSAB) standards.

## City of Hamilton Five Year Financial and Statistical Review (unaudited)

(All amounts are reported in thousands of dollars except statistical information, ratios and per capita figures)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Taxation</b>					
Taxation from real property	\$ 1,146,798	\$ 1,102,694	\$ 1,071,092	\$ 1,056,723	\$ 1,032,999
Taxation from other governments/payments in lieu of taxes	\$ 16,900	\$ 16,551	\$ 16,256	\$ 17,042	16,469
Taxation collected on behalf of school boards	(205,959)	(202,119)	(199,119)	(196,885)	(194,759)
Net taxes available for municipal purposes	<u>957,739</u>	<u>917,126</u>	<u>888,229</u>	<u>876,880</u>	<u>854,709</u>
<b>Tax Levies</b>					
City portion	\$ 924,159	\$ 886,787	\$ 857,981	\$ 845,392	\$ 827,668
School Board portion	202,808	198,980	196,082	193,714	191,734
	<u>1,126,967</u>	<u>1,085,767</u>	<u>1,054,063</u>	<u>1,039,106</u>	<u>1,019,402</u>
<b>Tax arrears</b>					
Taxes receivable	\$ 85,023	\$ 86,309	\$ 80,972	\$ 77,918	\$ 83,730
Taxes receivable per capita	147	149	145	140	155
Taxes receivable as a percentage of current years' levies	7.5%	7.9%	7.7%	7.5%	8.2%
<b>Unweighted Taxable Assessment</b>					
Residential	\$ 70,762,154	\$ 66,000,132	\$ 61,518,082	\$ 57,306,633	\$ 53,366,322
Non-Residential	9,620,270	9,069,880	8,442,007	7,908,588	7,571,212
	<u>80,382,424</u>	<u>75,070,012</u>	<u>69,960,089</u>	<u>65,215,221</u>	<u>60,937,534</u>
<b>Weighted Taxable Assessment</b>					
Residential	\$ 73,713,509	\$ 69,119,831	\$ 64,745,624	\$ 61,208,842	\$ 57,357,959
Non-Residential	20,946,399	19,641,077	18,379,207	17,376,301	16,428,325
	<u>94,659,908</u>	<u>88,760,908</u>	<u>83,124,831</u>	<u>78,585,143</u>	<u>73,786,284</u>
<b>Residential vs Non-Residential Percentage of Total Weighted Taxable Assessment</b>					
Residential	78%	78%	78%	78%	78%
Non-Residential	22%	22%	22%	22%	22%
<b>Taxable Assessment Growth (weighted)</b>	1.2%	1.2%	1.6%	1.4%	0.7%

Note: Amounts reported may have been restated from previous amounts presented to conform to 2020 Public Sector Accounting Board (PSAB) standards.



**City of Hamilton**  
**Five Year Financial and Statistical Review (unaudited)**

(All amounts are reported in thousands of dollars except statistical information, ratios and per capita figures)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Operating Expenses by Object</b>					
Salaries, wages and employee benefits	\$ 819,188	\$ 797,631	\$ 780,052	\$ 755,403	\$ 741,847
Interest on long term liabilities	12,416	13,767	12,677	13,442	12,934
Materials	203,045	203,308	207,682	218,037	221,520
Contracted services	282,168	309,634	341,931	275,361	276,159
Rents and financial expenses	36,080	31,084	34,550	42,421	34,297
External transfers	193,667	168,471	190,538	194,241	184,546
Amortization of tangible capital assets	214,067	205,247	196,428	192,122	185,733
	<u>1,760,631</u>	<u>1,729,142</u>	<u>1,763,858</u>	<u>1,691,027</u>	<u>1,657,036</u>
<b>Operating Expenses as Percentage of Total</b>					
Salaries, wages and employee benefits	46.5%	46.1%	44.2%	44.7%	44.8%
Interest on long term liabilities	0.7%	0.8%	0.7%	0.8%	0.8%
Materials	11.6%	11.8%	11.8%	12.9%	13.4%
Contracted services	16.0%	18.0%	19.5%	16.3%	16.7%
Rents and financial expenses	2.0%	1.8%	2.0%	2.5%	2.1%
External transfers	11.0%	9.7%	10.8%	11.5%	11.1%
Amortization of tangible capital assets	12.2%	11.8%	11.0%	11.3%	11.1%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
<b>Long Term Liabilities</b>					
Long Term Liabilities incurred by the City	\$ 436,289	\$ 432,709	\$ 484,891	\$ 418,145	\$ 472,805
Long Term Debt incurred by the City for which other entities have assumed responsibility	-	-	-	-	-
	<u>436,289</u>	<u>432,709</u>	<u>484,891</u>	<u>418,145</u>	<u>472,805</u>
<b>Long Term Liabilities</b>					
Housing operations	\$ 40,991	\$ 46,967	\$ 52,803	\$ 58,508	\$ 64,070
City operations	395,298	385,742	432,088	359,637	408,735
	<u>436,289</u>	<u>432,709</u>	<u>484,891</u>	<u>418,145</u>	<u>472,805</u>
Long term liabilities as a % of Reserves and Capital Surplus	49.80%	51.60%	57.30%	58.60%	62.20%

Note: Amounts reported may have been restated from previous amounts presented to conform to 2020 Public Sector Accounting Board (PSAB) standards.

## City of Hamilton Five Year Financial and Statistical Review (unaudited)

(All amounts are reported in thousands of dollars except statistical information, ratios and per capita figures)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Tangible Capital Assets</b>					
General					
Land	\$ 403,879	\$ 387,321	\$ 357,211	\$ 333,818	\$ 315,467
Land improvements	181,506	167,237	157,312	152,325	150,337
Buildings	829,290	815,472	817,598	756,160	761,396
Vehicles	138,937	148,259	137,501	128,600	133,786
Computer hardware and software	18,698	19,499	13,572	11,821	11,058
Other	92,062	93,335	95,871	99,540	103,490
Infrastructure					
Roads	1,315,237	1,310,342	1,293,193	1,261,223	1,253,561
Bridges and structures	181,098	181,896	184,387	183,422	184,213
Water and wastewater facilities	416,470	395,495	398,743	403,647	396,884
Underground and other networks	2,021,641	1,986,865	1,861,011	1,789,334	1,761,542
Net Book Value	<u>5,598,818</u>	<u>5,505,721</u>	<u>5,316,399</u>	<u>5,119,890</u>	<u>5,071,734</u>
Assets under construction	604,146	425,067	360,182	309,974	199,680
	<u>6,202,964</u>	<u>5,930,788</u>	<u>5,676,581</u>	<u>5,429,864</u>	<u>5,271,414</u>
<b>Accumulated Surplus or Municipal Financial Position</b>					
Reserves and reserve funds					
Reserves	\$ 623,966	\$ 612,513	\$ 660,380	\$ 697,931	\$ 647,278
Hamilton Future Fund	58,466	52,963	48,635	44,322	43,079
	<u>682,432</u>	<u>665,476</u>	<u>709,015</u>	<u>742,253</u>	<u>690,357</u>
Capital surplus	\$ 193,769	\$ 173,857	\$ 136,894	\$ (28,137)	\$ 70,021
Operating surplus	83,987	74,118	88,433	1,498	2,020
Investment in Government Business Enterprises	319,823	323,851	329,237	356,098	247,386
Investment in tangible capital assets	5,629,066	5,393,649	5,102,640	4,995,441	4,780,723
Unfunded liabilities - Employee future benefits	(363,419)	(348,328)	(348,832)	(343,679)	(333,787)
Unfunded liabilities - Solid waste landfill sites	(65,148)	(71,420)	(71,559)	(24,174)	(24,466)
Unfunded liabilities - Environmental	(15,400)	-	-	-	-
	<u>6,465,110</u>	<u>6,211,203</u>	<u>5,236,813</u>	<u>5,699,300</u>	<u>4,741,897</u>

Note: Amounts reported may have been restated from previous amounts presented to conform to 2020 Public Sector Accounting Board (PSAB) standards.

**City of Hamilton**  
**Five Year Financial and Statistical Review (unaudited)**

(All amounts are reported in thousands of dollars except statistical information, ratios and per capita figures)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Statistical Information</b>					
Population	578,000	579,000	572,575	563,480	558,397
Households	237,420	237,200	234,655	227,641	222,918
Area in hectares	112,840	112,775	112,775	112,775	112,775
Building Permit Values	\$ 1,383,480,564	\$ 1,408,521,764	\$ 1,264,757,129	\$ 1,364,145,419	\$ 1,056,237,746
Housing Starts	1,406	1,438	1,135	1,340	1,436
Residential Units - Building Permits	4,507	5,012	5,808	6,053	5,835
Average Monthly Social Assistance Case Load	11,034	11,248	11,884	12,807	12,753
Continuous Full Time Employees	6,919	6,841	6,724	6,664	6,670

Note: Amounts reported may have been restated from previous amounts presented to conform to 2020 Public Sector Accounting Board (PSAB) standards.

## Section 2

# City of Hamilton Consolidated Financial Statements 2020

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## **Independent Auditors' Report**

<<NOTE: The Independent Auditors' Report will be inserted after the Financial Report is approved by the Audit, Finance and Administration Committee. >>

## **Independent Auditors' Report**

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## **Independent Auditors' Report**

<<NOTE: The Independent Auditors' Report will be inserted after the Financial Report is approved by the Audit, Finance and Administration Committee. >>

## City of Hamilton Consolidated Statement of Financial Position

For the year ended December 31, 2020 (all numbers are in thousands of dollars)

	<u>2020</u>	<u>2019</u>
<b>Financial assets</b>		
Cash and cash equivalents (Note 3)	\$ 459,178	\$ 187,704
Taxes receivable	85,023	86,309
Accounts receivable	139,157	131,232
Other assets	1,428	1,473
Long term receivables (Note 4)	42,237	47,379
Portfolio investments (Note 3)	1,022,899	1,069,908
Investment in Government Business Enterprises (Note 5)	319,823	323,851
<b>Total financial assets</b>	<b>\$ 2,069,745</b>	<b>\$ 1,847,856</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 390,003	\$ 339,830
Deferred revenue - general	87,143	42,542
Deferred revenue - obligatory reserve funds (Note 6 & 7)	470,579	331,278
Long term liabilities – municipal operations (Note 8)	395,298	385,742
Long term liabilities – housing corporation (Note 9)	40,991	46,967
Employee future benefits and other obligations (Note 10 & 11)	387,950	372,695
Solid waste landfill liabilities (Note 12)	65,148	71,420
<b>Total liabilities</b>	<b>1,837,112</b>	<b>1,590,474</b>
<b>Net financial assets</b>	<b>\$ 232,633</b>	<b>\$ 257,382</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 21)	\$ 6,202,964	\$ 5,930,788
Inventories	19,394	15,672
Prepaid expenses	10,119	7,361
<b>Total non-financial assets</b>	<b>6,232,477</b>	<b>5,953,821</b>
<b>Accumulated surplus (Note 13)</b>	<b>\$ 6,465,110</b>	<b>\$ 6,211,203</b>

Contractual obligations (Note 17)

Contractual rights (Note 18)

Contingent liabilities (Note 20)

COVID-19 (Note 25)

See accompanying notes to the consolidated financial statements.

## City of Hamilton Consolidated Statement of Operations

For the year ended December 31, 2020 (all numbers are in thousands of dollars)

	Budget <u>2020</u> (Note 24)	Actual <u>2020</u>	Actual <u>2019</u>
<b>Revenue</b>			
Taxation (Note 15)	\$ 953,883	\$ <b>957,739</b>	\$ 917,126
Government grants and contributions (Note 16)	621,458	<b>521,305</b>	447,833
User charges, licences and fines	365,598	<b>329,316</b>	372,145
Developer contributions earned	35,463	<b>33,693</b>	60,646
Donated tangible capital assets	8,494	<b>8,494</b>	21,715
Investment and dividend income	33,730	<b>33,545</b>	37,598
Net income from Government			
Business Enterprises (Note 5)	-	<b>10,726</b>	11,262
Other	111,332	<b>120,526</b>	128,764
<b>Total revenue</b>	<u>2,129,958</u>	<u><b>2,015,344</b></u>	<u>1,997,089</u>
<b>Expenses</b>			
General government	\$ 78,429	\$ <b>68,079</b>	\$ 66,626
Protection services	343,042	<b>341,243</b>	330,258
Transportation services	359,977	<b>322,651</b>	337,719
Environmental services	250,886	<b>251,828</b>	252,778
Health services	118,240	<b>126,930</b>	106,057
Social and family services	337,009	<b>333,523</b>	309,361
Social housing	107,008	<b>110,063</b>	97,131
Recreation and cultural services	174,024	<b>149,932</b>	176,949
Planning and development	60,825	<b>56,382</b>	52,263
<b>Total expenses</b>	<u>1,829,440</u>	<u><b>1,760,631</b></u>	<u>1,729,142</u>
<b>Annual Surplus</b>	\$ 300,518	\$ <b>254,713</b>	\$ 267,947
<b>Accumulated surplus</b>			
<b>Beginning of year</b>	\$ 6,211,203	\$ <b>6,211,203</b>	\$ 5,945,828
Other comprehensive loss and other			
Government Business Enterprises (Note 5)	-	<b>(806)</b>	(2,572)
<b>End of year</b>	<u>\$ 6,511,721</u>	<u><b>\$ 6,465,110</b></u>	<u>\$ 6,211,203</u>

See accompanying notes to the consolidated financial statements.

**City of Hamilton**  
**Consolidated Statement of Changes in Net Financial Assets**

For the year ended December 31, 2020 (all numbers are in thousands of dollars)

	Budget <u>2020</u> (Note 24)	<b>Actual</b> <b><u>2020</u></b>	Actual <u>2019</u>
<b>Operating activities</b>			
Annual surplus	\$ 300,518	\$ <b>254,713</b>	\$ 267,947
Other comprehensive loss of			
Government Business Enterprises	-	<b>(806)</b>	(2,572)
Acquisition of tangible capital assets	(659,399)	<b>(487,876)</b>	(445,146)
Loss on disposition of tangible capital assets	10,127	<b>10,127</b>	7,407
Amortization of tangible capital assets	214,066	<b>214,067</b>	205,247
Donated tangible capital assets	(8,494)	<b>(8,494)</b>	(21,715)
Change in inventories	-	<b>(3,722)</b>	(498)
Change in prepaid expenses	-	<b>(2,758)</b>	1,064
<b>Change in financial assets</b>	<u>(143,182)</u>	<u><b>(24,749)</b></u>	<u>11,734</u>
<b>Net financial assets</b>			
<b>Beginning of year</b>	<u>257,382</u>	<u><b>257,382</b></u>	<u>245,648</u>
<b>End of year</b>	<u>\$ 114,200</u>	<u><b>\$ 232,633</b></u>	<u>\$ 257,382</u>

See accompanying notes to the consolidated financial statements.

## City of Hamilton Consolidated Statement of Cash Flows

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

	<u>2020</u>	<u>2019</u>
<b>Operating activities</b>		
Annual surplus	\$ 254,713	\$ 267,947
Increase in taxes receivable	1,286	(5,337)
Increase in accounts receivable	(7,925)	(12,184)
Increase in other assets	45	(53)
Increase in accounts payable and accrued liabilities	50,173	16,308
(Increase) decrease in deferred revenue - general	44,601	(2,654)
Increase in deferred revenue - obligatory reserve fund	139,301	94,223
Increase in inventories	(3,722)	(498)
Decrease in prepaid expenses	(2,758)	1,064
<b>Non-cash activities</b>		
Amortization of tangible capital assets	214,067	205,247
Donated tangible capital assets	(8,494)	(21,715)
Loss on disposition of tangible capital assets	10,127	7,407
Net income from Government Business Enterprises	(10,726)	(11,262)
Change in employee future benefits and other obligations	15,255	(482)
Change in solid waste landfill liabilities	(6,272)	(139)
	<u>689,671</u>	<u>537,872</u>
<b>Investing activities</b>		
Increase in portfolio investments	47,009	(13,401)
Decrease in long term receivables	5,142	16,194
Dividends received from Government Business Enterprises	51,934	14,076
Issuance of share capital	(37,986)	-
	<u>66,099</u>	<u>16,869</u>
<b>Financing activities</b>		
Long term debt issued – municipal operations	51,705	-
Debt principal repayment – municipal operations	(41,530)	(45,728)
Lease obligation payment – municipal operations	(619)	(619)
Debt principal repayment – housing corporation	(5,976)	(5,836)
	<u>3,580</u>	<u>(52,183)</u>
<b>Capital activities</b>		
Purchase of tangible capital assets	(487,876)	(445,146)
<b>Net increase in cash and cash equivalents</b>	<b>271,474</b>	<b>57,412</b>
<b>Cash and cash equivalents</b>		
Beginning of year	<u>187,704</u>	<u>130,292</u>
End of year	<u>\$ 459,178</u>	<u>\$ 187,704</u>

See accompanying notes to the consolidated financial statements.

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# City of Hamilton

## Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 1. Significant accounting policies

The Consolidated Financial Statements of the City of Hamilton ("City") are prepared by management in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Significant accounting policies adopted by the City are as follows:

#### (a) Reporting entity

- (i) The consolidated financial statements reflect the assets, liabilities, revenues, expenses, changes in accumulated surplus, changes in net financial assets of the reporting entity. The consolidated financial statements include the activities of all committees of Council and the following boards and enterprises which are under the control of and accountable to Council:

Hamilton Police Services Board  
The Hamilton Public Library Board  
The Hamilton Street Railway Company  
CityHousing Hamilton Corporation  
Hamilton Business Improvement Areas including Ancaster BIA, Barton Street Village BIA, Concession Street BIA, Downtown Hamilton BIA, Dundas BIA, International Village BIA, Locke Street BIA, Downtown Stoney Creek BIA, Ottawa Street BIA, Waterdown BIA, and Westdale BIA  
Flamborough Recreation Sub-Committees  
Confederation Park  
Hamilton Farmers Market  
Public Health and Housing Services Division (HSD) fully funded programs

Interdepartmental and organizational transactions and balances are eliminated.

CityHousing Hamilton Corporation was incorporated as Hamilton Housing Corporation on January 1, 2001 as a result of the provincial legislation, Social Housing Reform Act 2000, which transferred the operation of various local housing authorities to municipalities. The City of Hamilton assumed social housing responsibilities on December 1, 2001. The share capital of CityHousing Hamilton Corporation is 100% owned by the City of Hamilton and a separate Board of Directors has been established to provide oversight responsibilities for the Corporation.

CityHousing Hamilton Corporation has been consolidated on a line-by-line basis after conforming with the City's accounting principles after eliminating inter-organizational transactions and balances.

Hamilton Utilities Corporation ("H.U.C."), Hamilton Enterprises Holdings Corporation ("H.E.H.C.O.") and Hamilton Renewable Power Inc. ("H.R.P.I.") are subsidiary corporations of the City and are accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises (Note 5). Under the modified equity basis, the business enterprise's accounting principles are not adjusted to conform to those of the City and inter-organizational transactions and balances are not eliminated.

City of Hamilton trust fund assets that are administered for the benefit of external parties are excluded from the consolidated financial statements. Separate financial statements have been prepared.

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# City of Hamilton

## Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 1. Significant accounting policies (continued)

#### (a) Reporting entity (continued)

Cemetery trust, and general trust funds administered by the City amounting to \$21,374,000 (2019 - \$20,060,000) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations. Homes for the Aged trust funds administered by the City amounting to \$413,000 (2019 - \$404,000) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations.

- (i) The financial activities of certain entities associated with the City of Hamilton are not consolidated. The City's contributions to these entities are recorded in the Consolidated Statement of Operations. The entities that are not consolidated are as follows:

Hamilton Region Conservation Authority  
Disabled and Aged Regional Transit System  
The Hamilton Municipal Retirement Fund  
The Hamilton-Wentworth Retirement Fund  
The Pension Fund of the Employees of the Hamilton Street Railway  
Township of Glanbrook Non-Profit Housing Corporation

- (ii) The taxation, other revenues, expenses, assets and liabilities with respect to the operations of various school boards are not reflected in the consolidated financial statements.

#### (b) Basis of accounting

Revenues are recorded on the accrual basis of accounting, whereby revenues are recognized as they are earned and measurable. Expenses are recognized in the period goods and services are acquired and a liability is incurred.

#### (c) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 reporting period. Significant estimates include assumptions used in estimating provisions for allowance for doubtful accounts, donated tangible capital assets, solid waste landfill liabilities, liabilities for contaminated sites, and in performing actuarial valuations of employee future benefit obligations.

Where estimation uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

#### (d) Cash, cash equivalents

Cash and cash equivalents include cash on hand, cash held in financial institutions and temporary investments with maturities of 365 days or less. Investments are valued at cost and are written down when there is a decrease in value.

#### (e) Portfolio investments

Portfolio investments mainly comprise of federal, provincial and municipal government bonds and deposit notes and short term instruments of financial institutions. Portfolio investments are valued at cost less any amounts written off to reflect an other than temporary decline in value.

**City of Hamilton**  
**Notes to Consolidated Financial Statements**

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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

**(f) Portfolio investments**

Portfolio investments mainly comprise of federal, provincial and municipal government bonds and deposit notes and short term instruments of financial institutions. Portfolio investments are valued at cost less any amounts written off to reflect an other than temporary decline in value.

**(g) Deferred revenue – obligatory reserve funds**

Receipts which are restricted by legislation of senior governments or by agreement with external parties are in nature restricted revenues and are reported as deferred revenues. When qualifying expenses are incurred, deferred revenues are recognized into revenue in the fiscal period they are expended.

**(h) Employee future benefits and other obligations**

Employee future benefits and other obligations for retirement, post employment and pension benefits are reported in the Consolidated Statement of Financial Position. The accrued benefit obligations are determined using management’s best estimates of expected investment yields, wage and salary escalation, mortality rates, termination and retirement ages. The actuarial gain or loss is amortized over the expected average remaining life expectancy of the members of the employee groups.

**(i) Tangible capital assets**

Tangible capital assets are recorded at cost which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. Donated and/or contributed assets are capitalized and recorded at their estimated fair value upon acquisition and recognized in revenue. Leased tangible capital assets are valued at the present value of the future minimum lease payments. Certain tangible capital assets for which historical cost information is not available have been recorded at current replacement cost deflated by a relevant inflation factor.

Amortization for road linear assets is calculated on a consumption basis using road deterioration curves. All other tangible capital assets are amortized on a straight-line basis over their estimated useful lives. One half of the annual amortization is recorded as amortization expense in the year of acquisition or construction and in the year of disposal. Estimated useful lives range from 2 years to 100 years as follows:

General - Land improvements	20 to 75 years
General - Buildings	20 to 50 years
General - Vehicles	3 to 20 years
General – Computer hardware and software	3 to 5 years
General – Other – Machinery and equipment	2 to 100 years
Infrastructure – Bridges and other structures	40 to 75 years
Infrastructure – Water and wastewater facilities	20 to 40 years
Infrastructure – Water, wastewater, storm and road linear	18 to 100 years

The City has leased tangible capital assets which are amortized over the term of the lease, ranging from 5 to 50 years. The cost, accumulated amortization, net book value and amortization expense have been reported in these consolidated financial statements.

Assets under construction are not amortized until the asset is ready for use. All interest on debt incurred during construction of related tangible capital assets is expensed in operations in the year incurred. Works of art and historic treasures are not recorded as assets in these financial statements.



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# City of Hamilton

## Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 1. Significant accounting policies (continued)

#### (i) Inventories

Inventories held for consumption or use are valued at the lower of cost and net realizable value.

#### (j) Government transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met, and a reasonable estimate of the amount can be made except, when and to the extent that, stipulations by the transferor 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.

#### (k) Long term receivables

Long term receivables are valued at cost. Recoverability is assessed annually, and a valuation allowance is recorded when recoverability has been impaired. Long term receivables are written off when they are no longer recoverable. Recoveries of long term receivables previously written off are recognized in the year received. Interest revenue is recognized as it is earned. Long term receivables with significant concessionary terms are reported as an expense on the Consolidated Statement of Operations.

#### (l) Tax revenue

Taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized, and the taxable event has occurred.

#### (m) Landfill Liability

The Ontario Environmental Protection Act (the "Act") sets out the regulatory requirements for the closure and maintenance of landfill sites. Under the Act, the City is required to provide for closure and post-closure care of solid waste landfill sites. The costs related to these obligations are provided for all inactive landfill sites and active landfill sites based on usage.

#### (n) Contaminated Sites

Contamination is a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- (i) an environmental standard exists
- (ii) contamination exceeds the environmental standard
- (iii) the City is directly responsible or accepts responsibility
- (iv) it is expected that future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is estimated based upon information that is available when the financial statements are prepared. It is based upon the costs directly attributable to the remediation activities required using a present value measurement technique.

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# City of Hamilton

## Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 1. Significant accounting policies (continued)

#### (o) Related parties disclosure

A related party exists when one party has the ability to exercise control or shared control over the other. Related parties include key management personnel, their close family members and the entities they control or have shared control over. Related party transactions are disclosed if they occurred at a value different from that which would have been arrived at if parties were unrelated and the transaction has material effect on the consolidated financial statements. As at December 31, 2020, there are no such related party transactions to disclose.

#### (p) Contingent assets

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty which will be ultimately resolved when one of more future events occur that are not within the government's control. Disclosure of a contingent asset is required under this standard when the occurrence of a confirming future event is likely. As at December 31, 2020, there are no such contingent assets to disclose.

#### (q) Contractual rights

Contractual rights requires the disclosure of information in regards to future rights to economic resources arising from contracts or agreements that will result in a future economic benefit. Such disclosure includes the nature, extent and timing of contractual rights. The City is involved with various contracts and agreements arising in the ordinary course of business. This results in contractual rights to economic resources. Contractual rights are reported in Note 18.

#### (r) Assets

The assets standard provides additional guidance on the definition of assets and what is meant by economic resources, control, past transactions and events and from which future economic benefits are to be obtained. For the year ended December 31, 2020, all material assets have been disclosed and reported within this definition.

#### (s) Inter-Entity transactions

Inter-entity transactions standard provides guidance on how to account for and report transactions between public sector entities that comprises a governments reporting entity. This section provides guidance for the measurement of these transactions. All City transactions are recorded at the exchange amount, being the amount agreed to by both parties. For the year ended December 31, 2020, there were no material inter-entity transactions to disclose.

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# City of Hamilton

## Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 2. Adoption of new accounting standards

The following are upcoming standard and amendment changes that will be effective in future periods. They have not been applied to the 2020 consolidated financial statements. Management is still assessing the impact to the City's future financial statements and the extent of the impact is still not known at this point.

#### (a) PS 1201, Financial Statement Presentation

Introduces a new statement of remeasurement gains and losses. The new statement will report: unrealized foreign exchange gains or losses, fair value remeasurements and other comprehensive income (OCI) from GBEs / GBPs. This standard is effective for fiscal years beginning on or after April 1, 2022 (the City's December 31, 2023 year-end) and must be adopted simultaneously with PS 3450-Financial Instruments and PS2601-Foreign Currency Translation.

#### (b) PS 2601, Foreign Currency Translation

Requires foreign exchange translation gains and losses to be reported in the statement of remeasurement gains and losses. This standard is effective for fiscal periods beginning on or after April 1, 2022 (the City's December 31, 2023 year-end).

#### (c) PS 3280, Asset Retirement Obligations

Establishes a framework for recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Legally obligated costs associated with the retirement of capital assets will be accounted for over the life of the asset, as opposed to at time the retirement occurs. This section is effective for fiscal years beginning on or after April 1, 2022 (The City's December 31, 2023 year-end).

#### (d) PS 3400, Revenue

Establishes a framework for recognition, measurement and reporting revenues that arise from transactions that include performance obligations (revenue recognized as performance obligations are satisfied) and transactions that do not have performance obligations (revenue recognized at realizable value). This section is effective for fiscal years beginning on or after April 1, 2023 (The City's December 31, 2024 year-end).

#### (e) PS 3450, Financial Instruments

Provides guidance on recognition, measurement, presentation and disclosure of financial instruments and introduces fair value measurement for a number of financial instruments including derivatives. This standard is effective for fiscal periods beginning on or after April 1, 2022 (the City's December 31, 2023 year-end).

#### (f) Public Sector Guideline 8, Purchased Intangible

Allows public sector entities to recognize intangible purchased through an exchange transaction. This guideline is effective for fiscal years beginning on or after April 1, 2023 (the City's December 31, 2024 year-end).

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 3. Cash and cash equivalents and portfolio investments

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents are comprised of:		
Cash on hand	\$ 130	\$ 157
Cash held in banks	452,713	181,331
Temporary investments	6,335	6,216
	<u>\$ 459,178</u>	<u>\$ 187,704</u>
Portfolio investments are comprised of:		
Unrestricted investments	\$ 493,854	\$ 685,667
Designated investments (obligatory reserve funds)	470,579	331,278
Designated investments (Hamilton Future Fund)	58,466	52,963
	<u>\$ 1,022,899</u>	<u>\$ 1,069,908</u>

Portfolio investments have a market value of \$1,094,766,000 (2019 - \$1,094,050,000). The City has purchased \$6,504,000 (2019 - \$3,058,000) of its own debentures which have not been cancelled. This investment in its own debenture is included in portfolio investments on the consolidated statement of financial position. The gross amounts of these debentures is \$393,175,000 (2019 - \$383,001,000)

#### 4. Long term receivables

The City has long-term receivables in the amount of \$42,237,000 (2019 - \$47,379,000). The long-term receivables are comprised of:

	<u>2020</u>	<u>2019</u>
<b>Development charge deferral agreements</b>	<b>\$ 26,658</b>	<b>\$ 30,012</b>
<b>Mortgages receivable:</b>		
Downtown convert to rent program	4,784	5,425
Hamilton Utilities Corporation	-	6,480
Hamilton Enterprises Holding Corporation	6,156	-
Sheraton Hotel loan	610	755
Other City loan programs	3,424	3,764
<b>Loans to other agencies and organizations</b>	<b>3,091</b>	<b>3,632</b>
<b>Less: Provision for loans with concessionary terms</b>	<b>(2,486)</b>	<b>(2,689)</b>
	<u><b>\$ 42,237</b></u>	<u><b>\$ 47,379</b></u>

Development charge deferral agreements and mortgage receivables are loans which are secured by property, with interest rates varying from 0% to 5.61% and terms of one year to thirty years.

Loans to other agencies and organizations include loans to Hamilton Conservation Authority, Catholic Children's Aid Society, Winona Peach Festival, Redeemer University College, the Bob Kemp Hospice, Canadian Football Hall of Fame, Rosedale tennis Club with interest rates varying from 0% to 6.75% for terms of up to thirty years.

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 5. Investment in Government Business Enterprises

Hamilton Utilities Corporation, Hamilton Enterprises Holdings Corporation and Hamilton Renewable Power Inc. are subsidiary corporations of the City and are accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises.

In compliance with provincial legislation enacted to restructure the electrical industry in Ontario, the Hamilton Utilities Corporation ("H.U.C.") was incorporated on June 1, 2000. All of the assets and liabilities of the predecessor hydro-electric systems were transferred to H.U.C. During 2004, Hamilton Hydro Energy Inc. was established with the City's acceptance of a dividend in kind in the form of one common share from H.U.C. Effective June 1, 2005, the articles of incorporation reflected the amendment of a name change to Hamilton Renewable Power Inc. ("H.R.P.I."). On December 18, 2017 Hamilton Enterprises Holdings Corporation ("H.E.H.C.O.") was incorporated.

The amounts related to government business enterprises as reported in the Consolidated Statement of Operations for 2020 and 2019 is as reported by the Hamilton Utilities Corporation, Hamilton Enterprises Corporation and Hamilton Renewable Power Inc.

	<u>2020</u>	<u>2019</u>
Net income from H.U.C.	\$ 13,473	\$ 12,899
Net loss from H.E.H.C.O.	(2,681)	(1,815)
Net (loss) income from H.R.P.I.	<u>(66)</u>	<u>178</u>
	<u>\$ 10,726</u>	<u>\$ 11,262</u>

The City's investment in Government Business Enterprises is reported in the Consolidated Statement of Financial Position as:

	<u>2020</u>	<u>2019</u>
Investment in H.U.C.	\$ 288,242	\$ 327,254
Investment in H.E.H.C.O.	32,020	(3,172)
Investment in H.R.P.I.	<u>(439)</u>	<u>(231)</u>
	<u>\$ 319,823</u>	<u>\$ 323,851</u>

The change in investment in Government Business Enterprises is allocated as follows:

	<u>2020</u>	<u>2019</u>
Investment in Government Business Enterprises at January 1	\$ 323,851	\$ 329,237
Net income during the year	10,726	11,262
Other comprehensive loss	(806)	(2,572)
Dividends	(51,934)	(14,076)
Issuance of capital	<u>37,986</u>	<u>-</u>
Investment in Government Business Enterprises at December 31	<u>\$ 319,823</u>	<u>\$ 323,851</u>

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 5. Investment in Government Business Enterprises (continued)

The following table provides condensed supplementary financial information for Hamilton Utilities Corporation reported by H.U.C. at December 31, 2020 and December 31, 2019 respectively.

	<u>2020</u>	<u>2019</u>
<b>Financial Position</b>		
Current assets	\$ 72	\$ 388
Notes receivable from Corporation	13,786	51,772
Long term receivables	-	6,156
Due from related parties	2,426	2,130
Future payments in lieu of income taxes	473	461
Investment in Alectra Holdings Inc.	350,198	351,550
Total assets	<u>\$ 366,955</u>	<u>\$ 412,457</u>
Current liabilities		
(including current portion of long term debt)	8	324
Non-current liabilities	67,926	74,100
Total liabilities	<u>67,934</u>	<u>74,424</u>
Change in equity on restructuring	10,779	10,779
Shareholder's equity	<u>\$ 288,242</u>	<u>\$ 327,254</u>
<b>Results of operations</b>		
Revenues	\$ 156	\$ 353
Operating expenses	(188)	(816)
Equity income in Alectra Holdings Inc.	13,147	10,541
Financing expenses	(5)	(248)
Other income	12	248
Gain on dilution of investment in Alectra Holdings Inc.	-	979
Equity earnings from operations	<u>13,122</u>	<u>11,057</u>
Recovery of taxes	351	1,842
Net income before other comprehensive income	<u>13,473</u>	<u>12,899</u>
Other comprehensive loss	(693)	(2,572)
Net income	<u>\$ 12,780</u>	<u>\$ 10,327</u>
Dividends paid	51,792	13,969

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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#### 5. Investment in Government Business Enterprises (continued)

##### **Hamilton Utilities Corporation long term receivables and borrowings:**

Long-term receivables related to a loan between the Corporation and HCE Energy ("HCE") a corporation under common control relating to HCE's acquisition of the City of Hamilton's Central Utilities Plant ("CUP"). The long-term borrowings were a loan between the City of Hamilton (the City') and the Corporation relating to HCE's acquisition of the City's Central Utilities Plant ("CUP").

Prior to year-end, the Corporation and the City, along with HCE formally entered into an assignment agreement to transfer both the remaining long-term receivable in the amount of \$6,156 and long-term borrowing in the amount of \$6,156 to the City and HCE respectively. As at December 31, 2020, the Corporation has no further contractual right to cash flows from long-term receivables and no obligation to settle long-term borrowings with the City.

The settlement transaction comprised of long-term debt forgiveness and the transfer of long-term receivable with related parties have been recognized directly in equity in the statement of changes in equity.

Interest expense for the long-term borrowings was \$nil (2019 - \$248). Interest revenue recognized was \$nil (2019 - \$248)

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 5. Investment in Government Business Enterprises (continued)

The following table provides condensed supplementary financial information for Hamilton Enterprises Holding Corporation reported by H.E.H.C.O. at December 31, 2020 and December 31, 2019 respectively.

	<u>2020</u>	<u>2019</u>
<b>Financial Position</b>		
Current assets	\$ 9,442	\$ 8,376
Capital assets	51,618	53,086
Other assets	5,418	6,216
Future payments in lieu of income taxes	5,209	4,514
Total assets	<u>71,687</u>	<u>72,192</u>
Current liabilities (including current portion of long term debt)	20,786	7,678
Non-current liabilities	29,962	78,762
Total liabilities	<u>50,748</u>	<u>86,440</u>
Shareholder's deficit		
Non-controlling interest	78	83
Opening equity	(11,159)	(11,159)
Total shareholder's deficit	<u>\$ 32,020</u>	<u>\$ (3,172)</u>
<b>Results of operations</b>		
Revenues	\$ 15,527	\$ 14,307
Operating expenses	(16,533)	(15,686)
Financing expense	(1,365)	(1,187)
Other income	19	199
Equity earnings from operations	<u>(2,352)</u>	<u>(2,367)</u>
Payment / recovery of taxes	334	(544)
Loss for the year	<u>(2,686)</u>	<u>(1,823)</u>
Non-controlling interest of a subsidiary	5	8
Net loss before other comprehensive income	<u>(2,681)</u>	<u>(1,815)</u>
Other comprehensive income	(113)	-
Net loss	<u>\$ (2,794)</u>	<u>\$ (1,815)</u>
Issuance of share capital	37,986	-



**City of Hamilton**  
**Notes to Consolidated Financial Statements**

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

**5. Investment in Government Business Enterprises (continued)**

During the year, the City recognized a dividend in-kind from one of its subsidiaries, H.E.H.C.O., in exchange for notes receivable which were formally assigned to the City in the year. The notes receivable relate to the corporate reorganization undertaken by the H.E.H.C.O. in 2018. The transactions during the year reflect the execution of the remaining reorganization steps that were approved in 2018.

Subsequent to the assignment of the notes receivable, the City subscribed for \$37,986 common shares of its investment in H.E.H.C.O. in exchange for settlement of the outstanding notes receivable.

**Amounts owing to Corporations under common control:**

Amounts owing to corporations under common control, previously owed to Hamilton Utilities Corporation ("H.U.C.") and now owing to the City of Hamilton are due December 31, 2039, bearing interest at a fixed interest rate of 4.06% throughout the term of the loan. The loan is payable in annual principal repayments of \$324 plus interest. The amounts owing to the City relate to the Corporations' acquisition of the City of Hamilton's Central Utilities Plant. ("CUP").

During the year, amounts owing to H.U.C. were formally assigned to the City who accepted the assignment of borrowings and the Corporation is now remitting principal and interest payments directly to the City.

The borrowings are secured by the assets of the CUP with a net book value of \$9,273 (2019 - \$9,778) with a cross-company guarantee provided by a corporation under common control.

Interest expense for the long-term borrowings was \$229 (2019 - \$248). Principal payments on the long-term borrowings and receivables are due as follows:

	<u>2020</u>
2021	\$ 324
2022	324
2023	324
2024	324
2025	324
Thereafter	<u>4,536</u>
	<u>\$ 6,156</u>

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 5. Investment in Government Business Enterprises (continued)

The following table provides condensed supplementary financial information for Hamilton Renewable Power Incorporated reported by H.R.P.I. at December 31, 2020 and December 31, 2019 respectively.

	<u>2020</u>	<u>2019</u>
<b>Financial Position</b>		
Current assets	\$ 1,325	\$ 1,132
Capital assets	5,090	5,602
Other assets	32	32
Total assets	<u>6,447</u>	<u>6,766</u>
Current liabilities		
(Including current portion of long term debt)	642	685
Future payment in lieu of taxes	244	312
Total liabilities	<u>886</u>	<u>997</u>
Shareholder's equity	6,000	6,000
Net deficit	<u>\$ (439)</u>	<u>\$ (231)</u>
<b>Results of operations</b>		
Revenues	\$ 2,900	\$ 3,199
Expenses	(2,966)	(3,021)
Net (loss) income	<u>\$ (66)</u>	<u>\$ 178</u>
Dividends paid	142	107

#### Government Business Enterprises - related party transactions

The following summarizes the Corporations related party transactions with Government Business Enterprises for the year ended December 31.

	<u>2020</u>	<u>2019</u>
<b>Revenue</b>		
Dividend revenue from H.U.C.	\$ 51,792	\$ 13,969
Dividend revenue from H.R.P.I.	142	107
Property and other taxes received by the City from H.U.C.	532	529
Sale of Methane to H.R.P.I.	794	814
<b>Expenditures</b>		
Hydro purchased by the City from H.E.H.C.O.	34,224	37,874
Thermal Energy purchased from H.R.P.I.	274	284
<b>Assets</b>		
Accounts receivable from H.R.P.I.	429	415
Long term receivable from H.U.C.	-	6,480
Long term receivable from H.E.H.C.O.	6,156	-

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 6. Deferred revenue – obligatory reserve funds

The deferred revenue – obligatory reserve funds, reported on the consolidated statement of financial position, are made up of the following:

	<u>2020</u>	<u>2019</u>
Development charge reserve funds	\$ 285,420	\$ 186,994
Recreational land dedicated under the Planning Act	66,934	56,154
Gasoline tax revenue: Provincial	19,220	9,699
Federal	59,101	54,846
Building Permit Revenue	24,613	23,493
Other (Main Street Revitalization)	15	92
Safe Restart Agreement (SRA): Municipal & Transit Funding	15,276	-
	<u>\$ 470,579</u>	<u>\$ 331,278</u>

#### 7. Deferred revenue – obligatory reserve funds

The deferred revenue – obligatory reserve funds, reported on the consolidated statement of financial position, are made up of the following:

	<u>2020</u>	<u>2019</u>
Balance at the beginning of the year	\$ 331,278	\$ 237,055
Add:		
Developer and other contributions	183,211	134,567
Interest earned	7,385	6,516
Provincial and Federal Funding	52,770	69,166
	<u>243,366</u>	<u>210,249</u>
Less:		
Contributions used in operating and capital funds	104,065	116,026
Balance at the end of the year	<u>\$ 470,579</u>	<u>\$ 331,278</u>

#### 8. Long term liabilities – municipal operations

(a) The long term liabilities – municipal operations consists of long term debt for serial debentures and loans that mature in the years 2021 to 2044 with interest rates varying between 1.61% and 5.05% and obligations for leased tangible capital assets with payments from 2021 to 2051 at a discount rate of 5%. The balance of long term liabilities consists of the following:

	<u>2020</u>	<u>2019</u>
Long term liabilities incurred by the City	\$ 393,175	\$ 383,001
Long term liabilities for leased tangible capital assets incurred by the City	2,123	2,741
Net long term liabilities	<u>\$ 395,298</u>	<u>\$ 385,742</u>

## City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

### 8. Long term liabilities – municipal operations (continued)

- (b) Of the \$393,175,000 long term debt incurred by the City (2019 - \$383,001,000) certain principal payments do not represent a burden on general City revenue, as they are to be recovered in future years from other sources.

The total long-term debt is to be recovered from the following:

	<u>2020</u>	<u>2019</u>
General Revenue	\$ 263,815	\$ 255,373
Water & Wastewater user charges	129,360	127,628
	<u>\$ 393,175</u>	<u>\$ 383,001</u>

- (c) The total City principal repayments of long term debt in each of the next five years and thereafter are due as follows:

	General Revenues	Water & Wastewater User Charges	<u>Total 2020</u>
2021	\$ 32,036	\$ 13,076	\$ 45,112
2022	32,454	13,081	45,535
2023	27,232	13,028	40,260
2024	25,070	12,971	38,041
2025	25,145	12,971	38,116
2026 and thereafter	121,878	64,233	186,111
Total	<u>\$ 263,815</u>	<u>\$ 129,360</u>	<u>\$ 393,175</u>

- (d) The total City principal repayments of leased tangible capital assets in each of the next five years and thereafter are due as follows:

	<u>2020</u>
2021	\$ 335
2022	62
2023	62
2024	62
2025	62
2026 and thereafter	1,540
Total	<u>\$ 2,123</u>

- (e) Total repayments and interest charges for the year for long term debt are as follows:

	<u>2020</u>	<u>2019</u>
Principal repayments	\$ 41,530	\$ 45,728
Interest expense	10,958	12,161
	<u>\$ 52,488</u>	<u>\$ 57,889</u>

- (f) Total repayments and interest charges for the year for leased tangible capital assets are as follows:

	<u>2020</u>	<u>2019</u>
Principal repayments	\$ 619	\$ 619
Interest expense	267	257
	<u>\$ 886</u>	<u>\$ 876</u>

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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#### 9. Long term debt – housing corporation

(a) The balance of long term debt – housing corporations reported on the Consolidated Statement of Financial Position represents capital assets of the CityHousing Hamilton that are financed by mortgages. The mortgages mature in the years 2021 to 2030 with interest rates varying between 0.69% and 5.83%. The mortgage obligations for CityHousing Hamilton are \$40,991,000 (2019 - \$46,967,000).

(b) The principal repayments of these mortgages in each of the next five years and thereafter are as follows:

		<u>2020</u>
2021	\$	5,979
2022		13,321
2023		4,082
2024		8,149
2025		3,174
2026 and thereafter		6,286
	<u>\$</u>	<u>40,991</u>

(c) Total repayments and interest charges for the year for long term debt - housing corporations are as follows:

	<u>2020</u>	<u>2019</u>
Principal repayments	\$ 5,976	\$ 5,836
Interest expense	1,191	1,349
	<u>\$ 7,167</u>	<u>\$ 7,185</u>

(d) Other long term debt incurred by the City of Hamilton’s housing corporations, representing capital assets financed by debentures issued by the Ontario Housing Corporation of \$5,966,000 (2019 - \$8,340,000), is not included in the Consolidated Statement of Financial Position. The Social Housing Reform Act, 2000 transferred the ownership and responsibility for the administration of Province of Ontario public housing to the City of Hamilton as a local housing corporation. The transfer, effective January 1, 2001, included land and buildings at no cost. The servicing of long term debt remains the obligation of the Province of Ontario.

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 10. Employee future benefits and other obligations

The City provides certain employee benefits that require funding in future periods. An estimate of these liabilities has been recorded in the Consolidated Statement of Financial Position. These amounts are summarized as follows:

	<u>2020</u>	<u>2019</u>
<b>Accrued Benefit Obligation</b>		
Sick leave benefit plan (a)	\$ 60,015	\$ 58,789
Long term disability (b)	43,676	33,431
Workplace safety and insurance board liabilities (WSIB) (c)	128,967	97,787
Retirement benefits (d)	168,449	153,571
Vacation benefits (e)	27,212	26,806
Pension benefit plans (f)	<u>(34,366)</u>	<u>(2,196)</u>
	<b>393,953</b>	<b>368,188</b>
Net unamortized actuarial (loss) gain	<b>(11,803)</b>	1,513
Valuation allowance	<u>5,800</u>	<u>2,994</u>
<b>Accrued Liability</b>	<u><b>\$ 387,950</b></u>	<u><b>\$ 372,695</b></u>

The City has established reserves for some of these liabilities totalling \$74,278,000 (2019 - \$71,226,000) as described in the following notes.

The continuity of employee future benefits and other obligations are summarized as follows:

	<u>2020</u>	<u>2019</u>
<b>Liability for Employee Future Benefits and Other Obligations</b>		
<b>balance at beginning of the year</b>	<b>\$ 372,695</b>	<b>\$ 373,177</b>
Plan amendment per actuarial valuation	11,930	2,488
Benefit expense	36,920	32,101
Interest expense	12,612	13,420
Amortization of actuarial loss on accrued benefit obligations	5,600	3,220
Amortization of actuarial gain on earnings on pension assets	(5,952)	(3,261)
Benefit payments	<u>(45,855)</u>	<u>(48,450)</u>
Liability for Employee Future Benefits and Other Obligations		
balance at end of the year	<u><b>\$ 387,950</b></u>	<u><b>\$ 372,695</b></u>

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 10. Employee future benefits and other obligations (continued)

The expenses related to these employee benefits and other obligations are reported in the Consolidated Statement of Operations. These expenses are summarized as follows:

	<u>2020</u>	<u>2019</u>
Plan amendment per actuarial valuation	\$ 11,930	\$ 2,488
Benefit expense	36,920	32,101
Interest expense	12,612	13,420
Amortization of net actuarial loss	(351)	(41)
	<u>\$ 61,111</u>	<u>\$ 47,968</u>

Actuarial valuations are performed on post employment, retirement benefits and pension benefits to provide estimates of the accrued benefit obligations. These estimates are based on a number of assumptions about future events including interest rates, inflation rates, salary and wage increases, medical and dental cost increases and mortality. The assumptions are determined at the time of the actuarial valuations and are reviewed annually. Consequently, different assumptions may be used as follows:

	Discount Rate	Return on Assets	Inflation Rate	Payroll Increases	Dental Increases	Life Expectancy (Years)
Vested sick leave	3.25%	NA	2.0%	3.0%	NA	15
Long term disability	3.00%	NA	2.0%	3.0%	NA	8.0
Workplace safety and insurance	3.50%	NA	2.0%	3.0%	NA	10.0
Retirement Benefits Health and Dental	3.50%	NA	2.0%	3.0%	4.0%	12
Pensions Benefits (non-OMERS)	4.40%	4.40%	2.0%	NA (1)	NA	7.98 to 9.8

Notes:

(1) There is no estimate for future salary and wage increases in the non-OMERS pension plans as the active employees have been transferred to OMERS.

#### (a) Liability for sick leave benefit plans

The City provides a sick leave benefit plan for certain employee groups. Under the sick leave benefit plan of the City, unused sick leave can accumulate, and employees may become entitled to a cash payment when they leave the City's employment. An actuarial valuation as at December 31, 2020 has estimated the accrued benefit obligation at \$60,015,000 (2019 – \$58,789,000). Changes in valuation assumptions have resulted in an increase in the liability to \$60,015,000 from the expected liability of \$58,180,000. The actuarial loss as at December 31, 2020 of \$1,835,000 is being amortized over 15 years, which is the expected average remaining life expectancy of the members of the employee groups. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$9,570,000 (2019 - \$9,586,000).

#### (b) Liability for long term disability

The City provides benefits in the event of total disability for certain employee groups. An actuarial valuation of the City's self-insured long-term disability program as at December 31, 2020 has estimated the accrued benefit obligation at \$43,676,000 (2019 - \$33,431,000). Changes in valuation assumptions have resulted in an increase in the liability of \$43,676,000 from the expected liability of \$29,745,000. The actuarial loss as at December 31, 2020 of \$13,931,000 is being amortized over 8.0 years, which is the expected average remaining life expectancy of the members of the employee groups. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$15,044,000 (2019 - \$15,612,000)

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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#### 10. Employee future benefits and other obligations (continued)

##### (c) Liability for workplace safety and insurance

The City is liable for compensation related to workplace injuries as stipulated by the Workplace Safety & Insurance Act. An actuarial valuation as at December 31, 2020 estimated the accrued benefit obligation for workplace safety & insurance existing claims and future pension awards at \$128,967,000 (2019 - \$97,787,000). Changes in valuation assumptions have resulted in an increase in the liability to \$128,967,000 from the expected liability of \$100,965,000. The actuarial loss of \$28,002,000 is being amortized over 10.0 years, which is the expected average remaining life expectancy of the plan members in various groups. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$41,329,000 (2019 - \$41,110,000).

##### (d) Liability for retirement benefits

The City provides certain health, dental and life insurance benefits between the time an employee retires under the Ontario Municipal Employees Retirement System (OMERS) or the normal retirement age and up to the age of 65 years. An actuarial valuation at December 31, 2020 estimated the accrued benefit obligation at \$168,449,000 (2019 - \$153,571,000). Changes in valuation assumptions have resulted in an increase in liability to \$168,449,000 from the expected liability of \$144,507,000. The actuarial loss of \$23,942,000 is being amortized over 19 years, which is the expected average remaining life expectancy of the plan members in various groups. The City has \$7,682,000 (2019 - \$7,430,000) set aside in the Consolidated Statement of Financial Position to assist with this liability.

##### (e) Liability for vacation benefits

The City is liable for vacation days earned by its employees as at December 31, 2020 but not taken until a later date. The liability as at December 31, 2020 has been estimated at \$27,212,000 (2019 - \$26,806,000), of which \$16,577,000 is funded by City departments' budgets (2019 - \$16,938,000). Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$1,610,000 (2019 - \$1,577,000), and the remaining liability of \$9,025,000 is unfunded (2019 - \$8,291,000).

##### (f) Liability for pensions benefit plans

In addition to the Ontario Municipal Employees Retirement System (OMERS) described in Note 11, the City also provides pension benefits under three other plans. The actuarial valuations for Hamilton-Wentworth Retirement Fund, Hamilton Street Railway Retirement Fund and Hamilton Municipal Retirement Fund at December 31, 2019 estimated the combined accrued benefit asset of the pension plans at \$34,366,000 from an asset of \$2,196,000 in 2019. Changes in valuation resulted in an asset of \$34,366,000 from an expected liability of \$27,342,000. The actuarial gain of \$61,708,000 is being amortized over 7.98 to 9.8 years, which is the expected average remaining life expectancy of the plan members. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$6,725,000 (2019 - \$3,341,000).

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 11. Pension agreements

##### (a) Ontario Municipal Employees Retirement System

The City makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of approximately 7,226 members of City staff and councillors. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by employees, based on the length of credited service and average earnings.

The latest actuarial valuation as at December 31, 2020 indicates a "going concern" Actuarial Deficit based on the plan's current member and employer contribution rates. Contributions were made in the 2020 calendar year at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and level of earnings. As a result \$61,086,000 (2019 - \$60,176,000) was contributed to the OMERS plan for current service.

As OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees. The OMERS primary pension plan has a deficit of \$3.2 billion as of December 31, 2020 (2019 - \$3.4 billion)

##### (b) Other pension plans – Hamilton-Wentworth Retirement Fund, Hamilton Municipal Retirement Fund, and Hamilton Street Railway Retirement Fund.

Approximately 317 current employees and 955 former employees of the City are members of three defined benefit plans; Hamilton-Wentworth, Hamilton Municipal and the Hamilton Street Railway Retirement Funds and are current or future beneficiaries under their terms and conditions. Actuarial valuations of the pension plans for funding purposes are required under the Pension Benefits Act every three years. The actuarial valuations of the pension plans for accounting purposes provide different results than the valuations for funding purposes. For funding purposes, one of the pension plans is in a surplus position and the other two plans are in a deficit position.

The actuarial valuations for these pension plans are based on a number of assumptions about future events including mortality, inflation and interest rates. The two plans with deficits are paying a number of amortization schedules that will be completed over a period ranging from two to fifteen years.

The accrued pension liability reported in the Consolidated statement of Financial Position is comprised as follows:

	<u>2020</u>	<u>2019</u>
Accrued pension benefit obligation	\$ 309,881	\$ 335,238
Pension plan assets	<u>(344,247)</u>	<u>(337,434)</u>
Other assets	<u>(34,366)</u>	<u>(2,196)</u>
Unamortized actuarial gain	<u>55,908</u>	<u>33,014</u>
Accrued pension liability	<u>21,542</u>	<u>30,818</u>
Valuation allowance	<u>5,800</u>	<u>2,994</u>
Adjusted accrued pension liability	<u>\$ 27,342</u>	<u>\$ 33,812</u>

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 11. Pension agreements (continued)

The actuarial gain or loss on pension fund assets and the actuarial gain or loss on accrued pension benefits obligations are comprised as follows:

	<u>2020</u>	<u>2019</u>
Expected pension fund assets at the end of year	\$ 331,800	\$ 312,488
Actual pension fund assets at end of year	<u>344,247</u>	<u>337,434</u>
Actuarial gain on pension fund assets	<u>12,447</u>	<u>24,946</u>
Expected accrued pension benefit obligation at end of year		
Actual accrued pension benefit obligation at end of year	326,203	314,820
Accrued pension benefit obligation	<u>309,881</u>	<u>335,238</u>
Actuarial gain (loss) on accrued pension benefit obligation	\$ <u>16,322</u>	\$ <u>(20,418)</u>

The expense related to the pension plans are comprised as follows:

	<u>2020</u>	<u>2019</u>
Amortization of net actuarial loss on accrued pension benefit obligation	\$ (162)	\$ (2,198)
Amortization of net actuarial loss on pension plan assets	<u>(5,407)</u>	<u>(2,680)</u>
Net amortization	<u>(5,569)</u>	<u>(4,878)</u>
Interest on average accrued pension benefit obligation	\$ 14,455	\$ 16,727
Expected return on average pension plan assets	<u>(14,608)</u>	<u>(16,405)</u>
Net interest	<u>(153)</u>	<u>322</u>
Change in valuation allowance	<u>2,806</u>	<u>2,488</u>
Total expenses	\$ <u>(2,916)</u>	\$ <u>(2,068)</u>

Payment of \$3,555,201 (2019 - \$7,907,303) have been applied to reduce the Hamilton - Wentworth and Hamilton Street Railway plans' deficit as actuarially determined for funding purposes. The pension deficit for the pension plans as at December 31, 2020 will be funded by the City with payments as follows:

	<u>2020</u>
2021	\$ 1,770
2022	1,890
2023	1,956
2024	1,956
2025 and thereafter	<u>11,736</u>
Total	\$ <u>19,308</u>

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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#### 12. Solid waste landfill liabilities

The City owns and operates one open landfill site and it owns and maintains twelve (12) closed landfill sites.

The active landfill site in the Glanbrook community was opened in 1980 covering 220 hectares over three phases with a capacity of 14,824,000 cubic metres of waste. The total capacity has been broken into three Phases, with Phase 1 having a capacity of 8,403,000, Phase 2 having a capacity of 4,855,000 cubic metres and Phase 3 having a capacity of 1,566,000 cubic metres. As at December 31, 2018 landfilling has ceased in Phase 1, and is occurring in Phase 2. Approximately 295,000 cubic metres of un-utilized or recovered (due to site settlement) capacity had been retained at Phase 1 representing 3.5% of its theoretical approved capacity. This is intended for use in the event of an emergency or extended lack of access into Phase 2. For the purpose of financial considerations Phase 1 should be treated as being "at capacity" although the intent is to eventually utilize the retained air space. Filling was initiated at Phase 2 in mid-December 2018 and therefore as of December 31, 2020 still retained an estimated 4,448,000 cubic meters of capacity. It is estimated Phase 2 will reach its capacity and close in 2046. Construction of Phase 3 has not been initiated. It is estimated that the site will reach full capacity and close in 2055.

In 2020 approximately 42% of waste generated was diverted from landfills (2019 - 41%).

The closure costs for the open Glanbrook landfill site and post closure care costs for the closed sites are based upon management estimates, adjusted by an inflation rate of 2.5%. These costs are then discounted back to December 31, 2020 using a discount factor of 3.5%. Post closure care for the Glanbrook site is estimated to be required for 50 years from the date of closure of each phase. Studies continue to be undertaken to assess the liability associated with the City's closed landfill sites and the estimates will be updated as new information arises.

Estimated expenses for closure and post-closure care are \$72,676,000 (2019 - \$80,076,000). The expenses remaining to be recognized are \$7,528,000 (2019 - \$8,656,000). The liability of \$65,148,000 (2019 - \$71,420,000) for closure of the operational site and post closure care of the closed sites has been reported on the Consolidated Statement of Financial Position. A reserve of \$1,249,000 (2019 - \$1,189,000) was established to finance the future cost for closed landfill sites.

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## City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

### 13. Accumulated Surplus

The accumulated surplus balance is comprised of balances in reserves and discretionary reserve funds, operating surplus, capital surplus, unfunded liabilities to be recovered in the future, investment in government business enterprises and investment in tangible capital assets.

	<u>2020</u>	<u>2019</u>
Reserves and discretionary reserve funds set aside for specific purposes by Council are comprised of the following:		
Working funds	\$ 94,122	\$ 84,933
Contingencies	1,017	996
Replacement of equipment	53,344	51,225
Sick leave (Note 10)	9,570	9,586
Workplace Safety and Insurance Board (WSIB) (Note 10)	41,329	41,110
Pension plans (Note 10)	6,725	3,341
Tax stabilization	65,917	20,760
General government	21,140	16,785
Protection services	1,332	1,184
Transportation services	25,911	25,396
Environmental services	167,911	224,625
Health and social services	5,846	5,478
Recreation and cultural services	19,868	23,848
Planning and development	7,896	8,046
Other unallocated	102,038	95,200
Hamilton Future Fund (Note 14)	58,466	52,963
<b>Total reserves and discretionary reserve funds</b>	<b>\$ 682,432</b>	<b>\$ 665,476</b>
Operating surplus		
Flamborough recreation sub-committees	\$ 251	\$ 227
Business improvement areas	1,333	1,268
Housing operations	82,203	72,343
Confederation Park operations	200	280
<b>Total operating surplus</b>	<b>\$ 83,987</b>	<b>\$ 74,118</b>
Capital surplus		
Municipal operations	\$ 119,817	\$ 113,897
Housing operations	73,952	59,960
<b>Total capital surplus</b>	<b>\$ 193,769</b>	<b>\$ 173,857</b>
Unfunded liabilities		
Employee benefit obligations	\$ (363,419)	\$ (348,328)
Solid Waste landfill liabilities	(65,148)	(71,420)
Environmental liability	(15,400)	-
<b>Total unfunded liabilities</b>	<b>\$ (443,967)</b>	<b>\$ (419,748)</b>
Investment in Government Business Enterprises (Note 5)	\$ 319,823	\$ 323,851
Investment in tangible capital assets	\$ 5,629,066	\$ 5,393,649
<b>Accumulated surplus</b>	<b>\$ 6,465,110</b>	<b>\$ 6,211,203</b>

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 14. Hamilton Future Fund

The Hamilton Future Fund was established by the Council of the City of Hamilton in 2002 from the proceeds from Hamilton Utilities Corporation of the net assets owed to the City upon restructuring of the electrical industry. The Hamilton Future Fund is used to create and protect a permanent legacy for current and future generations of Hamiltonians to enjoy economic prosperity and improved quality of life.

The continuity of the Hamilton Future Fund is as follows:

	<u>2020</u>	<u>2019</u>
Balance at the beginning of the year	\$ <u>52,963</u>	\$ <u>48,635</u>
<b>Current operations</b>		
Investment income	1,213	1,203
Repayment of Waste Management Projects	8,440	8,440
Other	-	(1,142)
	<u>9,653</u>	<u>8,501</u>
<b>Tangible capital assets</b>		
Waste Management Projects	-	(173)
Parkland	(150)	-
Other	(4,000)	(4,000)
	<u>(4,150)</u>	<u>(4,173)</u>
Balance at the end of the year	\$ <u>58,466</u>	\$ <u>52,963</u>

#### 15. Taxation

	Budget <u>2020</u>	Actual <u>2020</u>	Actual <u>2019</u>
Taxation from real property	\$ 1,140,165	\$ 1,146,798	\$ 1,102,694
Taxation from other governments payments in lieu of taxes	<u>16,526</u>	<u>16,900</u>	<u>16,551</u>
	1,156,691	1,163,698	1,119,245
Less: Taxation collected on behalf of school boards	<u>(202,808)</u>	<u>(205,959)</u>	<u>(202,119)</u>
Net taxes available for municipal purposes	<u>\$ 953,883</u>	<u>\$ 957,739</u>	<u>\$ 917,126</u>

The City is required to levy and collect taxes on behalf of the school boards. The taxes levied over (under) the amounts requisitioned are recorded as accounts payable (receivable).

## City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

### 16. Government transfers

	<u>2020</u>	<u>2019</u>
<b>Government transfers received:</b>		
Policing	\$ 4,936	\$ 4,447
Court security	5,055	4,947
Transit	14,922	5,019
Waste diversion	5,731	5,095
Public Health	46,171	33,218
Ambulance services	32,885	25,300
Social assistance	171,360	133,015
Long term care homes	27,228	22,783
Child care	66,348	78,758
Housing	24,151	23,672
Federal and provincial gas tax	40,757	51,241
Other	21,202	4,126
Infrastructure	60,559	56,212
	<u>\$ 521,305</u>	<u>\$ 447,833</u>
	<u>2020</u>	<u>2019</u>
<b>Government transfers paid:</b>		
Social assistance	\$ 121,608	\$ 124,549
Social housing	59,166	53,050
Grants	19,401	22,221
	<u>\$ 200,175</u>	<u>\$ 199,820</u>

### 17. Contractual obligations

- (a) The City has outstanding contractual obligations of approximately \$441,657,000 at December 31, 2020 for capital works (2019 - \$556,293,000). City Council has authorized the financing of these obligations.
- (b) The City has agreements with the Ontario Realty Corporation, an agency of the Provincial Government of Ontario, for various capital projects. The outstanding future obligations at December 31, 2020 amounting to \$2,670,000 (2019 - \$2,810,000) are not reflected in the Consolidated Financial Statements. Payments made to the Ontario Realty Corporation amounting to \$140,000 in 2020 (2019 - \$497,000) are reported in the Consolidated Statement of Operations.
- (c) The City is legislated under the Development Charges Act to fund Government of Ontario ("GO") Transit's Growth and Capital Expansion Plan. The obligation at December 31, 2020 of \$3,460,000 (2019 - \$3,460,000) is reported in the Consolidated Statement of Financial Position. Payments are collected through development charges and remitted to Metrolinx, an agency of the Government of the Province of Ontario. Payments made to Metrolinx in the amount of \$4,400,000 in 2020 (2019 - \$500,000) are reported in the Consolidated Statement of Operations.
- (d) The City has a contract with Waste Connections (formerly known as Progressive Waste Services) for the transfer, hauling and disposal of the City's solid waste, including the operations of the City's Transfer Stations and Community Recycling Centre. The term of the agreement is ten years for the period of March 1, 2020 to February 28, 2030. The contract fees amounting to \$6,783,000 for 2020 (2019 - \$7,883,000) are reported in the Consolidated Statement of Operations.

## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 17. Contractual obligations (continued)

- (e) The City has a contract with GFL Environmental Inc. for the provision of curbside/roadside collection of organics, garbage, leaf and yard, bulk waste for one-half of the City, including curbside/roadside recycling, automated recycling and bin waste collection for the entire City. The agreement ended on March 28, 2020 and City exercised one-year extension option. New contract will come into effect on March 29, 2021 and will end on April 2, 2028 (with an option of one-year extension). Contract fees amounting to \$18,608,000 for 2020 (2019 - \$17,602,000) are reported in the Consolidated Statement of Operations.
- (f) The City has lease agreements with Disabled and Aged Regional Transit System (D.A.R.T.S.) for the delivery of specialized transportation services. The agreement is on a month-to-month basis until a new contract is signed or until cancelled on 120 calendar days' notice by either party. The annual contract fees amounting to \$14,368,000 for 2020 (2019 - \$22,545,000) are reported in the Consolidated Statement of Operations.
- (g) The City has executed lease agreements for administrative office space, parking lots and other land leases requiring annual payments in future years as they become due and payable in the amount of \$67,559,000 (2019 - \$47,735,000). The minimum lease payments for these leases over the next five years and thereafter are:

		<u>2020</u>
2021	\$	7,503
2022		6,656
2023		6,689
2024		6,218
2025		4,949
2026 and thereafter		35,544
Total	\$	<u>67,559</u>

- (h) The City has a Credit Facility Agreement dated March 14, 2012 with a Canadian chartered bank to borrow up to \$117,740,000, consisting of \$65,000,000 in a revolving demand facility, and two non-revolving term facilities in the amounts of \$38,000,000 and \$14,740,000.

On May 8, 2012, the City took a drawdown of \$38,000,000 and \$14,740,000 from the two non-revolving term facilities, by undertaking two term loans. No other amounts have been drawn from the Credit Facility Agreement and therefore, as at December 31, 2020, the City has \$65,000,000 in a revolving demand facility.

The first term loan of \$14,740,000 was paid in full on May 8, 2017. The second term loan has an original principal of \$38,000,000, a term of 15 years, and an annual principal repayment of \$2,533,000. As at December 31, 2020, the remaining principal balance for the second term loan is \$17,736,000 (2019 - \$20,269,000). The interest cost for the City is based on the 30-day Banker's Acceptance rate. These loans are included in Long term liabilities – "Municipal Operations on the Statement of Financial Position."

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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#### 18. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The City has entered into an agreement with the Ontario Lottery and Gaming Corporation (OLG) whereby quarterly contributions are received based on a percentage of gaming revenues estimated at \$5,200,000 per year.

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#### 19. Public liability insurance

The City has undertaken a portion of the risk for public liability, as a means of achieving cost effective risk management. As a result, the City is self-insured for public liability claims up to \$250,000 for any individual claim or for any number of claims arising out of a single occurrence. Outside insurance coverage is in place for claims in excess of \$250,000 to a maximum of \$50,000,000 per claim or occurrence.

The City has reported liabilities for insurance claims on the Consolidated Statement of Financial Position in the amount of \$19,149,000 (2019 - \$18,315,000). Claim expenses for the year in the amount of \$8,708,000 (2019 - \$8,423,000) are reported as expenses in the Consolidated Statement of Operations.

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#### 20. Contingent liabilities

The City has outstanding contractual obligations with its unionized employee groups as of December 31, 2020. An estimated liability has been recorded on the Consolidated Statement of Financial Position to fund the three outstanding settlements.

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## City of Hamilton

### Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

#### 21. Tangible Capital Assets

Details of the tangible capital assets are included in the Schedule of Tangible Capital Assets (pages 2-40 and 2-41). The City has tangible capital assets valued at cost in the amount of \$9,806,138,000 (2019 - \$9,372,722,000) and a net book value of \$6,202,964,000 (2019 - \$5,930,788,000). The net book value of the tangible capital assets valued as at December 31, 2020 is as follows:

	<u>2020</u>	<u>2019</u>
General		
Land	\$ 403,879	\$ 387,321
Land improvements	181,506	167,237
Buildings	829,290	815,472
Vehicles	138,937	148,259
Computer hardware and software	18,698	19,499
Other	92,062	93,335
Infrastructure		
Roads	1,315,237	1,310,342
Bridges and structures	181,098	181,896
Water and wastewater facilities	416,470	395,495
Underground and other networks	<u>2,021,641</u>	<u>1,986,865</u>
Net Book Value	5,598,818	5,505,721
Assets under construction	<u>604,146</u>	<u>425,067</u>
Balance at the end of the year	<u>\$ 6,202,964</u>	<u>\$ 5,930,788</u>

Included are leased tangible capital assets with a net book value of \$2,123,000 (2019 - \$2,741,000). In addition, the City has works of arts and historical treasures including sculptures, fine art, murals, cemetery crosses, cenotaphs, cannons and artillery that are preserved by the City but are not recorded as tangible capital assets.

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## City of Hamilton

# Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 22. Reporting by Business Segment

The Consolidated Financial Statements provide a summary of the revenues and expenses for all of the services provided to the residents and businesses in the City of Hamilton as defined in the reporting entity (Note 1).

Certain allocation methodologies are employed in the preparation of segmented financial information. Services are funded primarily by taxation and user fees. Taxation revenue is allocated to the general government segment. Certain government grants, user charges and other revenues have been allocated based upon the same allocation as the related expenses. User fees are allocated based upon the segment that generated the fee.

Revenues and expenses are reported by the following functions and services:

- General government: Office of the Mayor and council, corporate administration including fleet and facilities
- Protection services: police, fire, conservation authorities
- Transportation services: roads, winter maintenance, traffic, parking, transit
- Environmental services: water, wastewater, storm water, waste management collection, diversion & disposal
- Health services: public health, cemeteries and emergency medical services/ambulance
- Social and family services: general assistance, hostels, homes for the aged, services to aged persons, child care services
- Social housing: public housing, non-profit housing, rent supplement programs
- Recreation and cultural services: parks, recreation programs, recreation facilities, golf courses, marinas, museums, libraries, tourism and HECFI.
- Planning and development: planning, zoning, commercial and industrial development and residential development

Financial information about the City's business segments is included in the Schedule of Operations for Business Segments (pages 2-42 and 2-43).

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### 23. Liability for Contaminated Sites

The City of Hamilton estimates liabilities of \$28,882,000 as at December 31, 2020 for remediation of various lands using a risk-based approach (2019 - \$8,993,000). Total future undiscounted expenditures are estimated at \$31,979,000. The liabilities result from past industrial uses. Future expenditures are based on agreements with third parties, where available, as well as estimates. Future expenditures have been discounted using a 3.5% discount rate. The amount of estimated recoveries is nil (2019 – nil).

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### 24. Budget figures

The 2020 operating budget and capital financing for the housing corporation was approved by the CityHousing Hamilton Board at a meeting on December 10, 2019. The 2020 operating budget and capital financing for municipal operations was approved by City Council at a meeting on March 20, 2020.

The budget figures conform to the accounting standards adopted in CPA Canada Public Sector Accounting Handbook section *PS1200 Financial Statement Presentation*. As such, the budget figures presented in the consolidated financial statements differ from the presentation approved by City Council. A summary reconciliation follows:

# City of Hamilton

## Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

### 24. Budget figures (continued)

	<u>2020</u>
<b>Revenue</b>	
Council Approved Gross Revenue Operating Budget - Municipal	\$ 1,777,674
Council Approved Gross Revenue - Public Health & HSD fully funded programs	34,982
Council Approved Gross Revenue Capital Budget - Municipal	<u>727,925</u>
	2,540,581
Board Approved Gross Revenue Operating Budget - Housing Corporation	61,255
Board Approved Gross Revenue Capital Budget - Housing Corporation	<u>7,282</u>
	68,537
<b>Adjustments to Revenues</b>	
Less: Transfers from reserves and reserve funds Operating Budget Municipal Operations	(20,368)
Less: Transfers from reserves and reserve funds Capital Budget Municipal Operations	(184,279)
Less: Transfers from capital fund to current fund - Municipal Operations	(207,124)
Less: Transfers from capital fund to current fund - Housing Corporation	(7,282)
Less: Long term debt financing Capital Budget	(64,103)
Add: Donated tangible capital assets	8,494
Less: Reclassification - Municipal Operations	(30)
Add: Reserve & reserve funds	12,748
Add: Confederation Park Consolidation	3,298
Less: Elimination for consolidation of Housing Corporation	<u>(20,514)</u>
	(479,160)
<b>Consolidated</b>	<u>\$ 2,129,958</u>
<b>Expenses</b>	
Council Approved Gross Expenditure Operating Budget - Municipal	\$ 1,777,674
Council Approved Gross Expenditure - Public Health & HSD fully funded programs	34,982
Council Approved Gross Expenditure Capital Budget - Municipal	<u>727,925</u>
	2,540,581
Board Approved Gross Expenditure Operating Budget - Housing Corporation	61,255
Board Approved Gross Expenditure Capital Budget - Housing Corporation	<u>7,282</u>
	68,537
<b>Adjustments to Expenditures</b>	
Less: Debt principal repayment - Municipal Operations	(41,530)
Less: Debt principal repayment - Housing Corporation	(5,976)
Less: Transfers to reserves and reserve funds - Municipal Operations	(75,501)
Less: Transfers to capital from current funds - Municipal Operations	(207,124)
Less: Tangible capital assets - Municipal Operations	(659,399)
Less: Tangible capital assets - Housing Corporation	(7,282)
Less: Reclassification - Municipal Operations	(30)
Add: Change in employee future benefits and other obligations	15,091
Less: Change in solid waste landfill liability	(6,273)
Add: Change in Contaminated Sites	4,489
Add: Amortization expense for tangible capital assets	214,066
Add: Confederation Park Consolidation	2,848
Less: Elimination for consolidation of Housing Corporation	(23,184)
Add: Loss on disposition of tangible capital assets	<u>10,127</u>
	(779,678)
<b>Consolidated</b>	<u>\$ 1,829,440</u>

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## City of Hamilton

# Notes to Consolidated Financial Statements

For the year ended December 31, 2020 (all numbers in columns are in thousands of dollars)

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### 25. COVID-19

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian, Ontario and municipal governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and physical distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable.

The City of Hamilton has taken extraordinary measures to support its residents, including the most vulnerable, through this unprecedented public health and economic challenge. The response to the COVID-19 pandemic has resulted in significant financial pressures in 2020 estimated at \$38M in additional expenses and \$55M in lost revenues. Programs and revenues that faced financial challenges as a result of the pandemic response include:

- Public Health Services
- Ontario Works
- Housing Services
- Long-Term Care
- Paramedic Services
- Provincial Offences Act and Red Light Camera Revenues
- Parking Services
- Transit
- Ontario Lottery and Gaming Slots
- Shared Airport Revenues
- Property Tax Assistance Program
- Police Services

In response to the pandemic, the City put in place several measures to mitigate the financial impact of the pandemic response including:

- Closure of facilities
- Temporary suspension of scheduling for part-time and casual labour
- Not hiring full complement of student and seasonal positions
- Redeployment of staff to affected program areas
- Restrictions on hiring for non-essential positions
- Strict controls on discretionary spending including training, travel and conferences

Together with the application of various COVID-19 related funding from senior levels of government, including the Safe Restart Agreement – Municipal and Transit streams, Social Services Relief Fund, Reaching Home Initiative, Ministry of Public Health funding, Prevention and Containment funding and many others, the City was able to successfully mitigate many of the financial pressures related to the COVID-19 pandemic response.

The current challenging economic climate may lead to adverse changes in cash flows, reduction of service levels and budgetary constraints, which may also have a direct impact on the Corporation's revenues, annual surplus or deficit and reserve and reserve funds in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the Corporation, surrounding economy and services are not known at this time.

**City of Hamilton**  
**Notes to Consolidated Financial Statements**

As at December 31, 2020 (all numbers in columns are in thousands of dollars)

**2020 Schedule of Tangible Capital Assets**

	General						Infrastructure				Assets Under Construction	TOTAL
	Land	Land Improvements	Buildings	Vehicles	Computer	Other	Roads	Bridges & Other Structures	W/WW Facilities	W/WW/SW Linear Network		
<b>Cost</b>												
Balance, Jan 1, 2020	\$ 387,321	\$ 354,095	\$ 1,467,214	\$ 334,807	\$ 35,692	\$ 170,778	\$ 2,512,779	\$ 249,959	\$ 808,438	\$ 2,626,572	\$ 425,067	\$ 9,372,722
Additions, betterments & transfers in 2020	23,708	27,409	52,339	15,144	5,988	11,775	60,501	2,581	41,097	67,137	180,197	487,876
Disposals & writedowns in 2020	(7,380)	(123)	(4,817)	(6,392)	(6,659)	(21,756)	(7,755)	(81)	-	(6,873)	(1,118)	(62,954)
Donations & contributions in 2020	230	-	-	-	-	-	3,178	-	-	5,086	-	8,494
Balance, Dec 31, 2020	\$ 403,879	\$ 381,381	\$ 1,514,736	\$ 343,559	\$ 35,021	\$ 160,797	\$ 2,568,703	\$ 252,459	\$ 849,535	\$ 2,691,922	\$ 604,146	\$ 9,806,138
<b>Accumulated amortization</b>												
Balance, Jan 1, 2020	\$ -	\$ 186,858	\$ 651,742	\$ 186,548	\$ 16,193	\$ 77,443	\$ 1,202,437	\$ 68,063	\$ 412,943	\$ 639,707	\$ -	\$ 3,441,934
Amortization in 2020	-	13,054	37,746	24,331	6,789	13,014	58,735	3,357	20,122	36,919	-	214,067
Disposals in 2020	-	(37)	(4,042)	(6,257)	(6,659)	(21,722)	(7,706)	(59)	-	(6,345)	-	(52,827)
Balance, Dec 31, 2020	\$ -	\$ 199,875	\$ 685,446	\$ 204,622	\$ 16,323	\$ 68,735	\$ 1,253,466	\$ 71,361	\$ 433,065	\$ 670,281	\$ -	\$ 3,603,174
<b>Net book value Dec 31, 2020</b>	\$ 403,879	\$ 181,506	\$ 829,290	\$ 138,937	\$ 18,698	\$ 92,062	\$ 1,315,237	\$ 181,098	\$ 416,470	\$ 2,021,641	\$ 604,146	\$ 6,202,964
<b>Assets under construction</b>	\$ -	\$ 47,048	\$ 110,078	\$ 1,737	\$ 7,525	\$ 3,816	\$ 25,239	\$ 3,452	\$ 377,914	\$ 27,337	\$ (604,146)	
<b>Total</b>	\$ 403,879	\$ 228,554	\$ 939,368	\$ 140,674	\$ 26,223	\$ 95,878	\$ 1,340,476	\$ 184,550	\$ 794,384	\$ 2,048,978	\$ -	\$ 6,202,964

**City of Hamilton**  
**Notes to Consolidated Financial Statements**

As at December 31, 2020 (all numbers in columns are in thousands of dollars)

**2019 Schedule of Tangible Capital Assets**

	General						Infrastructure				Assets Under Construction	TOTAL
	Land	Land Improvements	Buildings	Vehicles	Computer	Other	Roads	Bridges & Other Structures	W/WW Facilities	W/WW/SW Linear Network		
<b>Cost</b>												
Balance, Jan 1, 2019	\$ 357,211	\$ 332,290	\$ 1,435,768	\$ 313,398	\$ 24,304	\$ 172,915	\$ 2,460,975	\$ 249,145	\$ 791,180	\$ 2,485,318	\$ 360,182	\$ 8,982,686
Additions, betterments & transfers in 2019	31,156	21,959	35,034	35,115	11,756	11,183	64,019	836	17,487	148,539	68,062	445,146
Disposals & writedowns in 2019	(1,971)	(179)	(3,588)	(13,706)	(368)	(13,320)	(20,055)	(22)	(229)	(20,210)	(3,177)	(76,825)
Donations & contributions in 2019	925	25	-	-	-	-	7,840	-	-	12,925	-	21,715
<b>Balance, Dec 31, 2019</b>	<b>\$ 387,321</b>	<b>\$ 354,095</b>	<b>\$ 1,467,214</b>	<b>\$ 334,807</b>	<b>\$ 35,692</b>	<b>\$ 170,778</b>	<b>\$ 2,512,779</b>	<b>\$ 249,959</b>	<b>\$ 808,438</b>	<b>\$ 2,626,572</b>	<b>\$ 425,067</b>	<b>\$ 9,372,722</b>
<b>Accumulated amortization</b>												
Balance, Jan 1, 2019	\$ -	\$ 174,978	\$ 618,170	\$ 175,897	\$ 10,732	\$ 77,044	\$ 1,167,782	\$ 64,758	\$ 392,437	\$ 624,307	\$ -	\$ 3,306,105
Amortization in 2019	-	11,945	36,346	24,066	5,823	13,717	54,117	3,327	20,529	35,377	-	205,247
Disposals in 2019	-	(65)	(2,774)	(13,415)	(362)	(13,318)	(19,462)	(22)	(23)	(19,977)	-	(69,418)
<b>Balance, Dec 31, 2019</b>	<b>\$ -</b>	<b>\$ 186,858</b>	<b>\$ 651,742</b>	<b>\$ 186,548</b>	<b>\$ 16,193</b>	<b>\$ 77,443</b>	<b>\$ 1,202,437</b>	<b>\$ 68,063</b>	<b>\$ 412,943</b>	<b>\$ 639,707</b>	<b>\$ -</b>	<b>\$ 3,441,934</b>
<b>Net book value Dec 31, 2019</b>	<b>\$ 387,321</b>	<b>\$ 167,237</b>	<b>\$ 815,472</b>	<b>\$ 148,259</b>	<b>\$ 19,499</b>	<b>\$ 93,335</b>	<b>\$ 1,310,342</b>	<b>\$ 181,896</b>	<b>\$ 395,495</b>	<b>\$ 1,986,865</b>	<b>\$ 425,067</b>	<b>\$ 5,930,788</b>
<b>Assets under construction</b>	<b>\$ 14</b>	<b>\$ 49,403</b>	<b>\$ 5,056</b>	<b>\$ 3,247</b>	<b>\$ 3,665</b>	<b>\$ 1,132</b>	<b>\$ 28,820</b>	<b>\$ 79,596</b>	<b>\$ 220,281</b>	<b>\$ 33,853</b>	<b>\$ (425,067)</b>	
<b>Total</b>	<b>\$ 387,335</b>	<b>\$ 216,640</b>	<b>\$ 820,528</b>	<b>\$ 151,506</b>	<b>\$ 23,164</b>	<b>\$ 94,467</b>	<b>\$ 1,339,162</b>	<b>\$ 261,492</b>	<b>\$ 615,776</b>	<b>\$ 2,020,718</b>	<b>\$ -</b>	<b>\$ 5,930,788</b>

**City of Hamilton**  
**Notes to Consolidated Financial Statements**

As at December 31, 2020 (all numbers in columns are in thousands of dollars)

**2020 Schedule of Operations for Business Segments**

	General government	Protection services	Transportation services	Environmental services	Health services	Social and family services	Social housing	Recreation and cultural services	Planning and development	TOTAL 2020
<b>Revenue</b>										
Taxation	\$ 957,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 957,739
Government grants and contributions	10,147	15,049	52,090	52,198	79,544	264,936	35,672	9,854	1,815	521,305
User charges	5,326	5,274	37,266	240,856	3,262	14,337	290	11,279	11,426	329,316
Development charges and subdivider contributions	116	1,117	11,384	10,421	-	-	-	9,769	886	33,693
Donations of tangible capital assets	-	-	3,178	5,086	-	-	-	230	-	8,494
Investment income	16,789	1,116	3,309	9,349	39	141	571	1,726	505	33,545
Income from Government Business Enterprises	10,726	-	-	-	-	-	-	-	-	10,726
Other	18,870	25,926	11,366	629	578	245	51,858	8,593	2,461	120,526
<b>Total</b>	<b>\$ 1,019,713</b>	<b>\$ 48,482</b>	<b>\$ 118,593</b>	<b>\$ 318,539</b>	<b>\$ 83,423</b>	<b>\$ 279,659</b>	<b>\$ 88,391</b>	<b>\$ 41,451</b>	<b>\$ 17,093</b>	<b>\$ 2,015,344</b>
<b>Expenses</b>										
Salaries and benefits	\$ 70,150	\$ 287,039	\$ 114,554	\$ 47,076	\$ 100,088	\$ 85,748	\$ 17,139	\$ 66,052	\$ 31,342	\$ 819,188
Interest on long term debt	608	1,310	2,937	4,478	386	230	1,194	1,198	75	12,416
Materials supplies services	47,739	19,196	37,920	41,955	7,737	7,903	15,738	21,005	3,852	203,045
Contracted services	21,549	3,896	48,469	75,270	5,116	84,290	27,823	4,403	11,352	282,168
Rents and financial expenses	2,952	2,163	6,039	5,072	2,256	3,015	4,251	9,995	337	36,080
External transfers	121	9,723	-	1,073	40	141,292	35,661	5,196	561	193,667
Amortization	9,880	9,188	86,598	63,148	3,319	2,406	7,384	29,230	2,914	214,067
Interfunctional transfers	(84,920)	8,728	26,134	13,756	7,988	8,639	873	12,853	5,949	-
<b>Total</b>	<b>\$ 68,079</b>	<b>\$ 341,243</b>	<b>\$ 322,651</b>	<b>\$ 251,828</b>	<b>\$ 126,930</b>	<b>\$ 333,523</b>	<b>\$ 110,063</b>	<b>\$ 149,932</b>	<b>\$ 56,382</b>	<b>\$ 1,760,631</b>
<b>Annual surplus (deficit)</b>	<b>\$ 951,634</b>	<b>\$ (292,761)</b>	<b>\$ (204,058)</b>	<b>\$ 66,711</b>	<b>\$ (43,507)</b>	<b>\$ (53,864)</b>	<b>\$ (21,672)</b>	<b>\$ (108,481)</b>	<b>\$ (39,289)</b>	<b>\$ 254,713</b>

## City of Hamilton Notes to Consolidated Financial Statements

As at December 31, 2020 (all numbers in columns are in thousands of dollars)

### 2019 Schedule of Operations for Business Segments

	General government	Protection services	Transportation services	Environmental services	Health services	Social and family services	Social housing	Recreation and cultural services	Planning and development	TOTAL 2019
<b>Revenue</b>										
Taxation	\$ 917,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 917,126
Government grants and contributions	1,696	9,751	52,898	40,645	58,785	234,556	40,356	4,768	4,378	447,833
User charges	5,542	6,158	66,033	238,185	3,291	16,994	949	24,239	10,754	372,145
Development charges and subdivider contributions	(1,164)	1,439	19,127	30,956	-	-	-	6,981	3,307	60,646
Donations of tangible capital assets	-	-	7,840	12,925	-	-	-	950	-	21,715
Investment income	19,277	1,289	3,473	10,485	63	147	471	1,860	533	37,598
Income from Government Business Enterprises	11,262	-	-	-	-	-	-	-	-	11,262
Other	27,504	28,562	10,591	3,205	228	88	45,410	9,278	3,898	128,764
<b>Total</b>	<b>\$ 981,243</b>	<b>\$ 47,199</b>	<b>\$ 159,962</b>	<b>\$ 336,401</b>	<b>\$ 62,367</b>	<b>\$ 251,785</b>	<b>\$ 87,186</b>	<b>\$ 48,076</b>	<b>\$ 22,870</b>	<b>\$ 1,997,089</b>
<b>Expenses</b>										
Salaries and benefits	\$ 70,975	\$ 276,170	\$ 118,028	\$ 47,208	\$ 82,100	\$ 80,184	\$ 13,789	\$ 78,269	\$ 30,908	\$ 797,631
Interest on long term debt	1,540	546	3,393	4,868	399	315	1,349	1,270	87	13,767
Materials supplies services	35,518	20,591	43,121	38,914	7,388	8,141	16,176	29,738	3,721	203,308
Contracted services	24,935	3,634	60,013	82,024	3,468	81,231	31,726	16,469	6,134	309,634
Rents and financial expenses	3,333	1,979	6,841	4,894	2,135	2,502	3,108	4,462	1,830	31,084
External transfers	280	9,406	-	1,296	14	127,009	23,341	5,655	1,470	168,471
Amortization	9,031	8,513	81,455	62,161	3,259	2,363	6,908	28,578	2,979	205,247
Interfunctional transfers	(78,986)	9,419	24,868	11,413	7,294	7,616	734	12,508	5,134	-
<b>Total</b>	<b>\$ 66,626</b>	<b>\$ 330,258</b>	<b>\$ 337,719</b>	<b>\$ 252,778</b>	<b>\$ 106,057</b>	<b>\$ 309,361</b>	<b>\$ 97,131</b>	<b>\$ 176,949</b>	<b>\$ 52,263</b>	<b>\$ 1,729,142</b>
<b>Annual surplus (deficit)</b>	<b>\$ 914,617</b>	<b>\$ (283,059)</b>	<b>\$ (177,757)</b>	<b>\$ 83,623</b>	<b>\$ (43,690)</b>	<b>\$ (57,576)</b>	<b>\$ (9,945)</b>	<b>\$ (128,873)</b>	<b>\$ (29,393)</b>	<b>\$ 267,947</b>



## **Section 3**

# **City of Hamilton Consolidated Financial Statements for the Trust Funds Cemetery and General Trusts December 31, 2020**

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## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the  
City of Hamilton

### ***Opinion***

We have audited the consolidated financial statements of The City of Hamilton Trust Funds – Cemetery and General Trust (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2020
- the consolidated statement of operations and accumulated surplus for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The City of Hamilton Trust Funds – Cemetery and General Trust as at December 31, 2020, and its results of operations for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

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



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

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

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

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

### ***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

May 6, 2021

**City of Hamilton**  
**Trust Funds – Consolidated**

As at December 31, 2020

**Statement of Financial Position**

As at December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Financial assets</b>		
Cash	\$ 4,268,815	\$ 2,486,026
Investments (Note 2)	16,420,085	16,800,084
Due from City of Hamilton - Cemetery (Note 3)	1,227,777	1,238,993
Due from City of Hamilton - Other Trust Funds (Note 3)	35,571	42,071
<b>Total financial assets</b>	<u>\$ 21,952,248</u>	<u>\$ 20,567,174</u>
<b>Liabilities</b>		
Deposits	\$ 578,570	\$ 507,160
<b>Accumulated surplus and net financial assets</b>	<u>\$ 21,373,678</u>	<u>\$ 20,060,014</u>

**Statement of Operations**

Year ended December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Cemetery lots and interments	\$ 915,158	\$ 818,379
Investment income	590,205	596,006
Other revenue	-	-
<b>Total revenue</b>	<u>\$ 1,505,363</u>	<u>\$ 1,414,385</u>
<b>Expenses</b>		
Transfer to other trust funds	\$ 176,423	\$ 124,143
Other	15,276	18,659
<b>Total expenses</b>	<u>\$ 191,699</u>	<u>\$ 142,802</u>
<b>Annual surplus</b>	<u>\$ 1,313,664</u>	<u>\$ 1,271,583</u>
<b>Accumulated surplus at the beginning of the year</b>	<u>20,060,014</u>	<u>18,788,431</u>
<b>Accumulated surplus at the end of the year (Note 4)</b>	<u>\$ 21,373,678</u>	<u>\$ 20,060,014</u>

See accompanying notes to the financial statements

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# City of Hamilton

## Trust Funds

### Notes to The Financial Statements

As at December 31, 2020

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#### 1. Significant accounting policies

The consolidated financial statements of the City of Hamilton Trust Funds (the "Trust Funds"), including the financial statements of the Cemetery and financial statements of the Other Trusts, are the representation of management prepared in accordance Canadian public sector accounting standards. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations.

##### (a) Basis of consolidation

These consolidated statements reflect the revenues, expenditures, assets and liabilities of the following trust funds:

Fieldcote Farmer (Ancaster)  
Dundas Knowles Bequest  
Hamilton F. Waldon Dundurn Castle  
Dundas Ellen Grafton  
Ancaster Fieldcote Livingstone-Clarke  
Ancaster Fieldcote Shaver  
Hamilton Balfour Estate Chedoke  
Cemetery Trust Funds  
Municipal Election Surplus

##### (b) Basis of accounting

- (i) Sources of financing and expenditures are reported on the accrual basis of accounting.
- (ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable.
- (iii) Revenues on the cemetery lots are recognized upon transfer of title of the deed.

---

#### 2. Investments

The total investments recorded at the lower of cost or market value in the Statement of Financial Position are \$16,420,085 (2019 - \$16,800,084). These investments have a market value of \$18,555,153 (2019 - \$17,946,604) at the end of the year.

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#### 3. Due from City of Hamilton

The amount due from the City of Hamilton is non-interest bearing with no fixed repayment terms.

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#### 4. Deposits

Deposits are comprised of cash receipts related to prepayment plan arrangements associated with funeral and other final expenses.

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**City of Hamilton**  
**Trust Funds**  
**Notes to The Financial Statements**

As at December 31, 2020

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**5. Accumulated surplus**

	<u>2020</u>	<u>2019</u>
<b>The accumulated surplus consists of:</b>		
Cemeteries	<u>\$ 20,722,605</u>	<u>\$ 19,408,095</u>
Other		
Fieldcote Farmer (Ancaster)	<b>332,966</b>	334,070
Knowles Bequest (Dundas)	<b>248,669</b>	249,692
F. Walden Dundurn Castle (Hamilton)	<b>6,742</b>	6,586
Ellen Grafton (Dundas)	<b>8,103</b>	8,007
Fieldcote Livingstone-Clarke (Ancaster)	<b>5,155</b>	5,155
Fieldcote Shaver (Ancaster)	<b>5,155</b>	5,155
Municipal Election (Hamilton)	<b>36,868</b>	36,011
Balfour Estate Chedoke (Hamilton)	<b>7,415</b>	7,243
	<u><b>\$ 651,073</b></u>	<u>\$ 652,544</u>
	<u><b>\$ 21,373,678</b></u>	<u>\$ 18,788,431</u>

---

**6. COVID-19**

During fiscal 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian and Ontario governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable. The current challenging economic climate may lead to adverse changes in cash flows, working capital levels and/or debt balances, which may also have a direct impact on the Trust's operating results and financial position in the future. As it relates to fiscal 2020, there have not been adverse changes to the Trust's operating results and financial position due to COVID-19. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on business in the future is not known at this time.

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**City of Hamilton**  
**Trust Funds - Cemetery**

As at December 31, 2020

**Statement of Financial Position**

As at December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Financial assets</b>		
Cash	\$ 3,904,559	\$ 2,162,423
Investments	16,168,839	16,513,839
Due from City of Hamilton	<u>1,227,777</u>	<u>1,238,993</u>
<b>Total financial assets</b>	<u>\$ 21,301,175</u>	<u>\$ 19,915,255</u>
<b>Liabilities</b>		
Deposits	<u>\$ 578,570</u>	<u>\$ 507,160</u>
<b>Accumulated surplus</b>	<u>\$ 20,722,605</u>	<u>\$ 19,408,095</u>

**Statement of Operations**

Year ended December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Cemetery lots and interments	\$ 915,158	\$ 818,379
Investment income	<u>578,117</u>	<u>580,939</u>
<b>Total revenue</b>	<u>\$ 1,493,275</u>	<u>\$ 1,399,318</u>
<b>Expenses</b>		
Transfer to other trust funds	\$ 168,594	\$ 115,088
Other	<u>10,171</u>	<u>12,022</u>
<b>Total expenses</b>	<u>\$ 178,765</u>	<u>\$ 127,110</u>
<b>Annual surplus</b>	<u>\$ 1,314,510</u>	<u>\$ 1,272,208</u>
<b>Accumulated surplus at the beginning of the year</b>	<u>19,408,095</u>	<u>18,135,887</u>
<b>Accumulated surplus at the end of the year</b>	<u>\$ 20,722,605</u>	<u>\$ 19,408,095</u>

**City of Hamilton**  
**Trust Funds – Other**

As at December 31, 2020

**Statement of Financial Position**

As at December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Financial assets</b>		
Cash	\$ 364,256	\$ 323,602
Investments	251,246	286,246
Due from City of Hamilton	35,571	42,071
<b>Total financial assets</b>	<u>\$ 651,073</u>	<u>\$ 651,919</u>
<b>Accumulated surplus</b>	<u>\$ 651,073</u>	<u>\$ 651,919</u>

**Statement of Operations**

Year ended December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment income	\$ 12,088	\$ 15,067
<b>Total revenue</b>	<u>\$ 12,088</u>	<u>\$ 15,067</u>
<b>Expenses</b>		
Transfer to other trust funds	\$ 7,829	\$ 9,055
Other	5,105	6,637
<b>Total expenses</b>	<u>\$ 12,934</u>	<u>\$ 15,692</u>
<b>Annual deficit</b>	<u>\$ (846)</u>	<u>\$ (625)</u>
<b>Accumulated surplus at the beginning of the year</b>	<u>651,919</u>	<u>652,544</u>
<b>Accumulated surplus at the end of the year</b>	<u>\$ 651,073</u>	<u>\$ 651,919</u>

See accompanying notes to the financial statements

## **Section 4**

# **City of Hamilton Financial Statements for the Trust Funds – Homes for the Aged December 31, 2020**

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## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the  
City of Hamilton

### ***Opinion***

We have audited the financial statements of The City of Hamilton Trust Funds – Homes for the Aged (the Entity), which comprise:

- the statement of financial position as at December 31, 2020
- the statement of operations and accumulated surplus for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The City of Hamilton Trust Funds – Homes for the Aged as at December 31, 2020, and its results of operations for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

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



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

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

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

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

### ***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada  
May 27, 2021

**City of Hamilton**  
**Trust Funds – Homes for the Aged**

As at December 31, 2020 with comparative information for 2019

**Statement of Financial Position**

As at December 31, 2020

	Macassa Lodge Resident Trusts	Wentworth Lodge Resident Trusts	Macassa Lodge Other Trusts	Wentworth Lodge Other Trusts	<b>Total 2020</b>	<b>Total 2019</b>
<b>Financial assets</b>						
Cash	\$ 22,356	\$ 33,013	\$ 26,878	\$ 330,574	\$ 412,821	\$ 123,823
Investments	-	-	-	-	-	280,523
<b>Total financial assets</b>	<u>22,356</u>	<u>33,013</u>	<u>26,878</u>	<u>330,574</u>	<u>412,821</u>	<u>404,346</u>
<b>Liabilities</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Accumulated surplus</b>	<u>\$ 22,356</u>	<u>\$ 33,013</u>	<u>\$ 26,878</u>	<u>\$ 330,574</u>	<u>\$ 412,821</u>	<u>\$ 404,346</u>

**Statement of Operations**

Year ended December 31, 2020

	Macassa Lodge Resident Trusts	Wentworth Lodge Resident Trusts	Macassa Lodge Other Trusts	Wentworth Lodge Other Trusts	<b>Total 2020</b>	<b>Total 2019</b>
<b>Revenue</b>						
Residents' deposits	\$ 89,937	\$ 32,908	\$ 1,063	\$ 8,342	\$ 132,250	\$ 276,887
Investment income	-	-	283	7,941	8,224	11,431
Donations	-	-	2,457	-	2,457	857
	<u>89,937</u>	<u>32,908</u>	<u>3,803</u>	<u>16,283</u>	<u>142,931</u>	<u>289,175</u>
<b>Expenses</b>						
Maintenance payments	\$ 4,090	\$ 9,581	\$ -	\$ -	\$ 13,671	\$ 25,033
Residents' charges	83,085	12,509	126	10,000	105,720	218,673
Payments to estates	9,140	5,925	-	-	15,065	23,948
Renovation expense	-	-	-	-	-	-
	<u>96,315</u>	<u>28,015</u>	<u>126</u>	<u>10,000</u>	<u>134,456</u>	<u>267,654</u>
<b>Annual surplus (deficit)</b>	<u>(6,378)</u>	<u>4,893</u>	<u>3,677</u>	<u>6,283</u>	<u>8,475</u>	<u>21,521</u>
<b>Accumulated surplus at the beginning of the year</b>	<u>28,734</u>	<u>28,120</u>	<u>23,201</u>	<u>324,291</u>	<u>404,346</u>	<u>382,825</u>
<b>Accumulated surplus at the end of the year</b>	<u>\$ 22,356</u>	<u>\$ 33,013</u>	<u>\$ 26,878</u>	<u>\$ 330,574</u>	<u>\$ 412,821</u>	<u>\$ 404,346</u>

See accompanying notes to the financial statements.



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# City of Hamilton

## Trust Funds – Homes for the Aged

### Notes to the Financial Statements

As at December 31, 2020

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#### 1. Purpose of Trust Funds

The various Trust Funds administered by the City of Hamilton are established for the following purposes:

##### **Macassa and Wentworth Lodge Resident Trusts**

These Trust Funds are established for residents to receive their funds and to pay for their various charges including monthly maintenance payments.

##### **Macassa and Wentworth Lodge Other Trusts**

These Trust Funds are established for the receipts of funds from donations and fund-raising activities. The funds are to be used for the benefit of lodge residents over and above normal capital and operating expenses of the lodges.

---

#### 2. Significant accounting policies

The financial statements of the Trust Funds of The City of Hamilton are the representation of management prepared in accordance with Canadian public sector accounting standards.

##### **Basis of accounting**

The Trust Funds follow 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 result of receipt of goods and services and/or the creation of a legal obligation to pay.

---

#### 3. Investments

During 2020, Wentworth Lodge's investments were sold. The fair market value at the time of sale was \$287,978 which is now part of the Cash balance as at December 31, 2020. In 2019, the total investments recorded at the lower of cost or market value in the Statement of Financial Position amounted to \$280,523, and these investments had a market value of \$285,598.

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#### 4. COVID-19

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian and Ontario governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. With respect to the Trust Funds, the safety restrictions caused many social programs to be cancelled for prolonged periods of time, resulting in a decrease in monies deposited and withdrawn by the residents. The outbreak restrictions also paused the admission of new residents, resulting in decreased deposits to resident trusts. The current challenging economic climate may lead to adverse changes in cash flows, working capital levels and/or debt balances, which may also have a direct impact on the Fund's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on business is not known at this time.

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# The Corporation of City of Hamilton

Audit Findings Report for the year ended  
December 31, 2020

*KPMG LLP*

Chartered Professional Accountants,  
Licensed Public Accountants

Prepared May 26, 2021

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# How do we deliver audit quality?

**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

'**Perform quality engagements**' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.



**Doing the right thing. Always.**



# Executive summary

## Purpose of this report<sup>1</sup>

The purpose of this Audit Findings Report is to assist you, as a member of the Finance and Administration Committee, in your review of the results of our audit of the consolidated financial statements as at and for the period ended December 31, 2020. This Audit Findings Report builds on the Audit Plan we presented to the Finance and Administration Committee on January 14, 2021.

### What's new in 2020

There have been significant changes in 2020 which impacted financial reporting and our audit:

- COVID-19 pandemic – See page 4
- New CAS auditing standard – See page 5

### Changes from the audit plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

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<sup>1</sup> This Audit Findings Report is intended solely for the information and use of Management, the Finance and Administration Committee and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

## Finalizing the audit

As of May 26, 2021, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the audit committee / general committee;
- Obtaining evidence of the Council's approval of the financial statements;
- Legal updates to the audit report date;
- Receipt of the signed management representation letter (to be signed upon approval of the financial statements);

We will update the Finance and Administration Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditors' report, a draft of which is provided in the consolidated draft financial statements will be dated upon the completion of any remaining procedures.

## Uncorrected differences

We did not identify differences that remain uncorrected.

See pages 14

## Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

## Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

## Independence

We are independent with respect to the City of Hamilton (and its related entities), within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation. We are independent and have extensive quality control and conflict checking processes in place.

# What's new in 2020

## COVID-19 pandemic

We have adapted our audit to respond to the key risks arising from COVID-19 by taking into consideration key changes in your business including those that impact financial reporting and internal control over financial reporting.

### Audit effort

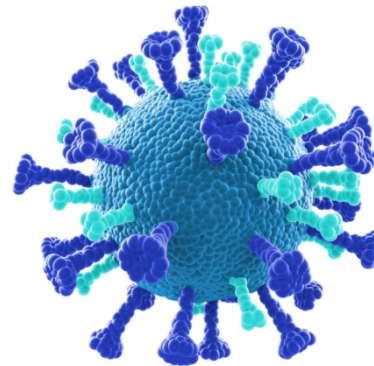
Our audit effort increased due to, amongst others, the incremental efforts outlined on this slide from risk assessment to specific audit procedures and review of disclosures. A further breakdown of our audit effort will be provided upon final completion of the audit.

### Impact on Operations and Audit Procedure Response

We spent additional time to understand and document the impacts of COVID-19 on the 2020 results, modify our audit approach and perform additional audit procedures were required.

### Risk assessment

We performed a more thorough risk assessment specifically targeted at the impacts of the COVID 19 pandemic, including an assessment of fraud risk factors. We performed increased inquiries with management in assessing liquidity risk and the City's ability to continue to meet its obligations as they fall due.



### Direction and supervision of the audit

Our managers and partner were actively involved in determining the impact that the COVID-19 pandemic had on the audit including enhanced risk assessment procedures. The managers and partners implemented new supervision processes to deal with working in a remote environment, and our audit approach allowed us to manage the audit using meaningful milestones and frequent touch points.

### Working remotely

We used virtual audit rooms, video conferencing, and internally shared team sites to collaborate in real-time, both amongst the audit team as well as with management. We used secure technologies to conduct walkthroughs. We increased our professional skepticism when evaluating electronic evidence received.





## New auditing standards

The following new auditing standards that are effective for the current year had an impact on our audit.

Standard	Key observations
<p>— <b>CAS 540, Auditing Accounting Estimates and Related Disclosures</b></p>	<ul style="list-style-type: none"> <li>— The new standard was applied on all estimates within the financial statements that had a risk of material misstatement due to estimation uncertainty and not just “key estimates”, “critical accounting estimates”, or “estimates with significant risk”. Our assessment included the following accounts for consideration: <ul style="list-style-type: none"> <li>- Development charges</li> <li>- Contaminated sites</li> <li>- Employee future benefits</li> <li>- Landfill liability</li> <li>- Legal claims</li> <li>- Accrued assessment appeals</li> <li>- Depreciation</li> <li>- Accrued payroll</li> </ul> </li> <li>— The granularity and complexity of the new standard along with our interpretation of the application of that standard necessitated more planning and discussion and increased involvement of more senior members of the engagement team.</li> <li>— We performed more granular risk assessments based on the elements making up <u>each</u> accounting estimate such as the method, the assumptions used, the data used and the application of the method.</li> <li>— We considered the potential for management bias.</li> <li>— We assessed the degree of uncertainty, complexity, and subjectivity involved in making each accounting estimate to determine the level of audit response; the higher the level of response, the more persuasive the audit evidence was needed.</li> <li>— We involved professionals with appropriate skills and knowledge to assist us in auditing certain estimates as appropriate.</li> <li>— See pages 10 and 11 under Audit Risk and Results for estimates that related to significant risk or other areas of focus, which are a subset of all the estimates subject to the new standard.</li> </ul>
<p>— <b>Audit effort</b></p>	<p>— Our audit hours have increased due to, amongst others, the above key observations.</p>

# Audit risks and results

We highlight our significant findings in respect of **significant financial reporting risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant financial reporting risks identified.

Significant financial reporting risk	New or changed?	Estimate?
Fraud risk from management override of control	No	No

## Our response

- As this risk is not rebuttable, our audit methodology incorporated the required procedures in professional standards to address this risk.
- These procedures included the testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.

## Significant findings

- We did not identify any issues or concerns regarding management override of controls.

# Audit risks and results

We highlight our significant findings in respect of **significant financial reporting risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant financial reporting risks identified.

Significant financial reporting risk	New or changed?	Estimate?
Fraud risk from revenue recognition (rebuttable)	No	No

## Our response

- This risk has been rebutted due to the underlying nature of the revenues. Notwithstanding that this risk has been rebutted, we performed testing over revenues included testing of journal entries and other adjustments, substantively testing revenues (both recognized and amounts held as deferred at year end), and recalculating management's determination of deferred revenue – obligatory reserve funds through auditing management's methodology.

## Significant findings

- Based on the results of our testing, we did not identify any issues related to fraud risk associated with revenue recognition.

# Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
Revenue recognition and deferral policies including grants	No	No

## Our response

- We performed substantive testing over the recognition of developer contributions and charges earned
- We obtained the deferred revenue continuity schedule and selected samples for testing to determine if the selected amounts had been recognized in the current year in accordance with the appropriate legislation or agreements that the revenues pertain to
- Based on our testing, we conclude that deferred revenue was recognized as revenue appropriately

## Significant findings

- No exceptions were noted during testing

# Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
Tangible capital assets	No	No

## Our response

- Contributed assets are normally tangible capital assets that have been donated or transferred to the municipality. The City received \$8.5M (2019 - \$21.7M) of donated and contributed assets.
- PSAB 3150 Tangible Capital Assets indicates that contributed assets are to be measured at fair value which may be determined by using the market value or appraised value. If the fair value cannot be determined, the asset should be recorded at a nominal value.
- KPMG obtained a listing of all contributed assets and performed substantive testing by corroborating the fair values recorded by management to third party invoices and contracts.
- For non contributed assets we substantively vouched additions to their underlying invoices and assessed the reasonableness of the useful life and the residual value assigned to the asset. We examined whether the depreciation commenced on the date that the asset was available for use.
- We obtained a listing of disposals for fiscal 2020 and vouched to supporting documentation.
- We verified transfers between municipalities to ensure existence and accuracy.

## Significant findings

- No exceptions were noted during testing

# Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
<b>Employee future benefits liability</b>	No	Yes

## Our response

- The City provides certain employee benefits which will require funding in future periods. These benefits include sick leave benefit plans, long-term disability, benefits under the Workplace Safety Insurance Board (“WSIB”) Act and extended health and dental benefits for early retirees as well as pension benefits. The liability for these future benefits has been determined by actuaries engaged by the City.
- We obtained the current year’s valuation update of the obligation from management’s third party actuary and performed procedures to verify the significant assumptions and inputs
- We ensured management’s reporting of the estimate was accurate based on the expert’s valuation and that the appropriate disclosures were made within the financial statements
  - a) Based on our testing, we conclude that EFB obligation was recognized appropriately
  - b) We placed reliance on the actuary and evaluated their credentials

## Significant findings

- No exceptions were noted during testing

# Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
<b>Landfill liability and contaminated sites</b>	No	Yes

## Our response

### Landfill liability

- The City owns and operates one open landfill site and owns and maintains 12 closed landfill sites. The present value of the expected closure and post closure care costs of the open landfill site and present value of monitoring and capital rehabilitation costs of the closed landfill sites have been reported as a liability on the Consolidated Statement of Financial Position.
- All closure costs for the open landfill site and post closure care costs for the closed sites were based upon management estimates, adjusted by 2.5% inflation. The costs were discounted back to December 31, 2020 using a discount rate of 3.5%. Estimates have been based upon a post closure care period of 50 years.
- We reviewed and assessed management assumptions and reviewed the report prepared by management's expert.

### Liability for contaminated sites

- We reviewed management's process for identifying potential contaminated sites and reviewed management's listing of contaminated sites and the analysis against the prescribed criteria to determine if a liability should be recorded.
- We gained an understanding and assessed the reasonability of the remediation estimates for contaminated sites deemed to be relevant to this standard and performed a recalculation of the present value of the determined liability.
- In 2008, the City commenced a 3 phase project to upgrade the waste water treatment plant at Woodward Avenue. During construction the City identified 75,000 tonnes of soil contaminated with polychlorinated biphenyl. The cost of remediating this dirt in order to continue construction at the site will cost the City an estimated total of \$24.1 million. As at December 31, 2020, \$8.7 million have been spent with an estimated \$15.4 million still to be incurred. Majority of the remediation costs are expected to be completed by the end fiscal 2021. Under PS 3260 and PS 3200 the City is required to recognize an asset and an offsetting liability for the environment remediation costs to the Plant. This resulted in an audit adjustment which was corrected by management which increased accounts payable and accrued liabilities by \$15.4 million and tangible capital assets by the same amount.

## Significant findings

- No other exceptions were noted during testing

# Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
Investment and related income	No	No

## Our response

- All investment activities shall be in compliance with the regulations (Section 418 of the Municipal Act, 2001 and Ontario Regulation 438/97, Eligible Investments and Related Financial Agreement). There is a risk of material misstatement related to accuracy, valuation and ownership
- We obtained third party confirmations from the financial institutions holding the investments and ensured that management’s records agreed to the value reported.
- We performed substantive analytical testing over investment income and noted the amount of related income earned in the current year was reasonable.

## Significant findings

- No exceptions were noted during testing



# Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
Operating expenditures	No	No

## Our response

- Risk surrounding the completeness, existence and accuracy of reported expenses and accruals.
- We completed various substantive audit procedures over operating expenditures, including payroll and employee benefits expenditures.
- We performed a detailed comparison of operating expenditures to budget and used the variances to determine the extent of testing to perform.

## Significant findings

- No exceptions were noted during testing

# Adjustments and differences

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Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

## Corrected adjustments

We identified one adjustment that was subsequently corrected by management. The management representation letter includes all adjustments identified as a result of the audit, communicated to management and subsequently corrected in the financial statements.

## Uncorrected differences

We did not identify differences that remain uncorrected.

# Financial statement presentation and disclosure

The presentation and disclosure of the financial statements are, in all material respects, in accordance with the Company's relevant financial reporting framework. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter.

We also highlight the following:

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<b>Form, arrangement, and content of the financial statements</b>	The financial statements are, in all material respects, in accordance with the applicable financial accounting framework, Public Sector Accounting Standards. The disclosures in the notes to the financial statements are appropriate. KPMG provides management with recommendations on financial statement presentation and disclosure.
<b>Application of accounting pronouncements issued but not yet effective</b>	No concerns at this time regarding future implementation. As a result of the impact of COVID-19 the Accounting Standards Board have deferred many of the future accounting standard by one additional year.

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# Current developments and audit trends

Title	Details	Link
<b>Public Sector Update – connection series</b>	Public Sector Accounting Standards are evolving – Get a comprehensive update on the latest developments from our PSAB professionals. Learn about current changes to the standards, active projects and exposure drafts, and other items.	Contact your KPMG team representative to sign up for these webinars. <a href="#">Public Sector Minute Link</a>

## Public Sector Accounting Standards

The following are upcoming changes that will be effective in future periods. We have provided an overview of what these standards are and what they mean to your financial reporting so that you may evaluate any impact to your future financial statements.

Standard	Summary and implications
Asset Retirement Obligations (“ARO”)	<ul style="list-style-type: none"> <li>– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2022</li> <li>– The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs would be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area.</li> <li>– The ARO standard would require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability would be added to the historical cost of the asset and amortized over its useful life.</li> <li>– As a result of the new standard, the public sector entity would have to:                             <ul style="list-style-type: none"> <li>• consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;</li> <li>• carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;</li> <li>• begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.</li> </ul> </li> </ul>
Financial Instruments	<ul style="list-style-type: none"> <li>– accounting standards, PS3450 <i>Financial Instruments</i>, PS2601 <i>Foreign Currency Translation</i>, PS1201 <i>Financial Statement Presentation</i> and PS3041 <i>Portfolio Investments</i> have been approved by PSAB and are effective for years commencing on or after April 1, 2022</li> </ul>



- Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the government’s choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.
- Hedge accounting is not permitted.
- A new statement, the Statement of Re-measurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.
- Based on stakeholder feedback received, PSAB is considering certain scope amendments to PS 3450 *Financial Instruments*. An exposure draft with the amendments is expected to be issued in 2020. The proposed amendments are expected to include the accounting treatment of bond repurchases, scope exclusions for certain activities by the federal government, and improvements to the transitional provisions

Revenue

- A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2023.
- The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Employee Future Benefit Obligations

- PSAB has initiated a review of sections PS3250 *Retirement Benefits* and PS3255 *Post-Employment Benefits, Compensated Absences and Termination Benefits*. Given the complexity of issues involved and potential implications of any changes that may arise from this review, the project will be undertaken in phases. Phase I will address specific issues related to measurement of employment benefits. Phase II will address accounting for plans with risk sharing features, multi-employer defined benefit plans and sick leave benefits.
- Three Invitations to Comment were issued and have closed. The first Invitation to Comment sought guidance on whether the deferral provisions in existing public sector standards remain appropriate and justified and the appropriateness of accounting for various components of changes in the value of the accrued benefit obligation and plan assets. The second Invitation to Comment sought guidance on the present value measurement of accrued benefit obligations. A third Invitation to Comment sought guidance on non-traditional pension plans.
- The ultimate objective of this project is to issue a new employment benefits section to replace existing guidance.

Public Private Partnerships (“P3”)

- A taskforce was established in 2016 as a result of increasing use of public private partnerships for the delivery of services and provision of assets.
- A Statement of Principles (“SOP”) was issued in August 2017 which proposes new requirements for recognizing, measuring and classifying infrastructure procured through a public private partnership.
- The SOP proposes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.

- 
- The SOP proposes the public sector entity recognize a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.
  - The infrastructure would be valued at cost, with a liability of the same amount if one exists. Cost would be measured by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.
- 

International Strategy

- PSAB is in the process of reviewing its current approach towards International Public Sector Accounting Standards. This project may result in changes to the role PSAB plays in setting standards in Canada.
  - Two consultation papers were released for comment in May 2018 and March 2019 both of which have closed. The consultation paper described the decision-making criteria PSAB expects to consider in evaluating the international strategy that best serves the public sector. It also introduced four proposed international strategies that PSAB considers to be viable. A final decision was expected at the March 2020 meeting. As of the date of this report, nothing has been released from PSAB.
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# Appendices

## Content

[Appendix 1: Other Required communications](#)

[Appendix 2: Audit and Assurance Insights](#)

[Appendix 3: Technology in the Audit](#)



# Appendix 1: Other Required Communications

## Report

Refer to the draft report in the consolidated draft financial statements.

## Representations of management

A copy of the management representation letter is provided by management.





# Appendix 2: Audit and Assurance Insights

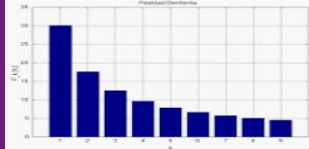
Our latest thinking on the issues that matter most to audit committees, Boards and Management.

Featured insight	Summary	Reference
<a href="#">Audit &amp; Assurance Insights</a>	Curated thought leadership, research and insights from subject matter experts across KPMG in Canada.	<a href="#">Learn more</a>
<a href="#">The business implications of coronavirus (COVID 19)</a>	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	<a href="#">Learn more</a>
	Financial reporting and audit considerations: The impact of COVID-19 on financial reporting and audit processes.	<a href="#">Learn more</a>
	KPMG Global IFRS Institute - COVID-19 financial reporting resource center.	<a href="#">Learn more</a>
<a href="#">Accelerate 2020</a>	Perspective on the key issues driving the audit committee agenda.	<a href="#">Learn more</a>
<a href="#">Momentum</a>	A quarterly Canadian newsletter which provides a snapshot of KPMG's latest thought leadership, audit and assurance insights and information on upcoming and past audit events – keeping management and board members abreast on current issues and emerging challenges within audit.	<a href="#">Sign-up now</a>
<a href="#">Board Leadership Centre</a>	Leading insights to help board members maximize boardroom opportunities.	<a href="#">Learn more</a>

# Appendix 3: Technology in the audit

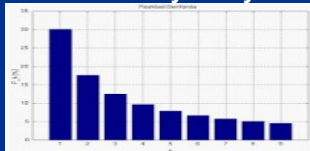
As previously communicated in our Audit Planning Report, we have utilized technology to enhance the quality and effectiveness of the audit.

## Data & Analytics Routines



- We were able to effectively and efficiently select samples throughout the audits to maximize our assurance with the least amount of strain on staff resources.
- We selected samples for substantive testing using the KPMG Monetary Unit Sampling (KPMG MUS) program, which provides more comprehensive and accurate coverage over the tested population and extrapolation of errors, increasing audit quality.

## Journal Entry Analysis



- We utilized our journal entry tool, IDEA to identify high-risk journal entries which we defined as part of our risk assessment. The tool provided us with auto-generated journal entry population statistics and focused our audit effort on journal entries that are riskier in nature.

## KPMG Clara Client Collaboration



- KPMG Clara Client Collaboration (“KCCC”) allowed real time PBC tracking data with minimal team effort and automated follow-up.
- KCCC standardized and digitized our approach to client information, providing a streamlined process and better version control.



[kpmg.ca/audit](https://kpmg.ca/audit)



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**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Planning, Administration and Policy Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Halton Water Supply Amending Agreement (FCS21049) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	John Savoia (905) 546-2424 Ext. 7298
<b>SUBMITTED BY:</b>	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATIONS

- (a) That the Water Supply Agreement between The Regional Municipality of Halton and the City of Hamilton dated November 17, 2011 be amended as attached in Appendix "A" to Report FCS21049;
- (b) That the Mayor and City Clerk be authorized and directed to execute, on behalf of the City of Hamilton, all necessary documentation to implement Recommendation (a), all with content acceptable to the General Manager of Finance and Corporate Services and General Manager of Public Works and in a form satisfactory to the City Solicitor.

### EXECUTIVE SUMMARY

The purpose of Report FCS21049 is to seek approval from Council to enter into an amending agreement with The Regional Municipality of Halton (Halton) regarding the continued supply of water to the western boundary of the City of Burlington. The City currently supplies water to Halton at three separate delivery points which benefit the communities of Bridgeview, North Aldershot and Snake Road (refer to Appendix "B" to Report FCS21049). It should be noted that Hamilton does not provide wastewater services to Halton.

**SUBJECT: Halton Water Supply Amending Agreement (FCS21049) (City Wide) –  
Page 2 of 6**

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In November 2011, the City entered into an Agreement with Halton to supply water to the Bridgeview, Snake Road and North Aldershot communities in the City of Burlington (refer to Report FCS11035). The City charges Halton for water supplied as per the Agreement. The initial term of the Agreement is 10 years with an option for both parties to renew the Agreement for an additional 10-year period. This option has been exercised by both parties thereby extending the term of the Agreement to end on November 18, 2031.

The residents at 720, 768 and 780 Mountain Brow Road West in North Aldershot in the City of Burlington have long had concerns with the quality and quantity of their private well water supply. The residents' concerns about their well water supplies were renewed in 2019 given First Gulf's development on the north side of Mountain Brow Road West and within the Mountain Brow Road allowance directly in front of these properties.

In July 2019, all three residents contacted Halton Planning staff to explore opportunities to connect to the Hamilton water supply that was being newly extended in front of their homes as a permanent solution to their well water supply impacts from First Gulf's L3 WESCAM development in the City of Hamilton. In November 2020, Halton Regional Council approved an amendment to the Region's Urban Services Guidelines to support municipal water service connections that cross municipal boundaries outside of Halton Region's Urban Areas, without the need for a Regional Official Plan Amendment, thus enabling the City of Hamilton to service the existing dwellings at 720, 768 and 780 Mountain Brow Road.

The City raised several concerns regarding the proposal for Hamilton to supply the residents at 720, 768 and 780 Mountain Brow Road. With the concerns addressed (see Analysis and Rationale for Recommendation(s) section beginning on page 4), Report FCS21049 seeks Council approval to amend the current Water Supply Agreement between the City and Halton to reflect the new water servicing from Hamilton to Halton. Refer to the Analysis and Rationale for Recommendation(s) section of Report FCS21049 for further details supporting the recommendation to amend the current Agreement.

An additional three existing residences in North Aldershot (8, 24 and 38 Mountain Brow Road) have been identified as currently being directly supplied with Hamilton water. The properties have been metered and billed as if the properties were located within Hamilton. In order to have consistency and avoid potential issues with the City directly billing residents outside of Hamilton, the recommended amending agreement requires Halton to establish metered valve chambers to be owned and operated by Halton. This will allow Hamilton to directly bill Halton as is done with the other existing Hamilton supply connections.

**Alternatives for Consideration – N/A**

**SUBJECT: Halton Water Supply Amending Agreement (FCS21049) (City Wide) –  
Page 3 of 6**

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**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

**Financial:** All external water supply arrangements have been established to ensure that Hamilton ratepayers will not be adversely affected. Given Hamilton's favourable position of water treatment capacity and water supply, the continued supply of water to Halton (and Haldimand) provides revenue that, in part, offsets rate revenue pressures.

Water supplied to Halton is charged at one and one-half (1.5) times the rate that Hamilton charges, from time to time, for the supply of water to its consumers. In 2020, the water supply to Halton reached nearly 120,000 cubic metres equating to approximately \$325 K in water revenues. The revenue impact of the additional properties outlined in Report FCS21049 is minimal.

**Staffing:** N/A

**Legal:** By entering into an amending water supply agreement with Halton, Hamilton will commit to supply water to additional properties located in Halton, subject to the various terms and conditions contained within the amending agreement.

**HISTORICAL BACKGROUND**

The City currently supplies water to Halton at three separate delivery points which benefit the communities of Bridgeview, North Aldershot and Snake Road. In the case of North Aldershot, originally the water supply was from Burlington to Waterdown but as of April 2010, the North Aldershot community has been sourced primarily by the City. The Snake Road water supply connection is thought to have been installed in the early 1970's although no documentation regarding this connection has been identified.

With respect to the Bridgeview Community, the need for a secure supply of water was determined by Halton in the early 1990's. In order to provide this supply, Halton entered into negotiations with the former Regional Municipality of Hamilton-Wentworth to construct a pipeline through a portion of Hamilton-Wentworth to a delivery point located at the border between the two regions. In 1998, Hamilton-Wentworth entered into an agreement with Halton for the supply of water for an initial 10-year term expiring October 31, 2005.

**SUBJECT: Halton Water Supply Amending Agreement (FCS21049) (City Wide) –  
Page 4 of 6**

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In November 2011, the City entered into an Agreement with Halton to supply water to the Bridgeview, Snake Road and North Aldershot communities in the City of Burlington (refer to Report FCS11035). The City charges Halton for water supplied as per the Agreement. The initial term of the Agreement is 10 years with an option for both parties to renew the Agreement for an additional 10-year period. This option has been exercised by both parties thereby extending the term of the Agreement to end on November 18, 2031.

The residents at 720, 768 and 780 Mountain Brow Road in North Aldershot in the City of Burlington have long had concerns with the quality and quantity of their private well water supply. Following the 2017 approval of a Niagara Escarpment Plan Amendment that permitted a municipal water servicing connection for 768 Mountain Brow Road West, the residents of the Mountain Brow Road properties have made requests to Halton staff and City staff for a water servicing connection from Hamilton. These requests also coincide with the planned installation of a watermain to service development in Hamilton within the Mountain Brow Road allowance directly in front of these properties.

First Gulf is currently developing lands on the north side of Mountain Brow Road. In July 2019, all three residents contacted Halton Planning staff to explore opportunities to connect to the Hamilton water supply due to well water supply impacts from First Gulf's L3 WESCAM development in the City of Hamilton. In November 2020, Halton Regional Council approved an amendment to the Region's Urban Services Guidelines to support municipal water service connections that cross municipal boundaries outside of Halton Region's Urban Areas, without the need for a Regional Official Plan Amendment, thus enabling the City of Hamilton to service the existing dwellings at 720, 768 and 780 Mountain Brow Road.

**POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

N/A

**RELEVANT CONSULTATION**

Corporate Services Department – Legal and Risk Management Services Division has been consulted in the preparation of Report FCS21049.

Public Works – Hamilton Water Division has been consulted and supports the recommendations in Report FCS21049.

**ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)**

As the City is the owner and operator of the municipal water system that is planned for and being constructed along Mountain Brow Road in the City of Burlington, the ultimate decision whether to permit the connection to the water system rests with the City.



**SUBJECT: Halton Water Supply Amending Agreement (FCS21049) (City Wide) –  
Page 5 of 6**

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City staff originally raised several concerns regarding the aforementioned Mountain Brow Road new water connections:

- Capital costs: The City does not support a water connection unless all capital costs can be accommodated by others.
- Halton as the City's Customer versus a Direct Customer Relationship with the Landowners: The City has expressed its preference to provide water to a chamber that would connect to Halton's separate service watermain before being distributed to the houses on Mountain Brow Road. The chamber would house a Hamilton meter to be used for billing purposes to Halton. Halton would install their own meters at each property for their billing purposes.
- Default on water bill payment: The City has expressed concerns with the ability to collect from customers located outside of its borders that are in default of a water bill payment. Per the City's Water and Wastewater / Storm Arrears Policy, unpaid water bills are transferred to the property owner's tax roll. However, this remedy would not be available to the City for external properties.
- Complaints: The City has concerns with responding to complaints from customers outside of Hamilton directly.

With the City's concerns addressed, staff supports amending the current Water Supply Agreement between the City and Halton to reflect the new water servicing from Hamilton to Halton to supply water to residents at 720, 768 and 780 Mountain Brow Road.

In reviewing the request for the new servicing, an additional three existing residences in North Aldershot (8, 24 and 38 Mountain Brow Road) have been identified as currently being directly supplied with Hamilton water. The properties have been metered and billed as if the properties were located within Hamilton. In order to have consistency and avoid the aforementioned concerns with the City directly billing residents outside of Hamilton, the recommended amending agreement requires Halton to establish metered valve chambers to be owned and operated by Halton. This will allow Hamilton to directly bill Halton as is done with the other existing Hamilton supply connections.

## **ALTERNATIVES FOR CONSIDERATION**

N/A

## **ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

### **Clean and Green**

Hamilton is environmentally sustainable with a healthy balance of natural and urban spaces.

**SUBJECT: Halton Water Supply Amending Agreement (FCS21049) (City Wide) –  
Page 6 of 6**

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**Our People and Performance**

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**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Report FCS21049 – Halton Water Supply Amending Agreement

Appendix “B” to Report FCS21049 – Map of Halton Water Delivery Points

JS/dt

**THIS AMENDING WATER SUPPLY AGREEMENT** made with effect as of the \_\_\_th day of \_\_\_\_\_, 2021 **BETWEEN:**

CITY OF HAMILTON

(hereinafter called "**Hamilton**")

- and -

THE REGIONAL MUNICIPALITY OF HALTON

(hereinafter called "**Halton**")

## **RECITALS**

- a. Halton and Hamilton entered into an agreement dated November 17, 2011 for the supply of water to Halton Communities (the "**2011 Water Supply Agreement**"). Subsequently, the 2011 Water Supply Agreement was renewed in accordance with the renewal terms of that Agreement for the term of November 17, 2021 to November 16, 2031 on the same terms and conditions.
- b. Halton Regional Council has endorsed the recommendations in LPS94-20/PW-31-20 directing the Commissioner of Public Works to enter the necessary agreements with the City of Hamilton.
- c. Halton and Hamilton have, in accordance with the terms and conditions of that agreement, agreed to amend the 2011 Water Supply Agreement as hereinafter set out.
- d. The 2011 Water Supply Agreement as amended by this Amending Water Supply Agreement is hereinafter referred to as the "**Water Supply Agreement.**"

**NOW THEREFORE**, in consideration of the mutual covenants and obligations contained herein and subject to the terms and conditions hereinafter set out, Hamilton and Halton agree as follows:

1. The Water Supply Agreement shall be amended by deleting the following recital on page 1:

**AND WHEREAS** pursuant to the provisions of section 20 of the Municipal Act, 2001 S.O. 2001, c. 25, Halton and Hamilton are permitted to enter into this Agreement for the supply of water to an adjoining municipality

The deleted recital shall be replaced with:

**AND WHEREAS** pursuant to the provisions of sections 19 and 20 of the Municipal Act, 2001 S.O. 2001, c. 25, Halton and Hamilton are permitted to enter into this Agreement for the supply of water to an adjoining municipality

2. The Water Supply Agreement shall be amended by adding the following recitals at the end of page 1:

**AND WHEREAS** Halton and Hamilton intend that Hamilton would service the properties at 720, 768 and 780 Mountain Brow Road West (the "**New Mountain Brow Properties**") with a secure supply of water and no future main pipeline is required to service the properties at 720, 768 and 780 Mountain Brow Road West, subject to Halton or the owners of the New Mountain Brow Properties paying Hamilton for all costs for any service line and connection between the main pipeline and the New Mountain Brow Properties.

**AND WHEREAS** Halton and Hamilton acknowledge that Hamilton has and intends to continue to service the properties at 8, 24, 38 Mountain Brow Road West (the "**Existing Mountain Brow Properties**") with a secure supply of water and Hamilton constructed the necessary infrastructure to provide water service to 8, 24, 38 Mountain Brow Road West.

**AND WHEREAS** the Water Supply Agreement was renewed in accordance with the renewal terms of that Agreement for the term of November 17, 2021 to November 16, 2031 on the same terms and conditions.

3. The Water Supply Agreement shall be amended by deleting section 1.01 on page 2:

1.01 Pipeline

All water provided by Hamilton to the Bridgeview, North Aldershot and Snake Road communities (the "**Communities**") with respect to this Agreement shall be provided through pipelines constructed by Halton (the "**Pipelines**").

The deleted section shall be replaced with:

1.01 Pipeline & Services

All water provided by Hamilton to the Bridgeview, North Aldershot, Snake Road communities (the "**Communities**") with respect to this Agreement shall be provided through pipelines that have been constructed by Halton (the "**Pipelines**").

All water provided by Hamilton to the New Mountain Brow Properties and the Existing Mountain Brow Properties (collectively the "**Mountain Brow Properties**") with respect to this Agreement shall be provided through water service pipes, which for the Existing Mountain Brow Properties, have already been constructed by Hamilton, and for the New Mountain Brow Properties, shall be constructed by Halton, the benefitting property owners or their agents (the "**Mountain Brow Services**").

Notwithstanding anything else in this Agreement, neither party shall be obligated to provide any water, unless a water service pipe is in place, meeting all applicable laws, regulations, standards, codes and other rules. For clarity, Hamilton shall not be obligated to provide any service to the New Mountain Brow Properties, unless and until a service line and connection between the pipeline and the New Mountain Brow Properties has been installed. Halton or the owners of the New Mountain Brow Properties shall be responsible for the cost of any such service line and/or connection.

4. The Water Supply Agreement shall be amended by deleting section 1.02 on page 2:

1.02 Ownership of the Pipeline

All right, title and interest in the Pipelines and any related infrastructure located within Hamilton, together with any water meters supplied by Hamilton, shall be and remain vested in Hamilton. The chamber and valves related to each water meter shall be owned and maintained by Halton. The water meter shall be owned and maintained by Hamilton.

The deleted section shall be replaced with:

1.02 Pipeline & Mountain Brow Services

All right, title and interest in the Pipelines, all infrastructure located solely within Hamilton, and any water meters supplied by Hamilton shall be owned by Hamilton. All right, title and interest in the Pipelines located within a boundary road shall be owned by Hamilton.

All right, title and interest in the Mountain Brow Services and any related infrastructure located within a boundary road shall be owned by Hamilton. Any service lines to Halton Residents within the boundary road, any chamber and any valves related to each water meter shall be owned and maintained by Halton.

The delivery point for the Communities is agreed to be the water meter that adjoins the Hamilton drinking water system to the Halton Pipeline. The delivery point for the Mountain Brow Properties is agreed to be the Mountain Brow Service connection to the Hamilton drinking water system, subject to Section 1.01.

Hamilton and Halton acknowledge and agree that water pressures are expected to be near or above 100 psi in some Hamilton pipelines, including near the New Mountain Brow Properties. Where such water pressures are measured or discovered, Halton shall ensure that a residential pressure reduction management valve, or similar equipment, is installed and maintained, and Hamilton shall not be responsible for any damage caused by any pressure within a Hamilton pipeline in excess of 100 psi. Additionally, Halton shall include a clause in its agreements with the Mountain Brow Properties for the supply of water that gives Hamilton third-party beneficiary rights to defend, release, indemnify and hold harmless Hamilton on the same basis as Halton.

Hamilton and Halton agree to exchange, free of any fee or charge, any and all designs, drawings, manuals, warranties, agreements or other documents for the Pipelines arising from the normal course of construction within a reasonable amount of time, upon request of the other party. The parties further agree to denote all delivery points on any drawing.

5. The Water Supply Agreement shall be amended by deleting section 2.03 on page 3:

### 2.03 Maintenance

Halton covenants and agrees to be fully responsible for: (a) all water meter chambers; and (b) the maintenance of all works and/or infrastructure associated with the said water supply which are located within Halton. Hamilton hereby agrees to provide access within a reasonable period of time to Halton for the said maintenance and Halton agrees to defend, indemnify and save harmless Hamilton from and against all claims, actions, losses, expenses, costs or damages of every nature and kind whatsoever arising as a result of such maintenance by Halton.

The deleted section shall be replaced with:

### 2.03 Maintenance

Halton covenants and agrees to be fully responsible for: (a) all water meter chambers and valves; and (b) the maintenance of all works and/or infrastructure associated with the said water supply which are located within Halton. Hamilton hereby agrees to provide access within a reasonable period of time to Halton for the said maintenance and Halton agrees to defend, indemnify and save harmless Hamilton from and against all claims, actions, losses, expenses, costs or damages of every nature and kind whatsoever arising as a result of such maintenance by Halton.

Subject to Sections 1.01 and this 2.03, Hamilton covenants and agrees to be fully responsible for: (a) all water service pipes to the Mountain Brow Properties; and (b) the maintenance of all water service pipe works and/or infrastructure associated with the said Mountain Brow Services that are located within boundary roads. Halton hereby agrees to provide access within a reasonable period of time to Hamilton for the said maintenance, as may be required. Halton shall pay Hamilton for all costs related to the maintenance of Mountain Brow Services within boundary roads.

6. In all other respects, the Water Supply Agreement shall remain in full force and unamended.
7. This Water Supply Agreement may be executed by the parties in separate counterparts each of which when so executed and delivered to all of the parties shall be deemed to be and shall be read as a single agreement among the parties and may be executed and delivered by means of electronic transmission.
8. This Water Supply Agreement shall be binding upon and endure to the benefit of the parties hereto and their respective successors and assigns.

**IN WITNESS WHEREOF** the parties have, by the signature of their representatives duly authorized in that behalf entered into this Amending Water Supply Agreement.

**SIGNED, SEALED AND DELIVERED** )

this day of , 2021 )

at the City of Hamilton, )

Province of Ontario )

this day of , 2021 )

at the Town of Oakville, )

Province of Ontario )

**CITY OF HAMILTON**

Per: \_\_\_\_\_  
Name: Fred Eisenberger  
Title: Mayor

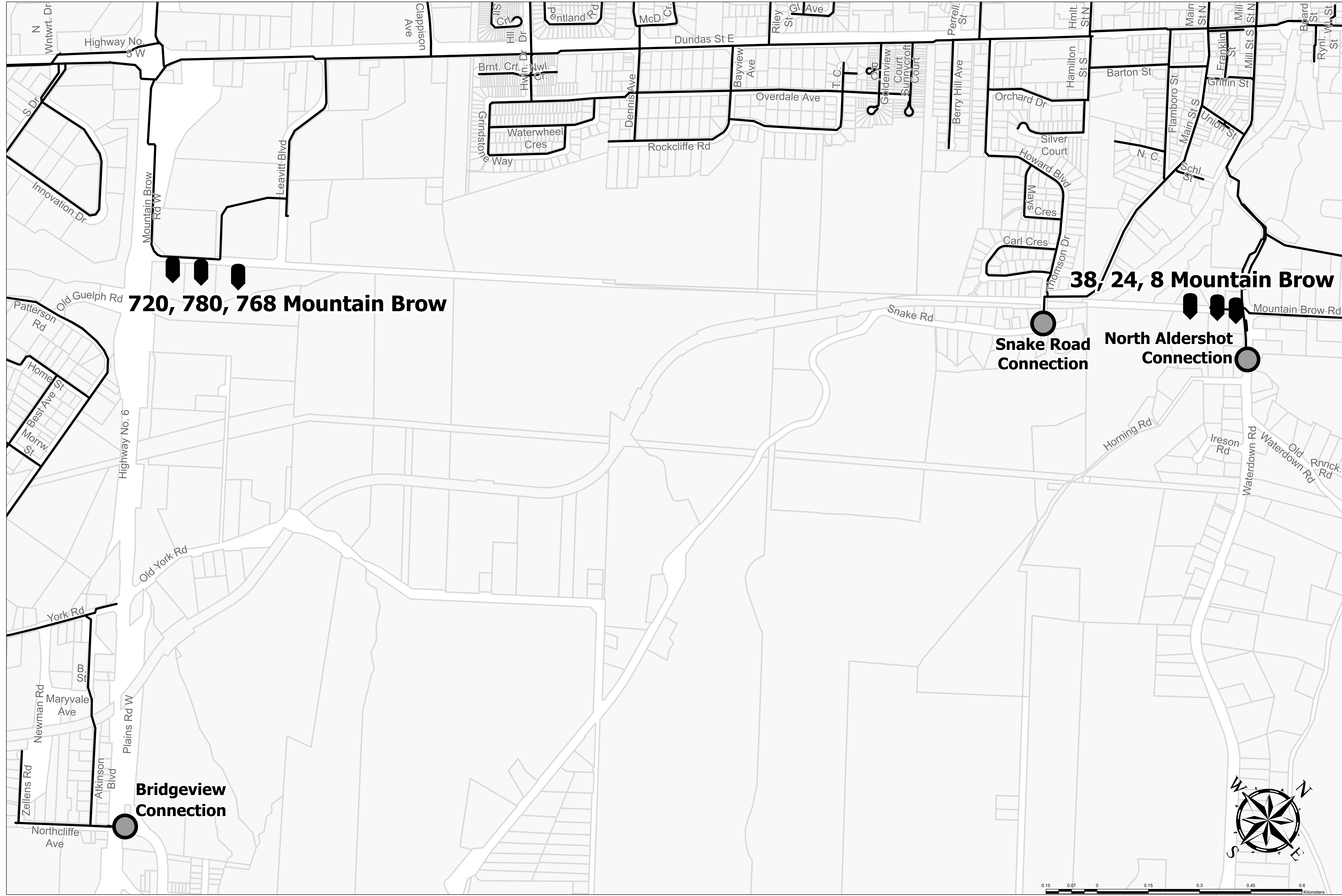
Per: \_\_\_\_\_  
Name: Andrea Holland  
Title: City Clerk

**THE REGIONAL MUNICIPALITY  
OF HALTON**

Per: \_\_\_\_\_  
Name: Andrew Farr  
Title: Commissioner of Public Works







**720, 780, 768 Mountain Brow**

**38, 24, 8 Mountain Brow**

**Snake Road Connection**

**North Aldershot Connection**

**Bridgeview Connection**







**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Planning, Administration and Policy Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	80 Brockley Drive, Hamilton – Water and Wastewater / Storm Charges Deferred Payment Arrangement (FCS21059) (Ward 5)
<b>WARD(S) AFFECTED:</b>	Ward 5
<b>PREPARED BY:</b>	John Savoia (905) 546-2424 Ext. 7298
<b>SUBMITTED BY:</b>	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATION(S)

That the General Manager, Finance and Corporate Services, be authorized to enter into a deferred payment arrangement with a 12-month repayment period commencing in June 2021, pertaining to water and wastewater / storm charges for a total amount of \$298,985.59 regarding Alectra Utilities (Alectra) account number 5180581300 and service address of 80 Brockley Drive, Hamilton.

### EXECUTIVE SUMMARY

In March 2017, Council approved the Water and Wastewater / Storm Billing Payment Arrangement Policy (Policy) which requires that all water and / or wastewater / storm deferred payment arrangements exceeding \$100 K be referred to the Audit, Finance and Administration Committee for approval (for details refer to Report FCS17029).

As such, Report FCS21059 is provided for the recommended authorization of a deferred payment arrangement with a 12-month repayment period for Alectra account number 5180581300 regarding 80 Brockley Drive, Hamilton. The property is owned by Effort Trust and Olivieri Foods Limited (Olivieri) as the commercial tenant being the water account holder.

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**SUBJECT: 80 Brockley Drive Hamilton – Water and Wastewater / Storm Charges  
Deferred Payment Arrangement (FCS21059) (Ward 5) – Page 2 of 5**

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The subject account relates to a 100mm “compound” water meter that measures the total water consumption for 80 Brockley Drive, Hamilton. A compound meter is a type of water meter used to accommodate high flow rates, as well as, smaller rates of flow that also need to be accurately measured. Compound meters have two measuring elements (one for low flows and one for high flows) so that two readings are obtained for each billing cycle and commonly referred to as the “high” and “low” sides of the compound meter. In the case of 80 Brockley Drive, Hamilton, the property’s water consumption typically registers twice the water consumption on the high side of the meter as compared to the low side of the meter.

When water meters are installed, work orders are issued by Hamilton Water to the City’s water and wastewater / storm billing agent, Alectra Utilities Corporation (Alectra) who essentially activate the metering devices within its billing system. It is important that Alectra activates each meter, otherwise, the reading of the meter will not be displayed on the electronic handheld reading device employed by the water meter readers. It should be noted that meter readings are generally obtained from remote reading devices such that meter readers do not have the opportunity to view a water meter where they may identify that a meter is a compound meter requiring two meter readings.

On May 24, 2019, a replacement compound water meter was installed by the City at 80 Brockley Drive, Hamilton. As a compound meter registers water usage on both a high and low side of the meter, two register reads are provided from each side of the meter and are totalled for billing. When the meter change for 80 Brockley Road was processed and entered into Alectra’s billing system, Customer Care and Billing (CC&B), the high side of the meter was not entered correctly. This error resulted in only the low side read of the meter being billed. Consumption on the high side of the meter was measured and read, however, not billed.

A limited number of meters are read by the City’s water meter contractor (Neptune Technologies) with readings electronically provided to Alectra on a monthly basis. Alectra staff conducts periodic sample audits of the City provided readings and a recent audit revealed the meter set-up error in the billing system. Consequently, in accordance with the City’s Water and Wastewater / Storm Back-billing Policy, the water account for 80 Brockley Drive has been rebilled using reads from both sides of the meter.

The resulting catch-up billings, reflecting the unbilled portion, totals approximately 89,853m<sup>3</sup> of water consumption that equates to \$298,985.59, a significant amount that would represent an undue financial hardship for Olivieri if payment is required in its entirety immediately.

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**SUBJECT: 80 Brockley Drive Hamilton – Water and Wastewater / Storm Charges  
Deferred Payment Arrangement (FCS21059) (Ward 5) – Page 3 of 5**

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The Policy allows for customers to request to enter into an optional payment arrangement to address water and / or wastewater / storm billings. In this case, Olivieri has requested to pay the catch-up billings over a 12-month period commencing in June 2021. In accordance with the Policy, the property owner (landlord) must provide written consent for their tenant to enter into a payment arrangement to address water arrears. As required, Effort Trust has provided its consent for the requested Olivieri payment arrangement.

Olivieri was not at fault for the unbilled consumption and as such, staff supports the payment arrangement on an interest-free basis as permitted by the Policy.

**Alternatives for Consideration – N/A**

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

**Financial:** Water and wastewater / storm revenue recovery related to a significant underbilled consumption at Brockley Drive, Hamilton of approximately \$299k will be realized in a reasonable timeframe.

**Staffing:** N/A

**Legal:** The City's ability to recover water and wastewater / storm revenue is not impaired by entering into a deferred payment arrangement with the customer. In the event a deferred payment instalment becomes delinquent, the outstanding balance would be immediately transferred to the property tax roll. In such circumstances, the fees and charges added to the tax roll will have priority lien status as described under Section 1 of the *Municipal Act, 2001*.

**HISTORICAL BACKGROUND**

Report FCS21059 is being brought forward in accordance with the City's Water and Wastewater / Storm Billing Payment Arrangement Policy (Policy) approved by Council in March 2017. The Policy requires that all water and / or wastewater deferred payment arrangements exceeding \$100 K be referred to the Audit, Finance and Administration Committee for approval.

As such, Report FCS21059 is provided for the recommended authorization of a deferred payment arrangement with a 12-month repayment period for Alectra account number 5180581300 regarding 80 Brockley Drive, Hamilton. The property is owned by Effort Trust and Olivieri Foods Limited (Olivieri) is the commercial tenant. The commercial tenant is the water account holder (commercial tenant held accounts are permitted whereas, all residential accounts established after June 1, 2018, must be opened and billed in the name of the registered owner(s) of the property).

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**SUBJECT: 80 Brockley Drive Hamilton – Water and Wastewater / Storm Charges  
Deferred Payment Arrangement (FCS21059) (Ward 5) – Page 4 of 5**

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Olivieri is serviced with a single water service line that is metered with one 100mm compound water meters. A compound meter is designed to accurately measure high and low flow rates and as such, have two measuring elements (one for low flows and one for high flows) so that two “odometer” readings are obtained for each billing cycle and commonly referred to as the “high” and “low” sides of the compound meter.

When meters are installed, work orders are issued by Hamilton Water to the City’s water and wastewater / storm billing agent, Alectra Utilities Corporation (Alectra) who essentially activates the metering devices within their billing system. It is important that Alectra activates each meter, otherwise, the reading of the meter will not be displayed on the electronic handheld reading device employed by the water meter readers. It should be noted that meter readings are generally obtained from remote reading devices such that meter readers do not have the opportunity to view a water meter where they may identify that a meter is a compound meter requiring two meter readings.

On May 24, 2019, a replacement compound water meter was installed by the City at 80 Brockley Drive, Hamilton. As a compound meter registers water usage on both a high and low side of the meter, two register reads are provided from each side of the meter and are totalled for billing. When the meter change for 80 Brockley Road was processed and entered into Alectra’s billing system, Customer Care and Billing (CC&B), the high side of the meter was not entered correctly. This error resulted in only the low side read of the meter being billed. Consumption on the high side of the meter was measured and read, however, not billed.

A limited number of meters are read by the City’s water meter contractor (Neptune Technologies) with readings electronically provided to Alectra on a monthly basis, Alectra staff conducts periodic sample audits of the City provided readings and a recent audit revealed the meter set-up error in the billing system. Consequently, the water account for 80 Brockley Drive has been rebilled using reads from both sides of the meter.

The resulting catch-up billings, reflecting the unbilled portion, totals approximately 89,853m<sup>3</sup> of water consumption that equates to \$298,985.59, a significant amount that would represent an undue financial hardship for Olivieri if billed in its entirety immediately.

In view of the discovery of a metering element side of a compound meter not being activated, Alectra staff immediately initiated an audit of the approximately 560 compound meters that have been installed within the City’s approximately 155,000 water customers. The audit revealed no additional accounts with compound meters with “missing” billings on a metering element.

A new monthly audit report has been put in place to identify any compound meters that are not activated correctly in the future. Additionally, refresher training of Alectra staff has been completed for employees entering water meter installations into CC&B.

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**SUBJECT: 80 Brockley Drive Hamilton – Water and Wastewater / Storm Charges  
Deferred Payment Arrangement (FCS21059) (Ward 5) – Page 5 of 5**

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**POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

As the amount proposed for a deferred payment arrangement exceeds \$100 K, the City's Water and Wastewater / Storm Billing Payment Arrangement Policy is applicable.

**RELEVANT CONSULTATION**

Alectra Utilities has provided detailed water billing information related to the water account for 80 Brockley Drive, Hamilton and will have the customer formally enter into a payment arrangement upon approval of the Recommendation of Report FCS21059.

**ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)**

There have been several significant catch-up or back billed water and / or wastewater / storm billings in the past particularly with large-use customers where deferred payment arrangements have been requested by customers. However, there have only been four circumstances since 2008 where staff has required Council approval for an arrangement exceeding \$100 K. Deferred interest-free payment arrangements are a reasonable measure to ensure the City recovers water and wastewater revenue without creating undue hardship for customers.

The Policy allows for customers to request to enter into an optional payment arrangement to address water and / or wastewater / storm billings. In this case, Olivieri has requested to pay the catch-up billings over a 12-month period commencing in June 2021. As Olivieri was not at fault for the unbilled consumption at 80 Brockley Drive, Hamilton and as such, staff supports a payment arrangement on an interest-free basis.

**ALTERNATIVES FOR CONSIDERATION**

N/A

**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN****Community Engagement and Participation**

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community.

**Our People and Performance**

Hamiltonians have a high level of trust and confidence in their City government.

**APPENDICES AND SCHEDULES ATTACHED**

N/A

JS/dt

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**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Planning, Administration and Policy Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Development Charges Reserves Status Report as of December 31, 2020 (FCS21047) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Shivon Azwim (905) 546-2424 Ext. 2790
<b>SUBMITTED BY:</b>	Mike Zegarac General Manager, Finance and Corporate Services Corporate Services Department
<b>SIGNATURE:</b>	

### RECOMMENDATION(S)

- (a) That Report FCS21047 "Development Charges Reserves Status Report as of December 31, 2020" be received and made available to the public;
- (b) That Report FCS21047 "Development Charges Reserves Status Report as of December 31, 2020" be forwarded, if requested, to the Ministry of Municipal Affairs and Housing.

### EXECUTIVE SUMMARY

As per the requirements of the *Development Charges Act, 1997*, as amended (DC Act), an annual report of Development Charge (DC) reserves activity must be provided to Council. The DC Reserves Status Report is the "Treasurer's Statement" as outlined in the DC Act, as amended, which must be made available to the public and forwarded to the Ministry of Municipal Affairs and Housing, at their request.

The accounting balance of the 2020 DC Reserves balance of \$285.42 M has increased by \$98.43 M since 2019. The increase is primarily due to in-year collections exceeding in-year capital financing. The balance of \$285.42 M reflects Public Sector Accounting Board (PSAB) standards which requires that any DC funds remain in (or are returned to) the DC reserves until the eligible capital project has expended the funds. A summary is provided in Table 1 and details by DC Reserve are provided in Appendix "A" to Report FCS21047.

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**SUBJECT: Development Charges Reserves Status Report as of  
December 31, 2020 (FCS21047) (City Wide) – Page 2 of 8**

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There are a few DC services in Appendix “A” to Report FCS21047 which have negative balances. Per the City’s Development Charges Reserve Policy (Report FCS13035), as long as the consolidated balance remains in excess of the outstanding DC Deferral Agreements (2020 - \$22.58 M), service specific DC Reserves may incur a negative balance with staff working on financing strategies to remedy said negative balance for the future. Municipalities require most growth infrastructure to be constructed prior to the development (e.g. subdivision, industrial park) being completed and therefore, DC collections lag expenditures. Significant negative balances can usually be mitigated by financing large projects over longer terms through debt financing.

Additionally, if all approved direct capital funding were allocated to the approved projects of \$170.48 M and approved debt funding were to be cash funded from the DC reserves of \$296.22 M, the 2020 DC reserves adjusted balance would be a deficit balance of \$181.28 M which represents a decrease of \$26.92 M from 2019. A summary is provided in Table 2.

**Alternatives for Consideration – Not Applicable**

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

**Financial:** The consolidated DC reserve balance in 2020 reflects the application of PSAB reporting requirements for obligatory reserve funds whereby funds collected remain in the DC reserves and are not transferred to capital projects until expenditures are incurred. The year-end consolidated DC reserve balance is \$285.42 M, as outlined in Appendix “A” to Report FCS21047. Summary information on the DC reserves is provided in Tables 1 and 2.

**Staffing:** None.

**Legal:** The DC Act, c. 27, s. 43, requires the Treasurer to report annually on the opening and closing balances of the DC reserve funds and the transactions related to the funds. Report FCS21047 addresses this legal requirement.

**HISTORICAL BACKGROUND**

As per the requirements of the DC Act, as amended, an annual report of DC reserves activity must be provided to Council. The DC Reserves Status Report is the “Treasurer’s Statement” as outlined in the DC Act, as amended, which must be made available to the public and forwarded to the Ministry of Municipal Affairs and Housing, at their request.

**SUBJECT: Development Charges Reserves Status Report as of  
December 31, 2020 (FCS21047) (City Wide) – Page 3 of 8**

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Appendix “A” to Report FCS21047 summarizes the 2020 activity for each DC reserve. The DC revenues were collected through authorization of Municipal DC By-law 19-142, which was passed by Council in June 2019, respectively. Collections under DC By-laws are deposited into DC reserves.

Appendix “B” to Report FCS21047 provides a summary of the development charge funding to capital projects and Appendix “C” to Report FCS21047 provides a summary of the development charge funding to capital projects by reserve.

City By-law 11-174 – GO Transit Development Charges will remain in effect. The Province passed amending Ontario Regulation 528/06 on December 19, 2019, which permits municipalities to collect GO Transit charges until December 31, 2022. During the extension period, the Ministry of Transportation is to undertake a broader review of the framework governing municipal contributions to GO Transit. To date, the City has not received communications regarding the future of GO Transit as it relates to DC collections.

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

The DC Reserves Status Report is the “Treasurer’s Statement” as required in Section 43 of the DC Act, which must be made available to the public and sent to the Ministry of Municipal Affairs and Housing, if requested.

Hamilton Conservation Authority (HCA)

The Region of Halton DC By-law for 2012 was appealed by the Hamilton-Halton Home Builders’ Association (HHHBA) on the grounds that the Region of Halton did not have the authority to include conservation authority capital costs in its DC By-law. Ontario Municipal Board, now the Local Planning Appeal Tribunal (LPAT), rendered a decision of the HHHBA’s appeal to Region of Halton and the decision allowed HHHBA’s appeal. This issue was also appealed by HHHBA on the same grounds for the 2014 City of Hamilton DC By-law. Refunds of HCA DCs collected by the City will be issued from the HCA DC Reserves once the settlement minutes have been executed by all parties. Once all refunds are complete the HCA DC Reserves will be submitted for closure.

## **RELEVANT CONSULTATION**

Staff from the City’s Planning and Economic Development Department confirmed that the City is in compliance with s.s. 59.1(1) of the DC Act, as amended, which states that a “municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act”.

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**SUBJECT: Development Charges Reserves Status Report as of  
December 31, 2020 (FCS21047) (City Wide) – Page 4 of 8**

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**ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)**

As per the requirements of the DC Act, as amended, an annual report of DC reserves activity must be provided to Council. The report must be made available to the public and provided to the Minister of Municipal Affairs and Housing, if requested.

Appendices “A”, “B”, “C” and “E” to Report FCS21047 contain the financial information required to meet the disclosure requirements as set out in Section 43 of the DC Act, as amended. Appendix “D” to Report FCS21047 is provided in addition to the legislated requirements as described below.

In addition to disclosing financial information, a municipality is required to confirm compliance with s.s. 59.1(1) of the DC Act, as amended, which states that a “municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act”. The City of Hamilton is in compliance with this requirement.

The year-end consolidated DC reserve balance is \$285.42 M, as outlined in Appendix “A” to Report FCS21047.

The DC reserves balance as at December 31, 2020 reflects the application of PSAB reporting requirements for obligatory reserve funds.

The PSAB reporting requirements require the City to only recognize DC revenue in capital projects once the expenses have been incurred. Therefore, the DC reserve balances are based on actual expenses to date and not the Council approved budgeted amounts. Table 2 shows the adjusted DC reserve balances if all Council approved budgeted amounts were to be cash funded.

Since project funding from DC reserves can only be allocated to capital projects after the expenses have been incurred, there is often a timing difference between when current budget contribution, other source funding and DC funding are allocated to the projects. For this reason, the current year funding to each project often does not reflect the funding ratios identified in the DC background study. Staff included Appendix “D” to Report FCS21047 to show the DC funded projects closed in the year and their final revenue funding from all sources. Appendix “D” to Report FCS21047 includes closed projects from January 1, 2020 to September 30, 2020. The projects closed during the period October 1, 2020 to December 31, 2020 have not yet been approved by Council as of the date of this report. As such, the closed projects from October 1, 2020 to December 31, 2020 will be included on next year’s Development Charges Reserves Status Report.

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There are a few DC services in Appendix “A” to Report FCS21047 which have negative balances. This occurs either because (1) capital infrastructure has been developed at a pace which exceeds the actual growth realized, or (2) expenses for growth related studies must be incurred prior to the growth occurring and debt financing is not an option. Where debt financing is an option it would have been possible to avoid the negative balances but that would have resulted in additional debt financing costs which would ultimately be passed on to the developer through the calculation of the DC. DC reserves are permitted to borrow from each other and therefore a negative balance in one service can be offset with a surplus balance in another service. In order to minimize the overall debt financing costs to be charged through the calculation of the DC it is prudent to allow DC services to go into a deficit position with a controlled plan for the overall forecast for each service.

Table 1 provides a continuity of DC Reserves with a summary of inflows and outflows in 2020 resulting in a consolidated PSAB balance of \$285.42 M at December 31, 2020.

**Table 1 - DC Reserves Continuity (\$Millions)**

<b>Balance as of January 1, 2020</b>		<b>\$ 186.99</b>
<b>Funding Inflows</b>		
Interest	\$	3.92
Collections	\$	111.18
DC Exemption Funding	\$	16.50
Other Transfers	\$	0.04
Internal Borrowing Repayment	\$	0.48
<b>Subtotal of Inflows</b>	<b>\$</b>	<b>132.12</b>
<b>Funding Outflows</b>		
External Debt Payments	\$	9.59
Direct Capital Funding	\$	24.10
<b>Subtotal of Outflows</b>	<b>\$</b>	<b>33.69</b>
<b>Balance as of December 31, 2020</b>		<b><u>\$ 285.42</u></b>

DC collections in 2020 totalled \$111.18 M, a \$15.32 M increase compared to 2019. Residential DC collections increased to \$79.72 M in 2020 from \$78.57 M in 2019 and non-residential DC collections increased to \$31.46 M in 2020 from \$17.29 M in 2019.

**SUBJECT: Development Charges Reserves Status Report as of  
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Any DC exemptions authorized by Council through DC By-law 19-142 (e.g. reduced industrial rate) or through a Council meeting (i.e. exemptions for non-profits) are required to be recovered through other sources. Council has approved amounts in the Rates and Tax Capital Budgets to enable staff to recover a greater portion of these exemptions. An eight-year (2013-2020) summary of the exemptions is included as Appendix “E” to Report FCS21047. Appendix “E” to Report FCS21047 shows that the total exemptions provided in 2020 has slightly decreased by \$0.03 M from \$41.34 M in 2019 to \$41.31 M in 2020.

The City’s backlog of unfunded DC exemptions is highlighted in Appendix “E” to Report FCS21047, as of December 31, 2020 the City has \$69.37 M in unfunded discretionary DC exemptions. This unfunded backlog, while substantial and which has grown since the end of 2019, will continue to be monitored and reductions in the discretionary exemptions provided through the approval of DC By-law 19-142 will move towards the in-year budgeted exemption funding balancing to the in-year provided. It will take time to see the effect of the revised discretionary exemption policies and Finance will continue to address the backlog through annual budget requests and allocation of the annual surplus as able.

The reason that it will take time to see the effects of reduced exemption policies is due to (1) the City’s transition policy which states the DC rate payable is the rate in effect on the date that a complete building permit application is received and accepted by the City, provided that the building permit is issued within six months of the DC rate increase following the application and (2) changes to the legislation by the Province. As of January 1, 2020, DC rates and exemptions applicable to a development are based on the complete application date of a Site Plan Application or a Site-specific Zoning Amendment, only where such application is applied for on or after January 1, 2020 and where the building permit is issued within two years following the approval of said application. This rate freeze has been legislated by the Province and is found within section 26.2 of the DC Act. While interest is applicable to the locked-in DC rate from the date of the related planning application to the date of building permit issuance, it means that the Downtown Hamilton CIPA exemption in effect at planning application date will continue to apply potentially years later when the building permit is issued. Therefore, this legislated change will further increase the amount of time to balance in-year budgeted DC exemption funding with in-year exemptions provided.

Additionally, if all approved direct capital funding were allocated to the approved projects of \$170.48 M and approved debt funding were to be cash funded from the DC reserves of \$296.22 M, the 2020 DC reserves adjusted balance would be a deficit balance of \$181.28 M which represents a decrease of \$26.92 M from 2019. A summary is provided in Table 2.

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Table 2 provides the accounting DC reserve balance at December 31, 2020, the approved funding that has not yet been transferred to projects, the debt funding that has not yet been incurred and the adjusted DC reserve balances.

Of note, the funding commitments (including debt) are only included in the Capital Budgets to the extent that current (and future) DC collections can be expected to fund the commitments. Should development activity vary from the existing development forecasts, staff would ensure that future years' collections can meet existing commitments or undertake a review to determine which growth projects can be deferred.

DC Service	Dec. 31/20 Balance (\$)	Adjustments		Adjusted Balance (\$)
		Direct Capital Funding (\$)	DC Debt (\$)	
Water Services	50,595,802	(35,720,953)	(40,240,000)	(25,365,151)
Wastewater Services	88,782,063	(1,487,038)	(9,436,000)	77,859,025
LinearWastewater	30,624,113	(24,121,774)	(119,250,000)	(112,747,661)
Storm Water Drainage	41,987,753	(46,615,267)	(29,050,000)	(33,677,513)
Roads	39,269,397	(47,281,562)	(32,106,528)	(40,118,692)
Public Wks&Roll Stock	3,558,381	(325,155)	-	3,233,226
Transit Services	450,382	(537,273)	(18,998,000)	(19,084,891)
Airport	3,043,745	-	-	3,043,745
Fire Protection	2,936,620	(648,240)	(5,049,000)	(2,760,620)
Police Services	1,570,542	(178,580)	(11,000,000)	(9,608,038)
Ambulance Services	(184,479)	-	(243,000)	(427,479)
Outdoor Recreation	(3,589,892)	(4,200,282)	(8,100,000)	(15,890,175)
Indoor Recreation	9,368,493	(2,871,702)	(5,719,500)	777,291
Library Services	1,507,655	(211,036)	(5,310,500)	(4,013,881)
Admin Studies	(3,066,582)	(6,097,346)	(90,000)	(9,253,928)
Burlington Roads SAC	4,198,145	-	(10,760,000)	(6,561,855)
Homes for Aged	6,278,450	-	-	6,278,450
Health	839,982	-	-	839,982
Social&Child	881,411	-	-	881,411
Housing	5,019,840	-	-	5,019,840
Parking	5,783,821	-	-	5,783,821
Provincial Offences Act	(29,683)	-	-	(29,683)
Hamilton Conservation Authority	242,188	-	-	242,188
Waste Diversion	1,613,435	(185,501)	(869,000)	558,934
Dundas/Waterdown SAC	(6,260,873)	-	-	(6,260,873)
Go Transit	(788)	-	-	(788)
<b>TOTAL</b>	<b>285,419,922</b>	<b>(170,481,710)</b>	<b>(296,221,528)</b>	<b>(181,283,315)</b>

Note: The DC Reserve Policy (Report FCS13035) permits the General Manager of Finance and Corporate Services to change approved DC funding from debt funded to reserve funded in order to maintain the sustainability of the DC reserves. Table 2 reflects current estimates under this authority by showing some reserve funding from the rates (water, linear wastewater, storm water) reserves.

## ALTERNATIVES FOR CONSIDERATION

Not applicable.

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**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Community Engagement and Participation**

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community

**Economic Prosperity and Growth**

Hamilton has a prosperous and diverse local economy where people have opportunities to grow and develop.

**Built Environment and Infrastructure**

Hamilton is supported by state-of-the-art infrastructure, transportation options, buildings and public spaces that create a dynamic City.

**Our People and Performance**

Hamiltonians have a high level of trust and confidence in their City government.

**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Report FCS21047 – Development Charges Reserve Funds for the period of January 1, 2020 to December 31, 2020

Appendix “B” to Report FCS21047 – Development Charges Funded Projects for the year ended December 31, 2020

Appendix “C” to Report FCS21047 – Development Charges Project Funding by Reserve for the year ended December 31, 2020

Appendix “D” to Report FCS21047 – Development Charges Capital Projects’ Closing Summary for the year ended December 31, 2020

Appendix “E” to Report FCS21047 – Eight Year (2013 – 2020) Development Charges Exemption Summary

SA/dt



**CITY OF HAMILTON**  
**Development Charges Reserve Funds**  
**For the period of January 1, 2020 to December 31, 2020**

Positive values indicate a cash balance, negative values indicate deficit balances or withdrawals

	Service	Balance as at	Interest	Collections	External Debt	Other Transfers	Capital	Balance as at
		Jan 1/20				Note 1	Financing	Dec 31/20
		\$	\$	\$	\$	\$	\$	\$
	Water Services	39,046,669	776,549	7,971,753	(62,618)	4,426,652	(1,563,204)	50,595,802
	Wastewater Services	75,028,978	1,542,507	11,277,442	(20,988)	964,837	(10,712)	88,782,063
	Linear Wastewater	17,707,918	361,979	15,044,602	(250,308)	1,292,358	(3,532,407)	30,624,113
	Storm Water	23,163,250	528,221	20,047,725	(205,023)	1,347,061	(2,893,481)	41,987,753
	Roads	19,347,536	384,215	26,778,972	(6,951,845)	4,192,873	(4,482,354)	39,269,397
	Public Wks&Roll Stock	2,806,874	63,945	2,540,429	-	457,931	(2,310,798)	3,558,381
	Transit Services	(2,762,976)	(55,182)	2,500,852	-	1,091,688	(324,000)	450,382
	Airport	2,172,141	44,974	590,673	-	235,957	-	3,043,745
Note 2	Fire Protection	2,471,188	50,936	727,374	(732,446)	419,568	-	2,936,620
	Police Services	593,420	14,428	1,043,937	(300,438)	290,614	(71,420)	1,570,542
	Ambulance Services	(367,632)	(6,917)	210,332	(60,088)	39,825	-	(184,479)
	Outdoor Recreation	(3,509,722)	(90,663)	2,979,208	-	323,947	(3,292,663)	(3,589,892)
Note 2	Indoor Recreation	6,280,602	115,025	5,589,025	-	936,036	(3,552,196)	9,368,493
	Library Services	349,729	9,121	1,538,205	(281,493)	144,944	(252,851)	1,507,655
	Admin Studies	(3,681,777)	(55,341)	1,908,604	(61,178)	279,035	(1,455,926)	(3,066,582)
	Burlington Roads SAC	3,371,069	69,343	757,733	-	-	-	4,198,145
	Homes for Aged	2,313,541	84,644	3,859,343	-	20,922	-	6,278,450
	Health	556,136	14,007	269,746	-	93	-	839,982
	Social&Child	666,106	15,391	198,434	-	1,480	-	881,411
Note 2	Housing	3,900,629	80,607	976,347	-	62,258	-	5,019,840
	Parking	4,038,948	89,662	1,376,823	-	278,388	-	5,783,821
	Provincial Offences Act	54,055	1,736	115,439	(222,590)	21,678	-	(29,683)
	Hamilton Conservation Authority	236,838	4,631	719	-	-	-	242,188
	Waste Diversion	711,292	18,921	1,057,991	-	187,730	(362,499)	1,613,435
	<b>Subtotal</b>	<b>194,494,814</b>	<b>4,062,740</b>	<b>109,361,707</b>	<b>(9,149,014)</b>	<b>17,015,876</b>	<b>(24,104,510)</b>	<b>291,681,583</b>
	<b>GO Transit</b>							
	GO Transit	(648)	2,492	437,082	(439,714)	-	-	(788)
	<b>Subtotal</b>	<b>- 648</b>	<b>2,492</b>	<b>437,082</b>	<b>(439,714)</b>	<b>-</b>	<b>-</b>	<b>(788)</b>
	<b>Special Area Charges</b>							
	DunWat SAC	(7,499,865)	(143,526)	1,382,519	-	-	-	(6,260,873)
	Binbrook SAC	(0)	-	-	-	-	-	(0)
	<b>Subtotal</b>	<b>(7,499,865)</b>	<b>(143,526)</b>	<b>1,382,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,260,873)</b>
	<b>Grand Total</b>	<b>186,994,300</b>	<b>3,921,705</b>	<b>111,181,308</b>	<b>(9,588,728)</b>	<b>17,015,876</b>	<b>(24,104,510)</b>	<b>285,419,922</b>

*Variances in totals and between schedules may exist due to rounding*

**Note 1** Other Transfers include all internal borrowing transactions, DC Exemption funding, and transfers to operating.

**Note 2** Borrowings from the DC Reserves for non-growth items:

\$6 million in non-growth funds related to the Mohawk Sports Park 4-pad Arena were borrowed from DC reserves 110320 and 110312 in 2005 to be repaid over 20 years with interest at 5.245%. The annual debt charges are recovered from the rental income from the Mohawk Sports Quad Pad Arena.

\$5M borrowed from 110338 Housing-Residential DC Reserve to subsidize the acquisition of 60 Caledon Avenue for Affordable Housing Purposes with repayment in 2020.

The following illustrates what the year end reserve balances would be without the borrowings and repayments.

Reserve #	110320	110312	110338
2020 year end balance	9,149,161	2,204,757	5,019,840
Borrowings	(4,000,000)	(2,000,000)	(5,000,000)
Repayments to date (principal)	2,280,275	1,140,137	-
Repayments to date (interest)	2,165,254	1,082,627	-
2020 year end balance adjusted for borrowings	<u>8,703,632</u>	<u>1,981,993</u>	<u>19,840</u>



**CITY OF HAMILTON**  
**Development Charges Funded Projects**  
**for the year ended December 31, 2020**

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
3381355301	14 DC Study & '15-18 Intensif	(66,897)	0	0	0	0	0	452	(66,445)
3381855301	Development Charges' Bylaw	(47,182)	0	0	0	0	0	(5,242)	(52,425)
3381980901	Development Charge Appeals	7,304	0	0	0	0	0	0	7,304
3620604500	Update Noise Exposure Forecast	36,640	0	0	0	0	0	0	36,640
3620604600	Secondary plan -AEGD	(161,272)	0	0	0	0	0	6,443	(154,829)
3762055001	Police Space Feasibility Study	71,420	0	0	0	250,000	0	0	321,420
4030980978	Growth Related Studies	14,500	0	0	0	0	0	0	14,500
4030980984	Rymal-Up Centennial to Dartnal	(154,787)	0	0	0	0	0	(27,315)	(182,102)
4030980986	TrinityChurchCorridor-53&Stone	(2,039,218)	0	0	0	0	0	(414,599)	(2,453,817)
4031180195	Green Mt-First to Centennial	188,061	0	0	0	0	0	0	188,061
4031280288	Mountain Brow Rd-Waterdown	619,323	0	0	0	0	0	0	619,323
4031319101	Road Reconstruction 2013	(480,000)	0	0	0	0	0	0	(480,000)
4031380377	Arvin - McNeilly to 350m W	102,407	0	0	0	0	0	0	102,407
4031380384	Highland - Upper Mount Albion	57,156	0	0	0	0	0	0	57,156
4031380386	Parkside Drive Urbanization	15,000	0	0	0	0	0	0	15,000
4031380390	East-West Corridor Waterdown	1,952,959	0	0	209,030	0	0	0	2,161,990
4031480582	2014 Develpmnt Rd Urbanization	8,801	0	0	0	0	0	0	8,801
4031580584	Nebo - Rymal to Twenty Rd E	62,735	0	0	0	0	0	0	62,735
4031580585	Twenty Rd Extension Sched C EA	28,526	0	0	0	0	0	0	28,526
4031580587	Fifty Road EA	48,568	0	0	0	0	0	0	48,568
4031580588	Gordon Dean Avenue	60,010	0	0	0	0	0	0	60,010
4031580589	Rymal - Fletcher to Up Centenn	1,144,000	0	2,178,000	0	159,000	0	0	3,481,000
4031580594	First Rd W - Green Mtn to Mud	677,381	0	624,000	0	0	0	0	1,301,381
4031680582	2016 Develpmnt Rd Urbanization	37,918	0	0	0	0	0	0	37,918
4031680685	RHBP-Dartnall-Stone to Rymal	(496,627)	0	0	0	0	0	(133,902)	(630,529)
4031711222	Annual New Sidewalk Program	(24,000)	0	0	0	0	0	0	(24,000)
4031780781	Hwy 8 Improvements Class EA	124,133	0	0	0	0	0	0	124,133
4031780789	RR 56 - Rymal to ROPA 9	61,571	0	864,000	0	0	0	0	925,571
4031821350	Fleet Additions - Roads O&M	59,400	0	0	0	0	0	0	59,400
4031880582	2018 Develpmnt Rd Urbanization	216,295	0	0	0	0	0	0	216,295
4031880883	Dickenson Road Class EA	147,593	0	0	0	0	0	0	147,593
4031921350	Fleet Additions - Roads O&M	122,596	0	0	0	0	0	(3,524)	119,072
4031980783	Glancaster EA Garner to Dicken	41,052	0	0	0	0	0	0	41,052
4031980941	New Signal - Dundas @ Pamela	43,282	0	0	0	(2,000)	0	0	41,282
4031980942	New Signal - Dundas @ Mallard	20,595	0	0	0	0	0	0	20,595
4031980951	Springbrook Ave Ph 2	527,249	0	225,000	0	220,000	0	0	972,249
4032011028	Southcote-Garner to Hwy 403 BR	573	0	0	0	56,000	0	0	56,573
4032011222	Annual New Sidewalk Program	45,418	0	0	0	22,000	0	0	67,418
4032021350	Fleet Additions - Roads O&M	103,889	0	0	0	71,000	0	0	174,889
4032080089	Book EA - Hwy 6 to Glancaster	20,000	0	0	0	100,000	0	0	120,000
4032080288	Up Well-Stone Church-Limeridge	10,930	0	0	0	60,000	0	0	70,930







**CITY OF HAMILTON**  
**Development Charges Funded Projects**  
**for the year ended December 31, 2020**

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD \$	DEBT DEV. CHARGES YTD \$	SUBSIDIES \$	OTHER REVENUES \$	CURRENT BUDGET CONTRIBUTION \$	DEBENTURE FINANCING \$	RESERVE FINANCING \$	TOTAL REVENUES \$
8121655606	Site Plan Guidelines Update	63,361	0	0	0	0	0	0	63,361
8121755700	Woodland Protection Strategy	14,791	0	0	0	0	0	0	14,791
8121755705	Urbn & Rural Plns 5 Yr Review	31,018	0	0	0	0	0	0	31,018
8121955900	Community Energy Plan-CEP	66,443	0	0	0	0	0	0	66,443
8121957900	3D Model Development	97,575	0	0	0	0	0	0	97,575
8140755700	Aggregate Resource Study	11,015	0	0	0	0	0	0	11,015
8140855800	Official Plan-OMB Appeal	12,862	0	0	0	0	0	0	12,862
8141055100	Nodes & Corridors Plans	76,497	0	0	0	0	0	0	76,497
8141155103	Zoning By-law LPAT&OMB Appeals	162	0	0	0	0	0	0	162
8141555600	Hamilton Growth Management Rev	545,467	0	0	0	0	0	0	545,467
8141655600	2016 CityWide Employmnt Survey	1,642	0	0	0	9,000	0	0	10,642
	<b>Total</b>	<b>24,104,510</b>	<b>(82,000)</b>	<b>4,582,257</b>	<b>223,186</b>	<b>6,112,826</b>	<b>0</b>	<b>2,862,846</b>	<b>37,803,624</b>







CITY OF HAMILTON  
Development Charges Project Funding by Reserve  
December 31, 2020

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilites	Storm Water	Roads	PW & Rolling Stock	Transit	Police Services	Outdoor Rec	Indoor Rec	Admin - Community	Admin - Hard	Library	Waste Diversion	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401956933	HRTMP Init15-7_Hwy5-MtnBrowLnk	0	0	0	0	0	0	0	0	32,070	0	0	0	0	0	32,070
4401956934	Chedoke Falls Viewing Implmntn	0	0	0	0	0	0	0	0	202,230	0	0	0	0	0	202,230
4402055001	Parkland Acquistion Strategy	0	0	0	0	0	0	0	0	11,277	0	(344)	0	0	0	10,933
4402056002	Skinner Pk WaterdwnSNGbrhd Pk1	0	0	0	0	0	0	0	0	26,400	0	0	0	0	0	26,400
4402056010	Highland Rd Pk-Central Pk Dev	0	0	0	0	0	0	0	0	77,600	0	0	0	0	0	77,600
4402056024	Summit Phase 10 (Parkette)	0	0	0	0	0	0	0	0	37,400	0	0	0	0	0	37,400
4402056820	Waterford Park	0	0	0	0	0	0	0	0	417,250	0	0	0	0	0	417,250
4411506107	Pier5-7 Marina Shoreline Rehab	0	0	0	0	0	0	0	0	406,853	0	0	0	0	0	406,853
4661720010	Traffic Signal Modernization	0	0	0	0	(40,000)	0	0	0	0	0	0	0	0	0	(40,000)
4661820821	New Signal-Drakes @ North S Rd	0	0	0	0	(50,463)	0	0	0	0	0	0	0	0	0	(50,463)
4662020022	NewSignal - Queen @ Napier	0	0	0	0	125,651	0	0	0	0	0	0	0	0	0	125,651
4662020024	New Signal - Glanair	0	0	0	0	202,675	0	0	0	0	0	0	0	0	0	202,675
4901955900	Parking Master Plan Consultant	0	0	0	0	0	0	0	0	0	0	62,603	0	0	0	62,603
5121290111	Leaf&Yard Composting FacReloc	0	0	0	0	0	0	0	0	0	0	0	0	0	90,000	90,000
5122051700	MRF Lifecycle Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	197,499	197,499
5122090200	Diversion Container Replcmnt	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000
5140795756	SCUBE 2ndary-W Servicing Plan	0	0	0	0	0	0	0	0	0	0	0	(53,189)	0	0	(53,189)
5141080092	Binbrook-Water Tower-Fletcher	(197)	0	0	0	0	0	0	0	0	0	0	0	0	0	(197)
5141096011	2010 Intnsificatn Infra Upgrad	48,605	0	0	0	0	0	0	0	0	0	0	0	0	0	48,605
5141297282	Waterdown S Storage - PD W-07	246,101	0	0	0	0	0	0	0	0	0	0	0	0	0	246,101
5141380370	Upper Mount Albion - Highland	(33,913)	0	0	0	0	0	0	0	0	0	0	0	0	0	(33,913)
5141395354	PD18 Elevated Reservoir W14	14,212	0	0	0	0	0	0	0	0	0	0	0	0	0	14,212
5141495551	PD7 Elevated Reservoir W-23	680,455	0	0	0	0	0	0	0	0	0	0	0	0	0	680,455
5141555264	City-Wide Water MP	0	0	0	0	0	0	0	0	0	0	0	113,340	0	0	113,340
5141564533	Up Wentworth - Hydro to Twenty	20,463	0	0	0	0	0	0	0	0	0	0	0	0	0	20,463
5141580588	RR 56 - Binbrook to Viking	(5,229)	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,229)
5141595553	HD12A PS Upgrades (W-04)	34,965	0	0	0	0	0	0	0	0	0	0	0	0	0	34,965
5141667423	Freelton Well FDF01 Capacity	31,760	0	0	0	0	0	0	0	0	0	0	0	0	0	31,760
5141680682	Dundas - Spring Crk to Skinner	(88)	0	0	0	0	0	0	0	0	0	0	0	0	0	(88)
5141680683	Twenty - Nebo to 900m w	(78,984)	0	0	0	0	0	0	0	0	0	0	0	0	0	(78,984)
5141695883	York & Valley HD016 WPS (W-26)	39,120	0	0	0	0	0	0	0	0	0	0	0	0	0	39,120
5141780785	RHBP-Dartnall - Stone to Rymal	(46,855)	0	0	0	0	0	0	0	0	0	0	0	0	0	(46,855)
5141795850	Greenhill PS HD04B & HD05A	305,593	69,171	0	0	0	0	0	0	0	0	0	0	0	0	374,764
5141796752	PD16 Trunk - PS HD016 to Hwy 5	70,840	0	0	0	0	0	0	0	0	0	0	0	0	0	70,840
5142096850	Locke Trunk Watermain W-19	318,351	0	0	0	0	0	0	0	0	0	0	0	0	0	318,351
5161180187	Garner Rd W-Raymond to Hwy 6	0	468,124	0	0	0	0	0	0	0	0	0	0	0	0	468,124
5161180188	RR56-Binbrook Rd to Viking Dr	0	(66,546)	0	0	0	0	0	0	0	0	0	0	0	0	(66,546)
5161555264	City-Wide Wastewater MP	0	0	0	0	0	0	0	0	0	0	0	270,000	0	0	270,000
5161796786	First Street PS Upgrade DC014	0	875,152	0	0	0	0	0	0	0	0	0	0	0	0	875,152
5161880184	Up Mt Albion-Highland to Rymal	0	(41,957)	0	0	0	0	0	0	0	0	0	0	0	0	(41,957)
5161955640	Flow Monitoring Program	0	64,262	0	0	0	0	0	0	0	0	0	0	0	0	64,262
5161966102	Woodward WWTP - Expansion	0	0	12,962	0	0	0	0	0	0	0	0	0	0	0	12,962
5161967123	AEGD Growth Initiative	0	2,040,939	0	0	0	0	0	0	0	0	0	0	0	0	2,040,939
5161996011	Intensification Infra Upgrades	0	80,749	0	0	0	0	0	0	0	0	0	0	0	0	80,749
5162055880	I&I Flow Monitoring Program	0	67,767	0	0	0	0	0	0	0	0	0	0	0	0	67,767
5180680685	SWMP-A15 Meadowlands IV Pond	0	0	0	(232,093)	0	0	0	0	0	0	0	0	0	0	(232,093)
5181080090	2010 Annual Storm Water Mngmnt	0	0	0	(116,366)	0	0	0	0	0	0	0	0	0	0	(116,366)
5181180090	2011 Annual Storm Water Mngmnt	0	0	0	(50,225)	0	0	0	0	0	0	0	0	0	0	(50,225)
5181280090	2012 Annual Storm Water Mngmnt	0	0	0	(231,732)	0	0	0	0	0	0	0	0	0	0	(231,732)
5181280292	SWMP - A13 Springbrook Pond	0	0	0	(26,958)	0	0	0	0	0	0	0	0	0	0	(26,958)
5181280297	SCUBE Master Drainage Plan EA	0	0	0	40,000	0	0	0	0	0	0	0	0	0	0	40,000
5181380090	2013 Annual Storm Water Mngmnt	0	0	0	(329,468)	0	0	0	0	0	0	0	0	0	0	(329,468)
5181380377	Arvin - McNeilly to 350m W	0	0	0	18,509	0	0	0	0	0	0	0	0	0	0	18,509
5181380390	Highland - Upper Mount Albion	0	0	0	(556,823)	0	0	0	0	0	0	0	0	0	0	(556,823)
5181480090	2014 Annual Storm Water Mngmnt	0	0	0	(250,012)	0	0	0	0	0	0	0	0	0	0	(250,012)
5181480461	Parkside Urbanization - Ph1	0	0	0	(56,201)	0	0	0	0	0	0	0	0	0	0	(56,201)
5181480485	SWMP - H-9 Mewburn-Sheldon	0	0	0	490,496	0	0	0	0	0	0	0	0	0	0	490,496
5181480486	SWMP - St Elizabeth Ponds	0	0	0	2,177	0	0	0	0	0	0	0	0	0	0	2,177
5181580586	SWMF H-24 (Mewburn Pond)	0	0	0	4,898,935	0	0	0	0	0	0	0	0	0	0	4,898,935
5181580594	First Rd W - Green Mtn to Mud	0	0	0	138,433	0	0	0	0	0	0	0	0	0	0	138,433
5181780090	Annual SWM Program	0	0	0	(1,295,480)	0	0	0	0	0	0	0	0	0	0	(1,295,480)
5181880090	2018 Annual Storm Water Mngmnt	0	0	0	108,942	0	0	0	0	0	0	0	0	0	0	108,942
5181880870	Lewis Rd Culvert near Barton	0	0	0	554,159	0	0	0	0	0	0	0	0	0	0	554,159
5181980960	RR56 and Swayze Rd	0	0	0	135,382	0	0	0	0	0	0	0	0	0	0	135,382
5182080089	Rymal - Fletcher to Up Cent	0	0	0	732,027	0	0	0	0	0	0	0	0	0	0	732,027
5301783700	HSR Bus Expansion Prgrm-10 Yr	0	0	0	0	0	0	324,000	0	0	0	0	0	0	0	324,000
7101254201	Scott Park-New Senior Centre	0	0	0	0	0	0	0	0	0	850,000	0	0	0	0	850,000

**CITY OF HAMILTON**  
**Development Charges Project Funding by Reserve**  
**December 31, 2020**

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilites	Storm Water	Roads	PW & Rolling Stock	Transit	Police Services	Outdoor Rec	Indoor Rec	Admin - Community	Admin - Hard	Library	Waste Diversion	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7101551501	Facility Vehicles	0	0	0	0	0	32,656	0	0	0	0	0	0	0	0	32,656
7101558501	Parkdale Outdoor Pool Redev	0	0	0	0	0	0	0	0	0	62,693	0	0	0	0	62,693
7101654603	Beverly Rec Centre & School	0	0	0	0	0	0	0	0	0	948,854	0	0	0	0	948,854
7101654609	Greensville Rec Centre&School	0	0	0	0	0	0	0	0	0	298,008	0	0	0	0	298,008
7101654802	Wm Connell Park Washroom	0	0	0	0	0	0	0	0	0	249,276	0	0	0	0	249,276
7101754508	Public Use Feasibility Study	0	0	0	0	0	0	0	0	0	0	26,033	0	0	0	26,033
7101754706	Valley Park Comm Centre Fit-up	0	0	0	0	0	0	0	0	0	105,793	0	0	0	0	105,793
7101841800	Prks North Yrd at Bayfront Prk	0	0	0	0	0	1,841,546	0	0	0	0	0	0	0	0	1,841,546
7101854508	Public Use Feasibility Study	0	0	0	0	0	0	0	0	0	0	5,288	0	0	0	5,288
7101954903	Riverdale Community Hub	0	0	0	0	0	1,041	0	0	0	1,036,959	0	0	0	0	1,038,000
7101954906	MtHope New Recreation Facility	0	0	0	0	0	0	0	0	0	612	0	0	0	0	612
7401755703	10Yr HFD Service Delivery Plan	0	0	0	0	0	0	0	0	0	0	0	(46,914)	0	0	(46,914)
7501741610	New Library - Greensville	0	0	0	0	0	0	0	0	0	0	0	0	238,887	0	238,887
7502041200	Parkdale Landing	0	0	0	0	0	0	0	0	0	0	0	0	13,964	0	13,964
8101655600	2016 Comp Zoning By-Law	0	0	0	0	0	0	0	0	0	0	371,000	0	0	0	371,000
8121655602	DC Study and Grids Update	0	0	0	0	0	0	0	0	0	0	0	4,184	0	0	4,184
8121655606	Site Plan Guidelines Update	0	0	0	0	0	0	0	0	0	0	63,361	0	0	0	63,361
8121755700	Woodland Protection Strategy	0	0	0	0	0	0	0	0	0	0	34,333	0	0	0	34,333
8121755705	Urbn & Rural Plns 5 Yr Review	0	0	0	0	0	0	0	0	0	0	11,477	0	0	0	11,477
8121955900	Community Energy Plan-CEP	0	0	0	0	0	0	0	0	0	0	66,443	0	0	0	66,443
8121957900	3D Model Development	0	0	0	0	0	0	0	0	0	0	97,575	0	0	0	97,575
8140755700	Aggregate Resource Study	0	0	0	0	0	0	0	0	0	0	11,015	0	0	0	11,015
8140855800	Official Plan-OMB Appeal	0	0	0	0	0	0	0	0	0	0	12,862	0	0	0	12,862
8141055100	Nodes & Corridors Plans	0	0	0	0	0	0	0	0	0	0	76,497	0	0	0	76,497
8141155103	Zoning By-law LPAT&OMB Appeals	0	0	0	0	0	0	0	0	0	0	162	0	0	0	162
8141555600	Hamilton Growth Management Rev	0	0	0	0	0	0	0	0	0	0	545,467	0	0	0	545,467
8141655600	2016 CityWide Employmnt Survey	0	0	0	0	0	0	0	0	0	0	1,642	0	0	0	1,642
<b>TOTAL</b>		<b>1,563,204</b>	<b>3,532,407</b>	<b>10,712</b>	<b>2,893,481</b>	<b>4,482,354</b>	<b>2,310,798</b>	<b>324,000</b>	<b>71,420</b>	<b>3,292,663</b>	<b>3,552,195</b>	<b>1,407,217</b>	<b>48,709</b>	<b>252,851</b>	<b>362,499</b>	<b>24,104,510</b>



**CITY OF HAMILTON**  
**Development Charges Capital Projects' Closing Summary**  
**for the year ended December 31, 2020**

Project ID	Description	Budget (\$)	Final Funding (\$)								Total	
			DC Reserve Funding	DC Debt Funding	Reserve Financing	Other Revenue	Federal Contribution	Provincial Contribution	Current Budget Contribution	Debenture Financing		
3381355301	14 DC Study & '15-18 Intensif	864,450	602,075							66,897		668,972
3620604600	Secondary plan -AEGD	2,745,440	1,689,468				41,043			93,443	652,000	2,601,631
4030980984	Rymal-Up Centennial to Dartnal	1,537,440	613,933							242,685	768,722	1,625,340
4030980986	TrinityChurchCorridor-53&Stone	16,771,000	6,541,782				654,954			1,815,401	5,992,898	15,005,035
4031680582	2016 Develpmnt Rd Urbanization	500,000	425,001							24,000		449,001
4031680685	RHBP-Dartnall-Stone to Rymal	5,711,000	4,002,374				4,090			1,078,098		5,084,561
4031711222	Annual New Sidewalk Program	490,000	299,857							24,000		323,857
4031921350	Fleet Additions - Roads O&M	200,000	122,596							67,476		190,072
4400856600	Olmstead Natural Area	1,335,518	241,529				425,000			682,605		1,349,134
4401256801	Green Millen Shore EstsWtrfnt	704,480	575,532							128,948		704,480
4401556510	Dundas Valley HS Soccer	267,478								31,478		31,478
4401556512	Glanbrook Hills Park	731,459	689,682				5,000			1,777		696,459
4401856300	Parkside Hills	97,375	87,437							9,938		97,375
4661720010	Traffic Signal Modernization	800,000	651,668							40,000		691,668
5121993000	Resource Recovery Centre	207,772	43,000							186,871		229,871
5141596152	PD11 (Governor's Rd) Extend	1,180,000	1,120,000							60,000		1,180,000
5141780785	RHBP-Dartnall - Stone to Rymal	592,500	453,145				12,532			71,075		536,752
5161180188	RR56-Binbrook Rd to Viking Dr	890,000	693,454							118,257		811,711
5161555955	Inflow & Infiltration	474,000	250,000							224,000		474,000
5161755955	Inflow & Infiltration	300,000	150,000							150,000		300,000
5181180188	RR56-Binbrook Rd to Cemetery	2,450,000	1,903,995							285,000		2,188,995
5181274800	Watercourse 5 and 6	3,850,000	397,595							372,000		769,595
5181480461	Parkside Urbanization - Ph1	930,000	503,799				82,050			324,017		909,865
<b>Total</b>		<b>43,629,911</b>	<b>22,057,921</b>	<b>-</b>	<b>-</b>	<b>1,224,668</b>	<b>-</b>	<b>125,676</b>	<b>6,097,966</b>	<b>7,413,620</b>	<b>36,919,852</b>	

**Notes:**

[1]: Where a project was identified to be debt funded, but debt had not yet been issued for the project, the project was closed and the debt funding recorded in a holding account to be funded with the next City debt issuance

[2]: This summary includes projects closed through the 2020 Capital Projects Closing Reports (FCS20079, FCS20079(a))

[3]: Where excess funding was approved/identified through the closing report the budget has been adjusted on this schedule



**CITY OF HAMILTON**  
**Eight Year Development Charges Exemption Summary**

**Eight Year History**

	2013	2014	2015	2016	2017	2018	2019	2020	8 Year Total
<b>DC Exemptions By Area</b>									
Hamilton	\$ 9,237,467	\$ 16,179,960	\$ 4,955,063	\$ 11,629,859	\$ 19,009,777	\$ 7,910,391	\$ 29,929,989	\$ 17,596,731	\$ 116,449,237
Stoney Creek	2,920,238	2,681,818	2,480,781	1,933,947	2,039,113	571,919	582,847	1,011,190	\$ 14,221,853
Flamborough	217,578	8,217,783	801,666	2,858,491	2,085,378	6,753,806	3,608,418	5,271,469	\$ 29,814,589
Ancaster	1,369,355	537,364	655,867	1,021,527	2,253,048	2,530,883	1,464,329	4,671,298	\$ 14,503,670
Glanbrook	60,617	1,811,077	4,533,314	431,516	378,343	483,534	5,458,725	12,682,093	\$ 25,839,219
Dundas	59,300	679,060	298,946	96,791	169,840	132,483	297,593	74,586	\$ 1,808,599
<b>Total Exemptions By Area</b>	<b>\$ 13,864,555</b>	<b>\$ 30,107,062</b>	<b>\$ 13,725,637</b>	<b>\$ 17,972,132</b>	<b>\$ 25,935,498</b>	<b>\$ 18,383,016</b>	<b>\$ 41,341,901</b>	<b>\$ 41,307,367</b>	<b>\$ 202,637,168</b>
<b>DC Act Statutory Exemptions</b>									
Residential Intensification	\$ 11,576	\$ 528,665	\$ 685,923	\$ 1,189,027	\$ 2,251,960	\$ 2,634,333	\$ 3,086,550	\$ 3,972,243	\$ 14,360,277
50% Industrial expansion	2,341,814	1,220,113	485,441	2,718,715	3,537,639	1,512,450	303,275	3,564,391	\$ 15,683,838
<b>Subtotal DC Act Statutory Exemptions</b>	<b>\$ 2,353,390</b>	<b>\$ 1,748,778</b>	<b>\$ 1,171,363</b>	<b>\$ 3,907,742</b>	<b>\$ 5,789,599</b>	<b>\$ 4,146,783</b>	<b>\$ 3,389,825</b>	<b>\$ 7,536,634</b>	<b>\$ 30,044,114</b>
<b>Council Authorized</b>									
<b>Residential Exemptions</b>									
Affordable Housing	\$ 56,190	\$ 414,023	\$ 283,720	\$ 36,113		\$ 525,460	\$ 1,341,836	\$ -	\$ 2,657,342
Farm Help Houses					53,730	-	-	-	\$ 53,730
Student Residence			115,070	103,570	2,050,125	-	-	489,308	\$ 2,758,073
Redevelopment for residential facility					17,089	-	-	20,045	\$ 37,133
Laneway House / Garden Suite								43,489	\$ 43,489
<b>Non-Residential Exemptions</b>									
Industrial rate reduced from max	670,131	1,053,241	1,844,481	666,318	2,652,471	1,955,378	6,144,739	19,057,768	\$ 34,044,528
Stepped non-industrial rates	2,034,575	1,190,944	463,987	761,142	813,419	1,641,659	1,329,341	52,844	\$ 8,287,910
Non-industrial expansion	525,025	1,081,948	256,693	449,210	713,225	748,338	851,001	4,843	\$ 4,630,283
Academic <sup>[4]</sup>	4,289,403	325,912	-	3,176,896	2,114,952	1,407,708	2,463,843	-	\$ 13,778,714
Public Hospital	10,870								\$ 10,870
Agricultural Use		7,652,982	1,257,589	2,579,039	491,027	6,905,765	4,367,557	3,161,098	\$ 26,415,057
Place of Worship		614,436	161,318	84,509	24,407	115,043	24,670	750,922	\$ 1,775,304
Parking Structure					3,841,662	-	-	-	\$ 3,841,662
Covered Sports Field									\$ -
<b>Residential &amp; Non-residential Exemptions</b>									
Downtown Hamilton CIPA	2,814,787	11,095,535	1,118,464	4,891,965	5,820,647	493,249	20,157,605	8,694,113	\$ 55,086,365
Downtown Public Art	231,191	44,333			641,050	-	-	-	\$ 916,574
Heritage Building					337,372	-	-	-	\$ 337,372
Transition Policy	56,584	4,802,094	6,761,281	228,632	532,585	443,634	1,271,486	1,496,304	\$ 15,592,599
Council Granted	822,409	82,836	4,406	1,086,996	42,138	-	-	-	\$ 2,038,785
ERASE <sup>[1]</sup>			287,265						\$ 287,265
<b>Subtotal Council Authorized Exemptions</b>	<b>\$ 11,511,165</b>	<b>\$ 28,358,283</b>	<b>\$ 12,554,273</b>	<b>\$ 14,064,390</b>	<b>\$ 20,145,899</b>	<b>\$ 14,236,233</b>	<b>\$ 37,952,076</b>	<b>\$ 33,770,733</b>	<b>\$ 172,593,053</b>
<b>Total Exemptions By Development Type</b>	<b>\$ 13,864,555</b>	<b>\$ 30,107,062</b>	<b>\$ 13,725,637</b>	<b>\$ 17,972,132</b>	<b>\$ 25,935,498</b>	<b>\$ 18,383,016</b>	<b>\$ 41,341,901</b>	<b>\$ 41,307,367</b>	<b>\$ 202,637,168</b>
<b>DC Exemption Funding</b>									
Exemptions funded from Rates Budget <sup>[2]</sup>	\$ 7,280,599	\$ 8,000,000	\$ 7,750,000	\$ 7,640,000	\$ 7,400,000	\$ 4,979,919	\$ 9,000,000	\$ 8,000,000	\$ 60,050,518
Exemptions funded from Tax Budget <sup>[3]</sup>				3,000,000	3,000,000	5,525,460	7,841,836	8,500,000	\$ 27,867,296
Exemptions funded from Council (Rate portion)					18,895				\$ 18,895
Exemptions funded from Council (Tax portion)					23,243				\$ 23,243
<b>Total DC Exemption Funding</b>	<b>\$ 7,280,599</b>	<b>\$ 8,000,000</b>	<b>\$ 7,750,000</b>	<b>\$ 10,640,000</b>	<b>\$ 10,442,138</b>	<b>\$ 10,505,379</b>	<b>\$ 16,841,836</b>	<b>\$ 16,500,000</b>	<b>\$ 87,959,952</b>
<b>Net total unfunded Exemptions</b>	<b>\$ 6,583,956</b>	<b>\$ 22,107,062</b>	<b>\$ 5,975,637</b>	<b>\$ 7,332,132</b>	<b>\$ 15,493,360</b>	<b>\$ 7,877,637</b>	<b>\$ 24,500,066</b>	<b>\$ 24,807,367</b>	<b>\$ 114,677,216</b>
<b>Prior Year DC Exemption Funding</b>									
2017 YE Surplus allocated to NR Roads Exemptions									\$ 8,000,000
2018 Rates Exemption Funding Surplus									4,020,081
2018 YE Surplus allocated to NR Roads Exemptions									\$ 538,630
2018 YE Surplus allocated to Rates Exemption									2,700,000
<b>Total Prior Year DC Exemption Funding</b>									<b>\$ 15,258,711</b>
<b>Net total unfunded Exemptions (Prior Years)</b>									<b>\$ 99,418,505</b>
<b>Net total Discretionary unfunded Exemptions (Prior Years)</b>									<b>\$ 69,374,391</b>

Notes:  
 [1] ERASE used to be grouped with other exemptions, now funding recovered through the future ERASE grant/future taxes.  
 [2] 2020 Rates Budget funded \$8M  
 [3] In the prior year, Exemptions funded from the Housing Reserve were included as funded under the "Tax Budget." However, in 2020, there were no Housing exemptions to be funded.







**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Legal and Risk Management Services Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	June 17, 2021
<b>SUBJECT/REPORT NO:</b>	Correspondence from the Municipality of Tweed Requesting Support for their Resolution Advocating for the Reform of Joint and Several Liability. (LS21019) (City Wide) <b>(Outstanding Business List Item)</b>
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	John McLennan (905) 546-2424 Ext. 5736
<b>SUBMITTED BY:</b>	Michael Kyne Acting City Solicitor Legal Services
<b>SIGNATURE:</b>	

### RECOMMENDATION

(a) That the Mayor submit, on behalf of City Council, a letter substantially similar to the draft attached as Appendix C to the Ministry of the Attorney General, expressing support for the Municipality of Tweed's recent correspondence to Premier Ford regarding joint and several liability reform, and requesting an update with respect to the Ministry's 2019 consultations with municipalities on the subject; and

(b) That the Outstanding Business List Item regarding the correspondence from Tweed be identified as completed and removed from the list.

### COUNCIL DIRECTION

At its March 31, 2021 meeting, Hamilton City Council received correspondence from The Corporation of the Township of Tweed (Appendix A) requesting support for its resolution advocating for the reform of joint and several liability. Council referred it to Legal and Risk Management Services for review and report back to the Audit, Finance and Administration Committee.

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

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

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

**SUBJECT: Correspondence from the Municipality of Tweed Requesting Support for their Resolution Advocating for the Reform of Joint and Several Liability. (LS21019) (City Wide) - Page 2 of 4**

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## **EXECUTIVE SUMMARY**

In 2019, the Attorney General of Ontario opened consultations with municipalities to detail their experience with the legal doctrine of joint and several liability, specifically with regard to the detrimental impact on liability insurance premiums and the delivery of public services as a whole. The purpose of the consultations was to explore options and potential for joint and several reform.

Joint and several liability is a common law principle holding that those who have combined to cause a single indivisible loss are each liable to the injured person for the full amount of the damage suffered. Under this principle, a defendant, whom may be only 1% at fault, can be obligated to pay the plaintiff's entire judgment, particularly in cases where the other defendants have insufficient resources to pay their share of the damages.

As a result, joint and several liability encourages plaintiffs and their legal counsel to make claims against large institutions, even when an institution's potential responsibility is questionable or marginal at best. For example, often municipalities are perceived to have significant financial assets and sufficient insurance to cover an entire tort award. Consequently, this practice generates frivolous cases, drives up settlements and ultimately puts pressure on the cost of insurance. The situation has now reached a point where there are very few insurers willing to provide coverage to Ontario municipalities.

Through Mayor Eisenberger's office, a comprehensive summary of Hamilton's experience with joint and several liability (Appendix B) was provided to the Attorney General in October, 2019. To date, there has been no formal response, nor is staff aware of any communications from the Attorney General to any other of the participating municipalities.

Legal and Risk Management Services staff are in full support of Tweed's correspondence to Premier Ford and propose that the draft correspondence (Appendix C) be sent to Attorney General Downey from the Mayor, expressing support for Tweed's correspondence and requesting an update on the aforementioned joint and several liability consultations.

## **INFORMATION**

All pertinent information covered in Executive Summary.

## **Alternatives for Consideration – Not Applicable**

## **FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

**SUBJECT: Correspondence from the Municipality of Tweed Requesting Support for their Resolution Advocating for the Reform of Joint and Several Liability. (LS21019) (City Wide) - Page 3 of 4**

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Financial: Not Applicable

Staffing: Not Applicable

Legal: Not applicable

## **HISTORICAL BACKGROUND**

See Executive Summary

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

Not Applicable

## **RELEVANT CONSULTATION**

Insurance Industry

- Gallagher Canada
- Marsh Canada
- QBE Insurance Company

Industry Organizations

- Association of Municipalities of Ontario (AMO)
- Society of Public Insurance Administrators of Ontario (SPIAO)

Municipalities

- Regional Municipality of Niagara
- Regional Municipality of Durham
- City of Greater Sudbury
- Regional Municipality of Waterloo

## **ANALYSIS AND RATIONALE FOR RECOMMENDATION**

Ontario's approach to joint and several liability creates a disproportionate risk and an unfair financial burden for Ontario municipalities which results in increasingly expensive liability insurance premiums and settlements/awards. The effect is such that most municipal insurers are pulling out of the Ontario municipal market. It is imperative that municipalities continue to lobby the provincial government for joint and several liability reform in order to foster a competitive insurance marketplace and return premiums to manageable levels.

**SUBJECT: Correspondence from the Municipality of Tweed Requesting Support for their Resolution Advocating for the Reform of Joint and Several Liability. (LS21019) (City Wide) - Page 4 of 4**

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## **ALTERNATIVES FOR CONSIDERATION**

None

## **ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

### **Community Engagement and Participation**

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community.

### **Economic Prosperity and Growth**

Hamilton has a prosperous and diverse local economy where people have opportunities to grow and develop.

### **Built Environment and Infrastructure**

Hamilton is supported by state-of-the-art infrastructure, transportation options, buildings and public spaces that create a dynamic City.

### **Our People and Performance**

Hamiltonians have a high level of trust and confidence in their City government

## **APPENDICES AND SCHEDULES ATTACHED**

Appendix A: Correspondence from The Corporation of the Municipality of Tweed to the City of Hamilton.

Appendix B: Correspondence from Mayor Eisenberger to Attorney General of Ontario.

Appendix C: Draft Correspondence from Mayor Eisenberger to Attorney General of Ontario

The Corporation of the  
**MUNICIPALITY OF TWEED**

255 Metcalf St., Postal Bag 729  
Tweed, ON K0K 3J0  
Tel.: (613) 478-2535  
Fax: (613) 478-6457



Email: info@tweed.ca  
Website: www.tweed.ca  
facebook.com/tweedontario

March 10, 2021

Hon. Doug Ford  
Premier of Ontario  
Legislative Building  
Queen's Park  
Toronto, ON  
M7A 1A1

Re: Advocacy for Reform of Joint and Several Liability

Dear Hon. Doug Ford,

During our budget deliberations and the review of the pricing for insurance for the 2021 year, Council is requesting that reform of the Joint and Several Liability system be undertaken. For the Municipality of Tweed, a small municipality within the County of Hastings, with population of 6,044 and total households of 3,023, as at the last census in 2016, we are experiencing significant increasing costs of insurance.

Over the last 5 years, we have experienced increase in our insurance premiums due to Joint and Several Liability. Our last 5 years of insurance premiums have been:

2017	\$161,441.84
2018	\$164,497.28
2019	\$171,649.20
2020	\$213,466.36
2021	\$265,170.24

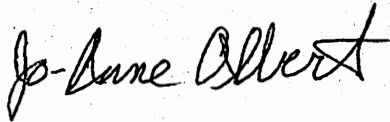
Over the last 5 years, the annual premium has increased by \$103,728.40. That is 64.25%. For the Municipality of Tweed, the 2021 increase of \$51,703.88 results in a tax levy increase of 1.25%. Therefore, when Council wishes to keep the levy no higher than a 2% increase, especially under the financial times that residents have experienced due to the COVID-19 pandemic, more than half of this increase is allocated to insurance premiums. For a population of only 6,044, the annual cost of insurance per household is \$87.72 in 2021, compared to only \$53.41 in 2017.

This phenomenon is not unique to the Municipality of Tweed, nor is this a new concern. In 2010, the Association of Municipalities of Ontario (AMO) submitted *The Case for Joint and Several Liability Reform in Ontario* on April 1, 2010 (copy can be found at <https://www.amo.on.ca/sites/default/files/assets/DOCUMENTS/Reports/2010/TheCaseforJointandSeveralLiabilityReforminOntario20100401.pdf>).

Because many view municipalities as having "deep pockets", they are often funding a larger portion of awards from court than what the fault percentage is. However, these "deep pockets" are at the cost of every taxpayer within the Municipality.

The Municipality of Tweed is advocating for reform and reconsideration of the *Negligence Act, R.S.O. 1990, c N. 1* to provide for alternatives. Many alternatives were provided in the 2010 AMO report previously referenced, including, but not limited to, Joint and Severable Liability at a set percentage of fault or Joint and Severable Liability based on type of damage.

Respectfully submitted,



Jo-Anne Albert  
Mayor

cc. Hon. Steve Clark, Minister of Municipal Affairs and Housing  
All 444 Ontario Municipalities  
Association of Municipalities of Ontario



OFFICE OF THE MAYOR  
CITY OF HAMILTON

October 30, 2019

The Honourable Doug Downey  
Attorney General of Ontario  
McMurtry Scott Building, 11th Floor  
720 Bay Street  
Toronto, ON  
M7A 2S9

Dear Attorney General Downey,

**Re: Joint & Several Liability Study**

As the Mayor of the City of Hamilton, I extend thanks from our entire municipal organization for the opportunity to provide details of Hamilton's experience with joint and several liability.

The approach to handling liability claims in the City of Hamilton is rooted in fairness. City Council has provided Risk Management Services with a mandate to compensate claimants equitably when our investigation indicates a legal liability to do so. To that end we are in complete agreement with the commentary from the Association of Municipalities Ontario (AMO) in their submission to you of October 1, 2019, stating:

***Municipal governments accept the responsibility to pay for their fair share of a loss. Always. Making it right and paying a fair share are the cornerstones of our legal system. Citizens expect nothing less of their local governments.***

Where liability claims are concerned, joint and several liability exists in contrast to the good intentions of Ontario municipalities. Not only do municipalities pay far more than a fair share in claims resolution, be it through negotiation or court judgment, cost of risk as a whole is significantly inflated. "Cost of risk" encompasses claims payments, claims reserves, insurance costs, and all related administrative costs to managing risk.

.../2

## Joint and Several Liability Study

An examination of *Safranyos et al v City of Hamilton*, which is Hamilton's most recent experience with a judicial application of joint and several liability, illustrates clearly how a disproportionate financial burden is placed on what is considered to be a "deep pockets" defendant.

Plaintiff motorist Safranyos, with four children in her vehicle, attempts to turn right onto a four-lane roadway, failing to recognize the excessive speed of an oncoming motorist. A collision ensues. Safranyos is familiar with the intersection and has negotiated this maneuver many times previously. Allegations against Hamilton focus on the absence of a stop line on the pavement and intersection sightlines, both of which were clearly of secondary influence compared to the actions of both motorists. The trial judge assessed partial liability of 25% against Hamilton, and 25% against the speeding motorist. Hamilton's attempts at appeal were unsuccessful. The speeding co-defendant was successful on appeal and had the action against him dismissed. With no contribution from the speeding co-defendant and only a \$1,000,000 policy limit contribution from Safranyos, a claims expense of approximately \$15,000,000 was the ultimate result for Hamilton and its insurer.

Safranyos is merely one example where a trial outcome has resulted in an onerous financial burden for Hamilton and its insurers due the disproportion created by the presence of joint and several liability. Your office will no doubt be hearing similar accounts of trial judgments and associated disproportionate claims expenses from municipalities across Ontario. The AMO correspondence referenced earlier discusses a number of the more newsworthy cases from recent years. There is no shortage of examples establishing the extreme financial risk of trying a case for Ontario municipalities. In this regard the scales of justice are clearly not balanced.

While it may be possible to calculate the sum total of disproportionate claims payments made by Ontario municipalities and their insurers relative to trial judgments over the years, it would be folly to attempt to calculate the impact of joint and several liability on day to day claims handling, file reserving, and out of court settlements. Suffice it to say, the impact is constant, severe and obvious in light of the risks of going to trial and factors in virtually all claims handling decisions. The presence of joint and several liability hangs over the heads of risk managers, municipal lawyers, elected officials, and insurers like the sword of Damocles. As a result, claims handling has become an exercise in financial management as opposed to an analysis of negligence and municipal law. Plaintiff lawyers are of course well aware of their considerable advantage in this regard and miss no opportunity to apply it as leverage in negotiation.



## Joint and Several Liability Study

If we look at the Safranyos case in hindsight, the fact circumstance unquestionably justified a vigorous defence by any reasonable analysis of law. Driver error was clearly the significant cause of this unfortunate accident. The intersection did not have a notable accident history, and the allegation of insufficient sightlines seemed dubious at best. An offer to settle capable of appealing to the plaintiffs was not seriously considered for all the above reasons, yet, in hindsight, settling the matter for \$10,000,000 would have brought considerable savings to Hamilton and the insurer.

Judgments like Safranyos and those discussed in the AMO submission have made Ontario municipalities risk adverse, in terms of using court for defensible positions with the lack of balance and fairness built into joint and several liability. In simpler terms, Ontario municipalities have become "gun shy" in the analysis and defence of liability claims. Consequently, settling claims, often at very high dollar values, has become the lesser of two evils.

The impact of joint and several liability on the municipal insurance market for Ontario municipalities is harsh. Compounding the impact are several other emerging "market hardening" influences, including:

- climate change
- terrorism
- cyber crime
- environmental impairment
- rapidly rising damage awards
- shrinking market

The combination of joint and several liability with a hardening insurance market represents an untenable financial situation. It should be that, Ontario is one of the few jurisdictions remaining in North America to have unrestricted joint and several liability legislation. A majority of states in the United States have moved away from the strict scheme which still exists in Ontario as have a number of provinces. Accordingly, the number of insurers willing to underwrite Ontario municipalities has been in slow decline over the last 10 years, drastically reducing competition. Municipalities of all sizes and levels of service, even those with solid loss ratios, are experiencing increases far exceeding the rate of inflation.

Municipalities, like Hamilton, where a full range of services is provided, including transit, police, and public health, are particularly exposed to the significant rate increases.

## Joint and Several Liability Study

### City of Hamilton General Liability Premium Increase 2000-2019

- Compound premium increases of \$1,612,000 over the last 5 years / Premium 72% higher than 2014
- Compound premium increases of \$1,612,000 over the last 10 years / Premium 72% higher than 2009
- Compound premium increases of \$4,078,000 over the last 20 years / Premium 540% higher than year 2000

### City of Hamilton Total Insurance Premium Increase 2000-2019

- Compound premium increase of \$5,569,000 (\$) over the last 5 years / Premium 75% higher than 2014
- Compound premium increases of \$6,145,000 (\$) over the last 10 years / Premium 91% higher than 2009
- Compound premium increases of \$15,030,000 over the last 20 years / Premium 404% higher than year 2000

The cost of insurance represented 0.3% of the City's budget in the year 2000. In 2019, at 0.7%, the amount of budget devoted to insurance premiums has more than doubled. In a market situated to stay hard for the foreseeable future the percentage will surely increase.

Consequently, a greater amount will be removed each year from available funds for the provision of municipal services.

Ontario municipalities are united in their commitment to paying their fair share of a loss. These same municipalities also understand the need to ensure that accident victims receive fair compensation. Joint and several liability is often cited as a necessary means to ensure fair compensation. It is important to understand, however that the concept of joint and several liability was born of a time when few, if any, social support mechanisms were in place to assist accident victims. Modern times in Ontario have seen the development of accident benefit programs, universal healthcare, employer benefit plans, private benefit plans, title insurance, and workers compensation programs. Joint and several legislation in Ontario exists largely as an anachronism, the primary beneficiaries being not accident victims but personal injury lawyers.

Discussions with staff at all levels in Hamilton illustrate clearly that joint and several liability creates unreasonable and elusive challenges for the entire organization. Sound policies and procedures followed with all due diligence operationally are not sufficient to

## Joint and Several Liability Study

protect municipalities from large, disproportionate liability losses. Financial staff scramble to find funds for losses, reserves, and insurance premiums. Elected officials scramble to control tax rates in the face of the rising cost of risk. Public Works staff scramble to constantly align policies and procedures to recent case law. Risk Managers scramble to explain confounding losses and to keep the organization abreast of new exposures. Lawyers scramble to provide defenses in an unbalanced, unpredictable legal environment.

Accident victims deserve to be compensated fairly. Determining fairness; however, requires a sound and logical assessment, one which carefully considers the positions of all stakeholders. It stands against reason that damage judgments are rising exponentially in comparison to the inflation rate. It stands against reason that strict joint and several liability legislation continues to exist in a time when numerous social support mechanisms are in place. It stands against reason that jury trials are not permitted for trials involving municipal defendants. It stands against reason that municipalities are considered as "deep pocket" entities when funding shortfalls exist in all areas of municipal service provision.

To level the playing field for Ontario municipalities, the City of Hamilton offers the following:

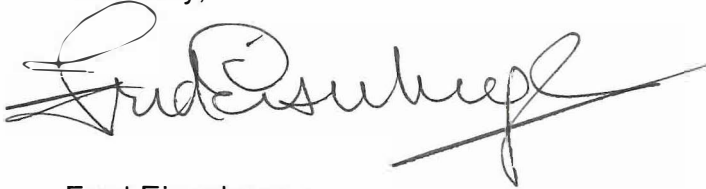
1. In recognition of the fact that municipalities are not "deep pocket" defendants, full proportionate liability to replace joint and several liability.
2. Minimum automobile liability coverage increased to \$2,000,000.
3. Make jury trials available to municipal defendants.
4. Implement a cap for economic loss awards.
5. A compensation fund for accident victims when defendants are unable to fund reasonable compensation to their proportionate level.
6. In recognition of the fact that the primary cause of 90% of all serious motor vehicle accidents is driver error, an increased commitment to safety initiatives such as Vision Zero.
7. Establish a provincial and municipal working group to consider input from all stakeholders and to put forward recommendations to the Attorney General.

## Joint and Several Liability Study

Again, I extend thanks from our entire municipal organization at the City of Hamilton for the opportunity to provide details of our particular experience with joint and several liability. Our Manager of Risk Management Services, John McLennan, is available at your convenience to discuss any questions or concerns you may have with our submission.

The City of Hamilton looks forward to assisting your office however it can in finding a reasonable alternative to joint and several liability, an alternative that will fairly compensate victims while not placing an unmanageable, disproportionate financial burden on municipalities.

Sincerely,

A handwritten signature in black ink, appearing to read "Fred Eisenberger", with a long horizontal stroke extending to the right.

Fred Eisenberger  
Mayor

cc: John McLennan, Manager, Risk Management Services, City of Hamilton  
71 Main Street West, Hamilton, ON, L8P 4Y5  
john.mclennan@hamilton.ca

**Appendix C—Draft Correspondence – Mayor Eisenberger to Ministry of the Attorney General**

7 June 2021

The Honourable Doug Downey  
Attorney General of Ontario  
McMurtry Scott Building, 11<sup>th</sup> Floor  
720 Bay Street  
Toronto, ON M7A 2S9

Dear Attorney General Downey:

**Re: Joint and Several Liability Consultations**

The Municipality of Tweed has recently shared its March 10, 2021 correspondence to Premier Doug Ford (copy attached) with the City of Hamilton Council. Tweed's correspondence outlines, once again, the significant inflationary influences imposed on Ontario municipalities by the legal doctrine of joint and several liability and advocates for reform. The City of Hamilton is in full support of Tweed's correspondence.

By letter dated October 30, 2019 (copy attached), in response to the Ministry's opening of consultations on the subject, my office provided a comprehensive summary of the City of Hamilton's experience with joint and several liability. Our experience has only worsened since then, with further significant claim payouts driven primarily by the principle of joint and several liability. We take this opportunity now to request an update in regard to the Ministry's consultations.

We look forward to your reply and again offer the assistance of the City of Hamilton in exploring the possibility of joint and several liability reform.

Sincerely,

Fred Eisenberger  
Mayor





# Hamilton

## GRANTS SUB-COMMITTEE REPORT 21-001

9:30 a.m.

June 8, 2021

Due to COVID-19 and the closure of City Hall, this meeting was held virtually.

**Present:** Councillors B. Johnson (Chair), N. Nann (Vice Chair)  
L. Ferguson, S. Merulla, A. VanderBeek, T. Jackson

### THE GRANTS SUB-COMMITTEE PRESENTS REPORT 21-001 AND RESPECTFULLY RECOMMENDS:

1. **2021 City Enrichment Funding Recommendations (GRA21002) (City Wide) (Item 5.1)**
  - (a) That Appendix "A" attached to Report GRA21002, City Enrichment Fund 2021 Summary, be received;
  - (b) That the 2021 City Enrichment Fund recommended funding allocation, in the amount of \$ \$2,461,165 for Operating-based grants, as outlined in Appendix "A" attached to Report 21-001, be approved;
  - (c) That the City Enrichment Fund grants, listed in Appendix "B" attached to 21-001, be conditionally approved with the funds to be released pending the submission of the Program Status form and other additional information by July 9, 2021;
  - (d) That Appendix "C" attached to Report 21-001, City Enrichment Fund Payment Plan, be approved; and,
  - (e) That Appendix "E" attached to Report GRA21002, Application Summary, be received.
  
2. **2020 City Enrichment Funding Recommendations (GRA20003(d)) (City Wide) (Item 6.2)**
  - (a) That 2020 grant recipients, in the Creation and Presentation stream, be given a project deadline extension until November 1, 2021, pending the receipt of a written request for said extension by the recipient to the Arts Program Manager, to be received by June 30, 2021;

- (b) That any 2020 grant recipients, in the Creation and Presentation stream, who have withdrawn approved applications and returned surplus funds to the City of Hamilton be eligible to reactivate their project and be given a project deadline extension until November 1, 2021, pending the receipt of a written request for said extension by the recipient to the Arts Program Manager, to be received by June 30, 2021;
- (c) That 2020 grant recipients, in the Arts and Communities Culture and Heritage Capacity Building (CCH) streams, be given a project deadline extension until November 1, 2021 pending the receipt of a written request for said extension by the recipient to the Arts Program Manager, to be received by June 30, 2021; and,
- (d) That Appendix “A” to attached to Report GRA20003(d), 2020 City Enrichment Fund Recipients Owing Funds to the City of Hamilton be, received.

**FOR INFORMATION:****(a) CHANGES TO THE AGENDA (Item 1)**

The Committee Clerk advised that there were no changes to the agenda.

The June 8, 2021 agenda for the Grants Sub-Committee was approved, as presented.

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

There were no declarations of interest.

**(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 3)****(i) February 10, 2020 (Item 3.1)**

The Minutes of the February 10, 2020 Grants Sub-Committee meeting were approved, as presented.



**(d) STAFF PRESENTATIONS (Item 5)**

**(i) 2021 City Enrichment Funding Recommendations (GRA21002) (City Wide)**

Mimi John, Grants and Strategic Partnerships Coordinator, provided a PowerPoint presentation respecting Report GRA21002 - 2021 City Enrichment Funding Recommendations.

The presentation respecting Report GRA21002 - 2021 City Enrichment Funding Recommendations was received.

**(e) DISCUSSION ITEMS (Item 6)**

**(i) Equity, Diversity, Inclusion (EDI) Information Report (GRA21003) (City Wide) (Item 6.1)**

Staff were directed to integrate the Equity, Diversity and Inclusion breakdown of the allocated City Enrichment Fund in a form that enables the consistent measurement of outcomes, and report back to the Grants Sub-Committee.

**(f) ADJOURNMENT (Item 10)**

There being no further business, the Grants Sub-Committee adjourned at 10:31 a.m.

Respectfully submitted,

Councillor B. Johnson  
Chair, Grants Sub-Committee

Stephanie Paparella  
Legislative Coordinator  
Office of the City Clerk



2021 City Enrichment Fund							
OPERATING - BASED GROUPS							
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<b>ARTS</b>							
ART A-1	Supercrawl Productions	Annual Operations	97	\$ 137,957	\$ 175,000	\$ 1,294,000	\$ 137,957
ART A-2	Art Gallery of Hamilton	Annual Operations	93	\$ 1,000,000	\$ 1,500,000	\$ 6,035,000	\$ 1,000,000
ART A-3	Hamilton Philharmonic Orchestra	Annual Operations	91	\$ 175,099	\$ 250,000	\$ 1,400,500	\$ 175,099
ART A-4	Hamilton Artists Inc.	Annual Operations	90	\$ 59,303	\$ 73,000	\$ 297,200	\$ 59,303
ART A-5	Theatre Aquarius Inc.	Annual Operations	90	\$ 265,302	\$ 270,608	\$ 2,249,560	\$ 265,302
ART A-6	Centre[3] for Print and Media Arts	Annual Operations	89	\$ 54,653	\$ 80,000	\$ 1,057,000	\$ 54,653
ART A-7	Hamilton Arts Council	Annual Operations	89	\$ 42,700	\$ 80,985	\$ 428,460	\$ 42,700
ART A-8	Dundas Valley School of Art	Annual Operations	88	\$ 111,291	\$ 453,837	\$ 1,790,451	\$ 111,291
ART A-9	HCA Dance Theatre	Annual Operations	88	\$ 10,000	\$ 34,000	\$ 179,000	\$ 10,000
ART A-10	Brott Music Festival	Annual Operations	87	\$ 182,800	\$ 250,000	\$ 1,489,895	\$ 182,800
ART A-11	Factory Media Centre	Annual Operations	85	\$ 18,800	\$ 30,000	\$ 135,090	\$ 18,800
ART A-12	Workers Arts and Heritage Centre	Annual Operations	84	\$ 36,414	\$ 36,414	\$ 489,503	\$ 36,414
ART A-13	Hamilton Festival Theatre Company	Annual Operations	82	\$ 54,114	\$ 62,500	\$ 537,435	\$ 54,114
ART A-15	Hamilton Literary Festival Association	Annual Operations	81	\$ 13,525	\$ 14,000	\$ 68,700	\$ 13,525
ART A-16	The Westdale	Annual Operations	81	\$ -	\$ 30,000	\$ 722,708	\$ 12,808
ART A-17	Tottering Biped Theatre	Annual Operations	81	\$ 15,000	\$ 30,000	\$ 148,900	\$ 12,809
ART A-18	Carnegie Gallery	Annual Operations	80	\$ 15,300	\$ 20,000	\$ 249,364	\$ 15,300
ART A-19	Telling Tales	Annual Operations	80	\$ 17,037	\$ 30,000	\$ 264,700	\$ 17,037
ART A-20	Hamilton Children's Choir	Annual Operations	77	\$ 53,310	\$ 53,310	\$ 463,033	\$ 53,310
ART A-21	Hamilton All Star Jazz Bands Inc.	Annual Operations	76	\$ 9,500	\$ 9,500	\$ 43,550	\$ 9,500
ART A-23	Bach Elgar Choir	Annual Operations	75	\$ 28,500	\$ 35,000	\$ 119,210	\$ 28,500
ART A-24	Harlequin Singers of Hamilton	Annual Operations	74	\$ 3,850	\$ 3,850	\$ 20,240	\$ 3,850
ART A-25	Red Betty Theatre	Annual Operations	74		\$ 76,133	\$ 252,028	
ART A-26	Dundas Concert Band	Annual Operations	73	\$ 2,400	\$ 2,700	\$ 9,327	\$ 2,400
ART A-27	Hamilton Music Collective	Annual Operations	73	\$ 63,648	\$ 75,000	\$ 529,174	\$ 63,648
ART A-28	Hamilton Philharmonic Youth Orchestra	Annual Operations	70	\$ 9,500	\$ 10,000	\$ 55,537	\$ 9,500
ART A-30	Hamilton Mountain Writers' Guild	Annual Operations	66		\$ 3,180	\$ 10,600	
ART A-31	Momentum Choir	Annual Operations	65	\$ -	\$ 13,400	\$ 44,698	
ART A-32	Aeris Körper Contemporary Dance	Annual Operations	63		\$ 30,000	\$ 335,610	
ART A-33	Culture for Kids in the Arts	Annual Operations	63	\$ 24,117	\$ 30,000	\$ 371,906	\$ 24,117
ART A-34	Hamilton Black Film Festival	Annual Operations	62		\$ 9,774	\$ 39,500	

2021 City Enrichment Fund							
OPERATING - BASED GROUPS							
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
ART A-35	Tune In Foundation	Annual Operations	56		\$ 28,000	\$ 148,000	\$ -
ART A-36	Musikay	Annual Operations	55	\$ -	\$ 7,500	\$ 24,050	\$ -
ART A-40	Hamilton Community Darkroom	Annual Operations	DNQ		\$ 7,698	\$ 25,660	\$ -
				<b>\$ 2,404,120</b>	<b>\$ 3,815,389</b>	<b>\$ 21,329,589</b>	<b>\$ 2,414,737</b>
<b>ENVIRONMENT</b>							
ENV A-2	Sustainable Hamilton Burlington	Business Development Initiative	86	\$ 15,975	\$ 25,000	\$ 96,320	\$ 15,975
ENV A-3	Hamilton Victory Gardens	Planting Happiness, Reducing Hunger	60	\$ -	\$ 19,296	\$ 64,320	\$ 9,648
ENV B-5	Sustainable Hamilton Burlington	Development of a Water Management Framework for Business Organizations	87	\$ 20,805	\$ 35,000	\$ 113,370	\$ 20,805
				<b>\$ 36,780</b>	<b>\$ 79,296</b>	<b>\$ 274,010</b>	<b>\$ 46,428</b>
<b>TOTAL OPERATING BASED FUNDING</b>				<b>\$ 2,440,900</b>	<b>\$ 3,894,685</b>	<b>\$ 21,603,599</b>	<b>\$ 2,461,165</b>

## 2021 City Enrichment Fund

### AGRICULTURE

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<b>Agriculture - Programs and Events</b>							
AGR A-1	Ancaster Agricultural Society	Ancaster Fair	86	\$ 26,000	\$ 26,000	\$ 595,367	\$ 26,000
AGR A-2	Binbrook Agricultural Society	Binbrook Fair	85		\$ 20,000	\$ 257,450	\$ 10,200
AGR A-3	Hamilton-Wentworth 4-H Association	Agriculture	82	\$ 6,120	\$ 6,000	\$ 24,550	\$ 6,000
AGR A-4	Rockton Agricultural Society	Rockton World's Fair	82	\$ -	\$ 50,000	\$ 928,530	\$ 27,139
AGR A-5	Hamilton-Wentworth Federation of Agriculture	Ag Communications and Mental Health Awareness	77		\$ 3,990	\$ 13,390	\$ 1,995
AGR A-6	Ancaster Farmers' Market	Ancaster Farmers Market	76	\$ 3,000	\$ 5,000	\$ 34,400	\$ 3,000
AGR A-7	Locke Street Farmers' Market	Locke Street Farmers Market Community Programming	74	\$ -	\$ 3,000	\$ 11,201	\$ 1,950
AGR A-8	The Equestrian Association for the Disabled (T.E.A.D.)	Leaders in the Field	74		\$ 10,000	\$ 35,000	\$ 5,000
AGR A-9	Farm Crawls of Ontario	Farm Crawl Hamilton	71	\$ 4,080	\$ 5,100	\$ 17,000	\$ 4,080
AGR A-10	Golden Horseshoe Beekeepers Association	GHBA Public Education Program	71	\$ 1,110	\$ 2,200	\$ 6,925	\$ 1,475
AGR A-11	Ancaster Horticultural Society	To beautify Ancaster and educate the residents on horticultural and ecological topics	70	\$ 4,000	\$ 4,000	\$ 15,894	\$ 4,000
AGR A-12	Southwentworth Plowmen's Association	Southwentworth Plowmen's Association- Annual Plowing Match	68	\$ -	\$ 2,000	\$ 6,100	\$ 1,428
AGR A-13	Ottawa Street Farmers' Market	Nutritional Education	66	\$ -	\$ 5,000	\$ 15,000	\$ 2,500
AGR A-14	Hamilton-Wentworth Soil & Crop Improvement Association	Advancing Agriculture in Hamilton 3.0	65	\$ 2,923	\$ 3,940	\$ 11,600	\$ 2,923
AGR A-15	Stoney Creek BIA	Agriculture - Programs and Events	64		\$ 3,000	\$ 12,000	\$ 1,500
AGR A-16	Canteen Destiny	The Art of Agriculture	61	\$ 8,800	\$ 12,000	\$ 55,350	Withdraw
AGR A-17	North Wentworth Plowmen's Association	North Wentworth Plowing Match	60	\$ -	\$ 1,437	\$ 4,791	\$ 1,000
AGR A-18	Wentworth District WI	Hamilton Wentworth District Women's Institute 4_h Scholarships and Rose	60	\$ 2,500	\$ 5,000	\$ 17,000	\$ 2,500
AGR A-19	Westdale Village BIA/ Greater Hamilton Arts and Events	Agriculture - Programs and Events	60		\$ 3,000	\$ 12,000	\$ 1,500
<b>TOTAL AGRICULTURE</b>				<b>\$ 58,533</b>	<b>\$ 170,667</b>	<b>\$ 2,073,548</b>	<b>\$ 104,190</b>

## 2021 City Enrichment Fund

### ARTS

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<b>ARTS Operating</b>							
ART A-14	Dundas Pipes and Drums <sup>1</sup>	Annual Operations	81	\$ 3,860	\$ 3,027	\$ 10,090	\$ 3,027
ART A-22	Hamilton Youth Steel Orchestra (HYSO) <sup>1</sup>	Annual Operations	76	\$ 10,098	\$ 11,300	\$ 37,886	\$ 10,098
ART A-29	Immigrant Culture and Art Association <sup>1</sup>	Annual Operations	68	\$ 18,000	\$ 33,000	\$ 100,200	\$ 18,000
ART A-37	Chamber Music Hamilton <sup>1</sup>	Annual Operations	TBD	\$ -	\$ 20,000	\$ 75,300	\$ 5,635
ART A-38	Hamilton Academy of Performing Arts <sup>1</sup>	Annual Operations	TBD	\$ 20,000	\$ 30,000	\$ 166,655	\$ 20,000
ART A-39	Legacy Winter Guard <sup>1</sup>	Annual Operations	TBD	\$ 2,400	\$ 5,000	\$ 30,000	\$ 2,400
				<b>\$ 54,358</b>	<b>\$ 102,327</b>	<b>\$ 420,131</b>	<b>\$ 59,160</b>
<b>ARTS Art Festivals</b>							
ART B-1	Festival of Friends (Hamilton-Wentworth)	Festival of Friends	94	\$ 25,329	\$ 100,000	\$ 443,276	\$ 90,000
ART B-2	Westdale Village BIA/ Greater Hamilton Arts and Events	ArtsFest 2021	91	\$ 25,000	\$ 50,000	\$ 207,000	\$ 25,000
ART B-3	Centre francophone Hamilton	FrancoFEST	90	\$ 26,530	\$ 40,000	\$ 199,000	\$ 26,010
ART B-4	Hamilton Youth Poets	Poetic Licence	86	\$ 10,404	\$ 11,200	\$ 54,062	\$ 10,200
ART B-5	Shush Inc.	Strange Day at the Bay 2021	86	\$ 5,036	\$ 10,000	\$ 39,160	\$ 4,937
ART B-6	Steel City Jazz Festival	8th Annual Steel City Jazz Festival	61	\$ -	\$ 5,500	\$ 18,100	\$ -
				<b>\$ 92,299</b>	<b>\$ 216,700</b>	<b>\$ 960,598</b>	<b>\$ 156,147</b>
<b>ARTS Capacity Building</b>							
ART C-1	Culture for Kids in the Arts	Arts: Capacity Building	93		\$ 11,300	\$ 37,800	\$ 8,475
ART C-2	Supercrawl Productions	Supercrawl Equity and Diversity Plan	92		\$ 10,000	\$ 35,000	\$ 7,500
ART C-3	Hamilton Children's Choir	Hamilton Children's Choir	91		\$ 25,000	\$ 495,033	\$ 18,750
ART C-4	Hamilton Artists Inc.	Development Plan 2021	89		\$ 8,000	\$ 26,950	\$ 6,000
ART C-5	Hamilton Arts Council	Capacity Building 2021	89		\$ 4,635	\$ 15,435	\$ 3,476
ART C-6	HCA Dance Theatre	HCA Dance Theatre Capacity Building Project	77		\$ 10,000	\$ 35,000	
ART C-7	Harlequin Singers of Hamilton	Harlequin Singers Live! 2021 Concert Series	71		\$ 8,000	\$ 28,240	
ART C-8	Factory Media Centre	Capacity Building - Staff and Board Training	67		\$ 7,000	\$ 22,900	
ART C-9	Aeris Körper Contemporary Dance	Hamilton Theatre and Dance Enrichment Studio	DNQ		\$ 25,000	\$ 106,000	\$ -
				<b>\$ -</b>	<b>\$ 108,935</b>	<b>\$ 802,358</b>	<b>\$ 44,201</b>
<b>ARTS Creations and Presentations Grants for Arts Professionals</b>							

## 2021 City Enrichment Fund

### ARTS

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
ART D-1	Josh Taylor	The Uncomfortable Project	100		\$ 7,875	\$ 26,250	\$ 5,906
ART D-2	Anne Bokma Writing & Editing	The 6-Minute Memoir: 60 Short True-Life Tales	93		\$ 6,000	\$ 24,900	\$ 4,500
ART D-3	Brandon Vickerd	Domesticated Forest	93		\$ 10,000	\$ 43,000	\$ 7,500
ART D-4	David J Trautrimas	Established Artist Project	93		\$ 10,000	\$ 35,000	\$ 7,500
ART D-5	The Hamilton LOFT	Creation and Presentation Arts - Established	93		\$ 10,000	\$ 42,145	\$ 7,500
ART D-6	Matthew MacFadzean	Creation and Presentation For Artists	92		\$ 10,000	\$ 38,991	\$ 7,500
ART D-7	Open Heart Arts Theatre	Conversations Around the Table	92		\$ 10,000	\$ 59,300	\$ 7,500
ART D-8	Laura Marotta	Established Artist Project	91		\$ 10,000	\$ 34,000	\$ 7,500
ART D-9	Mashal Khan	Anthology Film Series Production Grant - Title TBD	91		\$ 5,000	\$ 20,250	\$ 3,750
ART D-10	Paulo Enrique Leon-Reyes	Emerging Artist Project	91		\$ 5,000	\$ 19,433	\$ 3,750
ART D-11	Diana Panton	\ "blue\"	90		\$ 8,970	\$ 29,900	\$ 6,728
ART D-12	Tom Wilson	Blood Memory	90		\$ 10,000	\$ 74,000	\$ 7,500
ART D-13	David Hudson	Proximal	88		\$ 7,600	\$ 25,450	\$ 5,700
ART D-14	David Lee	The Furies	86		\$ 6,000	\$ 40,000	\$ 4,500
ART D-15	Edgardo Moreno	Beginning is Near	86		\$ 4,000	\$ 13,550	\$ 3,000
ART D-16	Bonus Earth	Bonus Earth Art Lab	84		\$ 5,000	\$ 22,480	\$ 3,750
ART D-17	Kayla Whitney	For The Culture Mural	84		\$ 2,280	\$ 7,600	\$ 1,710
ART D-18	Anuja Varghese	Emerging Artist Project	83		\$ 2,750	\$ 12,200	\$ 501
ART D-19	Karen Ancheta	Established Artist Project	83		\$ 10,000	\$ 36,784	\$ -
ART D-20	Apostoleas	Apostoleas with Cesar F. Cordoba Correa	82		\$ 10,000	\$ 35,000	\$ -
ART D-21	Ariel Bader-Shamai	Mamaloshen	81		\$ 3,630	\$ 8,500	\$ -
ART D-22	Megan English	'The Feeling of Words'	81		\$ 10,000	\$ 44,300	\$ -
ART D-23	Alex Whorms	Emerging Artist Project	80		\$ 5,000	\$ 17,100	\$ -
ART D-24	Darren Stewart-Jones	Established Artist Project	80		\$ 10,000	\$ 40,000	\$ -
ART D-25	Lisa Crawford	Emerging Artist Project	78		\$ 5,000	\$ 95,000	\$ -
ART D-26	Paula Grove	\ "My Condolences\" a sculptural installation with audio storytelling	77		\$ 10,000	\$ 10,000	\$ -
ART D-27	The Dill	CREATION AND PRESENTATION FOR ARTISTS	76		\$ 10,000	\$ 40,800	\$ -
ART D-28	Back Road Bourbon	Black Road Bourbon Launch Plan	73		\$ 1,661	\$ 5,537	\$ -
ART D-29	Karen Ann Logan	What's Alive in Hamilton	73		\$ 6,500	\$ 23,050	\$ -
ART D-30	Dave Cameron	Established Artist Project	72		\$ 5,010	\$ 16,700	\$ -

2021 City Enrichment Fund							
ARTS							
Awaiting submission of additional information							
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
ART D-31	Hamilton Indie Theatre Project	The Team by Michael Kras	71		\$ 5,000	\$ 59,797	\$ -
ART D-32	Joseph Thomson	Emerging Artist Project	71		\$ 5,000	\$ 19,398	\$ -
ART D-33	Rabbit's Watercolour	\ "Life goes on~\"	71		\$ 4,035	\$ 13,500	\$ -
ART D-34	Bill King	Hamilton: Weird and Wonderful	70		\$ 500	\$ 1,850	\$ -
ART D-35	Joyce Grant and Nicola Winstanley	Established Artist Project (Collaborative Literary Work)	69		\$ 5,000	\$ 20,000	\$ -
ART D-36	Babak Lakghomi	Short Story Collection and Reading Events	66		\$ 3,600	\$ 10,800	\$ -
ART D-37	DrinkWATER Productions	THE ELEVATION EP	66		\$ 7,350	\$ 21,850	\$ -
ART D-38	Sweet Jake	Emerging Artist Project	65		\$ 1,821	\$ 6,070	\$ -
ART D-39	Manfred Sitmann	Art Creation and Presentation	63		\$ 5,000	\$ 15,770	\$ -
ART D-40	The Bailiff Sings	The Bailiff Sings - 2021 Traditional Country Music	60		\$ 6,000	\$ 20,000	\$ -
ART D-41	ChangerMusic	Changer Music - Enjoy Life Album - 2021	DNP		\$ 4,740	\$ 16,500	\$ -
ART D-42	Aaron Hutchinson (Individual Artist)	A Hutchie LP2	DNQ		\$ 10,000	\$ 47,232	\$ -
ART D-43	Arzoo Dance Theatre	Self-Portraits with Amrita	DNQ		\$ 10,000	\$ 35,000	\$ -
ART D-44	Gritty City Theatre Company	Established Artists	DNQ		\$ 10,000	\$ 75,000	\$ -
ART D-45	Kayla Whitney	Explorative Studio Practice and Public Art	DNQ		\$ 5,000	\$ 21,930	\$ -
ART D-46	New Harlem Productions	The First Stone	DNQ		\$ 10,000	\$ 232,750	\$ -
ART D-47	Radha Sciara-Menon	Ghost Train Riders Film	DNQ		\$ 10,000	\$ 61,651	\$ -
ART D-48	The Women's Art Association of Hamilton	Established Semi-Professional Organization	DNQ		\$ 6,000	\$ 20,450	\$ -
ART D-49	William James Gillespie	Emerging Artist Project	DNQ		\$ 3,000	\$ 10,000	\$ -
				\$ -	\$ 329,322	\$ 1,650,768	\$ 96,295
<b>TOTAL ARTS</b>				\$ 146,657	\$ 757,284	\$ 3,833,855	\$ 355,803
<sup>1</sup> Awaiting submission of additional information							



2021 City Enrichment Fund							
COMMUNITIES, CULTURE & HERITAGE							
Awaiting submission of additional information							
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<b>CCH Events and Established Activities</b>							
CCH A-1	SalsaSoul Productions	Core Programs: Salsa on the Waterfront & SalsaSoul Sundays	93	\$ 1,080	\$ 3,459	\$ 11,530	\$ 3,459
CCH A-2	The Rotary Club of Dundas	Dundas Rotary Canada Day Celebrations and Pancake Breakfast	92	\$ -	\$ 1,000	\$ 5,000	\$ 790
CCH A-3	Asociacion Fraternidad Hispana (Fraternity Hispanic Association)	2021 Hispanic/Latin American Heritage Month	88	\$ 3,000	\$ 3,500	\$ 12,820	\$ 3,000
CCH A-4	Winona Peach Festival	Winona Peach Festival - Communities, Culture & Heritage Program	87	\$ 17,013	\$ 97,000	\$ 337,800	\$ 86,700
CCH A-5	Ancaster Heritage Days	An Ancaster Village Christmas 2021	86	\$ -	\$ 2,115	\$ 7,050	\$ 1,995
CCH A-6	Zula Music & Arts Collective Hamilton	2021 Something Else! Festival	84	\$ 10,200	\$ 28,000	\$ 117,600	\$ 10,200
CCH A-7	Ancaster Heritage Days	Ancaster Heritage Days - Summer Event 2021	82	\$ -	\$ 16,440	\$ 54,800	\$ 16,440
CCH A-8	Musicata - Hamilton's Voices	Concert Series	82	\$ 3,000	\$ 3,000	\$ 17,454	\$ 3,000
CCH A-9	Downtown Dundas Business Improvement Area	Concert Series	81	\$ 1,055	\$ 34,545	\$ 115,150	\$ 28,886
CCH A-10	Durand Neighbourhood Association Inc.	Durand Neighbourhood Association Community Events	81	\$ -	\$ 1,378	\$ 4,714	\$ 1,378
CCH A-11	Comunità Racalmutese Maria SS Del Monte Inc.	Racalmutese Festival Maria Del Monte	79	\$ -	\$ 12,488	\$ 99,802	\$ 9,845
CCH A-12	Hamilton Arts & Letters magazine	HAL Presents	79	\$ 7,429	\$ 9,000	\$ 38,600	\$ 7,429
CCH A-13	Rotary Club of Hamilton AM	Imagine in the Park children's arts festival	77	\$ 295	\$ 6,000	\$ 29,250	\$ 5,100
CCH A-14	Barton Village Business Improvement Area	Barton Village Festival	76	\$ 1,272	\$ 16,250	\$ 67,130	\$ 3,433
CCH A-15	Bet Nahrain Assyrian Heritage Centre	Assyrian Festival of Nusardil	76	\$ -	\$ 5,101	\$ 17,004	\$ 1,196
CCH A-16	CACTUS FESTIVAL OF DUNDAS ONTARIO	Dundas Cactus Festival	76	\$ 17,978	\$ 43,914	\$ 147,548	\$ 35,700
CCH A-17	Dundas Historical Society Museum	Exhibition Program	76	\$ 10,200	\$ 11,000	\$ 65,724	\$ 10,200
CCH A-18	AFRO-CANADIAN CARIBBEAN ASSOCIATION OF HAMILTON & DISTRICT INC.	Quilt Stories- Memories in Black	75		\$ 5,000	\$ 20,000	\$ 2,500
CCH A-19	Downtown Hamilton BIA	Gore Park Summer Promenade	74	\$ -	\$ 13,500	\$ 59,762	\$ 9,762
CCH A-20	Hamilton and District Labour Council-CLC	2021 Labour Day Parade & Picnic	74	\$ 10,000	\$ 10,000	\$ 41,130	\$ 10,000
CCH A-21	Concession Street BIA	Concession Streetfest 2021	73	\$ 920	\$ 10,000	\$ 57,000	\$ 8,000

## 2021 City Enrichment Fund

### COMMUNITIES, CULTURE & HERITAGE

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
CCH A-22	Ottawa Street Business Improvement Area	Sew Hungry	73	\$ -	\$ 14,228	\$ 47,426	\$ 7,892
CCH A-23	Pride Hamilton	Pride Hamilton 2021	73	\$ 2,250	\$ 50,000	\$ 150,000	\$ 7,650
CCH A-24	Dundas Valley Orchestra	Concerts or Activities as Allowed under Covid-19 Restrictions in 2021	72	\$ 5,000	\$ 5,000	\$ 21,780	\$ 5,000
CCH A-25	Hamilton Folk Arts Heritage Council	It's Your Festival	72	\$ 12,554	\$ 54,287	\$ 180,958	\$ 54,287
CCH A-26	Dundas Cactus Parade Inc.	Dundas Cactus Parade	71	\$ 501	\$ 10,665	\$ 35,550	\$ 10,649
CCH A-27	Lynden Canada Day Committee	Lynden Canada Day Celebration	71	\$ -	\$ 7,500	\$ 39,200	\$ 7,500
CCH A-28	South Asian Heritage Association of Hamilton & Region	South Asian Heritage Month (Ontario) celebration -Spring Festival	70	\$ 5,196	\$ 5,250	\$ 14,525	\$ 4,358
CCH A-29	Concession Street BIA	Concession Sidewalk Sounds 2021	67	\$ 2,235	\$ 7,497	\$ 24,990	\$ 4,000
CCH A-30	Oh Canada Rotary Ribfest	Waterdown's Oh Canada Rotary Ribfest	67	\$ -	\$ 25,000	\$ 97,100	\$ 2,500
CCH A-31	Sinfonia Ancaster (part of Ancaster Society for the Performing Arts)	Sinfonia Ancaster	67	\$ 3,861	\$ 10,720	\$ 35,735	\$ 8,231
CCH A-32	Dundas Historical Society Museum	Discover Your Historical Dundas	66	\$ 5,100	\$ 5,500	\$ 18,925	\$ 5,100
CCH A-33	Stoney Creek Santa Claus Parade	2021 Stoney Creek Santa Claus Parade	66	\$ -	\$ 3,500	\$ 23,000	\$ 2,155
CCH A-34	FESTITALIA CORPORATION	Festitalia 2021	64	\$ 18,750	\$ 22,500	\$ 131,700	\$ 18,750
CCH A-35	Chorus Hamilton	Chorus Hamilton 2020-2021 Season	63	\$ -	\$ 5,000	\$ 25,000	\$ 5,000
CCH A-36	The Living Rock Ministries	Arts of August	63	\$ 5,000	\$ 5,000	\$ 25,006	\$ 5,000
CCH A-37	Stoney Creek BIA	Stoney Creek Saturdays in the Creek - Strawberry, Pumpkin and Jazz Fests	60	\$ 3,000	\$ 5,000	\$ 43,692	\$ 3,000
CCH A-38	Binbrook Parade Committee	Binbrook Santa Claus Parade	60	\$ -	\$ 5,000	\$ 23,301	\$ 2,500
CCH A-39	The Children's International Learning Centre (Hamilton)	Festivals of Light	59		\$ 23,500	\$ 79,310	\$ -
CCH A-40	West Village BIA	Westdale LIVE!	58	\$ -	\$ 10,000	\$ 41,960	\$ -
CCH A-41	CAMEROONIAN ASSOCIATION IN HAMILTON <sup>1</sup>	Spotlighting Cameroonian Culture in Hamilton	TBD	\$ -	\$ 7,000	\$ 16,700	\$ 3,000
CCH A-42	Locke Street BIA	Sundays on Locke - Locke Street Festival	56	\$ 834	\$ 13,000	\$ 43,425	\$ -
CCH A-43	India Canada Society <sup>1</sup>	Gandhi Peace Festival	TBD	\$ 4,140	\$ 5,310	\$ 17,700	\$ 4,140
CCH A-44	Polish Symfonia Choir <sup>1</sup>	Festival of Friends, Multicultural Concert at Gage Park Hamilton #1	TBD	\$ 4,038	\$ 4,620	\$ 15,400	\$ 4,038

<b>2021 City Enrichment Fund</b>								
COMMUNITIES, CULTURE & HERITAGE								
Awaiting submission of additional information								
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation	
CCH A-45	Hamilton Waterfront Trust <sup>1</sup>	Waterfront Tours - Hamilton Waterfront Trolley / Hamiltonian Sightseeing Tour	TBD	\$ 5,000	\$ 30,435	\$ 101,450	\$ 5,000	
CCH A-46	Canadian Warplane Heritage	Remembrance Day Ceremony 2021	54		\$ 17,350	\$ 31,500	\$ -	
CCH A-47	Flamborough Santa Claus Parade <sup>1</sup>	Flamborough Santa Claus Parade	TBD	\$ -	\$ 15,000	\$ 60,444	\$ 15,000	
CCH A-48	Hamilton Santa Claus Parade Committee <sup>2</sup>	The Hamilton Santa Claus Parade	TBD	\$ 11,908	\$ 55,000	\$ 112,360	\$ 46,231	
				<b>\$ 172,808</b>	<b>\$ 755,552</b>	<b>\$ 2,785,005</b>	<b>\$ 489,993</b>	
<b>CCH - New Projects</b>								
CCH B-1	Hamilton Indie Theatre Project	Hamilton indie theatre presenting series	96		\$ 29,934	\$ 126,831	\$ 22,451	
CCH B-2	Zula Music & Arts Collective Hamilton	2021 Something Else! Composite Arts Series: Watch it Burn!	92	\$ 8,621	\$ 28,000	\$ 94,000	\$ 21,000	
CCH B-3	Barton Village Business Improvement Area	Barton Connects	90		\$ 16,170	\$ 57,020	\$ 12,128	
CCH B-4	The Linden Project	The Linden Project presents: Synesthesia	88		\$ 1,000	\$ 3,631	\$ 750	
CCH B-5	Canadian Society of Contemporary Iron Arts	Community; new projects	78		\$ 2,000	\$ 6,400	\$ 1,000	
CCH B-6	The Friends of the Aviary	Word with Birds	76		\$ 1,500	\$ 5,187	\$ 750	
CCH B-7	Downtown Dundas Business Improvement Area	Dickens of a Christmas	73	\$ -	\$ 22,114	\$ 96,150	\$ 11,057	
CCH B-8	RAFIKI	KARIBUNI - Afro Fest Culture	56		\$ 5,000	\$ 16,740	\$ -	
CCH B-9	The Children's International Learning Centre (Hamilton)	IRL-In Real Life	56		\$ 41,670	\$ 141,000	\$ -	
CCH B-10	COLOMBIAN REFUGEES ASSOCIATION	HAMILTON LATIN-AMERICAN FESTIVAL	54		\$ 35,500	\$ 202,100	\$ -	
				<b>\$ 8,621</b>	<b>\$ 182,888</b>	<b>\$ 749,059</b>	<b>\$ 69,135</b>	
<b>CCH - Capacity Building for Cultural Organizations</b>								
CCH C-1	Musicata - Hamilton's Voices	Concert Series Recording Sessions	81		\$ 5,000	\$ 24,454	\$ 3,750	
CCH C-2	Give Proof to Our Youth	Give Proof to Our Youth	31		\$ 500	\$ 800	\$ -	
					<b>\$ 5,500</b>	<b>\$ 25,254</b>	<b>\$ 3,750</b>	
<b>TOTAL COMMUNITIES, CULTURE &amp; HERITAGE</b>				<b>\$ 181,429</b>	<b>\$ 943,940</b>	<b>\$ 3,559,318</b>	<b>\$ 562,878</b>	
<sup>1</sup> Awaiting submission of additional information								

2021 City Enrichment Fund							
COMMUNITIES, CULTURE & HERITAGE							
Awaiting submission of additional information							
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<sup>2</sup>	Funding recommended as per Council approved amount						

## 2021 City Enrichment Fund

### COMMUNITY SERVICES

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<b>CS No One is Hungry or Without Shelter</b>							
CS A-1	Mission Services of Hamilton	The Good Food Centre	100	29,269	48,421	642,306	29,269
CS A-2	YWCA Hamilton	Transitional Living	97	22,419	23,092	982,756	22,419
CS A-3	Good Shepherd Centre Hamilton	Marketplace	94	79,473	81,857	1,097,100	79,473
CS A-4	Neighbour to Neighbour Centre	Food Bank	91	30,754	32,291	221,217	30,754
CS A-5	Housing Help Centre - Hamilton & Area	Housing Stabilization	86	67,000	67,000	556,000	67,000
CS A-6	Indwell	Launch New Affordable Housing Community at McQuesten Lofts	86	68,101	75,000	412,950	56,250
CS A-7	Good Shepherd Centre Hamilton	Community Hot Meals	85	37,507	38,632	868,275	37,507
CS A-8	Neighbour to Neighbour Centre	Home Delivery Program	85	17,669	18,502	72,130	17,669
CS A-9	Governing Council of Salvation Army Canada	The Salvation Army Food Bank Program	80	23,627	65,000	937,399	23,627
CS A-10	THE SALVATION ARMY HAMILTON BOOTH CENTRE	Soup Van Ministry Program	65	26,590	30,000	163,148	26,590
				<b>402,409</b>	<b>479,795</b>	<b>5,953,281</b>	<b>390,558</b>
<b>CS Everyone Feels Safe</b>							
CS B-1	Sexual Assault Centre (Hamilton and Area)	Crisis Support	97	15,547	16,247	160,812	15,547
CS B-2	Sexual Assault Centre (Hamilton and Area)	Abuse Prevention	95	6,696	6,997	131,694	6,696
CS B-3	Sexual Assault Centre (Hamilton and Area)	Counselling and Advocacy	94	20,558	21,483	248,555	20,558
CS B-4	Sexual Assault Centre (Hamilton and Area)	Diverse Communities Outreach	94	12,190	12,738	151,197	12,190
CS B-5	Interval House of Hamilton	Peer Support and Counselling	83	47,954	50,351	307,097	47,954
CS B-6	YWCA Hamilton	Phoenix Place VAW Residential Program	83	15,000	15,000	174,336	15,000
CS B-7	Good Shepherd Centre Hamilton	2nd Stage Housing	80	59,619	61,408	741,387	59,619
CS B-8	Interval House of Hamilton	Community Outreach, Counselling, Advocacy and Telephone Crisis	77	25,240	26,502	960,806	25,240
CS B-9	Thrive Child and Youth Trauma Services	Child and Youth Trauma Services (CYTS)	77	87,781	91,493	391,862	87,781
				<b>290,585</b>	<b>302,219</b>	<b>3,267,746</b>	<b>290,585</b>
<b>CS Every Child and Family Thrives</b>							

## 2021 City Enrichment Fund

### COMMUNITY SERVICES

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total	
						Program Budget	2021 Funding Recommendation
CS C-1	Immigrants Working Centre	IWC Childcare Program	96	24,456	25,679	878,974	24,456
CS C-2	Wesley Urban Ministries	Wesley Children and Family Programs	95	44,749	44,750	219,200	44,749
CS C-3	Elliott Heights Baptist Church	Larch After School Program	85	5,202	20,000	121,481	5,202
CS C-4	Big Brothers Big Sisters of Halton and Hamilton	Matching Programs	82	24,480	25,000	866,446	24,480
CS C-5	The Living Rock Ministries	Wellness Works	81	33,428	40,000	136,653	33,428
CS C-6	Big Brothers Big Sisters of Halton and Hamilton	Group Mentoring Programs for Girls	78	23,548	25,000	83,450	23,548
CS C-7	Big Brothers Big Sisters of Halton and Hamilton	Group Mentoring Programs for Boys	78	23,086	25,000	83,530	23,086
CS C-8	Boys and Girls Clubs of Hamilton	Community Outreach Program	78	39,846	40,000	135,019	39,846
CS C-9	Hamilton East Kiwanis Boys and Girls Club	Parent Education Outreach	78	51,664	52,000	175,000	51,664
				<b>270,459</b>	<b>297,429</b>	<b>2,699,753</b>	<b>270,459</b>
<b>CS No Youth is Left Behind</b>							
CS D-1	AY/Alternatives for Youth Hamilton	AY Outreach	84	26,874	28,218	148,761	26,874
CS D-2	Wesley Urban Ministries	Wesley Youth Housing	82	41,482	41,483	557,527	41,482
CS D-3	AY/Alternatives for Youth Hamilton	Street Involved Outreach	81	41,438	43,510	181,438	41,438
CS D-4	Dundas Youth Chaplaincy	Routes Youth Centre	79	10,716	10,716	173,380	10,716
CS D-5	The Living Rock Ministries	It's a New Day Breakfast Program	77	15,660	30,000	129,101	15,660
CS D-6	The Living Rock Ministries	Evening Program Oasis Coffee House	73	15,801	30,000	141,130	15,801
				<b>151,971</b>	<b>183,927</b>	<b>1,331,337</b>	<b>151,971</b>
<b>CS Everyone Can Age in Place</b>							
CS E-1	Banyan Community Services Inc.	Grocer-Ease	98	19,528	19,600	284,185	19,528
CS E-2	Ancaster Community Services	Meals on Wheels	95	5,412	5,683	103,126	5,412
CS E-3	Ancaster Community Services	Frozen Meals Program	94	6,079	6,383	66,288	6,079
CS E-4	Ancaster Community Services	Assisted Volunteer Driving Program	91	9,605	9,500	39,480	9,500
CS E-5	Glanbrook Community Services (GCS)	Community Supports Program	90	11,326	11,326	113,506	11,326
CS E-6	Victorian Order of Nurses for Canada-Ontario Branch	Meals on Wheels	90	57,989	57,989	1,242,497	57,989

## 2021 City Enrichment Fund

### COMMUNITY SERVICES

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
CS E-7	Glanbrook Community Services (GCS)	Meal Support Program	89	23,962	23,962	244,334	23,962
CS E-8	Flamborough Connects	Seniors Support	88	3,515	3,515	11,744	3,515
CS E-9	Glanbrook Community Services (GCS)	Health & Fitness Program	88	16,574	16,514	79,608	16,514
CS E-10	Victorian Order of Nurses for Canada-Ontario Branch	Adult Day Program	88	29,823	29,823	838,396	29,823
CS E-11	St. Joseph's Villa	A.C.T.I.V.E at the Villa Adult Day Program	86	20,808	20,808	871,990	20,808
CS E-12	Glanbrook Community Services (GCS)	Volunteer Assisted Transportation	84	12,993	12,993	60,103	12,993
CS E-13	Victorian Order of Nurses for Canada-Ontario Branch	Volunteer Visiting/Teletouch	84	53,235	53,235	472,764	53,235
CS E-14	Wesley Urban Ministries	Seniors Outreach Program	83	18,999	33,850	112,850	18,999
CS E-15	Dundas Community Services	Services for Seniors	80	45,016	45,917	328,393	45,016
CS E-16	Good Shepherd Centre Hamilton	SAM Adult Day Program	79	70,319	72,429	742,613	70,319
CS E-17	The Salvation Army Mountberrry Adult Day Services	The Salvation Army Mountberrry Adult Day Program	68	6,200	6,300	461,771	6,200
CS E-18	Shalom Village	Goldie's Place Adult Day Program	67	24,088	24,088	382,000	24,088
CS E-19	Catholic Family Services of Hamilton	Senior Intensive Case Management	65	12,003	38,000	863,419	12,003
CS E-20	Boys and Girls Clubs of Hamilton	Boys and Girls Clubs of Hamilton Adult Day Program (ADP)	65	13,000	13,000	274,396	13,000
				<b>460,474</b>	<b>504,915</b>	<b>7,593,463</b>	<b>460,308</b>
<b>CS Community Capacity Grows</b>							
CS F-1	Adult Basic Education Association	Lifelong Learning Opportunities and Pathways	99	8,670	9,000	87,840	8,670
CS F-2	Ancaster Community Services	Community Outreach	93	36,711	38,547	208,323	36,711
CS F-3	Ancaster Community Services	Youth Empowerment Program	88	14,303	15,018	93,059	15,018
CS F-4	Flamborough Connects	Outreach Services Program	87	49,353	49,403	161,205	38,792
CS F-5	Hamilton Literacy Council	Literacy and Basic Skills for Adults	84	6,000	6,000	304,203	6,000
CS F-6	Neighbour to Neighbour Centre	Middle East Outreach	83	2,874	3,000	23,023	2,874
CS F-7	Dundas Community Services	Community Outreach	81	11,316	11,542	38,500	11,316
CS F-8	Social Planning and Research Council of Hamilton	Community based research, planning and community development	80	44,529	46,755	397,145	44,529

## 2021 City Enrichment Fund

### COMMUNITY SERVICES

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
CS F-9	St. John Ambulance - Hamilton Branch	Medical First Responder Program	80	6,213	9,600	52,500	6,213
CS F-10	Elizabeth Fry Society Southern Ontario Region	Court Support/Reintegration Program	67	11,373	15,000	60,000	11,373
CS F-11	Rotary Club of Hamilton	Rotary Literacy in Action Program	65	7,362	25,000	169,640	7,362
CS F-12	Hamilton ACORN	Enhancing civic connections among low-income tenants in Hamilton	79		20,000	69,792	
CS F-13	The HUB - Rest & Hygiene Center	The \"HUB\" Rest & Hygiene Center	65		35,000	116,000	
CS F-14	Hamilton Highrise (Hamiltonhighrise.ca)	Community capacity grows	45		8,000	27,050	-
				<b>198,704</b>	<b>291,865</b>	<b>1,808,280</b>	<b>188,858</b>
<b>CS Everyone Has Someone to Talk to</b>							
CS G-1	Canadian Mental Health Association, Hamilton	The Evening Social Recreation Rehabilitation Program	87	25,454	25,455	165,834	25,454
CS G-2	Dundas Community Services	Counselling & Referral	86	7,600	7,752	25,923	7,600
CS G-3	Catholic Family Services of Hamilton	Individual & Family Counselling	69	40,699	90,363	275,879	40,699
				<b>73,753</b>	<b>123,570</b>	<b>467,636</b>	<b>73,753</b>
<b>CS Emerging Needs and Program Innovation</b>							
CS H-1	Immigrants Working Centre	IWC Employment Services - Transitions to Work for Refugee Claimants	100	22,484	35,365	393,162	26,524
CS H-2	Welcome Inn Community Centre	Food Access Program	100	15,750	22,000	104,441	16,500
CS H-3	City Kidz Ministry	CityKidz Cares 2021	99	-	25,000	279,900	18,750
CS H-4	Mission Services of Hamilton	Willow's Place	97	26,250	35,000	438,091	26,250
CS H-5	Food4Kids Hamilton	Weekends without Hunger	96	30,000	50,000	1,100,000	37,500
CS H-6	Mission Services of Hamilton	Youth Afterschool Meal Program	96	-	33,222	166,760	24,917
CS H-7	AY/Alternatives for Youth Hamilton	Parent Education, Support and Skill Development Program	95		18,162	73,181	13,622
CS H-8	Wellwood	Information and Peer Support for Cancer Patients and Families/Caregivers	95	20,475	27,300	213,600	20,475
CS H-9	Dr. Bob Kemp Hospice Foundation Inc.	Supports-for children and families with life limiting illness, end of life and bereavement	92		37,500	183,245	28,125



<b>2021 City Enrichment Fund</b>							
<b>COMMUNITY SERVICES</b>							
Awaiting submission of additional information							
<b>Ref No</b>	<b>Organization</b>	<b>Program-Event-Project Name</b>	<b>Final Rating</b>	<b>2020 Funded</b>	<b>2021 Funding Request</b>	<b>Total Program Budget</b>	<b>2021 Funding Recommendation</b>
CS H-10	Wayside House of Hamilton	Men's Addiction & Trauma Education (MATE) Program	92		30,000	139,850	22,500
CS H-11	Wesley Urban Ministries	Wesley Day Centre	90		160,000	540,588	70,104
CS H-12	Mealshare Aid Foundation	Helping End Youth Hunger in Hamilton	88		17,000	57,800	12,750
CS H-13	Scientists in School	Bringing Hands-On Virtual STEM Enrichment to Low-Income Communities in Hamilton	88		13,000	44,940	9,750
CS H-14	St. Matthew's House	Seniors in Kitchens (SinKs) and SinKs To Go	88		40,000	617,000	30,000
CS H-15	Sisters in Sync	'Recovering You' Program	87		28,000	93,000	21,000
CS H-16	Thrive Child and Youth Trauma Services	OASIS	84		41,700	170,430	30,222
CS H-17	Catholic Family Services of Hamilton	Credit Counselling	81		48,500	186,500	
CS H-18	Micah House Refugee Reception Services Inc.	Refugee Hearing Program - Hamilton	81		13,267	44,224	
CS H-19	COLOMBIAN REFUGEES ASSOCIATION	Refugee Claimant Settlement Service	78		95,500	402,100	
CS H-20	Healthy Youth Network	What's Your Path	78		27,600	92,600	
CS H-21	Mishka Social Serives	Community Counselling & Psychotherapy	73		75,800	252,680	
CS H-22	Social Planning and Research Council of Hamilton	Financial Empowerment and Problem Solving Program	73		75,000	250,000	
CS H-23	Boys and Girls Clubs of Hamilton	McQueston Boys and Girls Club	60		24,400	82,500	
CS H-24	Canadian National Institute for the Blind	Peer Programming for Hamiltonians Living with Sight Loss	60		7,000	50,980	
				<b>114,959</b>	<b>980,316</b>	<b>5,977,572</b>	<b>408,988</b>
<b>TOTAL COMMUNITY SERVICES</b>				<b>1,963,315</b>	<b>3,164,036</b>	<b>29,099,068</b>	<b>2,235,481</b>

<b>2021 City Enrichment Fund</b>							
<b>ENVIRONMENT</b>							
Awaiting submission of additional information							
<b>Ref No</b>	<b>Organization</b>	<b>Program-Event-Project Name</b>	<b>Final Rating</b>	<b>2020 Funded</b>	<b>2021 Funding Request</b>	<b>Total Program Budget</b>	<b>2021 Funding Recommendation</b>
<b>ENV Capacity Building</b>							
ENV A-1	Green Venture	Enhanced Energy Capacity	87	\$ 10,503	\$ 22,500	\$ 75,000	\$ 10,503
				<b>\$ 10,503</b>	<b>\$ 22,500</b>	<b>\$ 75,000</b>	<b>\$ 10,503</b>
<b>ENV Projects &amp; Programs</b>							
ENV B-1	Green Venture	Nature Ninjas	93	\$ 4,500	\$ 4,500	\$ 17,690	\$ 4,500
ENV B-2	Bay Area Restoration Council	School and Volunteer Programming for Hamilton Harbour Restoration	90	\$ 26,250	\$ 35,000	\$ 175,150	\$ 26,250
ENV B-3	Green Venture	Catch the RAIN Hamilton	89	\$ 25,000	\$ 29,500	\$ 189,550	\$ 25,000
ENV B-4	Environment Hamilton	EH Climate Action Campaign - Building Climate Resilience in Vulnerable Neighbourhoods component	87	\$ 9,660	\$ 25,530	\$ 266,557	\$ 9,660
ENV B-5	Sustainable Hamilton Burlington	Development of a Water Management Framework for Business Organizations	87	\$ 20,805	\$ 35,000	\$ 113,370	\$ 20,805
ENV B-6	A Rocha Canada	A Rocha Hamilton's Environmental Education and Conservation Activities	86	\$ 12,000	\$ 35,000	\$ 167,650	\$ 12,000
ENV B-7	Hamilton Naturalists' Club	Biodiversity in Action at Home	85	\$ 8,010	\$ 7,800	\$ 25,880	\$ 7,764
ENV B-8	Trees For Hamilton	Trees for Hamilton	81	\$ 1,400	\$ 3,030	\$ 39,580	\$ 1,400
ENV B-9	Beautiful Alleys	Birge Street Parkette	59	\$ -	\$ 5,550	\$ 18,550	\$ -
ENV B-10	Repeat Champions Foundation Inc	Repeat Champions Foundation Inc	51	\$ -	\$ 5,000	\$ 15,000	\$ -
				<b>\$ 107,625</b>	<b>\$ 185,910</b>	<b>\$ 1,028,977</b>	<b>\$ 107,379</b>
<b>TOTAL ENVIRONMENT</b>				<b>\$ 118,128</b>	<b>\$ 208,410</b>	<b>\$ 1,103,977</b>	<b>\$ 117,882</b>

2021 City Enrichment Fund							
SPORTS & ACTIVE LIFESTYLE							
Awaiting submission of additional information							
Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
<b>SAL - Long-Term Athlete Development</b>							
SAL A-1	Hamilton Ringette Association	FUNDamentals	82	\$ 3,750	\$ 7,500	\$ 26,725	\$ 5,625
SAL A-2	Flamborough Dundas Soccer Club	FDSC Follows LTPD for Grassroots Soccer	82	\$ 3,980	\$ 7,500	\$ 35,500	\$ 3,902
SAL A-3	The Hamilton and District Soccer Association	Hamilton Soccer - Grass Roots Soccer Program - Retention of Program Initiatives	78	\$ 7,500	\$ 7,500	\$ 65,000	\$ 7,500
SAL A-4	The Saltfleet Stoney Creek Soccer Club	SSC - LTAD - Player Development Program	77	\$ 3,825	\$ 7,500	\$ 260,000	\$ 3,825
SAL A-5	Croatian Sports and Community Centre of Hamilton (Hamilton Croatia)	Improving longevity of successful soccer program	63	\$ -	\$ 12,000	\$ 40,000	\$ 3,500
				<b>\$ 19,055</b>	<b>\$ 42,000</b>	<b>\$ 427,225</b>	<b>\$ 24,352</b>
<b>SAL - Sport Awareness</b>							
SAL B-1	The Equestrian Association for the Disabled (T.E.A.D.)	Communications/Marketing Person	91	\$ -	\$ 7,500	\$ 51,605	\$ 5,625
SAL B-2	Saltfleet Stoney Creek Soccer Club	Grass Roots - Leading the Training For The Youth	86	\$ 5,355	\$ 7,500	\$ 350,000	\$ 5,355
SAL B-3	The Hamilton and District Soccer Association	Hamilton Soccer - Continued Enhancement of the Match Official Mentorship Program	86	\$ 5,836	\$ 7,500	\$ 36,000	\$ 5,836
SAL B-4	National Cycle Centre Of Hamilton	Marketing and Communications Support	85		\$ 9,149	\$ 21,927	\$ 5,625
SAL B-5	Flamborough Dundas Soccer Club	Sport Awareness	85	\$ 7,491	\$ 7,500	\$ 30,200	\$ 7,491
				<b>\$ 18,682</b>	<b>\$ 39,149</b>	<b>\$ 489,732</b>	<b>\$ 29,932</b>
<b>SAL - Capacity Building</b>							
SAL C-1	The Golden Horseshoe Track & Field Council	Golden Horseshoe Track & Field Council - Capacity Growth Program	99	\$ 2,295	\$ 3,500	\$ 30,600	\$ 2,295
SAL C-2	Flamborough Dundas Soccer Club	FDSC Builds Capacity	83	\$ -	\$ 7,500	\$ 25,000	\$ 7,500
SAL C-3	The Saltfleet Stoney Creek Soccer Club	SSC - Sports After COVID	77		\$ 2,500	\$ 15,000	\$ 1,250
				<b>\$ 2,295</b>	<b>\$ 13,500</b>	<b>\$ 70,600</b>	<b>\$ 11,045</b>
<b>SAL - Sport Development / Inclusion</b>							
SAL D-1	Hammer City Roller Derby	Everyone Skates: HCRD's Diversity, Equity and Inclusion Plan	95		\$ 2,600	\$ 8,674	\$ 1,950

## 2021 City Enrichment Fund

### SPORTS & ACTIVE LIFESTYLE

Awaiting submission of additional information

Ref No	Organization	Program-Event-Project Name	Final Rating	2020 Funded	2021 Funding Request	Total Program Budget	2021 Funding Recommendation
SAL D-2	Knot A Breast	Dragon Boat Sport Development and Wellness Program	91	\$ 5,649	\$ 7,500	\$ 26,655	\$ 7,500
SAL D-3	Liberty For Youth	Liberty and Justice Basketball Program	87		\$ 7,500	\$ 98,000	\$ 5,625
SAL D-4	The Equestrian Association for the Disabled (T.E.A.D.)	Outreach Program	87		\$ 7,500	\$ 47,155	\$ 5,625
SAL D-5	Wesley Urban Ministries	Wesley Youth Centre at Beasley	86	\$ 7,500	\$ 7,500	\$ 27,500	\$ 7,500
SAL D-6	Binbrook Minor Baseball Association	Rally Cap Program	76	\$ -	\$ 5,325	\$ 17,750	\$ 5,325
SAL D-7	Boys and Girls Clubs of Hamilton	Midnight Basketball	78	\$ 7,500	\$ 7,500	\$ 72,500	\$ 7,500
SAL D-8	Hamilton-Wentworth Aquatic Club	Jimmy Thompson Swimmer Participation Program	77	\$ 7,500	\$ 7,500	\$ 28,000	\$ 7,500
SAL D-9	SportHamilton	Communication Strategy Project	70	\$ 5,625	\$ 8,700	\$ 29,000	\$ 5,625
SAL D-10	The Saltfleet Stoney Creek Soccer Club	SSC - Special Needs & All Abilities Program	67	\$ -	\$ 5,000	\$ 42,000	\$ 2,500
SAL D-11	Hamilton Cardinals	Hamilton Cardinals Youth Summer Camps and Clinics	60	\$ -	\$ 6,150	\$ 20,500	\$ 3,075
				<b>\$ 33,774</b>	<b>\$ 72,775</b>	<b>\$ 417,734</b>	<b>\$ 59,725</b>
<b>SAL - Accessibility</b>							
SAL E-1	Flamborough Dundas Soccer Club	FDSC Special Soccer Program	89	\$ -	\$ 7,500	\$ 25,500	\$ 6,900
SAL E-2	Royal Hamilton Yacht Club	RHYC Able Sail	88	\$ -	\$ 7,100	\$ 23,910	\$ 6,120
SAL E-3	The Equestrian Association for the Disabled (T.E.A.D.)	Subsidies	88	\$ 7,500	\$ 7,440	\$ 24,976	\$ 7,440
SAL E-4	Boys and Girls Clubs of Hamilton	Healthy Active Vibrant Energetic Seniors (HAVES)	71	\$ 6,810	\$ 7,500	\$ 65,400	\$ 7,500
				<b>\$ 14,310</b>	<b>\$ 29,540</b>	<b>\$ 139,786</b>	<b>\$ 27,960</b>
<b>SAL - Active for Life</b>							
SAL F-1	Fit Active Beautiful Foundation	FAB Girls 5K Challenge Program	95	\$ 7,500	\$ 7,500	\$ 48,741	\$ 7,500
SAL F-2	Down Syndrome Association of Hamilton	Activity Kit Project	93		\$ 2,556	\$ 8,520	\$ 1,917
SAL F-3	Boys and Girls Clubs of Hamilton	Let's Get Moving	88	\$ 5,625	\$ 7,500	\$ 432,500	\$ 5,625
SAL F-4	Flamborough Dundas Soccer Club	Soccer for Life	83	\$ 3,425	\$ 7,500	\$ 25,000	\$ 5,625
SAL F-5	Hamilton Hornets Rugby Football Club	Rugby for newcomers and at-risk youth	83	\$ 5,571	\$ 7,500	\$ 28,200	\$ 5,571
SAL F-6	New Hope Community Bikes	NHCB Youth Cycling Program	80		\$ 3,250	\$ 10,860	\$ 2,438
SAL F-7	Hamilton Basketball Association	HBA 2020-21 Season	80	\$ 4,351	\$ 7,500	\$ 95,719	\$ 4,266

<b>2021 City Enrichment Fund</b>							
<b>SPORTS &amp; ACTIVE LIFESTYLE</b>							
Awaiting submission of additional information							
<b>Ref No</b>	<b>Organization</b>	<b>Program-Event-Project Name</b>	<b>Final Rating</b>	<b>2020 Funded</b>	<b>2021 Funding Request</b>	<b>Total Program Budget</b>	<b>2021 Funding Recommendation</b>
SAL F-8	Hamilton Chinese Sports Association	Go to Play	80	\$ 2,283	\$ 3,998	\$ 13,325	\$ 2,283
SAL F-9	The Living Rock Ministries	Rock-in-Action	80	\$ 4,000	\$ 8,000	\$ 33,541	\$ 4,058
SAL F-10	Hamilton Celtics Basketball	Youth Basketball Project	78		\$ 6,000	\$ 20,953	\$ 3,000
SAL F-11	National Cycle Centre Of Hamilton	Expansion of Programs to Larger facility to facilitate growth and COVID compliance	74		\$ 5,304	\$ 17,680	\$ 2,652
SAL F-12	Hamilton Bay Sailing Club	Sports and Active Lifestyle-Active for Life	74	\$ 7,442	\$ 7,500	\$ 42,600	\$ 7,500
SAL F-13	COLOMBIAN REFUGEES ASSOCIATION	True soccer Kids	63		\$ 7,500	\$ 67,500	\$ 3,750
SAL F-14	Hamilton Jewish Federation	JFitness@home	55	\$ -	\$ 2,010	\$ 6,700	\$ -
				<b>\$ 40,197</b>	<b>\$ 83,618</b>	<b>\$ 851,839</b>	<b>\$ 56,185</b>
<b>SAL - Multi-Sport Hosting</b>							
SAL G-1	Ontario Cycling Association Incorporated	Paris Ancaster Bicycle Race	82	\$ -	\$ 13,300	\$ 180,000	\$ 12,546
SAL G-2	91st Highlanders Athletic Association	City Enrichment Fund	81	\$ -	\$ 25,254	\$ 84,150	Withdrew
				<b>\$ -</b>	<b>\$ 38,554</b>	<b>\$ 264,150</b>	<b>\$ 12,546</b>
<b>TOTAL SPORT &amp; ACTIVE LIFESTYLE</b>				<b>\$ 128,313</b>	<b>\$ 319,136</b>	<b>\$ 2,661,066</b>	<b>\$ 221,745</b>
<sup>1</sup> Awaiting submission of additional information							
<sup>2</sup> Funding recommended as per Council approved amount							



**Appendix “C” to Item 1 of Grants Sub-Committee Report 21-001**  
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City Enrichment Fund - Payment Plan

Upon Council approval and the receipt of the signed City Enrichment Fund Agreement, the following payment plan will apply:

\$0 - \$10,000	paid out 100% upon Council Approval
\$10,001 - \$100,000	paid 80% on Council Approval; 20% released November 1, 2021
Over \$100,000	paid monthly

City Enrichment Fund Agreements which are not completed and returned by November 1, 2021 will result in the grant being forfeited.

In the case where a successful grant applicant has outstanding arrears with the City of Hamilton as of December 31, 2020, the grant will first be applied against the outstanding arrears, with the remainder to be paid to the organization, in accordance with the City Enrichment Fund payment plan.