



City of Hamilton
AUDIT, FINANCE AND ADMINISTRATION COMMITTEE
REVISED

Meeting #: 25-009
Date: July 10, 2025
Time: 9:30 a.m.
Location: Council Chambers
Hamilton City Hall
71 Main Street West

Tamara Bates, Legislative Coordinator (905) 546-2424 ext. 4102

1. CALL TO ORDER

2. CEREMONIAL ACTIVITIES

3. APPROVAL OF AGENDA

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

4. DECLARATIONS OF INTEREST

5. APPROVAL OF MINUTES OF PREVIOUS MEETING

5.1 June 12, 2025

6. DELEGATIONS

*6.1 Andrew Selman, respecting alternative voting methods and vote tabulation technology for municipal elections and by-elections

7. ITEMS FOR INFORMATION

7.1 FCS25039

2023 Hamilton Waterfront Trust Audited Financial Statements (City Wide)

7.2 FCS25027

Ward Specific Funding Initiatives Update (2024) (City Wide)

8. ITEMS FOR CONSIDERATION

8.1 AUD25007

Directly-Operated Child Care Centre (Red Hill Family Centre) Value for Money Audit (City Wide)

This Item includes a Presentation.

*8.2 FCS25038

Affordable Housing Agreement Exemption Agreement Delegated Authority per the *Development Charges Act, 1997* (City Wide) - **WITHDRAWN**

8.3 FCS25035

Single Source Agreement for Questica Budget System (City Wide)

8.4 FCS25025

Alternative Voting Methods and Vote Tabulation Technology for City Elections and By-elections (City Wide)

9. MOTIONS

9.1 Pipeline Trail Youth Mural Grant (Ward 4)

9.2 Hamilton Artists Inc Lighting Replacements (Ward 2)

9.3 Central Library Children's Area Enhancements (Ward 2)

9.4 Ward 12 Community Grants (Ward 12)

10. NOTICES OF MOTION

11. PRIVATE AND CONFIDENTIAL

12. ADJOURNMENT



AUDIT, FINANCE AND ADMINISTRATION COMMITTEE

MINUTES AFA 25-008

9:30 a.m.

June 12, 2025

Council Chambers (Hybrid), City Hall, 2nd Floor
71 Main Street West, Hamilton, Ontario

Present: Councillors M. Spadafora (Chair), J. Beattie, B. Clark, T. Hwang,
C. Kroetsch, A. Wilson and M. Wilson

Absent with

Regrets: Councillor M. Tadeson – Personal

Also in

Attendance: Councillor C. Cassar

1. CALL TO ORDER

Chair Spadafora called the meeting to order at 9:30 a.m.

2. CEREMONIAL ACTIVITIES

There were no ceremonial activities.

3. APPROVAL OF AGENDA

(Hwang/Clark)

That the agenda for the June 12, 2025, Audit, Finance and Administration Committee meeting, be approved, as presented.

CARRIED

4. DECLARATIONS OF INTEREST

Councillor Kroetsch declared a non-disqualifying interest respecting Item 10.4, subsection (m), Ward 2 Community Grants, as, as of 2025, he participates in the Steel City Inclusive Softball Association softball league.

Councillor Kroetsch declared a non-disqualifying interest respecting Item 10.4, subsection (f), Ward 2 Community Grants, as he is a social member of the Fratellanza Racalmutese Italian Club.

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

5. APPROVAL OF MINUTES OF PREVIOUS MEETINGS

(Clark/Hwang)

That the following Minutes, be adopted, as presented:

5.1 May 22, 2025

5.2 May 26, 2025 (Special – Development Charges Hearing)

CARRIED

6. DELEGATIONS

There were no Delegations.

7. PUBLIC HEARINGS

The Chair advised that pursuant to Section 12 of the *Development Charges Act, 1997*, the public meeting respecting Item 7.1 is being held to present and obtain public input on the City's proposed Amendments to the Development Charges By-law 24-072. The Chair further advised that notice of the public meeting was published in the Hamilton Spectator on May 29, 2025 and on the City's website, inviting interested parties to make representations at today's meeting. Any person in attendance was able make representation.

7.1 FCS25026(a)

Review of Development Charges and Developer Incentives - Update

7.1(a) Registered Delegations

Committee was advised that the following Registered Delegation has withdrawn:

7.1(a)(c) Allison Gilks, Slate Asset Management

The following Registered Delegations addressed Committee respecting Review of Development Charges and Developer Incentives – Update:

7.1(a)(a) Mike Collins-Williams, West End Home Builders' Association

7.1(a)(b) Matt Johnston, UrbanSolutions Planning & Land Development Consultants Inc.

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

Chair Spadafora called three times for public delegations and the following member of the public came forward.

7.1(a)(d) Ash McGhee

(Clark/A. Wilson)

That the following Registered and Non-Registered Delegations respecting the Review of Development Charges and Developer Incentives – Update, be received:

7.1(a)(a) Mike Collins-Williams, West End Home Builders' Association

7.1(a)(b) Matt Johnston, UrbanSolutions Planning & Land Development Consultants Inc.

7.1(a)(d) Ash McGhee

CARRIED

7.1(b) Written Delegations

(A. Wilson/Hwang)

That the following Written Delegations, respecting the Review of Development Charges and Developer Incentives – Update, be received:

7.1(b)(a) Roberta Harman, Durand Neighbourhood Association

7.1(b)(b) Justin Mammone and Paul Brown, Paul Brown & Associates Inc

7.1(b)(c) Sue and Jamie Feere

7.1(b)(d) Steven Dejonckheere and Allison Gilks, Slate Asset Management

7.1(b)(e) Mike Collins-Williams, West End Home Builders' Association

CARRIED

(A. Wilson/Hwang)

That the Public Meeting be closed.

CARRIED

(A. Wilson/Hwang)

That Report FCS25026(a), dated June 12, 2025, respecting Review of Development Charges and Developer Incentives – Update, be received.

CARRIED

8. ITEMS FOR INFORMATION

There were no Items for Information.

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

9. ITEMS FOR CONSIDERATION

9.1 FCS25033(a)

Comments on Bill 17, Protect Ontario by Building Faster and Smarter Act, 2025 as it Relates to the Development Charges Act, 1997 (City Wide)

(Clark/Hwang)

That Report FCS25033(a), dated June 12, 2025, respecting Comments on Bill 17, Protect Ontario by Building Faster and Smarter Act, 2025 as it Relates to the Development Charges Act, 1997 (City Wide), be received and the following recommendation be approved:

- (a) That Council ENDORSE the staff submission and recommendations to the Province of Ontario, as outlined in Appendix “A” to Report FCS25033(a), regarding Schedule 4 of the proposed Bill 17, Protect Ontario by Building Faster and Smarter Act, 2025, submitted through Regulatory Registry 25-MMAH003.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

9.2 FCS25029

City of Hamilton / Ministry of Transportation 2024-25 Dedicated Gas Tax Funding Agreement (City Wide)

(Hwang/A Wilson)

That Report FCS2509, dated June 12, 2025, respecting City of Hamilton / Ministry of Transportation 2024-25 Dedicated Gas Tax Funding Agreement (City Wide), be received, and the following recommendations be approved:

- (a) That Appendix “C” to Report FCS25029, being a By-law To Authorize the Signing of an Agreement between the City of Hamilton and the Ministry of Transportation Related to Funding Provided Under the Dedicated Gas Tax Funds for Public Transportation Program, BE APPROVED; and
- (b) That upon the passing of Appendix “C” to Report FCS25029, being a By-law To Authorize the Signing of an Agreement between the City of

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

Hamilton and the Ministry of Transportation Related to Funding Provided Under the Dedicated Gas Tax Funds for Public Transportation Program, staff BE DIRECTED to forward a certified copy of the By-law, together with two copies of the signed Letter of Agreement, to the Ministry of Transportation.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

9.3 PW23007(d)/FCS23011(d)
Grightmire Arena Lessons Learned Audit (AUD22004) – Final
Management Responses Status Report (Outstanding Business List)
(City Wide)

(A. Wilson/Beattie)

That Report PW23007(d)/FCS23011(d), dated June 12, 2025, respecting Grightmire Arena Lessons Learned Audit (AUD22004) – Final Management Responses Status Report (City Wide), BE RECEIVED.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 ABSENT - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

9.4 Amendment to the Outstanding Business List

(A. Wilson/Hwang)

That the following Amendment to the Outstanding Business List be approved:

9.4(a) Items Considered Complete and to be Removed:

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

- 9.4(a)(a) Grightmire Arena Lessons Learned Audit (AUD22004)
 (City Wide) Audit, Finance and Administration
 Committee Item 14.2
 Added: April 7, 2022
 Addressed as Item 9.3 on today's agenda

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 ABSENT - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

10. MOTIONS

10.1 Supporting Steeltown Athletics Club (STAC) Hamilton's Basketball Program for Hamilton Youth

(Hwang/Kroetsch)

WHEREAS, Steeltown Athletics Club (STAC) Hamilton is a non-profit organization dedicated to elevating youth from equity-deserving communities through athletic, academic, and life-skill opportunities. It breaks down barriers to high-quality athletics and education and builds inclusive communities in the heart of Hamilton;

WHEREAS, STAC Hamilton's youth programming reinforces social connection by supporting youth from Wards 2, 3, and 4, including 200 youth from Ward 4 alone;

WHEREAS, STAC Hamilton's youth mentor works closely with youth aged 12+ to ensure they have all of the proper information, guidance and accessibility to apply to post-secondary education;

WHEREAS, in the last two years, 17 youth who participated in STAC Hamilton's basketball program were signed to a college or university on a full-scholarship, unlocking access to post-secondary education and bridging the gap between the equity-deserving youth and education; and

WHEREAS, STAC was recently informed that one of their consistent lines of funding was not renewed and they are well into the planning and execution the 2025 summer camp season and need funding to keep their programming on target;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

THEREFORE, BE IT RESOLVED:

- (a) That a grant to Steeltown Athletics Club (STAC) Hamilton to subsidize costs of registration for low-income youth for its basketball program be funded from the Ward 4 Capital Discretionary Account #3302309400 at an upset limit, including contingency, not to exceed \$5,000;
- (b) That any funds allocated and distributed to Steeltown Athletics Club (STAC) Hamilton to subsidize costs of registration for low-income youth for its basketball program be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund for the years 2025 and 2026; and
- (c) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents associated with the allocation of funds to Steeltown Athletics Club (STAC) Hamilton to subsidize costs of registration for low-income youth for its basketball program, with such terms and conditions in a form satisfactory to the City Solicitor.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 ABSENT - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

10.2 Supporting Rental of a Portable Toilet for McQuesten Urban Farm During the Demolition and Construction at 785 Britannia Ave

(Hwang/A. Wilson)

WHEREAS, the McQuesten Urban Farm is a result of the McQuesten Neighbourhood Action Plan as a means to address food insecurity and healthy eating in the neighbourhood;

WHEREAS, the McQuesten Urban Farm provides valuable programming focused on food security and healthy eating for families and youth as well as volunteering and community building opportunities for residents;

WHEREAS, the McQuesten Urban Farm is operated by Niwasa Kendaaswin Teg which is a non-profit charitable Indigenous organization that provides

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

programs and services across the entire life cycle to the Indigenous population in Hamilton, and operates from the building at 785 Britannia Ave;

WHEREAS, the McQuesten Urban Farm relied on the building 785 Britannia Ave for access to washrooms but the development of the Biindigen Well-Being Centre at 785 Britannia Ave is underway, which includes the demolition of the building;

WHEREAS, the McQuesten Urban Farm has four full-time employees, two part-time student employees, and more than 20 volunteers each week, as well as hosting larger volunteer groups including school visits, corporate volunteer days, and community events; and

WHEREAS, employers in Ontario must provide washroom facilities for its workers;

THEREFORE, BE IT RESOLVED:

- (a) That a grant to Niwasa Kendaaswin Teg to subsidize the cost of a portable toilet for the McQuesten Urban Farm be funded from the Ward 4 Capital Discretionary Account #3302309400 at an upset limit, including contingency, not to exceed \$900;
- (b) That any funds allocated and distributed to Niwasa Kendaaswin Teg to subsidize the cost of a portable toilet for the McQuesten Urban Farm be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund for the years 2025 and 2026; and
- (c) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents associated with the grant to Niwasa Kendaaswin Teg to subsidize the cost of a portable toilet for the McQuesten Urban Farm, with such terms and conditions in a form satisfactory to the City Solicitor.

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

YES - Ward 1 Councillor Maureen Wilson
YES - Ward 2 Councillor Cameron Kroetsch
YES - Ward 4 Councillor Tammy Hwang
YES - Ward 9 Councillor Brad Clark
YES - Ward 10 Councillor Jeff Beattie
ABSENT - Ward 11 Councillor Mark Tadeson
YES - Ward 13 Councillor Alex Wilson
YES - CHAIR - Ward 14 Councillor Mike Spadafora

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

10.3 Improved Signage for One Hour Free Market Parking at York Parkade (Ward 2)

(Kroetsch/Hwang)

WHEREAS, the Ward 2 office has received concerns about clarity and visibility of the process for receiving a free hour to park at the York Parkade while shopping at the Hamilton Farmers Market;

WHEREAS, City Parking and Hamilton Farmers Market staff agreed that improved signage would assist people in navigating the lot and receiving their one free hour; and

WHEREAS, the agreed upon signage was quoted at \$4,068 with a 10% contingency for any necessary adjustments to the order;

THEREFORE, BE IT RESOLVED:

- (a) That costs associated with improved signage to the Hamilton Farmers Market be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, including contingency, not to exceed \$4,500; and
- (b) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

10.4 Ward 2 Community Grants - Q2 2025 (Ward 2)

(Kroetsch/A. Wilson)

WHEREAS, the Ward 2 Community Grants program closed for Q2 on May 3, 2025 with a total of 22 applications;

WHEREAS, City staff in Financial Planning, Administration and Policy and Community Engagement - Grants reviewed the recommendations from the Ward 2 Community Grants program and found that the following were eligible;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

WHEREAS, grants that are for capital infrastructure projects and are within the policy shall be funded from the Ward 2 Capital Re-investment (Area Rating) Reserve Account #108052;

WHEREAS, grants that are for programming that addresses food insecurity or student supports in Ward 2 shall be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602, when possible;

WHEREAS, all remaining grants shall be funded from the Ward 2 Capital Discretionary Account #3302309200; and

WHEREAS, the following \$40,625 in 16 individual grants represents the fulfillment of Q2 - 2025 of the Ward 2 Community Grants program, with \$23,750 from the Ward 2 Capital Discretionary Account #3302309200, \$13,375 from the Ward 2 Non-Property Tax Revenue Account #3301609602, and \$3,500 from the Ward 2 Capital Re-investment (Area Rating) Reserve Account #108052.

THEREFORE, BE IT RESOLVED:

- (a) That artist fees for the 2nd Annual Hamilton Plein Air Festival to event organizer Cheryl-Ann Hills be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, not to exceed \$3,250;
- (b) That costs associated with public consultation, workshops, pop-ups, and surveys about art activations on the roof of Jackson Square to Cobalt Connects Creativity be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, not to exceed \$2,125;
- (c) That gardening tools for garden programming at their main program area to Compass Community Health be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, including contingency, not to exceed \$2,000;
- (d) That costs associated with the perinatal navigator program serving Ward 2 residents to Family Rootz Alliance be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, not to exceed \$3,250;
- (e) That bussing, snacks, insurance, coaching materials, and program equipment for the FAB 5k Challenge to Fit Active Beautiful Foundation be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, including contingency, not to exceed \$2,125;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

- (f) That electrical infrastructure, sound equipment, and a technician for the Hamilton Italian Heritage Festival to Fratellanza Racalmutese Italian Club be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, including contingency, not to exceed \$2,125;
- (g) That program facilitator, workshop, and artist-in-residence honorariums to Garden of Repairs be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, including contingency, not to exceed \$3,250;
- (h) That field equipment, park permits, field rental, team supplies, engagement materials, and tent, tables, chairs, and water station rentals to Hamilton Anti-Racism Resource Centre be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, including contingency, not to exceed \$3,250;
- (i) That performance fees for My Friend Christopher to play at the Hamilton Farmers Market to Hamilton Farmers Market be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, including contingency, not to exceed \$1,800;
- (j) That materials and artist fees for "For the Birds," an artistic and educational mural in Ward 2 by Bird Friendly Hamilton Burlington to Hobbitstee Wildlife Refuge be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, including contingency, not to exceed \$4,500;
- (k) That costs associated with the Open Homes Challenge, an annual fundraiser in Bayfront Park for Open Homes Hamilton, to IAFR Canada be funded from the Ward 2 Non-Property Tax Revenue Account #3301609602 at an upset limit, not to exceed \$950;
- (l) That a RE-create community mural project at Gasworks to Shalem Mental Health Network be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, not to exceed \$2,125;
- (m) That field rentals to Steel City Inclusive Softball Association be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, including contingency, not to exceed \$2,125;
- (n) That the production, promotion, and distribution of a harm reduction information zine to Substance Overdose Prevention and Education Network (SOPEN) be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, not to exceed \$2,125;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

- (o) That Inclusivity, Diversity, Equity, and Accessibility (IDEA) surveys to Theatre Aquarius be funded from the Ward 2 Capital Discretionary Account #3302309200 at an upset limit, including contingency, not to exceed \$2,125;
- (p) That Wesley Supportive Housing capital costs like appliances and furnishings be funded to Wesley Urban Ministries from the Ward 2 Capital Re-investment (Area Rating) Reserve Account #108052 at an upset limit, including contingency, not to exceed \$3,500;
- (q) That any funds allocated and distributed through the Ward 2 Community Grants Program be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund (e.g. the City's 30% formula); and
- (r) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

10.5 Ward 13 Community Grants – Rockton Lions Club, Dundas Community Services, & Halton Food for Life

(A. Wilson/Hwang)

WHEREAS, the Ward 13 Community Grants program exists to financially support community projects which substantially improve the communities of Ward 13 in areas relating to social services, biodiversity and climate action, community development, the arts, and recreation;

WHEREAS, the following three grantees have worked in collaboration with the City and other Hamilton organizations to develop new accessible trails and address food insecurity in low-income seniors in the City of Hamilton;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

THEREFORE, BE IT RESOLVED:

- (a) That reimbursement to Rockton Lions Club for costs incurred in the construction of the Rockton Lions Community P.A.T.H. project be funded from the Ward 13 Non-Property Tax Revenue Account #3301609613 at an upset limit, including contingency, not to exceed \$18,000;
- (b) That reimbursement to Dundas Community and Social Services (DCS) for costs incurred from increased prices for their subsidized Meals on Wheels program, as well as a program review, be funded from the Ward 13 Non-Property Tax Revenue Account #3301609613 at an upset limit, including contingency, not to exceed \$3,000;
- (c) That reimbursement to Dundas Community and Social Services (DCS) for costs incurred related to their portion of the Seniors Pop-Up Market Program be funded from the Ward 13 Non-Property Tax Revenue Account #3301609613 at an upset limit, including contingency, not to exceed \$2,500;
- (d) That reimbursement to Halton Food For Life, for costs incurred related to their portion of the Seniors Pop-Up Market Program be funded from the Ward 13 Non-Property Tax Revenue Account #3301609613 at an upset limit, including contingency, not to exceed \$2,500;
- (e) That any funds allocated and distributed through the Ward 13 Community Grants Program be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund or the One-Time Enhancement Grant (e.g. the City's 30% formula); and
- (f) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

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

YES - Ward 1 Councillor Maureen Wilson
YES - Ward 2 Councillor Cameron Kroetsch
YES - Ward 4 Councillor Tammy Hwang
YES - Ward 9 Councillor Brad Clark
YES - Ward 10 Councillor Jeff Beattie
ABSENT - Ward 11 Councillor Mark Tadeson
YES - Ward 13 Councillor Alex Wilson
YES - CHAIR - Ward 14 Councillor Mike Spadafora

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

Councillor Spadafora relinquished the Chair to Councillor Beattie in order to introduce the following Motions.

10.6 Review of Prolonged Acting Management Assignments

(Spadafora/Beattie)

WHEREAS, prolonged acting management assignments can lead to uncertainty among staff, hinder long-term planning, and negatively impact productivity and morale; and

WHEREAS, permanently filling leadership positions is essential to ensure organizational stability, clarity in decision-making, and accountability across departments;

THEREFORE, BE IT RESOLVED:

- (a) That the City Manager be directed to report back to the Audit, Finance and Administration Committee by September 11, 2025 with a list of all current management positions across the organization that are not permanently filled and are being covered through acting assignments, such report to include:
 - (i) The title of the positions, the departments or divisions, and the duration of the acting assignments to date; and
 - (ii) a summary of any current acting assignments that have exceeded six months, along with an explanation of the reason(s) the position has not been filled permanently, and anticipated timelines for permanent recruitment, if applicable.

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

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 YES - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

10.7 Festitalia Soccer Tournament Sponsorship

(Spadafora/Beattie)

WHEREAS, the 50th Anniversary of Festitalia will be celebrated in 2025, featuring a variety of cultural and community events, including a soccer tournament that promotes youth participation and community pride; and

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

WHEREAS, the Festitalia Soccer Tournament brings together teams from across the city and fosters cross-cultural understanding, teamwork, and active living;

THEREFORE, BE IT RESOLVED:

- (a) That a one-time exception to the Area Rating Special Capital Re-Investment Discretionary Fund Policy be approved to allow Ward 14 to provide a grant to the Festitalia Corporation to support costs associated with the Festitalia Soccer Tournament, to be funded from the Ward 14 Capital Discretionary Account (3302309014) at an upset limit, including contingency, not to exceed \$4,500;
- (b) That all funds allocated for this initiative be contingent upon the submission of appropriate supporting documentation, including receipts or paid invoices, to the satisfaction of the General Manager of Finance and Corporate Services;
- (c) That any funds allocated and distributed to Festitalia Corporation to support costs associated with the Festitalia Soccer Tournament be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund; and
- (d) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents associated with the Festitalia Soccer Tournament, with such terms and conditions in a form satisfactory to the City Solicitor.

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

YES - Ward 1 Councillor Maureen Wilson
YES - Ward 2 Councillor Cameron Kroetsch
YES - Ward 4 Councillor Tammy Hwang
YES - Ward 9 Councillor Brad Clark
YES - Ward 10 Councillor Jeff Beattie
ABSENT - Ward 11 Councillor Mark Tadeson
YES - Ward 13 Councillor Alex Wilson
YES - CHAIR - Ward 14 Councillor Mike Spadafora

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

11. NOTICES OF MOTION

11.1 Adjustment to Hybrid Work Model – Increased In-Office Presence

(Spadafora/M. Wilson)

That the Rules of Order be suspended to allow for the introduction of a Motion respecting Adjustment to Hybrid Work Model – Increased In-Office Presence.

Result: Motion CARRIED by a 2/3s vote of 5 to 2, as follows:

YES - Ward 1 Councillor Maureen Wilson
 NO - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 NO - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

(Spadafora/M. Wilson)

WHEREAS, the City of Hamilton remains committed to delivering high-quality, responsive services to residents, businesses, and stakeholders;

WHEREAS, the current hybrid work model permits approximately 20% of employees to work remotely;

WHEREAS, a greater in-person presence is expected to support improved collaboration, communication, mentorship, service delivery, and organizational culture.

THEREFORE, BE IT RESOLVED:

- (a) That all City staff currently working under the hybrid model be directed to increase their in-office presence to an alternating arrangement consisting of a minimum of three (3) days per week for week 1 and a minimum of two (2) days per week for week 2;
- (b) That staff be directed to implement this change without incurring any additional real estate costs;
- (c) That the City Manager be directed to optimize the utilization and capacity of existing City-owned office space, including but not limited to reconfigured workspace layouts, scheduling strategies, and repurposing underutilized areas to accommodate the increased in-office presence;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

- (d) That staff be directed to utilize existing budgets and internal resources to implement the transition and required space optimizations;
- (e) That the City Manager report back as necessary on implementation progress, space optimization outcomes, and any operational or logistical challenges encountered;
- (f) That staff be directed to make the aforementioned changes to the Hybrid Work Model, as appropriate;
- (g) That such changes be implemented effective January 1, 2026, in order to provide adequate time for any employee adjustments or arrangements, as appropriate;
- (h) That staff prepare a comprehensive communication plan to help staff and leaders to adequately prepare for the changes to the Hybrid Work Model; and
- (i) That staff make associated amendments to the Hybrid Work Policy and Procedures accordingly.

Result: Motion CARRIED by a vote of 6 to 1, as follows:

YES - Ward 1 Councillor Maureen Wilson
 YES - Ward 2 Councillor Cameron Kroetsch
 YES - Ward 4 Councillor Tammy Hwang
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 10 Councillor Jeff Beattie
 ABSENT - Ward 11 Councillor Mark Tadeson
 NO - Ward 13 Councillor Alex Wilson
 YES - CHAIR - Ward 14 Councillor Mike Spadafora

Councillor Spadafora assumed the Chair.

Councillor Hwang introduced the following Notice of Motion:

11.2 Pipeline Trail Youth Mural Grant (Ward 4)

WHEREAS, the City of Hamilton is committed to working with artists, businesses and citizens in the ongoing development and implementation of art in public places projects to enhance our sense of community and public places across the City;

WHEREAS, community art is an artwork located in a public place, the design and implementation of which is led by an artist and involves community members directly in its creation through collaboration, production, and/or dialogue;

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

WHEREAS, the Pipeline Trail consists of a multi-use path that runs for 6 kilometres from Main Street East to Woodward Ave and was identified as an integral support for the health and well-being of residents of East Hamilton;

WHEREAS, the Pipeline Trail Master Plan identified public art as a way to enhance our sense of community and public places;

WHEREAS, the Red Tree Artists' Collective is a cross-cultural collaborative artistic non-profit group;

WHEREAS, the Red Tree Artists' Collective is involving with 18 grade 7 and 8 students and the art teacher from W. H. Ballard Elementary School through weekly sessions since January 2025, in preparation of the renewal on June 4, 2025, of the existing 121 cm by 975 cm mural located on the Pipeline Trail;

WHEREAS, the inspiration for the revised youth mural is conservation, with images of pollinators, native species, habitat, urban wildlife, and the overarching theme of water as it relates to the pipeline located below the Pipeline Trail;

WHEREAS, the existing mural was last painted in 2023 and it has since been vandalized significantly.

THEREFORE, BE IT RESOLVED:

- (a) That a grant be provided to the Red Tree Artists' Collective to ensure adequate funding for the Pipeline Trail youth mural to be funded from the Ward 4 Capital Discretionary Account [3302309400] at an upset limit, including contingency, not to exceed \$2,170;
- (b) That any funds allocated and distributed be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund for the years 2025 and 2026; and
- (c) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

11. PRIVATE AND CONFIDENTIAL

There were no Private and Confidential Items.

Refer to the June 18, 2025 Council Minutes for the disposition of these matters.

12. ADJOURNMENT

There being no further business, the Audit, Finance and Administration Committee, adjourned at 12:45 p.m.

Respectfully submitted,

Tamara Bates
Legislative Coordinator
Office of the City Clerk

Councillor M. Spadafora,
Chair, Audit, Finance and Administration
Committee

Bates, Tamara

Subject: FW: Webform submission from: Request to Speak to a Committee of Council

External Email: Use caution with links and attachments

Submitted on Thu, 07/03/2025 - 18:27

Reference number 74258

Submitted on

Committee Requested

Committee
Audit, Finance & Administration Committee

Will you be delegating in-person or virtually?
In-person

Will you be delegating via a pre-recorded video?
No

Requestor Information

Requestor Information
Andrew Selman

Hamilton, ON.

Preferred Pronoun
he/him

Reason(s) for delegation request
Address the report currently under consideration regarding alternative voting methods and vote tabulation technology for municipal elections and by-elections

Will you be requesting funds from the City?
No

Will you be submitting a formal presentation?
Yes



City of Hamilton Report for Information

To:	Chair and Members Audit, Finance & Administration Committee
Date:	July 10, 2025
Report No:	FCS25039
Subject/Title:	2023 Hamilton Waterfront Trust Audited Financial Statements
Ward(s) Affected:	City Wide

Recommendations

That Report FCS25039, “2023 Hamilton Waterfront Trust Audited Financial Statements” **BE RECEIVED** for information.

Key Facts

- On June 3, 2025, the City received the audited financial statements of the Hamilton Waterfront Trust for the year ended December 31, 2023, included as Appendix “A”.
- As directed by Council, the City and the Hamilton Waterfront Trust are continuing to work collaboratively to wind down the Hamilton Waterfront Trust and transition programming and services to the City.

Financial Considerations

There are no financial considerations associated with the receipt of Report FCS25039, which is provided for information purposes and summarizes the financial position of the Hamilton Waterfront Trust as of December 31, 2023.

Background

The Hamilton Waterfront Trust (“HWT”) was established in 2000 as a separate organization and legal entity from the City with the mandate to invest in and improve public access to the waterfront and enhance the area for the enjoyment of residents and visitors. The City and the HWT are working collaboratively to wind down the HWT and transition programming and services to the City as directed by Council.

2023 Hamilton Waterfront Trust Audited Financial Statements
(FCS25039) (City Wide) – Page 2 of 7

In accordance with the Revised Deed of Trust dated October 1, 2018, between the City and the HWT, the HWT's financial statements are audited annually by external auditors. The Revised Deed of Trust requires the HWT to present its audited financial statements to Council, or an appropriate City Committee, within 90 days of the end of each fiscal year.

Analysis

In alignment with the intent of the Revised Deed of Trust, the HWT submitted its audited financial statements for the year ended December 31, 2023 to the City Clerk on June 3, 2025 (attached as Appendix "A"). The audit was completed following Council's decision to dissolve the HWT. The City has not received the 2024 HWT audited financial statements.

Statement of Financial Position Analysis

The financial position of the HWT for 2023 compared with 2022 is presented in Table 1.

Table 1
Hamilton Waterfront Trust Consolidated Statement of
Financial Position – 2023 with 2022 Comparison

December 31			Increase or Decrease during 2023	
	2023	2022	\$	%
Assets				
Current				
Cash	\$ 532,894	\$ 390,442	\$ 142,452	36.5%
Accounts receivable	873,740	2,425,866	(1,552,126)	(64.0%)
Inventories and prepaid expenses	31,362	28,914	2,448	8.5%
Current portion of note receivable	166,000	112,144	53,856	48.0%
	1,603,996	2,957,366	(1,353,370)	(45.8%)
Capital assets	140,427	1,144,169	(1,003,742)	(87.7%)
Note receivable	1,117,638	1,288,123	(170,485)	(13.2%)
	\$ 2,862,061	\$ 5,389,658	\$ (2,527,597)	(46.9%)
Liabilities and Net Assets				
Accounts payable and accrued liabilities	\$ 737,932	\$ 1,842,154	\$ (1,104,222)	(59.9%)
Current portion of deferred capital	14,331	48,500	(34,169)	(70.5%)
	752,263	1,890,654	(1,138,391)	(60.2%)
Deferred revenue - City of Hamilton	-	-	-	0.0%
Deferred capital contributions	-	1,036,593	(1,036,593)	(100.0%)
	752,263	2,927,247	(2,174,984)	(74.3%)
Net assets	2,109,798	2,462,411	(352,613)	(14.3%)
	\$ 2,862,061	\$ 5,389,658	\$ (2,527,597)	(46.9%)

Net Worth: HWT's 2023 net worth represented by the net assets position of \$2.1 M has decreased by \$353 K due to a deficit in earnings in 2023 in the same amount.

Explanations on revenue and expenses contributing to this decrease are explained in the income statement analysis section.

Assets: HWT's total assets in 2023 were \$2.8 M. This represents a decrease of \$2.5 M from 2022 mainly due to decreased cash from paying off current liabilities (Accounts Payable) and as a result of decreased revenues. The receivable current portion is decreasing as expected.

2023 Hamilton Waterfront Trust Audited Financial Statements
(FCS25039) (City Wide) – Page 3 of 7

Liabilities: HWT's total liabilities in 2023 were \$752 K. This has decreased substantially from 2022 as deferred capital contributions and current liabilities have decreased by a combined \$1.1 M.

Statement of Operations and Changes in Net Assets Analysis

The financial results of HWT for 2023 compared with 2022 is presented in Table 2.

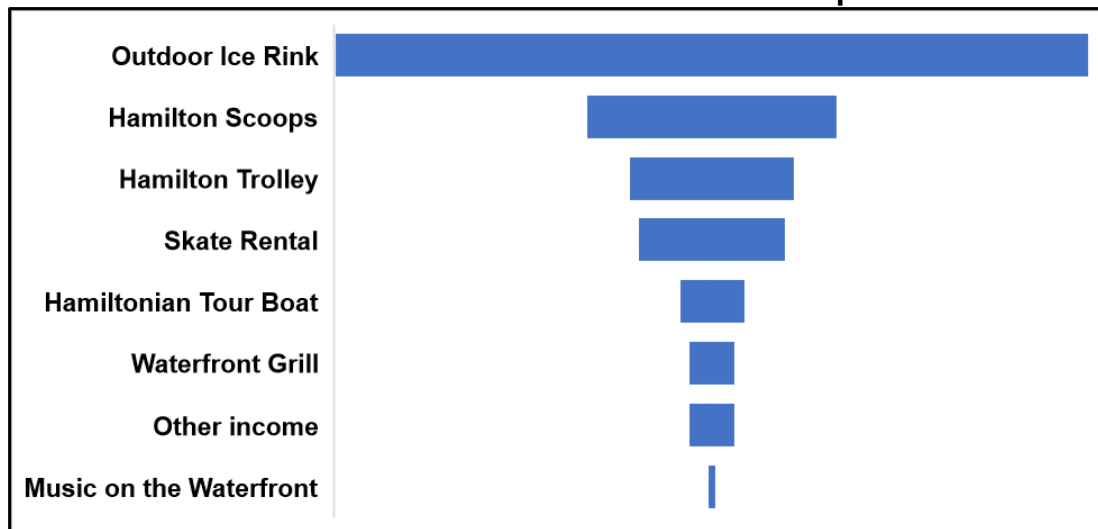
Table 2
Hamilton Waterfront Trust Consolidated Statement of Operations and
Changes in Net Assets – 2023 with 2022 Comparison

For the year ended December 31			Increase or Decrease during 2023	
	2023	2022	\$	%
Revenue				
Investment income	\$ 3,486	\$ 850	\$ 2,636	310.1%
City of Hamilton contract and management income	-	34,305	(34,305)	(100.0%)
Other income	24,494	663	23,831	3594.4%
Hamiltonian Tour Boat	34,245	39,530	(5,285)	(13.4%)
Hamilton Scoops	128,585	142,519	(13,934)	(9.8%)
Hamilton Trolley	85,366	73,321	12,045	16.4%
Waterfront Grill	24,613	42,738	(18,125)	(42.4%)
HWT Centre	-	67,736	(67,736)	(100.0%)
Outdoor Ice Rink	384,497	343,054	41,443	12.1%
Skate Rental	76,006	118,762	(42,756)	(36.0%)
Fishing Derby	-	400	(400)	(100.0%)
Waterfront Wheels	-	2,376	(2,376)	(100.0%)
Music on the Waterfront	5,062	7,482	(2,420)	(32.3%)
	766,354	873,736	(107,382)	(12.3%)
Expenses				
Advertising and promotion	549	2,266	(1,717)	(75.8%)
Bad debts	-	-	-	0.0%
Bank charges	13,801	1,002	12,799	1277.3%
Building expenses	97,012	13,306	83,706	629.1%
Dues and memberships	1,159	715	444	62.1%
Equipment expenses	1,335	3,801	(2,466)	(64.9%)
Insurance	6,666	27,889	(21,223)	(76.1%)
Office expenses	25,782	20,591	5,191	25.2%
Professional fees	52,614	44,393	8,221	18.5%
Salaries and benefits	291,169	386,441	(95,272)	(24.7%)
Telephone	7,573	9,623	(2,050)	(21.3%)
Travel	672	1,596	(924)	(57.9%)
Hamiltonian Tour Boat	21,230	20,509	721	3.5%
Hamilton Scoops	83,388	94,312	(10,924)	(11.6%)
Hamilton Trolley	37,216	46,995	(9,779)	(20.8%)
Fishing Derby	-	8,704	(8,704)	(100.0%)
Waterfront Grill	31,370	44,789	(13,419)	(30.0%)
HWT Centre	-	24,861	(24,861)	(100.0%)
Outdoor Ice Rink	384,497	346,232	38,265	11.1%
Skate Rental	48,717	52,790	(4,073)	(7.7%)
Waterfront Wheels	-	383	(383)	(100.0%)
Music on the Waterfront	8,133	8,730	(597)	(6.8%)
Cup & Cone Operations	1,039	-	1,039	0.0%
Training	750	-	750	0.0%
	1,114,672	1,159,928	(45,256)	(3.9%)
Deficiency of revenue over expenses			-	
before amortization and other revenue (expenses)	(348,318)	(286,192)	(62,126)	21.7%
Other revenue (expenses)				
Amortization of capital assets	(29,322)	(20,775)	(8,547)	41.1%
Amortization of deferred capital contributions	-	-	-	0.0%
Government assistance	-	10,696	(10,696)	(100.0%)
Gain on Disposal of HWT Centre	-	-	-	0.0%
Property Taxes	-	-	-	0.0%
Expenses associated with tenant dispute	-	-	-	0.0%
Grant Income	-	69,731	(69,731)	(100.0%)
Interest Income	49,370	53,856	(4,486)	(8.3%)
Loss on Disposal of Assets	-	(43,156)	43,156	(100.0%)
	20,048	70,352	(50,304)	(71.5%)
Deficiency of revenue over expenses before	(328,270)	(215,840)	(112,430)	52.1%
Loss from discontinued operations	(24,343)	(142,513)	118,170	(82.9%)
Deficiency of revenue over expenses for the year	(352,613)	(358,353)	5,740	(1.6%)
			-	
Net assets, beginning of year	2,462,411	2,820,764	(358,353)	(12.7%)
Net assets, end of year	\$ 2,109,798	\$ 2,462,411	\$ (352,613)	(14.3%)

Net Deficit: HWT's net deficit shown as deficiency of revenue over expenses was \$352 K for 2023 which was comparable to the 2022 result.

Revenue: HWT's total revenue for 2023 was \$766 K which represents an increase of 12.3% compared to 2022. The composition of the revenue sources is presented in Figure 1.

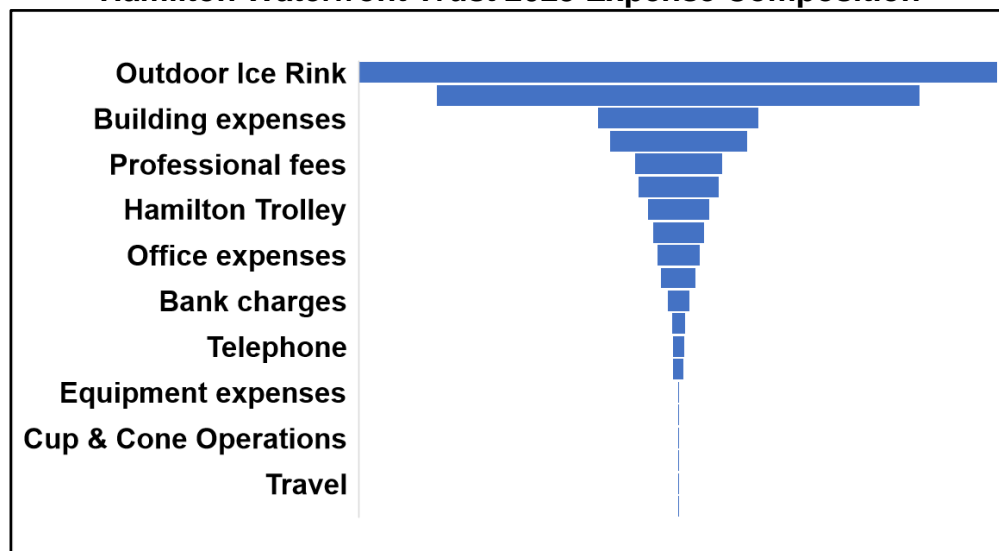
Figure 1
Hamilton Waterfront Trust 2023 Revenue Composition



HWT's revenue decreased by 12% (\$107 K) in 2023, predominately attributable to the cessation of the City of Hamilton contract and management income and loss of the HWT Centre revenue.

Expenses: The HWT's total expenses for 2023 were \$1.14 M which represents a decrease of 3.9% compared to 2022. The composition of expenses is presented in Figure 2.

Figure 2
Hamilton Waterfront Trust 2023 Expense Composition



2023 Hamilton Waterfront Trust Audited Financial Statements
(FCS25039) (City Wide) – Page 5 of 7

HWT's expenses decreased by 4% (\$45 K) in 2023 which is not directly attributable to any key set of reductions.

Financial Indicators Analysis

Table 3 provides an overview of key financial indicators for HWT based on the 2023 financial statements.

Table 3
Hamilton Waterfront Trust Key Financial Indictors

Financial Indicator	HWT \$	Trend
Assets	2,862,061	↓
Current Assets (CA)	1,603,996	↓
Equity	2,109,798	↓
Net Income (Loss)	(352,613)	↑
Cash	532,894	↑
Liabilities		
Current Liabilities (CL)	752,263	↑
Non-Current Liabilities	-	-
Debt (Borrowings)	-	-
Ratios:		
<u>Liquidity Measurement Ratio</u>		
Current Ratio (CA/CL)		
2023	2.13	↑
2022	1.56	
<u>Debt Ratio</u>		
Debt to Equity Ratio		
2023	0.36	↑
2022	1.19	
<u>Income</u>		
Gross Margin		
2023	(45.5%)	↓
2022	(32.8%)	

The definitions for terms used in Table 3 are detailed below.

- Current Assets: Assets that are expected to be sold, consumed, utilized or exhausted through the standard business operations over the next year.
- Equity: The value of all assets less any liabilities. Equity is the value left over if an entity were to utilize assets to meet all liability obligations.
- Current Liabilities: Debts or obligations that are due within one year or within a normal operating cycle.

- Non-Current Liabilities: Debts or obligations that are not due within one year or within normal operations.
- Current Ratio: A standard liquidity ratio calculated as Current Assets divided by Current Liabilities. The current ratio is a measure of the ability to pay short term obligations. A higher current ratio is preferable to demonstrate ability to pay liabilities.
- Debt Ratio: A standard ratio calculated as total liabilities divided by equity. It is used to evaluate an entity's financial leverage. A ratio of less than 1.00 is considered positive and over 1.00 indicates equity is less than liabilities.
- Gross Margin: A primary measure to evaluate an entity's health and competitiveness. Gross margin is measured as a percentage which indicates the amount of revenue per dollar after deducting expenses.

HWT's current ratio is trending positively at 2.13 in 2023 compared to 1.56 in 2022. This indicates that the HWT has sufficient ability to pay outstanding liabilities with current assets. The debt to equity ratio is also trending positively as 0.36 in 2023 was down from 1.19 in 2022 and indicates equity exceeds liabilities. Lastly, the gross margin is trending negatively and is down to (45.5%) in 2023 from (32.8%) in 2022 as the deficit as a portion of sales has increased.

The above analysis is of limited relevance as it reflects outdated information. Staff is actively coordinating with HWT to obtain the audited financial statements for 2024.

Alternatives

Not Applicable

Relationship to Council Strategic Priorities

Report FCS25039 is being presented to the Audit, Finance & Administration Committee by staff in order to support Council Priority 3: Responsiveness & Transparency.

Previous Reports Submitted

- General Issues Committee, April 9, 2025: [FCS23029\(c\): Hamilton Waterfront Trust Governance Update Changes \(Confidential\)](#)
– Council, April 16, 2025: [FCS23029\(c\) Recommendations for Public Release](#)
- General Issues Committee, November 6, 2024: [FCS23029\(b\): Hamilton Waterfront Trust Governance Update \(Confidential\)](#)
- General Issues Committee, August 14, 2023: [FCS23029\(a\): Hamilton Waterfront Trust Business Model Review](#)
- General Issues Committee, March 22, 2023: [FCS23029: Hamilton Waterfront Trust Business Model Review](#)
- Audit, Finance and Administration Committee, April 21, 2022: [FCS22019: Analysis for Hamilton Waterfront Trust - December 31, 2020 - Audited Financial Statements](#)

Consultation

Not Applicable

Appendices and Schedules Attached

Appendix “A” to Report FCS25039 – 2023 Hamilton Waterfront Trust Audited Financial Statements

Prepared by: Ailish Brooke, Senior Financial Analyst, Development Charges, Programs & Policies, Financial Planning, Administration & Policy, Corporate Services Department

Submitted and recommended by: Kirk Weaver, Acting Director, Financial Planning, Administration & Policy, Corporate Services Department



SENT BY EMAIL

June 3, 2025

Angela McRae
Legislative Co-ordinator
Office of the City Clerk
71 Main Street West, 1st Floor
Hamilton, ON
L8P 4Y5

Subject: December 31, 2023 Audited Financial Statements

Please find attached, audited financial statements for the Hamilton Waterfront Trust for the year ended December 31, 2023.

Annual financial statement is required to be forwarded to your attention by the Hamilton Waterfront Trust. This statement is meant to fulfill the requirement for information under the deed agreement item (12) signed by the Corporation of the City of Hamilton and The Hamilton Harbour Commissioners dated November 24, 2000.

Yours truly,



Christian Wiley
Executive Director
Hamilton Waterfront Trust

cc: Marnie Cluckie, City Manager
Mike Zegarac, GM Finance & Corporate Services
Brian McMullen, Director, Financial Planning, Administration and Policy

Hamilton Waterfront Trust
Consolidated Financial Statements
For the year ended December 31, 2023

Hamilton Waterfront Trust
Consolidated Financial Statements
For the year ended December 31, 2023

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Consolidated Statement of Operations and Changes in Net Assets	5
Consolidated Statement of Cash Flows	6
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Fax: 905 845 8615
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BDO Canada LLP
360 Oakville Place Drive, Suite 500
Oakville ON L6H 6K8 Canada

Independent Auditor's Report

To the Board of Directors of
Hamilton Waterfront Trust

Opinion

We have audited the consolidated financial statements of Hamilton Waterfront Trust and its subsidiaries (the "Group"), which comprise of the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Group as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Emphasis of Matter - Subsequent Event

We draw attention to Note 9 to the consolidated financial statements, which explains that subsequent to the year-end, the Group will wind down operations. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

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



Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated 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 Group'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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
May 29, 2025

Hamilton Waterfront Trust Consolidated Statement of Financial Position

December 31 2023 2022

Assets

Current

Cash	\$ 532,894	\$ 390,442
Accounts receivable	873,740	2,425,866
Inventories and prepaid expenses	31,362	28,914
Current portion of note receivable (Note 3)	<u>166,000</u>	<u>112,144</u>
	1,603,996	2,957,366

Capital assets (Note 2 & 6)	140,427	1,144,169
Note receivable (Note 3)	<u>1,117,638</u>	<u>1,288,123</u>

\$ 2,862,061 \$ 5,389,658

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 4)	\$ 737,932	\$ 1,842,154
Current portion of deferred capital contributions (Note 5 & 6)	<u>14,331</u>	<u>48,500</u>
	752,263	1,890,654

Deferred capital contributions (Note 5)	<u>-</u>	<u>1,036,593</u>
---	----------	------------------

752,263 2,927,247

Net assets	<u>2,109,798</u>	<u>2,462,411</u>
------------	------------------	------------------

\$ 2,862,061 \$ 5,389,658

On behalf of the Board:

 Director

Director

Hamilton Waterfront Trust

Consolidated Statement of Operations and Changes in Net Assets

For the year ended December 31	2023	2022
Revenue		
Outdoor ice rink	\$ 384,497	\$ 343,054
Hamilton Scoops	128,585	142,519
Hamilton trolley	85,366	73,321
Skate rental	76,006	118,762
Hamiltonian tour boat	34,245	39,530
HWT centre	-	67,736
Waterfront Grill	24,613	42,738
Other income	24,494	663
Music on the Waterfront	5,062	7,482
Investment income	3,486	850
City of Hamilton contract and management income	-	34,305
Waterfront wheels	-	2,376
Fishing derby	-	400
	766,354	873,736
Expenses		
Outdoor Ice Rink	384,497	346,232
Salaries and benefits	291,169	386,441
Building expenses	97,012	13,306
Hamilton Scoops	83,388	94,312
Professional fees	52,614	44,393
Skate Rental	48,717	52,790
Hamilton Trolley	37,216	46,995
Waterfront Grill	31,370	44,789
Office expenses	25,782	20,591
Hamiltonian Tour Boat	21,230	20,509
Bank charges	13,801	1,002
Music on the waterfront	8,133	8,730
Telephone	7,573	9,623
Insurance	6,666	27,889
Equipment expenses	1,335	3,801
Dues and memberships	1,159	715
Cup & Cone Operations	1,039	-
Training	750	-
Travel	672	1,596
Advertising and promotion	549	2,266
HWT Centre	-	24,861
Fish Derby	-	8,704
Waterfront Wheels	-	383
	1,114,672	1,159,928
Deficiency of revenue over expenses before other revenue (expenses)	(348,318)	(286,192)
Other revenue (expenses)		
Amortization of capital assets	(29,322)	(20,775)
Government assistance	-	10,696
Grant income	-	69,731
Interest income	49,370	53,856
Loss on disposal of assets	-	(43,156)
	20,048	70,352
Deficiency of revenue over expenses before discontinued operations	(328,270)	(215,840)
Loss from discontinued operations (Note 6)	(24,343)	(142,513)
Deficiency of revenue over expenses for the year	(352,613)	(358,353)
Net assets, beginning of year	2,462,411	2,820,764
Net assets, end of year	\$ 2,109,798	\$ 2,462,411

The accompanying notes are an integral part of these consolidated financial statements.

Hamilton Waterfront Trust Consolidated Statement of Cash Flows

For the year ended December 31	2023	2022
Cash flows from operating activities		
Deficiency of revenue over expenses for the year	\$ (352,613)	\$ (358,353)
Adjustments to reconcile deficiency of revenue over expenses to net cash used in operating activities		
Amortization of capital assets	63,719	54,986
Amortization of deferred capital contributions	(1,070,762)	(48,500)
Loss on disposal of capital assets	-	43,156
Impairment of capital assets	1,032,570	-
Changes in non-cash working capital balances		
Accounts receivable	1,552,126	(371,796)
Inventories and prepaid expenses	(2,448)	513
Note receivable	116,629	112,144
Accounts payable and accrued liabilities	(1,104,222)	589,110
	<u>234,999</u>	<u>21,260</u>
Cash flows from investing activities		
Proceeds from sale of capital assets	-	14,000
Purchase of capital assets	(92,547)	(6,466)
	<u>(92,547)</u>	<u>7,534</u>
Increase in cash during the year	142,452	28,794
Cash, beginning of year	390,442	361,648
Cash, end of year	\$ 532,894	\$ 390,442

The accompanying notes are an integral part of these consolidated financial statements.

Hamilton Waterfront Trust

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant Accounting Policies

Nature of Business

The purpose of the Hamilton Waterfront Trust (the "Organization") is to improve and develop lands around the Hamilton Harbour and to encourage the local community to enjoy the Bay area. Hamilton is a culturally and ethnically diversified mosaic. Therefore, the Organization helps to promote the image of Hamilton to businesses and individuals over a wide radius.

Following a strategic review undertaken by the Board of Directors, it was decided to restructure the Organization to become a not-for-profit organization effective November 21, 2016. As part of the reorganization on that same date, HWT Inc., a wholly-owned subsidiary, was incorporated.

The Organization is incorporated under the Ontario Corporations Act, and now have a continuance under the Canada Not-for-Profit Corporations Act.

The Organization is registered under the Income Tax Act (Canada) (the "Tax Act") and, as such, is exempt from income taxes.

Basis of Accounting and Presentation

The consolidated financial statements of the Organization have been prepared using Canadian accounting standards for not-for-profit organizations (ASNPO).

These consolidated financial statements include the accounts of the Organization and HWT Inc. All significant intercompany transactions and balances have been eliminated.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions.

Unrestricted revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Waterfront Development, City of Hamilton management contract revenue is recognized on a net basis.

Restricted contributions are deferred and recognized in revenue in the year in which the related expenses are incurred.

The Organization recognizes all other revenue when services are performed or goods are sold, there is no uncertainty as to the customer acceptance, the price to the buyer is fixed or determinable and collection is reasonably assured.

Deferred Capital Contributions

Deferred capital contributions related to capital assets include restricted contributions for the purchase of capital assets. Deferred capital contributions are amortized over the useful life of the underlying asset purchased.

Hamilton Waterfront Trust

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant Accounting Policies (Continued)

Capital Assets

Capital assets are recorded at cost. Amortization is based on their estimated useful life using the following methods and rates or terms:

Boat	-	15 years straight-line
Building	-	5% declining balance
Computer equipment	-	30% declining balance
Dock	-	5% declining balance
Furniture and equipment	-	20% declining balance
Trolleys	-	15 years straight-line
Leasehold improvements	-	straight-line over the term of the lease

Impairment of Tangible Capital Assets

When a tangible capital asset no longer contributes to the Organization's ability to provide goods and services, or the future economic benefits or service potential of the tangible capital asset is less than its carrying value, the excess of its net carrying amount over its fair value or replacement cost is recognized as an expense in the consolidated statement of operations. The Organization recognized an impairment write down in the current fiscal year relating to leasehold improvements as it terminated its agreement relating to the Williams Fresh Café subsequent to year end.

Use of Estimates

The preparation of consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amount of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. Subsequently, financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are charged to the financial instrument for those measured at amortized cost.

Hamilton Waterfront Trust Notes to Consolidated Financial Statements

December 31, 2023

2. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Boat	\$ 89,129	\$ 57,783	\$ 52,156	\$ 52,156
Building	17,016	11,639	17,016	9,345
Computer equipment	49,436	44,615	42,844	42,549
Dock	15,522	10,934	15,522	10,692
Furniture and equipment	249,831	217,819	221,382	209,092
Trolleys	153,249	125,831	153,249	115,464
Incorporation cost	1,428	-	-	-
Leasehold improvements	2,561,260	2,527,823	2,542,155	1,460,857
	\$ 3,136,871	\$ 2,996,444	\$ 3,044,324	\$ 1,900,155
Net book value		\$ 140,427		\$ 1,144,169

The Organization recognized an impairment write down in the current fiscal year relating to leasehold improvements with a net book value of \$1,046,901 as part of the termination of its agreement relating to the Williams Fresh Café subsequent to year end (Note 6). The impairment write down, which was included in the loss from discontinued operations on the income statement, was \$1,032,570.

3. Note Receivable

Effective January 1, 2018, the Organization's lease on the Parks Discovery Centre with the City of Hamilton was terminated. In consideration of the Organization entering into this arrangement, The City of Hamilton agreed to pay an early surrender fee in the form of a note. The note receivable bears interest at 4% per annum and is payable in equal annual installments of \$166,000 (2022 - \$166,000) inclusive of interest, with final payment made on January 1, 2032.

4. Government Remittances Payable

Included in accounts payable and accrued liabilities, are government remittances payables in the amount of \$97,481 (2022 - \$40,853).

Hamilton Waterfront Trust

Notes to Consolidated Financial Statements

December 31, 2023

5. Deferred Capital Contributions

Restricted capital contributions are amortized on the same basis as the underlying capital assets.

	2023	2022
Balance , beginning of year	\$ 1,085,093	\$ 1,133,593
Less: contributions recognized as revenue	-	(48,500)
Less: disposal of Williams Fresh Café (Note 6)	(1,070,762)	-
	14,331	1,085,093
Less: current portion	(14,331)	(48,500)
Balance , end of year	\$ -	\$ 1,036,593

The Organization recognized an impairment write down in the current fiscal year relating to leasehold improvements as it terminated its agreement relating to the Williams Fresh Café subsequent to year end (Note 6). As a result, an impairment loss on deferred capital contributions relating to the Williams Fresh Café was also recognized in the current year.

6. Discontinued Operations

Subsequent to year end, the Organization ceased the operations of the Williams Fresh Café ("Williams"). As a result, the operations of Williams qualified as discontinued operations and had been reported separately in the statement of operations. The results and balances associated with the discontinued operations for the statements of financial position and operations are summarized below:

	2023	2022
Revenue	\$ 1,383,186	\$ 1,242,130
Expenses	(1,411,324)	(1,398,932)
Other revenue (expenses)		
Amortization of capital assets	(34,397)	(34,211)
Amortization of deferred capital contributions	-	48,500
Impairment of capital assets related to discontinued operations (Note 2)	(1,032,570)	-
Impairment of deferred capital contributions related to discontinued operations (Note 3)	1,070,762	-
Loss from discontinued operations	\$ (24,343)	\$ (142,513)
Assets		
Leasehold improvements	\$ 14,331	\$ 1,081,298
Liabilities		
Deferred capital contributions	\$ 14,331	\$ 1,085,093

Hamilton Waterfront Trust

Notes to Consolidated Financial Statements

December 31, 2023

7. Waterfront Development, City of Hamilton Management Contract

Waterfront development revenue is presented on a net basis, net of the contractor expenses. Disclosure of this revenue on a gross basis is not required by ASNPO. Gross revenue is not included in revenue and should not be considered in isolation or as a substitute for other information prepared in accordance with ASNPO. Management believes gross revenue is meaningful because such information, and in particular year-to-year changes in such information, is useful information for the users of these consolidated financial statements.

	2023	2022
Waterfront development revenue	\$ 1,767,678	\$ 6,350,479

8. Financial Instrument Risks

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations. The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable and note receivable balances. This risk has not changed from the prior year.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on a due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from the Organization's accounts payable and accrued liabilities. This risk has not changed from the prior year.

9. Subsequent Event

On March 17, 2025, the Organization received direction from the City of Hamilton instructing them to wind down the operations of the Organization. On completion of the wind down of operations, the Organization shall transfer any remaining assets including any monetary assets to the City of Hamilton.

10. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's method of presentation.



City of Hamilton Report for Information

To: Chair and Members
Audit, Finance and Administration Committee

Date: July 10, 2025

Report No: FCS25027

Subject/Title: Ward Specific Funding Initiatives Update (2024)

Ward(s) Affected: City Wide

Recommendations

That Report FCS25027 respecting Ward Specific Funding Initiatives Update (2024) **BE RECEIVED** for information.

Key Facts

- The purpose of Report FCS25027 is to provide a detailed record of all ongoing capital projects including uncommitted balances for the various Area Rating funding sources including Reserves, Discretionary, Non-Property Tax Revenue, Minor Maintenance and Canada Community Building Fund (CCBF).
- The reporting period includes activity as of December 31, 2024.

Financial Considerations

Balances of all ongoing capital projects including uncommitted balances for the various Area Rating funding sources including Reserves, Discretionary, Non-Property Tax Revenue, Minor Maintenance and Canada Community Building Fund (CCBF) can be found in Appendices "A" through "E" of Report FCS25027.

Background

At its meeting on April 8, 2018, the Audit, Finance and Administration Committee approved the recommendations in Report FCS18014 requiring annual reporting to Council of the balances and activities in the ward-specific funding initiatives including Ward Area Rating Special Capital Re-investment Reserves, Ward-Specific Non-Property Tax Revenues, Cell Tower Revenues, Hydro One Contract Revenues and Minor Maintenance Council Priority Capital Projects.

The Area Rating Special Capital Re-investment Reserve Policy (Report FCS12024) was approved by Council on February 22, 2012. A total of \$13,428,870 are levied annually and distributed to ward-specific accounts based on assessed property values in the former City of Hamilton. The purpose of the Area Rating Special Capital Re-Investment Reserves is to provide funding for infrastructure and / or one-time funding to address infrastructure needs within the affected Wards. The Policy includes guidelines which help determine whether projects are eligible for funding from the Area Rating Special Capital Re-Investment Reserve to ensure clarity and transparency.

Analysis

In addition to the annual reporting requirement, staff provides Councillors with up-to-date balances of the Area Rating Special Capital Re-investment Reserve and Area Rating Special Capital Re-investment Fund on a monthly basis to allow Councillors and staff the means to effectively monitor the ward specific funding balances and to plan for future initiatives.

Appendix "A" to Report FCS25027 summarizes the uncommitted balances of the City of Hamilton's Special Capital Re-investment Reserves as of December 31, 2024. The summary also includes a future forecast up to the end of 2025. In 2024, these reserves provided \$9,618,190 in funding to 35 projects with a gross project cost of \$21,764,989.53.

Appendix "B" to Report FCS25027 provides a detailed record of all ongoing capital projects that are partially or fully funded from the corresponding Special Reserve as of December 31, 2024. There are no ongoing projects funded from the Ward 9 Special Reserve.

Appendix "C" to Report FCS25027 summarizes the uncommitted balance of the Area Rating Special Capital Re-investment Fund Discretionary Spending in Wards 1 to 8 and Ward 14 as of December 31, 2024. The summary includes the specific initiatives that were funded by the discretionary funds. Only ongoing discretionary projects are included in the summary. Normally, after three years if the funding is not spent, the discretionary project is closed and any remaining funding is returned to the Area Rating Reserve. Some discretionary projects that are older than three years are included in the summary as they are required to remain open because they continue to fund ongoing initiatives. No new commitments may be made against these accounts.

Appendix “D” to Report FCS25027 summarizes the uncommitted balances of the Ward Specific Non-Property Tax Revenue Accounts for Wards 2, 3, 5, 10-13 and 15 as of December 31, 2024. The summary includes details about the revenues received and the initiatives that were funded.

Appendix “E” to Report FCS25027 summarizes the initiatives that were funded by Council Priority Minor Maintenance Accounts, as well as, their uncommitted balances as of December 31, 2024.

Alternatives

None.

Relationship to Council Strategic Priorities

Report FCS25027 is being presented to the Audit, Finance & Administration Committee by staff as directed through Report FCS18014 in its meeting on April 8, 2018, requiring annual reporting to Council of the balances and activities in the ward-specific funding initiatives in order to support the following Council priorities:

- Council Priority 1: Sustainable Economic & Ecological Development, and
- Council Priority 3: Responsiveness & Transparency.

Previous Reports Submitted

- Audit, Finance and Administration Committee, November 7, 2024: [FCS24046: Ward Specific Funding Initiatives Update as of December 31, 2023](#)
- Audit, Finance and Administration Committee, June 15, 2023: [FCS23052: Ward Specific Funding Initiatives Update as of December 31, 2022](#)
- Audit, Finance and Administration Committee, August 11, 2022: [FCS22052: Ward Specific Funding Initiatives Update as of December 31, 2021](#)
- Audit, Finance and Administration Committee, August 12, 2021: [FCS21064: Ward Specific Funding Initiatives Update as of December 31, 2020](#)

Consultation

Caroline Martin, Program Specialist (Capital Infrastructure), Public Works

Appendices and Schedules Attached

Appendix “A” to Report FCS25027 – City of Hamilton Special Capital Re-Investment Reserve Forecast as of December 31, 2024

Appendix “B” to Report FCS25027 – City of Hamilton Detailed Record of All Ongoing Projects from Reserve as of December 31, 2024

Appendix “C” to Report FCS25027 – Area Rating Special Capital Re-investment Fund Discretionary Spending Wards 1-8, Ward 14 as of December 31, 2024

Appendix “D” to Report FCS25027 – City of Hamilton Ward Specific Non-Property Tax Revenue as of December 31, 2024

Appendix “E” to Report FCS25027 – City of Hamilton Ward Council Priority Minor Maintenance as of December 31, 2024

Prepared by: Irfan Tanvir, Financial Coordinator, Financial Planning, Administration and Policy Division, Corporate Services Department

Submitted and recommended by: Kirk Weaver, Acting Director, Financial Planning, Administration and Policy, Corporate Services Department

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108051
Reserve Name: Ward 1 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		3,708,770.96	3,109,011.62	4,020,411.23	3,425,706.09
Add:					
Interest Earned	Note 1	69,157.84	124,374.63	129,899.45	99,275.13
Special Levy		1,550,419.00	1,648,264.00	1,637,401.00	1,631,136.00
Sub-Total - To Reserves		1,619,576.84	1,772,638.63	1,767,300.45	1,730,411.13
Less:					
New Projects Funded in Year	Note 2	2,820,237.30	921,668.29	1,862,005.59	3,191,158.38
Funding Returned or Required from Reserve for Completed Projects	Note 3	(700,901.12)	(160,429.27)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		2,219,336.18	861,239.02	1,962,005.59	3,291,158.38
Ending Balance Reserve /w commitments Dec 31		3,109,011.62	4,020,411.23	3,825,706.09	1,864,958.84

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108052
Reserve Name: Ward 2 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		3,377,070.04	3,608,493.52	4,954,855.30	4,708,057.25
Add:					
Interest Earned	Note 1	70,482.93	149,389.84	168,572.02	182,354.50
Special Levy		1,527,662.00	1,355,324.00	1,381,846.00	1,398,495.00
Sub-Total - To Reserves		1,598,144.93	1,504,713.84	1,550,418.02	1,580,849.50
Less:					
New Projects Funded in Year	Note 2	1,375,823.82	980,748.50	1,697,216.07	360,009.40
Funding Returned or Required from Reserve for Completed Projects	Note 3	(109,102.37)	(922,396.44)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		1,366,721.45	158,352.06	1,797,216.07	460,009.40
Ending Balance Reserve /w commitments Dec 31		3,608,493.52	4,954,855.30	4,708,057.25	5,828,897.35

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108053
Reserve Name: Ward 3 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		1,388,607.76	2,095,563.76	3,259,047.10	4,367,036.60
Add:					
Interest Earned	Note 1	31,087.39	93,412.58	133,039.01	174,486.18
Special Levy		1,282,435.00	1,247,827.00	1,244,387.00	1,247,801.00
Sub-Total - To Reserves		1,313,522.39	1,341,239.58	1,377,426.01	1,422,287.18
Less:					
New Projects Funded in Year	Note 2	581,479.85	586,836.36	169,436.50	54,435.37
Funding Returned or Required from Reserve for Completed Projects	Note 3	(74,913.46)	(509,080.12)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		606,566.39	177,756.24	269,436.50	154,435.37
Ending Balance Reserve /w commitments Dec 31		2,095,563.76	3,259,047.10	4,367,036.60	5,634,888.41

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108054
Reserve Name: Ward 4 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		(1,458,310.31)	910,190.64	2,375,570.24	3,227,651.06
Add:					
Interest Earned	Note 1	(29,512.62)	57,320.95	97,749.65	109,682.82
Special Levy		1,605,961.00	1,428,350.00	1,441,643.00	1,440,096.00
Sub-Total - To Reserves		1,576,448.38	1,485,670.95	1,539,392.65	1,549,778.82
Less:					
New Projects Funded in Year	Note 2	144,466.92	164,913.36	587,311.83	1,587,824.25
Funding Returned or Required from Reserve for Completed Projects	Note 3	(1,036,519.49)	(244,622.01)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		(792,052.57)	20,291.35	687,311.83	1,687,824.25
Ending Balance Reserve /w commitments Dec 31		910,190.64	2,375,570.24	3,227,651.06	3,089,605.64

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108055
Reserve Name: Ward 5 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		600,962.16	2,473,421.98	2,182,266.58	3,431,084.57
Add:					
Interest Earned	Note 1	12,851.73	81,219.69	97,926.37	93,860.23
Special Levy		1,468,747.00	1,321,864.00	1,323,558.00	1,316,473.00
Sub-Total - To Reserves		1,481,598.73	1,403,083.69	1,421,484.37	1,410,333.23
Less:					
New Projects Funded in Year	Note 2	615,958.84	1,795,367.14	72,666.37	2,792,231.19
Funding Returned or Required from Reserve for Completed Projects	Note 3	(1,106,819.93)	(201,128.04)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		(390,861.09)	1,694,239.10	172,666.37	2,892,231.19
Ending Balance Reserve /w commitments Dec 31		2,473,421.98	2,182,266.58	3,431,084.57	1,949,186.61

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108056
Reserve Name: Ward 6 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		446,055.97	1,144,308.07	1,801,323.83	2,689,620.28
Add:					
Interest Earned	Note 1	12,664.85	51,387.31	78,345.69	71,477.39
Special Levy		1,497,612.00	1,565,620.00	1,553,251.00	1,554,328.00
Sub-Total - To Reserves		1,510,276.85	1,617,007.31	1,631,596.69	1,625,805.39
Less:					
New Projects Funded in Year	Note 2	1,087,417.54	860,533.87	643,300.24	2,807,807.62
Funding Returned or Required from Reserve for Completed Projects	Note 3	(375,392.79)	(542.32)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		812,024.75	959,991.55	743,300.24	2,907,807.62
Ending Balance Reserve /w commitments Dec 31		1,144,308.07	1,801,323.83	2,689,620.28	1,407,618.04

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108057
Reserve Name: Ward 7 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		3,392,969.11	2,775,899.86	3,684,931.43	3,532,868.75
Add:					
Interest Earned	Note 1	52,636.09	112,710.88	125,916.40	72,837.34
Special Levy		1,892,095.00	1,923,530.00	1,905,935.00	1,889,028.00
Sub-Total - To Reserves		1,944,731.09	2,036,240.88	2,031,851.40	1,961,865.34
Less:					
New Projects Funded in Year	Note 2	2,652,952.98	1,301,478.97	2,083,914.08	482,408.92
Funding Returned or Required from Reserve for Completed Projects	Note 3	(191,152.64)	(274,269.66)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		2,561,800.34	1,127,209.31	2,183,914.08	582,408.92
Ending Balance Reserve /w commitments Dec 31		2,775,899.86	3,684,931.43	3,532,868.75	4,912,325.16

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108058
Reserve Name: Ward 8 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		2,264,852.55	359,314.08	1,905,238.21	2,001,335.18
Add:					
Interest Earned	Note 1	2,230.75	39,505.70	68,151.19	96,134.31
Special Levy		1,445,638.00	1,569,906.00	1,576,433.00	1,586,012.00
Sub-Total - To Reserves		1,447,868.75	1,609,411.70	1,644,584.19	1,682,146.31
Less:					
New Projects Funded in Year	Note 2	3,666,418.69	234,933.07	1,448,487.21	74,189.84
Funding Returned or Required from Reserve for Completed Projects	Note 3	(413,011.47)	(271,445.50)	-	-
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		3,353,407.22	63,487.57	1,548,487.21	174,189.84
Ending Balance Reserve /w commitments Dec 31		359,314.08	1,905,238.21	2,001,335.18	3,509,291.66

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108059
Reserve Name: Ward 9 - Capital Infrastructure

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
		(\$)	(\$)	(\$)	(\$)
Opening Balance		55,160.19	81,396.64	108,301.21	135,529.32
Add:					
Interest Earned	Note 1	1,478.24	3,309.33	4,253.69	5,216.17
Special Levy		19,415.00	24,380.00	24,038.00	23,764.00
Sub-Total - To Reserves		20,893.24	27,689.33	28,291.69	28,980.17
Less:					
New Projects Funded in Year	Note 2	779.36	784.76	1,063.58	1,036.71
Funding Returned or Required from Reserve for Completed Projects	Note 3	(6,122.57)	-	-	-
Capital Reinvestment (\$100K Unallocated)		-	-	-	-
Sub-Total - From Reserves		(5,343.21)	784.76	1,063.58	1,036.71
Ending Balance Reserve /w commitments Dec 31		81,396.64	108,301.21	135,529.32	163,472.78

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108070
Reserve Name: Ward 10 - Capital Infrastructure

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
		(\$)	(\$)	(\$)	(\$)
Opening Balance		42,014.54	54,240.92	66,783.78	69,502.73
Add:					
Interest Earned	Note 1	1,054.59	2,111.31	2,377.55	2,649.51
Special Levy		11,639.00	10,902.00	10,817.00	10,687.00
Sub-Total - To Reserves		12,693.59	13,013.31	13,194.55	13,336.51
Less:					
New Projects Funded in Year	Note 2	467.21	470.45	10,475.60	466.22
Funding Returned or Required from Reserve for Completed Projects	Note 3	-	-	-	-
Capital Reinvestment (\$100K Unallocated)		-	-	-	-
Sub-Total - From Reserves		467.21	470.45	10,475.60	466.22
Ending Balance Reserve /w commitments Dec 31		54,240.92	66,783.78	69,502.73	82,373.02

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON SPECIAL CAPITAL RE-INVESTMENT RESERVE FORECAST AS OF DECEMBER 31, 2024

Reserve Number: 108064
Reserve Name: Ward 14 - Capital Infrastructure

		<u>2022</u> (\$)	<u>2023</u> (\$)	<u>2024</u> (\$)	<u>2025</u> (\$)
Opening Balance		1,965,641.75	959,656.52	1,401,135.63	1,060,493.44
Add:					
Interest Earned	Note 1	18,154.90	41,184.63	42,943.76	49,606.93
Special Levy		1,127,247.00	1,332,903.00	1,329,562.00	1,331,050.00
Sub-Total - To Reserves		1,145,401.90	1,374,087.63	1,372,505.76	1,380,656.93
Less:					
New Projects Funded in Year	Note 2	2,056,250.25	1,277,563.62	1,613,147.95	558,067.11
Funding Returned or Required from Reserve for Completed Projects	Note 3	(4,863.12)	(444,955.10)	-	
Capital Reinvestment (\$100K Unallocated)		100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total - From Reserves		2,151,387.13	932,608.52	1,713,147.95	658,067.11
Ending Balance Reserve /w commitments Dec 31		959,656.52	1,401,135.63	1,060,493.44	1,783,083.26

Note 1: Amounts for 2024 & 2025 are estimates

Note 2: Amount includes annual cost allocation

Note 3: Projects closed according to Capital Project Monitoring and Closing Policy; reported on closing reports

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108051
Reserve Name: Ward 1 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 1 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302109100	Ward 1 Capital Reinvestment	192,881.09	192,881.09	117,897.34	74,983.75
4241209103	Public Art -Ward 1	300,000.00	300,000.00	288,526.75	11,473.25
4241209104	Historical Signs	50,000.00	50,000.00	1,500.96	48,499.04
4241409106	W1 Calming Strip&Spd bumps etc	200,000.00	200,000.00	157,395.12	42,604.88
4241409108	W1 Bike Lanes - Longwood Rd N	50,000.00	50,000.00	9,043.42	40,956.58
4241509108	Road Work - Aberdeen from Queen to Longwood	80,000.00	80,000.00	29,383.16	50,616.84
4241509110	Victoria Park - Resurface Splash Pad	140,000.00	140,000.00	115,430.37	24,569.63
4241609102	Chedoke Golf Course Redevelopment- Community Consultation Process	50,000.00	50,000.00	-	50,000.00
4241609109	Upgrade to HAAA Park	220,000.00	220,000.00	181,812.60	38,187.40
4241609110	Recreation & Community Hub	1,443,416.95	1,170,000.00	158,876.94	1,284,540.01
4241709106	City Housing Playground Upgrd	80,000.00	80,000.00	-	80,000.00
4241709109	Kirkendall S Parks Improv	319,999.00	220,000.00	122,112.24	197,886.76
4241809103	Cootes Floating Bridge	45,000.00	45,000.00	30,168.65	14,831.35
4241809104	Strathcona Cycling Imprvmnts	45,000.00	45,000.00	9,225.79	35,774.21
4241909103	Multi-Modal Connections Review	125,000.00	125,000.00	58,508.18	66,491.82
4242109104	Traffic Calming Ward 1	60,000.00	60,000.00	17,337.62	42,662.38
4242109106	Raised Intersection King & Haddon	150,000.00	150,000.00	17,665.58	132,334.42
4242109107	Churchill Park Feasibility Study	275,000.00	275,000.00	94,985.18	180,014.82
4242109108	HAAA Feasibility Study	300,000.00	300,000.00	89,907.24	210,092.76
4242109109	Ward 1 Park Improvements	146,000.00	146,000.00	125,248.67	20,751.33
4242109110	Ward 1 Park Pathway Improvements	90,000.00	90,000.00	54,028.16	35,971.84
4242109112	Victoria Park Field House	650,000.00	650,000.00	83,140.86	566,859.14
4242209101	Ward 1 Sidewalk Repairs	240,000.00	240,000.00	102,828.69	137,171.31
4242209102	Dundurn Dynamic Speed Signs	20,000.00	20,000.00	-	20,000.00
4242209104	W1 Roadway Safety Improvements	342,000.00	342,000.00	27,026.28	314,973.72
4242209105	Sanders Parkettes	100,000.00	100,000.00	42,901.19	57,098.81
4242209106	Dundurn Park Improvements	250,000.00	250,000.00	19,062.46	230,937.54
4242209107	Churchill Park Stairs	180,000.00	180,000.00	21,227.17	158,772.83
4242209108	Ward 1 Speed Cushions	42,000.00	42,000.00	39,556.67	2,443.33
4242209109	Ward 1 Complete Streets	150,000.00	150,000.00	30,083.11	119,916.89
4242309101	Mapleside Park Water Fountain	25,000.00	25,000.00	8,411.50	16,588.50
4242309102	W1 Solar Waste Containers	10,000.00	10,000.00	-	10,000.00
4242309103	W1 Speed Cushions	49,000.00	49,000.00	15,578.08	33,421.92
4242309104	Victoria Park Tennis	610,000.00	500,000.00	-	610,000.00
4242409101	W1 Westdale BIA Tree Canopy	5,100.00	5,100.00	-	5,100.00
4242409102	AR-W1 Speed Cushions	65,000.00	65,000.00	-	65,000.00
4242409103	Installation of Speed Cushions as a Traffic Calming Measure on Various Streets	95,000.00	95,000.00	-	95,000.00
4401056127	Churchill Park	2,398,059.12	615,000.00	2,298,741.01	99,318.11
4402056926	ICIP CCR - HAAA Park Redevelopment (Hamilton Amateur Athletic Assoc.)	5,719,000.00	1,600,000.00	278,522.90	5,440,477.10
4402156117	Victoria Park Spray Pad Replacement	1,695,000.00	431,000.00	1,057,123.21	637,876.79
4901951900	Electric Charging Stations	507,000.00	8,000.00	466,707.55	40,292.45
GRAND TOTAL		17,514,456.16	9,365,981.09	6,169,964.65	11,344,491.51

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108052
Reserve Name: Ward 2 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 2 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302109200	Ward 2 Capital Reinvestment	122,475.00	122,475.00	117,978.49	4,496.51
3302309200	Ward 2 Capital Reinvestment	282,025.00	4,500.00	99,176.74	182,848.26
3721949901	Summer's Lane Structural Rehab & Pedestrianization	1,629,000.00	250,000.00	55,793.75	1,573,206.25
4241309204	Public Art-CenMemorial Mural	17,500.00	17,500.00	-	17,500.00
4241509215	Neighbourhood Signage	180,000.00	180,000.00	62,968.35	117,031.65
4241809203	Road Surface Treatment	240,000.00	240,000.00	-	240,000.00
4241809207	Laneway-Alleyway Maintenace	30,000.00	30,000.00	16,436.13	13,563.87
4241809208	Safety & Security 226 Rebecca	50,000.00	50,000.00	-	50,000.00
4241909212	Shamrock Park Bike Path	112,735.22	75,000.00	102,871.45	9,863.77
4242009208	W2&3 Gen Hosp Alley Bike Path	10,000.00	5,000.00	41,153.06	(31,153.06)
4242109203	Beasley Neighborhood Safety Audit	149,999.00	149,999.00	119,334.51	30,664.49
4242109808	Keddy Trail Public Art	180,000.00	73,000.00	79,196.94	100,803.06
4242209201	Simcoe - James to Wellington & Hughson - Strachan to Simcoe	150,000.00	150,000.00	-	150,000.00
4242209202	Simcoe to Brock & Wood - James to Hughson	323,000.00	150,000.00	-	323,000.00
4242209205	Harbour Front Dr - Safety Improvements	40,000.00	40,000.00	20,789.28	19,210.72
4242209207	W2 Traffic Calming	21,000.00	21,000.00	10,639.02	10,360.98
4242209209	Ward 2 CHH Contribution	350,000.00	350,000.00	86,951.04	263,048.96
4242209210	CHH 95 Hess Roof Railing	150,000.00	150,000.00	-	150,000.00
4242309202	W2 Pride Crosswalks	5,000.00	5,000.00	-	5,000.00
4242309203	272 Caroline Affrdable Housing	84,000.00	84,000.00	-	84,000.00
4242309204	Mary St Bridge Railing	40,000.00	40,000.00	18,265.96	21,734.04
4242309205	CHH Food Cupboard Reno	2,500.00	2,500.00	-	2,500.00
4242309206	Simone Hall Mural	2,500.00	2,500.00	-	2,500.00
4242309207	MacNab St S Lighting Enhance	85,000.00	75,000.00	-	85,000.00
4242309208	Ferguson Station Fencing	45,000.00	45,000.00	-	45,000.00
4242309209	Bennetto CC Accessibility	700,000.00	700,000.00	1,585.47	698,414.53
4242409201	Installation of Speed Cushions as a Traffic Calming Measure on Various Streets	22,000.00	22,000.00	-	22,000.00
4242409202	Workers Arts and Heritage Centre Capital Updates and Repairs	30,000.00	30,000.00	-	30,000.00
4242409203	Theatre Aquarius Studio Exit	60,000.00	60,000.00	-	60,000.00
4242409204	Fencing at 42 Mary Street (Ontario Aboriginal Housing Services)	16,000.00	16,000.00	-	16,000.00
4242409205	CHH Capital Updates & Repairs	850,000.00	850,000.00	-	850,000.00
4242409206	Parks Accessible Portable Toilets	25,000.00	25,000.00	-	25,000.00
4242409207	Eastwood Park Netting	100,000.00	100,000.00	-	100,000.00
4242409208	YWCA Hamilton Capital Repairs	332,000.00	332,000.00	-	332,000.00
4242409209	SCRH - Sewer Repair and Installation	4,500.00	4,500.00	-	4,500.00
4242409210	Theatre Aquarius HVAC Repair	5,000.00	5,000.00	-	5,000.00
4411806104	West Harbour Public Art	1,120,000.00	100,000.00	492,658.65	627,341.35
4661717124	2017 On Street Bike Facilities	433,361.78	40,000.00	433,644.28	(282.50)
4901951900	Electric Charging Stations	507,000.00	32,000.00	466,707.55	40,292.45
7201841803	St. Mark's Church Rehabilitation Enhancement	5,642,768.53	54,090.00	5,199,372.55	443,395.98
GRAND TOTAL		14,149,364.53	4,683,064.00	7,425,523.22	6,723,841.31

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108053
Reserve Name: Ward 3 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 3 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3301909300	Ward 3 Capital Reinvestment	100,000.00	100,000.00	40,587.65	59,412.35
3302109300	Ward 3 Capital Reinvestment	150,001.00	150,001.00	46,674.35	103,326.65
4241409341	W4 Pipeline Trail	1,419,134.22	25,000.00	576,270.05	842,864.17
4241709301	Memorial School Playground	150,000.00	150,000.00	150,000.00	-
4241809306	CityHousing-1stPlace&Sanford	200,000.00	200,000.00	-	200,000.00
4241809310	77 Gage Redev Study	250,000.00	250,000.00	85,800.00	164,200.00
4241809311	77 Gage Community Hub	750,000.00	750,000.00	19,451.39	730,548.61
4242009208	W2&3 Gen Hosp Alley Bike Path	10,000.00	5,000.00	41,153.06	(31,153.06)
4242109309	430 Cumberland Ave Cameras	25,000.00	25,000.00	19,309.00	5,691.00
4242109310	Woodland Spraypad	1,136,800.00	710,000.00	169,083.07	967,716.93
4242209302	Complete Streets Implementation (W3)	450,000.00	450,000.00	150,600.14	299,399.86
4242309301	Birge Park Water Serv	150,000.00	150,000.00	-	150,000.00
4242309302	Maple & Ottawa - New Pedestrian Crossing	200,000.00	100,000.00	-	200,000.00
4242309303	W3 Drinking Fountain Instal	285,000.00	285,000.00	-	285,000.00
4242409301	Rosedale Tennis Club – Replacement of Electrical Service Vault	230,000.00	115,000.00	-	230,000.00
4401456401	Parkland Acquisition/Development - Stadium Precinct	17,418,475.00	500,000.00	15,060,769.20	2,357,705.80
4661717124	2017 On Street Bike Facilities	433,361.78	130,000.00	433,644.28	(282.50)
4901951900	Electric Charging Stations	507,000.00	8,000.00	466,707.55	40,292.45
GRAND TOTAL		23,864,772.00	4,103,001.00	17,260,049.74	6,604,722.26

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108054
Reserve Name: Ward 4 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 4 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3301609400	Ward 4 Capital Reinvestment	100,000.00	100,000.00	98,746.60	1,253.40
3302109400	Ward 4 Capital Reinvestment	150,000.00	150,000.00	32,472.02	117,527.98
4031919115	Delena / Beland / Dunsmure	1,610,000.00	1,000,000.00	1,239,839.69	370,160.31
4242109402	Kenilworth Traffic Crl Beaut	25,000.00	25,000.00	9,321.24	15,678.76
4242109404	Kenilworth Traffic Circle Beautification	275,000.00	275,000.00	-	275,000.00
4242209401	City Motor Hotel Sign	150,000.00	150,000.00	-	150,000.00
4242309302	Maple & Ottawa - New Pedestrian Crossing	200,000.00	100,000.00	-	200,000.00
4242409301	Rosedale Tennis Club – Replacement of Electrical Service Vault	230,000.00	115,000.00	-	230,000.00
4242409401	Installation of Speed Cushions as a Traffic Calming Measure on Frederick Avenue	10,000.00	10,000.00	-	10,000.00
4242409402	Biking Infrastructure Enhancement (Main St) - Queenston Circle to Parkdale Ave	400,000.00	400,000.00	-	400,000.00
4401756706	Roxborough Park Redevelopment	1,091,000.00	31,000.00	64,028.18	1,026,971.82
4401956904	Andrew Warburton Memorial Park	2,260,000.00	1,200,000.00	2,096,573.67	163,426.33
4901951900	Electric Charging Stations	507,000.00	8,000.00	466,707.55	40,292.45
GRAND TOTAL		7,008,000.00	3,564,000.00	4,007,688.95	3,000,311.05

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108055
Reserve Name: Ward 5 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 5 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302109500	Ward 5 Capital Reinvestment	200,000.00	200,000.00	38,319.53	161,680.47
4241609502	Veever's Estate Capital Grant	25,000.00	25,000.00	-	25,000.00
4241609505	Food Centre Pilot Project - Board of Health 15-007	680,000.00	680,000.00	515,000.00	165,000.00
4241709506	Vienna Orchards Sidewalk	84,000.00	84,000.00	10,146.87	73,853.13
4242109503	Father Sean O'Sullivan Park	210,343.73	90,000.00	213,696.42	(3,352.69)
4242109505	Red Hill Neighbourhood Park	100,000.00	100,000.00	91,361.08	8,638.92
4242109506	Oakland-Kentley to Ellingwood	590,000.00	590,000.00	252,076.97	337,923.03
4242309501	Warden Park Swing Area	32,000.00	32,000.00	31,850.94	149.06
4242309502	Sam Manson Park Path	90,000.00	90,000.00	4,391.97	85,608.03
4242309503	Gersholme NBHD – Ward 5 AR	1,500,000.00	1,500,000.00	-	1,500,000.00
4242309504	W5 Father Sean O'Sullivan Jr Equip	99,656.27	99,656.27	-	99,656.27
4242309505	W5 Speed Cushions	14,000.00	14,000.00	7,424.49	6,575.51
4242409501	Installation of Speed Cushions as a Traffic Calming Measure on Summercrest Drive and Nugent Drive	10,000.00	10,000.00	-	10,000.00
4242409502	Installation of Speed Cushions as a Traffic Calming Measure on Meadowvale Avenue	5,000.00	5,000.00	-	5,000.00
GRAND TOTAL		3,640,000.00	3,519,656.27	1,164,268.27	2,475,731.73

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108056
Reserve Name: Ward 6 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 6 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302009600	Ward 6 Capital Reinvestment	100,000.00	100,000.00	13,996.33	86,003.67
3302109600	Ward 6 Capital Reinvestment	192,409.99	192,409.99	90,994.05	101,415.94
4241809604	Area Rating - Upper Gage Ave - Seventh to Concession (W6 A/R)	1,010,000.00	1,010,000.00	887,902.20	122,097.80
4242109604	Traffic Calming Ward 6 - Various	259,200.00	259,200.00	145,140.26	114,059.74
4242109605	Anchor Road	230,000.00	230,000.00	74,704.69	155,295.31
4242109606	Dynamic Speed Signs Ward 6	57,000.00	57,000.00	-	57,000.00
4242109608	W6 Speed Signs - Limeridge Rd	19,000.00	19,000.00	-	19,000.00
4242209601	Eaglewood Dr Speed Cushions	14,000.00	14,000.00	5,727.48	8,272.52
4242209603	Ward 6 Transit Shelters	60,000.00	60,000.00	9,458.61	50,541.39
4242209604	Broker Dr Traffic Calming	18,000.00	18,000.00	10,071.35	7,928.65
4242209605	Speed Cushions - Royal Vista and E44 (Ward 6)	14,000.00	14,000.00	7,406.35	6,593.65
4242309601	Hampton Park PS Replacement	250,000.00	250,000.00	-	250,000.00
4242309602	Trenholme Bocce Club Canopies	50,000.00	50,000.00	14,579.29	35,420.71
4242409601	Improvements to Hampton Park	250,000.00	250,000.00	-	250,000.00
4242409602	Improvements to Eleanor Park	125,000.00	125,000.00	-	125,000.00
4242409603	Installation of Speed Cushions as a Traffic Calming Measure on Huntington Avenue	10,000.00	10,000.00	-	10,000.00
4242409604	Installation of Speed Cushions as a Traffic Calming Measure on Dulgaren Street	10,000.00	10,000.00	-	10,000.00
4242409605	Trenholme Pavilion Construction	180,000.00	180,000.00	-	180,000.00
4401356300	RE1300	12,786,000.00	675,000.00	12,181,727.83	604,272.17
4402149101	Park Pathway Resurfacing Program	562,241.75	27,000.00	456,593.95	105,647.80
4402152600	Playground Lifecycle Replacement Program	1,180,247.34	149,300.00	952,526.71	227,720.63
4402156124	Mountain Drive Park Redevelopment	2,300,000.00	600,000.00	184,841.10	2,115,158.90
4402249900	Mohawk Sports Park - Ray Lewis Track Improvements	140,000.00	70,000.00	136,521.12	3,478.88
7101854605	Sackville Hill Exp	100,000.00	50,000.00	97,570.62	2,429.38
GRAND TOTAL		19,917,099.08	4,419,909.99	15,269,761.94	4,647,337.14

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108057
Reserve Name: Ward 7 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 7 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302109700	Ward 7 Capital Reinvestment	200,000.00	200,000.00	11,607.03	188,392.97
4241909701	Hill Park Pickleball Court	415,000.00	215,000.00	212,657.43	202,342.57
4242009701	A/R - Eastmount Neighbourhood	4,220,000.00	1,920,000.00	2,718,613.67	1,501,386.33
4242109701	Inch Park Play Structure	248,000.00	150,000.00	64,957.52	183,042.48
4242109704	460 Concession Playground	178,080.35	175,000.00	178,080.35	-
4242209702	Eastmount Park Pathway Improvements & Lighting	115,000.00	115,000.00	100,450.46	14,549.54
4242209704	East 26 Speed Cushion	14,000.00	14,000.00	5,894.48	8,105.52
4242209705	Ward 7 Play Structures	875,000.00	875,000.00	11,900.86	863,099.14
4242209706	W7 Speed Cushions	42,000.00	42,000.00	28,430.53	13,569.47
4242209707	Thorner Park Improvements	350,000.00	350,000.00	-	350,000.00
4242209708	Thorner Park Study	150,000.00	150,000.00	-	150,000.00
4242309701	W7 Rubber Safety Surface	700,000.00	700,000.00	-	700,000.00
4401656603	Sam Lawrence Park	625,354.07	381,000.00	487,411.71	137,942.36
4402156124	Mountain Drive Park Redevelopment	2,300,000.00	500,000.00	184,841.10	2,115,158.90
4402256113	Inch Park inclusive playground	2,901,596.00	2,000,000.00	-	2,901,596.00
7101854605	Sackville Hill Exp	100,000.00	50,000.00	97,570.62	2,429.38
GRAND TOTAL		13,434,030.42	7,837,000.00	4,102,415.76	9,331,614.66

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108058
Reserve Name: Ward 8 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 8 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302009800	Ward 8 Capital Reinvestment	100,000.00	100,000.00	62,646.50	37,353.50
3302109800	Ward 8 Capital Reinvestment	43,641.31	43,641.31	29,302.83	14,338.48
4241809801	GarthReservoir-WllmConnell Prk	802,000.00	200,000.00	565,082.74	236,917.26
4242009805	Recreational Facility Repairs	100,000.00	100,000.00	80,449.30	19,550.70
4242009806	Complete Streets Report W8	149,999.00	149,999.00	151,695.98	(1,696.98)
4242109808	Keddy Trail Public Art	180,000.00	107,000.00	79,196.94	100,803.06
4242209801	A/R - Lynbrook / Miami - Millbank to Rolston (within Rolston Neighbourhood)	750,000.00	750,000.00	586,565.89	163,434.11
4242209804	Wheelchair Accessible Swing	60,000.00	60,000.00	-	60,000.00
4242209806	Ward 8 Traffic Calming	553,000.00	553,000.00	236,322.45	316,677.55
4242209807	T. Melville Bailey Park Alley	69,000.00	69,000.00	55,603.31	13,396.69
4242209808	Ward 8 Play Structures	675,000.00	675,000.00	11,789.94	663,210.06
4242209809	CHH Waste Dumpsters	270,387.50	270,387.50	17,115.78	253,271.72
4242209810	Park Pathway Improvements	60,000.00	60,000.00	-	60,000.00
4242209811	Captain Cornelius Park	24,000.00	24,000.00	17,000.64	6,999.36
4242309801	Triste Bocce Club Investment	27,500.00	27,500.00	2,442.24	25,057.76
4242309802	Drinking Fountain Newlands Prk	65,000.00	65,000.00	8,411.50	56,588.50
4242309803	Melville Bailey Park Lighting	60,000.00	60,000.00	26,518.12	33,481.88
4242309805	Dicenzo Drive Speed Cushions	14,000.00	14,000.00	7,653.35	6,346.65
4242409801	AR - Rolston NHBD Rehab	950,000.00	950,000.00	-	950,000.00
4242409802	Auchmar Water Main Repair	430,000.00	430,000.00	-	430,000.00
4401656603	Sam Lawrence Park	625,354.07	120,000.00	487,411.71	137,942.36
4401856811	Cross of Lorraine-Restoration	10,000.00	10,000.00	-	10,000.00
4402056008	Southam Park Master Plan	1,368,778.89	51,000.00	160,555.98	1,208,222.91
4402256203	Gourley Park Spray Pad Redevelopment	1,630,000.00	270,000.00	41,330.28	1,588,669.72
4901951900	Electric Charging Stations	507,000.00	8,000.00	466,707.55	40,292.45
7101654802	William Connell Park Washroom Facility	4,485,200.00	330,000.00	3,926,100.38	559,099.62
GRAND TOTAL		14,009,860.77	5,497,527.81	7,019,903.41	6,989,957.36

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108070
Reserve Name: Ward 10 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 10 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
4242409104	Installation of Speed Cushions as a Traffic Calming Measure on Various Roadways	10,000.00	10,000.00	-	10,000.00
GRAND TOTAL		10,000.00	10,000.00	-	10,000.00

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

CITY OF HAMILTON
Detailed Record of All Ongoing Projects From Reserve
as of December 31, 2024

Reserve Number: 108064
Reserve Name: Ward 14 - Capital Infrastructure

Project ID	Project Description	Total Approved Project Budget	Funding from Ward 14 Reserve	Actual Expenditures	Available Balance
		(a)		(b)	(d) = (a) - (b)
		\$	\$	\$	\$
3302109014	Ward 14 Capital Reinvestment	200,000.00	200,000.00	9,115.16	190,884.84
4241909146	Transit Shelter Wingfield Pl	15,000.00	15,000.00	9,341.59	5,658.41
4242109142	W14 Complete St Enhancement	300,000.00	300,000.00	45,820.64	254,179.36
4242209141	Garrow - Garth to Cranbrook	1,100,000.00	1,100,000.00	293,662.96	806,337.04
4242209142	Carpenter Park Surfacing	75,000.00	75,000.00	76,320.15	(1,320.15)
4242309141	Gilkson Prk Pthwy and Backstop	140,000.00	140,000.00	-	140,000.00
4242309142	Mountview Park Pthwy and Court	200,000.00	200,000.00	3,978.82	196,021.18
4242309143	Scenic Woods Play Structures	500,000.00	500,000.00	7,397.97	492,602.03
4242309144	Mac Nab Tennis Court Windscreens	7,000.00	7,000.00	4,570.98	2,429.02
4242309145	William McCulloch Park (Backstop & lightning)	85,000.00	385,000.00	-	85,000.00
4242409141	AR – Gilkson & Gurnett NHBD	1,500,000.00	1,500,000.00	-	1,500,000.00
4242409142	Installation of Speed Cushions as a Traffic Calming Measure Around Chedoke Elementary School and Mou	35,000.00	35,000.00	-	35,000.00
4242409143	Installation of Speed Cushions as a Traffic Calming Measure on Gemini Drive	20,000.00	20,000.00	-	20,000.00
GRAND TOTAL		4,177,000.00	4,477,000.00	450,208.27	3,726,791.73

Note: Detailed record includes all ongoing projects that were funded from the reserve on or before December 31, 2024

**Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024**

Ward 1 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109100 - Ward 1 Capital Reinvestment	100,000.00			
Park Drinking Fountain Replacements - various sites		33,645.99	41,354.01	
To fund 2020 discretionary project deficit (3302009100)	(7,118.91)			
Grants to Hamilton Hebrew Academy, Anshe Sholom Temple & Adas Israel Synagogue		13,915.47		
Locke Street BIA Area Pedestrianization 2024 Grant		3,965.62	-	
Balance	\$ 92,881.09	\$ 51,527.08	\$ 41,354.01	\$ -

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309100 - Ward 1 Capital Reinvestment	100,000.00			
Locke Street BIA Area Pedestrianization 2024 Grant		11,034.38	-	
Mural in Churchill Park		15,264.03	4,735.97	
Victoria Park Combination Drinking Fountain/ Water Bottle Fill Station (PWC June 3, 2024)			3,500.00	
Victoria Park Fieldhouse Furnishing (Council May 8, 2024)			6,050.00	
Dishwasher Community Room at 120 Strathcona Avenue North (GIC June 19, 2024)			1,250.00	
Temporary Art at Victoria Park (GIC August 12, 2024)			20,000.00	
Balance	\$ 100,000.00	\$ 26,298.41	\$ 35,535.97	\$ 38,165.62

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309100 - Ward 1 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024

\$ 138,165.62

Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024

Ward 2 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109200 - Ward 2 Capital Reinvestment	100,000.00			
Transfer to 3302309200 for Community Grants	(27,166.81)			
Ward 2 Community Grants - 2023 Intake 2		39,056.50		
Ward 2 Community Grants - 2023 Intake 3		25,446.99	1,004.80	
Ward 2 Community Grants - 2023 Intake 4		3,833.19		
Ward 2 Community Grants - Q4 2024		3,491.71	-	
Balance	\$ 72,833.19	\$ 71,828.39	\$ 1,004.80	\$ (0.00)

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309200 - Ward 2 Capital Reinvestment	100,000.00			
Transfer from 3302109200 for Community Grants	77,525.00			
Ward 2 Community Grants - 2023 Intake 1		76,193.64		
Ward 2 Community Grants - 2023 Intake 4		22,983.10		
Closing Catharine Street North for a Block Party (Council June 21, 2023)			5,000.00	
Community Grants - Q1 2024		33,268.56	-	
Community Grants - Q2 2024		38,881.07	300.00	
Ward 2 Community Grants - Q4 2024		898.63	-	
Balance	\$ 177,525.00	\$ 172,225.00	\$ 5,300.00	\$ -

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309200 - Ward 2 Capital Reinvestment	100,000.00			
Area Rating Reserve Funding	4,500.00			
Community Grants - Q3 2024 (Council August 16, 2024)		4,800.00	-	
Community Grants - Q3 2024 (2) (AF&A September 19, 2024)		39,333.89	-	
St. Lawrence the Martyr Parish Community Hall Repair (Council June 26, 2024)		4,420.35	-	
Ward 2 Community Grants - Q4 2024 (AF&A December 5, 2024)		55,075.44	0.00	
Balance	\$ 104,500.00	\$ 103,629.68	\$ 0.00	\$ 870.32

Total Uncommitted Balance as of December 31, 2024

\$ 870.32

Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024

Ward 3 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109300 - Ward 3 Capital Reinvestment	100,000.00			
Powell Park Improvements		20,013.18	2,986.82	
Commemorative Park Bench and Tree Program - Grandoni (PWC July 2022)			1,600.00	
Bernie Morelli Berm Removal (PWC January 16, 2023)		24,744.92	7,755.08	
TO BE RETURNED ON A FUTURE CLOSING REPORT	(42,900.00)			
Balance	\$ 57,100.00	\$ 44,758.10	\$ 12,341.90	\$ -

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309300 - Ward 3 Capital Reinvestment	100,000.00			
Building of Fence @ Gage Park (Community Garden) (PWC June 17, 2024)			6,749.00	
Balance	\$ 100,000.00	\$ -	\$ 6,749.00	\$ 93,251.00

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309300 - Ward 3 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024

\$ 193,251.00

**Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024**

Ward 4 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109400 - Ward 4 Capital Reinvestment	100,000.00			
Ward 4 Neighbourhood Signs		6,195.17	13,804.83	
Globe Dog Park Improvements (PWC July 12, 2023)			30,000.00	
McQuesten Urban Farm Grant (E&CS May 16, 2024)			50,000.00	
Balance	\$ 100,000.00	\$ 6,195.17	\$ 93,804.83	\$ -

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309400 - Ward 4 Capital Reinvestment	100,000.00			
Ottawa Street BIA Grant - Pride Rainbow Roller Rink (Council June 26, 2024)			500.00	
Balance	\$ 100,000.00	\$ -	\$ 500.00	\$ 99,500.00

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309400 - Ward 4 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024

\$ 199,500.00

**Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024**

Ward 5 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109500 - Ward 5 Capital Reinvestment	100,000.00			
Riverdale Community Salad Bowl Garden Grant			2,000.00	
Stoney Creek Garden Club and Horticultural Society Grant (Council May 22, 2024)			4,000.00	
Funding for Tree Planting on St. John Henry Newman Catholic Secondary School (PWC October 15, 2024)			3,000.00	
Support for Expansion of the Riverdale Community Garden (PWC November 18, 2024)			9,000.00	
Balance	\$ 100,000.00	\$ -	\$ 18,000.00	\$ 82,000.00

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309500 - Ward 5 Capital Reinvestment	100,000.00			
Support for Expansion of the Riverdale Community Garden (PWC November 18, 2024)			21,000.00	
Balance	\$ 100,000.00	\$ -	\$ 21,000.00	\$ 79,000.00

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309500 - Ward 5 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024

\$ 261,000.00

**Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024**

Ward 6 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109600 - Ward 6 Capital Reinvestment	100,000.00			
To fund 2019 discretionary project deficit (3301909600)	(7,590.01)			
To fund 2020 discretionary project deficit (3302009600)			13,996.33	
Huntington Park Tennis Courts Improvements (PWC July 12, 2023)			10,000.00	
Honourary Sun Shelter and Park Bench at Templemead Park			5,000.00	
Ward 6 Sidewalks - 2024 (No Motion)			53,513.66	
2024 Santa Claus Parade		9,900.00	-	
Balance	\$ 92,409.99	\$ 9,900.00	\$ 82,509.99	\$ -

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309600 - Ward 6 Capital Reinvestment	100,000.00			
Ward 6 Sidewalks - 2024 (No Motion)			100,000.00	
Balance	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309600 - Ward 6 Capital Reinvestment	100,000.00			
Ward 6 Sidewalks - 2024 (No Motion)			6,486.34	
Installation of Keyscan at 1100 Limeridge (CHH) (No Motion)			20,000.00	
Swansea Tenants Association Committee – Four (4) Compartment Steam Table (GIC November 20, 2024)		3,593.40	-	
Replacement of Floor Mats at Huntington Park Recreation Centre (E&CS November 7, 2024)		5,590.11	-	
Balance	\$ 100,000.00	\$ 9,183.51	\$ 26,486.34	\$ 64,330.15

Total Uncommitted Balance as of December 31, 2024

\$ 64,330.15

**Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024**

Ward 7 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109700 - Ward 7 Capital Reinvestment	100,000.00			
Concession Street BIA Hamilton Mountain Total Solar Eclipse Viewing Party (Council April 10, 2024)			3,000.00	
Inch Park Accessible Portable Toilets (PWC May 13, 2024)			1,250.00	
All Abilities Allstar (GIC September 4, 2024)		10,000.00	-	
Funding for Tree Planting on Lawfield Elementary School (PWC October 15, 2024)			3,000.00	
Balance	\$ 100,000.00	\$ 10,000.00	\$ 7,250.00	\$ 82,750.00

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309700 - Ward 7 Capital Reinvestment	100,000.00			
International Children's Games Grant (Council March 27, 2024)		10,000.00	-	
Balance	\$ 100,000.00	\$ 10,000.00	\$ -	\$ 90,000.00

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309700 - Ward 7 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024

\$ 272,750.00

Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024

Ward 8 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109800 - Ward 8 Capital Reinvestment	100,000.00			
Gourley Park Spray Pad Redevelopment (4402256203) - August 2022 (PWC August 10, 2022)		99,704.29		
Softball League User Fees - August 2022 (PWC August 10, 2022)			500.00	
Captain Cornelius Park (4242209811) - August 2022 (PWC August 10, 2022)		5,000.00		
Concession Street BIA Hamilton Mountain Total Solar Eclipse Viewing Party (Council April 10, 2024)			3,000.00	
Balance	\$ 100,000.00	\$ 104,704.29	\$ 3,500.00	\$ (8,204.29)

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309800 - Ward 8 Capital Reinvestment	100,000.00			
Sam Lawrence Park Accessible Portable Toilets - 2023 (PWC July 12, 2023)		1,005.51	-	
Tree Planting at Mohawk College Fennell Campus (PWC June 3, 2024)			9,000.00	
Neighbour-to-Neighbour Ward 8 Councillor Community Grant Funding (AF&A December 5, 2024)		44,846.00	-	
Balance	\$ 100,000.00	\$ 45,851.51	\$ 9,000.00	\$ 45,148.49

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309800 - Ward 8 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024

\$ 136,944.20

Area Rating Special Capital Re-Investment Fund
Discretionary Spending Wards 1-8 Ward 14
As of December 31, 2024

Ward 14 Discretionary Spending

Description	2022			
	Funding	Expenses	Committed	YE Balance
3302109014 - Ward 14 Capital Reinvestment R.A. Riddell Tree Planting (PWC July 10, 2024)	100,000.00		4,500.00	
Balance	\$ 100,000.00	\$ -	\$ 4,500.00	\$ 95,500.00

Description	2023			
	Funding	Expenses	Committed	YE Balance
3302309014 - Ward 14 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Description	2024			
	Funding	Expenses	Committed	YE Balance
3302309014 - Ward 14 Capital Reinvestment	100,000.00			
Balance	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00

Total Uncommitted Balance as of December 31, 2024	<u>\$ 295,500.00</u>
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CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 2 Non-Property Tax Revenue	
3301609602 - Ward 2 Revenue Projects	Amount (\$)
Revenue	
Eptcon - One time fee	42,600.00
28 York Rd - 2017	20,600.00
28 York Rd - 2017	1,000.00
28 York Rd Transfer to Ward Specific Revenue Project	7,840.00
28 York Rd - 2018	22,218.00
28 York Rd - 2019	21,854.54
28 York Rd - 2019	1,000.00
28 York Rd - 2020	18,200.18
28 York Rd - 2021	23,510.18
28 York Rd - 2022	24,510.18
28 York Rd - 2023	24,597.48
28 York Rd - 2024	25,335.40
	233,265.96
Expenses	
Funding for Beasley Park (PWC July 13, 2017)	(76,475.00)
Corktown Grant (Council March 28, 2018)	(6,500.00)
Winter Soltice Grant (GIC December 12, 2018)	(6,500.00)
Care Share Fair	(1,500.00)
Winter Soltice Grant	(6,500.00)
Together in Dance (GIC November 6, 2019)	(7,000.00)
Downtown Hamilton Business	(4,847.70)
Safety Lighting, MacNab Street Tunnel (PWC August 10, 2022)	(5,000.00)
Acrylic Backboards in Ward 2 Parks (PWC August 10, 2022)	(30,000.00)
Park, Alleyway, and Rail Corridor Cleanups (Council April 12, 2023)	(1,000.00)
Good Shepherd Adult Day Programs (Council June 21, 2023)	(1,000.00)
Downtown Mosque Youth Soccer Program (Council July 14, 2023)	(586.74)
Compass Community Health's Produce Prescription Box (FVRx) Program (Council July 14, 2023)	(4,950.00)
541 Eatery & Exchange Contribution (Council June 21, 2023)	(15,000.00)
Helping Hands Street Mission (Council June 21, 2023)	(2,500.00)
Corktown Neighbourhood Association - Winter Solstice Festival (Council November 22, 2023)	(6,500.00)
Queen Victoria Elementary School Nutrition Program (E&CS April 18, 2024)	(6,000.00)
Ward 2 Community Grants - Food Insecurity Programming - Q1-Q2 2024 (E&CS May 16, 2024)	(15,750.00)
Municipal Law Enforcement at Pier 4 Park Events (Planning May 14, 2024)	(10,300.00)
	(207,909.44)
Total Available	25,356.52

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
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Ward 2 Non-Property Tax Revenue
--

3301809602 - Ward 2- Hydro One Contract		Amount (\$)
Revenue		
Hydro - One time fee		11,500.00
Hydro - 2016		25,000.00
Hydro - 2017		25,750.00
Hydro - 2018		25,750.00
Hydro One - 2019		27,318.18
Hydro One - 2020		28,137.73
Hydro - Adjustment		772.50
		144,228.41
Expenses		
License Agreement Fees		(7,215.00)
Real Estate Fees		(1,750.00)
Administration Fees		(1,750.00)
		(10,715.00)
Total Available		133,513.41

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 3 Non-Property Tax Revenue	
3301609603 - Ward 3 Revenue Projects	Amount (\$)
Revenue	
1089 King St Transfer to Ward Specific Revenue Project	155,208.52
75 Balsam - 2016	28,138.00
75 Balsam - 2017	28,982.14
75 Balsam - 2018	29,851.60
75 Balsam - 2019	30,747.15
75 Balsam - 2020	31,669.57
75 Balsam - 2021	32,619.66
75 Balsam - 2022	33,598.25
75 Balsam - 2023	34,606.19
75 Balsam - 2024	35,644.38
	441,065.46
Expenses	
Tragically Hip Concert Approved By Council July 8th	(22,151.79)
The Hamilton Naturalists' Club	(500.00)
Harrrp	(750.00)
Blooms of Africa	(1,000.00)
Delight Festival	(1,000.00)
Empower Strategy Group	(1,000.00)
Keith Neighbourhood Hub Planning Team	(1,000.00)
Club 30	(1,500.00)
Prince of Wales Elementary School	(1,500.00)
Crown Point Garden Club	(200.00)
The Bridge	(1,000.00)
Afro Canadian Caribbean Association	(1,000.00)
Harrrp Sewing Group	(1,000.00)
Community Mural Project	(1,000.00)
Gala Planning Team	(1,000.00)
Gala Planning Team	(1,000.00)
Phoenix Aikido Mat Project	(1,000.00)
Centre Francais Hamilton Inc.	(1,500.00)
Hamilton Ironmen Football	(1,500.00)
Ottawa Street BIA	(350.00)
First Place Representatives Organization	(717.00)
Crown Point Youth Soccer	(1,000.00)
Hamilton Youth Poets	(1,000.00)
Branches Of Native Development	(1,500.00)
Community Mural Project	1,000.00
Mount Hamilton Horticultural Society	(500.00)

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

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Ward 3 Non-Property Tax Revenue	
The Factory Media Centre	(700.00)
Scott Park Baseball Association	(1,000.00)
Eva Rothwell Resource Centre	(1,000.00)
The Germania Club of Hamilton	(1,500.00)
Roselawn Lawn Bowling Club	(2,500.00)
Cathedral High School	(2,601.90)
Lucy Day Mural	(1,000.00)
2017 Festival of Friends	(3,421.02)
Kiwanis Club of Hamilton Inc.	(1,000.00)
St Brigid Catholic Elementary School	(1,500.00)
Friends of St John Place Tenants' Assoc.	(700.00)
Compass Point Bible Church	(1,000.00)
North Central Community Association	(710.00)
St Matthew's House	(1,000.00)
Students In Response To The TRC	(2,500.00)
McMaster Indigenous Student	(5,000.00)
Neighbour To Neighbour Centre	(140.00)
Community Corn	(350.00)
Pumpkin Prowl	(1,000.00)
Winter Solstice Fest	(1,000.00)
Gage Park Wifi	(22,544.22)
McMaster Indigenous Student Services	(1,000.00)
Hamilton Aerial Group	(1,000.00)
Hamilton Jewish News C/O	(1,000.00)
Green Venture	(1,000.00)
Brock University	(1,500.00)
Rotary Club of Hamilton	(1,500.00)
Cg Kindess Awards 18	(1,000.00)
C.G. Trans Job Fair	(1,000.00)
Club 30	(1,000.00)
Micah House Refugee Reception Services	(1,000.00)
Eva Rothwell Resource Centre	(1,500.00)
L'Arche Hamilton	(2,500.00)
The Black History Committee	(1,500.00)
Haunted Attraction at Gage Park (2017)	(1,244.40)
Community Grant - Lucy Day Lottridge Alley Mural Project	(1,000.00)
Erich's Cupboard	(1,000.00)
Hamilton Black History Committee	(500.00)
Hamilton Hurricanes Football Club	(1,000.00)
Sexual Assault Centre	(1,000.00)
Eagleworldwide Community Enrichment	(1,500.00)

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 3 Non-Property Tax Revenue	
First Place Representatives Organization	(1,500.00)
Gursikh Sangat Hamilton	(2,000.00)
Cg Peace In Civil Society	(1,500.00)
Cg Jewish Federation 18	(1,000.00)
Freedom Arts Festiva	(1,000.00)
Strawberry Thunder	(1,000.00)
Germania Club	(1,000.00)
Senior Art Program Motion 7.8	(1,000.00)
Day For Elimination	(1,500.00)
Peace4 Hamilton	(1,000.00)
Grant Macafricans	(1,500.00)
St. Patrick Ces (Fap)	(1,000.00)
Gage Park Softball Association	(1,000.00)
Luso Support Centre	(1,000.00)
The Hamilton Dialogues	(1,000.00)
Crown Point Youth Soccer	(1,000.00)
Harrp	(1,000.00)
Branches of Native Development	(1,500.00)
Recovery Awareness Day Hamilton	(1,000.00)
Ottawa Street BIA	(1,000.00)
Hamilton Acorn	(1,500.00)
Grant-Pride Hamilton	(1,500.00)
Varsity Ticats	(1,500.00)
Queens Connected	(300.00)
Acca Pride In Place	(500.00)
Pumpkin Prowl	(500.00)
Speqtrum Hamilton	(500.00)
Cdn Polish Congress	(1,000.00)
African Youth Governance	(1,700.00)
Hamilton Filipino Community Centre	(1,500.00)
Pride Hamilton	(3,000.00)
Kiwansis Club- Play Day	(1,500.00)
Eva Rothwell Resource Centre	(1,500.00)
Model City Hall Hamilton	(1,350.00)
Beautiful Alleys	(3,000.00)
Gala Planning Team	(2,000.00)
Real Estate Admin Fees	(4,295.00)
Let's Get Growing Seed Share Program	(995.00)
Barton Village BIA - Stelco Strike Anniversary	(1,500.00)
Gala Planning Team - Powell Park Garden	(675.00)
Complete Street Enhancement	(100,000.00)

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 3 Non-Property Tax Revenue	
Stirton Tot Lot	(15,000.00)
Environment Hamilton	(1,985.00)
Legal Street Art Wall At Woodlands Park	(5,000.00)
Roots To Justice	(5,000.00)
Ywca Hamilton	(3,000.00)
Art Gallery Of Hamilton - Breaking Through The Vault	(5,000.00)
Social Planning And Research Council of Hamilton	(6,000.00)
Hamilton Festival Theatre - Frost Bites Festival	(2,000.00)
Helping Hand Street Mission - Coldest Night of The Year Fundraiser	(500.00)
Gala Planning Committee - Birch Ave Greenspace	(1,000.00)
Investing in Beautiful Alleys (2023) (GIC April 5, 2023)	(250.00)
Investing in Beautiful Alleys (2024) (GIC April 5, 2023)	(250.00)
Keith Neighbourhood Health Equity Initiative	(25,000.00)
Celebrating Francophone Resilience & Culture In Ward 3	(2,000.00)
541 Eatery & Exchange Contribution	(15,000.00)
Helping Hands Street Mission	(2,500.00)
Ottawa Street Pride Committee Public Art	(1,500.00)
Ottawa Street BIA Grant - Pride Rainbow Roller Rink (Council June 26, 2024)	(500.00)
It's Your Festival (Council June 26, 2024)	(10,000.00)
Celebrating Francophone Resilience & Culture (Council June 26, 2024)	(2,500.00)
Somali Community in Hamilton for Soccer Tournament Participation – 2024 (Council July 12, 2024)	(3,390.00)
Keith Neighbourhood Community Events (Council May 8, 2024)	(1,700.00)
2024 Frostbites Festival - Celebrating Community-Building in Ward 3 (E&CSC February 8, 2024)	(2,500.00)
Funding for the Costs Associated with the Road Closure for the Keith Neighbourhood Fundraising Event (Council September 25, 2024)	(2,938.00)
	(17,250.00)
	(406,158.33)
Total Available	34,907.13

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 5 Non-Property Tax Revenue	
3301609605 - Ward 5 Revenue Projects	Amount (\$)
Revenue	
SmartCentres Sponsorship Payment (GIC May 15, 2024)	50,000.00
Closure and Sale of a Portion of Road Allowance at 37 Mountain Avenue North, Stoney Creek (PWC September 30, 2024 - PW24056)	
	50,000.00
Expenses	
	-
	-
Total Available	50,000.00

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 10 Non-Property Tax Revenue	
3301609610 - Ward 10 Revenue Projects	Amount (\$)
Revenue	
415 Arvin Ave Transfer to Ward Specific Revenue Project	46,219.67
415 Arvin Ave - 2017	39,065.00
415 Arvin Ave - 2018	40,236.94
415 Arvin Ave - 2019	41,444.05
415 Arvin Ave - 2020	42,687.37
415 Arvin Ave - 2021	42,687.37
415 Arvin Ave - 2022	43,967.99
415 Arvin Ave - 2023	46,645.64
Sherwood Park (Hwy #8 & Fruitland) Rent - 2022	29,000.00
Sherwood Park (Hwy #8 & Fruitland) Rent - 2023	29,870.00
Sherwood Park (Hwy #8 & Fruitland) Rent - 2024	30,766.10
	432,590.13
Expenses	
Parks Project Manager	(1,450.12)
Edgelake Tennis Park	(54,151.66)
Seniors Outreach Services	(10,000.00)
14-24 Sherwood Park Road	(7,700.00)
Real Estate Admin Fees	(3,847.00)
Water Service Installation for a Community Garden Located at 200 Jones (PWC November 13, 2023)	(6,696.00)
Lake Pointe Park Shelter Replacement (PWC September 16, 2024)	(100,000.00)
	(183,844.78)
Total Available	248,745.35

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
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Ward 11 Non-Property Tax Revenue	
3301609611 - Ward 11 Revenue Projects	Amount (\$)
Revenue	
3262 Binbrook Rd (May 01 - September 30, 2021)	12,156.16
3262 Binbrook Rd (October 01, 2021 - September 30, 2022)	29,870.00
3262 Binbrook Rd (October 01, 2022 - September 30, 2023)	30,766.10
3262 Binbrook Rd (October 01, 2023 - September 30, 2024)	31,689.08
3262 Binbrook Rd (October 01, 2024 - September 30, 2025)	32,639.75
	137,121.09
Expenses	
3262 Binbrook Rd (Real Estate & Legal Fees) - <i>New, Renewal, Extension, etc.</i>	(7,700.00)
	(7,700.00)
Total Available	129,421.09
3302409611 - Ward 11 Airport Revenue	Amount (\$)
Revenue	
Hamilton International Airport Lease - Initial Contribution (2017) (PED18111)	30,000.00
	30,000.00
Expenses	
	-
	-
Total Available	30,000.00

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 12 Non-Property Tax Revenue	
3301609612 - Ward 12 Revenue Projects	Amount (\$)
Revenue	
Transfer 385 Jerseyville to Ward Specific Revenue Project	129,235.87
385 Jerseyville - Monthly Payment 2016	9,626.19
385 Jerseyville - Monthly Payment 2017	26,965.29
385 Jerseyville - Monthly Payment 2018	32,727.53
385 Jerseyville - Monthly Payment 2019	28,330.39
385 Jerseyville - Monthly Payment 2020	31,678.55
385 Jerseyville - Monthly Payment 2021	32,470.55
385 Jerseyville - Monthly Payment 2022	33,282.37
385 Jerseyville - Monthly Payment 2023	34,114.25
385 Jerseyville - Monthly Payment 2024	34,967.11
	393,398.10
Expenses	
Heritage Plaque Funding for 176 Wilson St. E. and 1166 Garner Rd. W. (Planning September 6, 2024)	(1,640.00)
	(1,640.00)
Total Available	391,758.10

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 13 Non-Property Tax Revenue	
3301609613 - Ward 13 Revenue Projects	Amount (\$)
Revenue	
Miscellaneous Revenues	21,778.43
Transfer Dundas Water Tower and 70 Olympic Revenue to Ward Specific Revenue Project	7,778.73
Knowles Trust	5,086.99
To close project 4401556510 - Dundas Valley Highschool Soccer	162,283.79
70 Olympic Monthly Funding - 2016	10,073.42
70 Olympic Monthly Funding - 2017	62,973.42
70 Olympic Monthly Funding - 2018	39,258.69
70 Olympic Monthly Funding - 2019	40,436.40
70 Olympic Monthly Funding - 2020	42,812.82
70 Olympic Monthly Funding - 2021	43,506.94
70 Olympic Monthly Funding - 2022	44,812.15
70 Olympic Monthly Funding - 2023	46,156.20
70 Olympic Monthly Funding - 2024	50,935.08
Dundas Water Tower Funding - 2016	9,198.32
Dundas Water Tower Funding - 2017	44,520.24
Dundas Water Tower Funding - 2018	29,275.88
Dundas Water Tower Funding - 2019	30,154.11
Dundas Water Tower Funding - 2020	31,058.73
Dundas Water Tower Funding - 2021	31,990.49
Dundas Water Tower Funding- 2022	32,950.26
Dundas Water Tower Funding- 2023	33,938.77
Dundas Water Tower Funding- 2024	34,956.92
	855,936.78

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 13 Non-Property Tax Revenue	
Expenses	
Real Estate Fee	(9,054.00)
Heritage Courtyard Project	(20,566.00)
East Rock Garden Project	(5,089.99)
Return to Dundas Reserve	(26,554.07)
Real Estate Fee	(4,527.00)
Dundas Driving Park- Lawn Bowling	(25,000.00)
Memorial Stone Installation	(1,480.61)
Electric Charging Stations - PED18250(b)	(16,000.00)
Bullock's Corners Park Tennis Courts (4242209131)	(150,000.00)
Grant to Hamilton Jewish Family Services	(7,500.00)
Real Estate Fee - 70 Olympic	(5,248.00)
Ward 13 Community Grants Q1 2024 (Council April 24, 2024)	(55,324.58)
Ward 13 Community Grants Q2/Q3 2024 (AF&A September 19, 2024)	(31,350.00)
	(357,694.25)
Total Available	498,242.53

CITY OF HAMILTON
Ward Specific Non-Property Tax Revenue
As of December 31, 2024

Ward 15 Non-Property Tax Revenue	
3301609615 - Ward 15 Revenue Projects	Amount (\$)
Revenue	
115 Cole Revenue Transfer to Ward Specific Revenue Project	80,140.63
115 Cole Revenue - 2016	26,922.27
115 Cole Revenue - 2017	27,595.33
115 Cole Revenue - 2018	28,423.19
115 Cole Revenue - 2019	29,284.86
115 Cole Revenue - 2020	30,163.34
115 Cole Revenue - 2021	31,058.80
115 Cole Revenue - 2022	31,990.56
115 Cole Revenue - 2023	32,950.27
115 Cole Revenue - 2024	33,938.78
	352,468.03
Expenses	
Rockcliffe Gardens Rubber Pathway (June 12, 2023)	(35,000.00)
Waterdown Museum of Hope (September 2023)	(10,000.00)
User Fee for the Flamborough Santa Claus Parade (Council November 22, 2023)	(2,000.00)
Archiving Flamborough's Local History (Council January 24, 2024)	(10,000.00)
Supporting the Souharissen Natural Area -Grant (Council March 27, 2024)	(9,426.00)
Supporting Mountainview Neighbourhood Waterdown - Grant (Council June 12, 2024)	(10,000.00)
Support for Migrants Matter (Council August 16, 2024)	(10,000.00)
Support to Ensure an Adequate Supply of Food is Available to Meet the Demand (Council August 16, 2024)	(30,000.00)
Flamborough Santa Claus Parade (Council August 16, 2024)	(15,000.00)
H.E.A.R.T.'s (Healthy Education About Relationship Team) (Council October 23, 2024)	(10,000.00)
Banner Installation for Remembrance Day 2024 (Council October 23, 2024)	(815.00)
Waterdown Museum of Hope (Council October 23, 2024)	(6,000.00)
Flamborough Connects (Council October 23, 2024)	(5,400.00)
Flamborough Women's Resource Centre / Interval House (GIC February 5, 2025)	(10,000.00)
	(163,641.00)
Total Available	188,827.03

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

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Ward 1 Council Priority Minor Maintenance (Proj. ID. 4031911601, 4032311601 & 4032111101)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 1	782,550.01			
2021 Sidewalk Repairs		99,725.00		
Aberdeen Studholme to Dundurn			407,040.00	
Hillcrest Avenue Paving			249,312.00	
Miscellaneous Charges - Legal, Print, etc.		1,640.46		
Staffing Costs		21,386.00		
Balance	782,550.01	122,751.46	656,352.00	3,446.55

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 1	360,000.00			
Cont.from Reserve	16,301.00			
Hunter W-Richmond to Queen - will be covered by 2025 Budget			508,800.00	
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	376,301.00	170.95	508,800.00	(132,669.95)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 1 CCBF	2,000,000.00			
2024 Sidewalk Repairs			106,237.44	
C15-69-22 H - Kent Street Area & Breadalbane Street Area - Road Resurfacing		1,389,061.49	15,229.35	
Miscellaneous Charges - Legal, Print, etc.		134.39		
Morden St - Locke St N to Pearl St N		419,493.22	69,843.11	
Balance	2,000,000.00	1,808,689.10	191,309.90	1.00

Total Uncommitted Balance as of December 31, 2024

\$ (129,222.40)

Ward 2 Council Priority Minor Maintenance (Proj. ID. 4031911602, 4032311602 & 4032111102)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 2	1,429,251.64			
Durand Neighbourhood		504,884.98	86,496.00	
Miscellaneous Charges - Legal, Print, etc.		2,404.98		
Sidewalk Repairs		407,040.80		
Sidewalk Repairs			368,371.20	
Sidewalk Repairs			849.70	
Speed Cushions Ward 2		37,817.41		
Staffing Costs		21,386.00		
Balance	1,429,251.64	973,534.17	455,716.90	0.57

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 2	360,000.00			
Cont.from Reserve	6,248.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Sidewalk Repairs			291,077.35	
Staffing Costs		-		
Balance	366,248.00	170.95	291,077.35	74,999.70

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 2 CCBF	2,000,000.00			
Corktown Neighbourhood		151,120.18	1,753,148.48	
Motion transfer remaining funds to CCBF Reserve			95,730.00	
Balance	2,000,000.00	151,120.18	1,848,878.48	1.34

Total Uncommitted Balance as of December 31, 2024

\$ 75,001.61

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

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Ward 3 Council Priority Minor Maintenance (Proj. ID. 4031911603, 4032311603 & 4032111103)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 3	1,325,790.28			
2021 Concrete Repairs		76,320.15		
2022 Concrete Repairs		48,265.87	26,947.54	
2023 Concrete Repairs		77,426.83		
Dunsmuir & Balsam-Resurfacing			375,494.40	
Miscellaneous Charges - Legal, Print, etc.		1,637.88		
Review of Roadways			356,160.00	
Staffing Charges			3,561.60	
Staffing Costs		21,386.00		
Balance	1,325,790.28	225,036.73	762,163.54	338,590.01

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 3	360,000.00			
Cont.from Reserve	5,200.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	365,200.00	170.95	-	365,029.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 3 CCBF	2,482,000.00			
Barton St Boulevards and Depaving		35,579.22	21,887.62	
Sherman Ave 2-way conversion		73,820.24	2,350,712.91	
Balance	2,482,000.00	109,399.46	2,372,600.53	0.01

Total Uncommitted Balance as of December 31, 2024

\$ 703,619.07

Ward 4 Council Priority Minor Maintenance (Proj. ID. 4031911604, 4032311604 & 4032111104)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 4	1,152,959.70			
2021 Concrete Repairs		838,650.69	13,440.18	
Miscellaneous Charges - Legal, Print, etc.		903.52		
Sidewalk Replacement		117,413.50	134,951.54	
Staffing Costs		21,386.00		
Balance	1,152,959.70	978,353.71	148,391.72	26,214.27

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 4	360,000.00			
Cont.from Reserve	7,287.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	367,287.00	170.95	-	367,116.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 4 CCBF	2,000,000.00			
C15-12-23 Fairfield Avenue		565,385.39	629,757.60	
C15-38-22 (M) Concrete Repairs Ward 4		274,753.00		
Resurfacing Harmony			530,103.46	
Balance	2,000,000.00	840,138.39	1,159,861.06	0.55

Total Uncommitted Balance as of December 31, 2024

\$ 393,330.87

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 5 Council Priority Minor Maintenance (Proj. ID. 4031911605, 4032311605 & 4032111105)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 5	1,043,522.93			
First St N - south end to Galbraith Dr (C15-44-21)		255,393.08		
Miscellaneous Charges - Legal, Print, etc.		2,923.22		
Mountable Curb		6,293.87	1,338.14	
Mountable Curb			31,036.80	
Mountain Rd Ditch		88,946.69		
Pedestrian Pathway in Green Acres Park		247,005.38		
Sidewalks - Valley Dr, Felker Cres and Faircourt Dr		68,179.33		
Speed Cushion Kenora Ave			14,246.40	
Speed Cushion Owen Place			7,123.20	
Staffing Costs		21,386.00		
Traffic Calming Mountain Ave		2,590.00	11,610.82	
Balance	1,043,522.93	692,717.57	65,355.36	285,450.00

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 5	360,000.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	360,000.00	170.95	-	359,829.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 5 CCBF	2,000,000.00			
Avalon Ave/Brandow Crt/Charles St/Randall Ave		45,792.09	44,986.00	
Battlefield Neighbourhood		882,490.70	372,372.02	
Balance	2,000,000.00	928,282.79	417,358.02	654,359.19

Total Uncommitted Balance as of December 31, 2024

\$ 1,299,638.24

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 6 Council Priority Minor Maintenance (Proj. ID. 4031911606, 4032311606 & 4032111106)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 6	1,431,013.26			
2020 Concrete Repairs		101,760.20		
2021 Mountable Curb		124,979.10		
2022 Mountable Curbs		112,156.09		
2023 Mountable Curbs		60,168.48	21,239.64	
Algonquin & Rowena - shave and pave		89,734.92		
C15-03-20 - Trenholme Cres, Solomon Cres & Jamie Ann St - Road Resurfacing		86,315.65		
C15-50-20 - New Sidewalk - Rymal - Eva to Upper Sherman		85,279.53		
Miscellaneous Charges - Legal, Print, etc.		1,637.32		
Mountable Curb 969 Upper Kenilworth			6,105.60	
New stop controls on Rosewell Street at Rexford Drive				
Pedestrian Signal at Moxley and Mohawk		140,874.67		
Road Resurfacing Beaverbrook		53,422.99	509.91	
Road Resurfacing Quester Crt		91,584.18		
Royal Vista Reconstruction - \$71k from Developer received & \$64k from		115,580.55		
Speed Cushion - 99 Robson		4,067.65		
Speed Cushion - Dulgaren				
Speed Cushion - Moxley		4,067.65		
Speed Cushions - Arno St.		3,494.00	3,567.71	
Speed Cushions - Beacon		8,135.30		
Speed Cushions - Birchview, Gatineau, Rideau, Larch, Princeton and Moxley		46,182.75		
Speed Cushions - Broker		24,405.90		
Speed Cushions - Eaglewood		8,135.30		
Speed Cushions - East 44th		12,321.96		
Speed Cushions - Fernwood Crescent		3,123.48		
Speed Cushions - Mount Pleasant		16,270.60		
Speed Cushions - Organ Crescent		16,270.60		
Speed Cushions - Presidio		6,305.48		
Speed Cushions - Princeton		12,610.96		
Speed Cushions - Rapallo & East 45th		31,674.37		
Speed Cushions - Upper Kenilworth		5,727.48		
Staffing Costs		21,386.00		
Transfer from Winter Maintenance to reduce deficit		8,135.30		
Balance	1,431,013.26	1,295,808.46	31,422.86	103,781.94

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 6	360,000.00			
Cont.from Reserve	5,554.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	365,554.00	170.95	-	365,383.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 6 CCBF	2,000,000.00			
C15-44-22(H) - Carson, Landron & East 43rd Road Resurfacing		975,923.60	297,708.36	
Balance	2,000,000.00	975,923.60	297,708.36	726,368.04

Total Uncommitted Balance as of December 31, 2024

\$ 1,195,533.03

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 7 Council Priority Minor Maintenance (Proj. ID. 4031911607, 4032311607 & 4032111107)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 7	1,700,288.90			
2021 Concrete Repairs		83,443.36		
2022 Mountable Curbs		101,947.34		
2023 Mountable Curbs		65,867.31	8,417.62	
Asphalt Works - Elmar Park		111,008.05		
General inspections, testing, reporting		4,033.11		
Miscellaneous Charges - Legal, Print, etc.		1,646.61		
Mountable Curbs			56,985.60	
Sidewalk Repairs			326,649.60	
Speed Cushion - Berko Avenue (4 speed cushions)			28,493.80	
Speed Cushion - East 13th		3,152.74		
Speed Cushions - East 31st St and Queensdale			7,123.20	
Speed Cushions - Folkstone & Lawnhurst		10,928.00	10,249.27	
Speed Cushions - Jeremiah Court (2 speed cushions)			14,246.40	
Speed Cushion - Byng, Massena & Acadia		15,185.70		
Staffing Costs		21,386.00		
Thorner Park Pathways (4242209709)	(150,000.00)			
Balance	1,550,288.90	418,598.22	452,165.49	679,525.19

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 7	360,000.00			
Cont.from Reserve	18,834.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	378,834.00	170.95	-	378,663.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 7 CCBF	2,000,000.00			
Upper Wentworth - Mohawk to 130m North of Fennell		757,791.52	57,893.40	
Upper Wentworth - Mohawk to LINC			1,168,822.83	
Balance	2,000,000.00	757,791.52	1,226,716.23	15,492.25

Total Uncommitted Balance as of December 31, 2024

\$ 1,073,680.49

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 8 Council Priority Minor Maintenance (Proj ID. 4031911608, 4032311608 & 4032111108)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 8	1,709,206.24			
2021 Mountable Curb		378,247.26		
2022 Sidewalk Replacement		229,855.48		
2023 Sidewalk Replacement - Garth St.			50,880.00	
Asphalt Works - Kennedy East Park - Ward 8 Motion funded		50,030.90		
General inspections, testing, reporting: Parks Pathways		2,281.21		
Gourley Park Spray Pad (4402256203)	(245,000.00)			
Miscellaneous Charges - Legal, Print, etc.		4,471.93		
Mountable Curbs		17,252.66	13,275.38	
Rolston Dr - Lynbrook/Miami to Mountbatten - Road				
Rehabilitation		187,342.54	118,220.91	
Shave and Pave and Mountable Curbs			141,446.40	
Staffing Costs		21,386.00		
Balance	1,464,206.24	890,867.98	323,822.69	249,515.57

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 8	360,000.00			
Cont.from Reserve	15,837.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	375,837.00	170.95	-	375,666.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 8 CCBF	2,000,000.00			
Burwood to Mountbatten, Mountbatten to Elkwood & tyrone			1,389,024.00	
Complete Streets			610,560.00	
Balance	2,000,000.00	-	1,999,584.00	416.00

Total Uncommitted Balance as of December 31, 2024

\$ 625,597.62

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 9 Council Priority Minor Maintenance (Proj. ID. 4031911609, 4032311609 & 4032111109)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 9	1,985,798.65			
2021 Sidewalk Repairs - C15-45-21 (M)		829,506.02	6,138.04	
2022 Sidewalk Repairs (including inspections)		542,503.82	20,336.74	
C15-03-21 -Floral Islands - Mud @ Isaac Brock & Mud @ Paramount		120,918.93		
Ground Water Review - Foxtrot Foxmeadow Drive Preliminary Drainage Study		61,340.16	40,419.95	
Miscellaneous Charges - Legal, Print, etc.		1,640.46		
Road Repairs - First Road W.			69,196.80	
Speed Cushions - Bellagio, Gatestone, Keystone and Showcase		38,008.33		
Speed Cushions - Pinehill Dr -Trinity Church & Fletcher (7 speed cushions)		25,817.77	21,774.02	
Staffing Costs		21,386.00		
Traffic Island Conversion		186,303.90		
Balance	1,985,798.65	1,827,425.39	157,865.55	507.71

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 9	360,000.00			
Cont.from Reserve	15,241.00			
Fletcher Rd-2 speed cushions			10,176.00	
Miscellaneous Charges - Legal, Print, etc.		170.95		
Road Repairs - First Road W.			236,083.20	
Speed Cushions - Hannon Cres.			14,246.40	
Balance	375,241.00	170.95	260,505.60	114,564.45

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 9 CCBF	2,000,000.00			
C15-62-22(HS) - Highland Rd W & Gatestone Dr Road Resurfacing		879,717.00	104,840.00	
Balance	2,000,000.00	879,717.00	104,840.00	1,015,443.00

Total Uncommitted Balance as of December 31, 2024

\$ 1,130,515.16

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 10 Council Priority Minor Maintenance (Proj. ID. 4031911610, 4032311610 & 4032111110)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 10	1,045,129.68			
2021 Sidewalk Repairs		50,880.10		
2022 Sidewalk Repairs		39,686.48		
Fruitland Road Re-surfacing			132,288.00	
Miscellaneous Charges - Legal, Print, etc.		1,640.46		
Mountable Curbs			12,923.52	
Park Pathways at Ferris Park, Simone Hall Mural & Corman				
Park Basketball Courts	(510,000.00)			
Speed Cushions-Grays Rd and Memorial Ave			30,528.00	
Speed Cushions-Watercrest Dr			10,176.00	
Staffing Costs		21,386.00		
Transfer to 2016 project		(11,465.74)		
Balance	535,129.68	102,127.30	185,915.52	247,086.86

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 10	360,000.00			
Cont.from Reserve	26,774.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	386,774.00	170.95	-	386,603.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 10 CCBF	2,000,000.00			
Fruitland Rd - Re-surfacing			468,096.00	
Maple Drive, Spartan Ave - Road Re-surfacing		1,183,177.81	120,148.64	
Balance	2,000,000.00	1,183,177.81	588,244.64	228,577.55

Total Uncommitted Balance as of December 31, 2024

\$ 862,267.46

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 11 Council Priority Minor Maintenance (Proj. ID. 4031911611, 4032311611 & 4032111111)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 11	1,629,744.04			
Driveway Widening-3120 Binbrook Rd			3,459.84	
Fencing Improvements at Fairgrounds Community Park		237,777.20	72,390.90	
Glancaster Shoulder Paving			50,880.00	
Miscellaneous Charges - Legal, Print, etc.		2,990.51		
Speed Cushion Tanglewood, In front of #117		3,647.65		
Speed Cushions			15,264.00	
Speed Cushions-Grassyplain Dr			15,264.00	
Speed Cushions-Homestead Dr at Homebrook Park Entrance			5,088.00	
Staffing Costs		21,386.00		
Balance	1,629,744.04	265,801.36	162,346.74	1,201,595.94

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 11	360,000.00			
Cont.from Reserve	13,521.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	373,521.00	170.95	-	373,350.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 11 CCBF	2,000,000.00			
2023 Surface Treatment		569,186.10	140,530.73	
Homestead Drive Streetlighting Upgrades		126,304.94	24,184.32	
Installation of New/Existing Sidewalk - Homestead Drive - Ward 11 CCBF		254,871.31		
Leeming Rd Works		96,208.39	5,551.80	
Ward 11 Roads - Culverts		164,274.22	37,246.10	
Balance	2,000,000.00	1,210,844.96	207,512.95	581,642.09

Total Uncommitted Balance as of December 31, 2024

\$ 2,156,588.08

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 12 Council Priority Minor Maintenance (Proj. ID. 4031911612, 4032311612 & 4032111112)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 12	1,938,902.96			
2023 Speed Cushions		15,262.32	13,363.12	
2024 Speed Cushions-various locations			66,144.00	
Ancaster Heights		977,992.44	366,564.58	
Miscellaneous Charges - Legal, Print, etc.		1,850.14		
Staffing Costs		21,386.00		
Balance	1,938,902.96	1,016,490.90	446,071.70	476,340.36

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 12	360,000.00			
Cont.from Reserve	30,306.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	390,306.00	170.95	-	390,135.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 12 CCBF	2,000,000.00			
Miscellaneous Charges - Legal, Print, etc.		239.54		
New Sidewalk - Queen St, Ancaster		30,528.06		
Sulphur Springs & Queen		6,131.77	26,071.84	
Terrence Park Dr, Crestview Ave, Academy St, Golfdale Pl & Church St		738,898.28	114,708.09	
Balance	2,000,000.00	775,797.65	140,779.93	1,083,422.42

Total Uncommitted Balance as of December 31, 2024

\$ 1,949,897.83

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 13 Council Priority Minor Maintenance (Proj. ID. 4031911613, 4032311613 & 4032111113)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 13	1,567,193.11			
Alma - Shave and Pave		50,880.10		
Carey - South end of Street to Concession 5W - trsf to CCBF		(112,304.63)		
General inspections, testing, reporting		3,558.05		
King - Bond St to Brock St - resurfacing (4032119111)	(39,600.00)			
Kirby Ave and Hunts St		95,445.14	69,252.27	
Miscellaneous Charges - Legal, Print, etc.		1,637.88		
Park Pathway Loop - Cenntennial Heights		4,070.41	174,009.60	
Road Resurfacing - Ward 13 - Carey St & Freelon Rd		118,451.60		
Speed Cushion - Helen St			5,088.00	
Staffing Costs		21,386.00		
Balance	1,527,593.11	183,124.55	248,349.87	1,096,118.69

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 13	360,000.00			
Cont.from Reserve	18,312.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	378,312.00	170.95	-	378,141.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 13 CCBF	2,000,000.00			
Carey - South end of Street to Concession 5W - trsf from MM		112,304.63		
East St N - Road Reconstruction		930,281.15	67,026.80	
Geotec Investig'n for East St N		41,678.44	8,051.76	
Miscellaneous Charges - Legal, Print, etc.		539.23		
Road & Sidewalks - Osler – South St to Grant and East St N – Hunter to York		354,612.78	96,438.10	
Tree Inventory for East St N		2,030.12		
Balance	2,000,000.00	1,441,446.35	171,516.66	387,036.99

Total Uncommitted Balance as of December 31, 2024

\$ 1,861,296.73

CITY OF HAMILTON
Ward Council Priority Minor Maintenance
As of December 31, 2024

Ward 14 Council Priority Minor Maintenance (Proj. ID. 4031911614, 4032311614 & 4032111114)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 14	1,567,871.09			
2021 Mountable Curb Program		22,236.01		
2022 Mountable Curb Program		54,950.51		
2023 Mountable Curb Program		53,312.85	2,655.25	
Glancaster Rd shoulder paving			15,264.00	
Miscellaneous Charges - Legal, Print, etc.		1,649.42		
Road Resurfacing Gilkson, Gurnett and Glamis C15-05-25			352,674.59	
Sidewalk Repairs & Mountable Curbs			241,171.20	
Staffing Costs		21,386.00		
Balance	1,567,871.09	153,534.79	611,765.04	802,571.26

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 14	360,000.00			
Cont.from Reserve	3,473.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	363,473.00	170.95	-	363,302.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 14 CCBF	2,000,000.00			
C15-58-22(H) Falkirk Neighbourhood		1,130,561.35	305,280.00	
Mixc charges-Signs, printing		547.00		
Shave & Pave & Sidewalk Program			387,705.60	
Balance	2,000,000.00	1,131,108.35	692,985.60	175,906.05

Total Uncommitted Balance as of December 31, 2024

\$ 1,341,779.36

Ward 15 Council Priority Minor Maintenance (Proj. ID. 4031911615, 4032311615 & 4032111115)

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 15	1,234,879.35			
Miscellaneous Charges - Legal, Print, etc.		1,640.46		
Parkside Drive - C15-15-20		379,934.97		
Speed Cushion Fellowes Cres			5,088.00	
Speed Cushion Howard Blvd			5,088.00	
Staffing Costs		21,386.00		
Balance	1,234,879.35	402,961.43	10,176.00	821,741.92

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 15	360,000.00			
Cont.from Reserve	33,385.00			
Miscellaneous Charges - Legal, Print, etc.		170.95		
Balance	393,385.00	170.95	-	393,214.05

Description	Funding	Expenses	Committed	YE Balance
CP Minor Maintenance Ward 15 CCBF	2,000,000.00			
C15-60-22(H) Hamilton St - Dundas St to Silver Crt, Howard Blvd & Thomson Dr		713,412.19	101,760.00	
Centre Rd			763,200.00	
Miscellaneous Charges - Legal, Print, etc.		259.03		
Balance	2,000,000.00	713,671.22	864,960.00	421,368.78

Total Uncommitted Balance as of December 31, 2024

\$ 1,636,324.75



Office of the
Auditor General
City of Hamilton

Directly-Operated Child Care Centre (Red Hill Family Centre) Value for Money Audit

June 12, 2025

Brigitte Minard, Deputy Auditor General



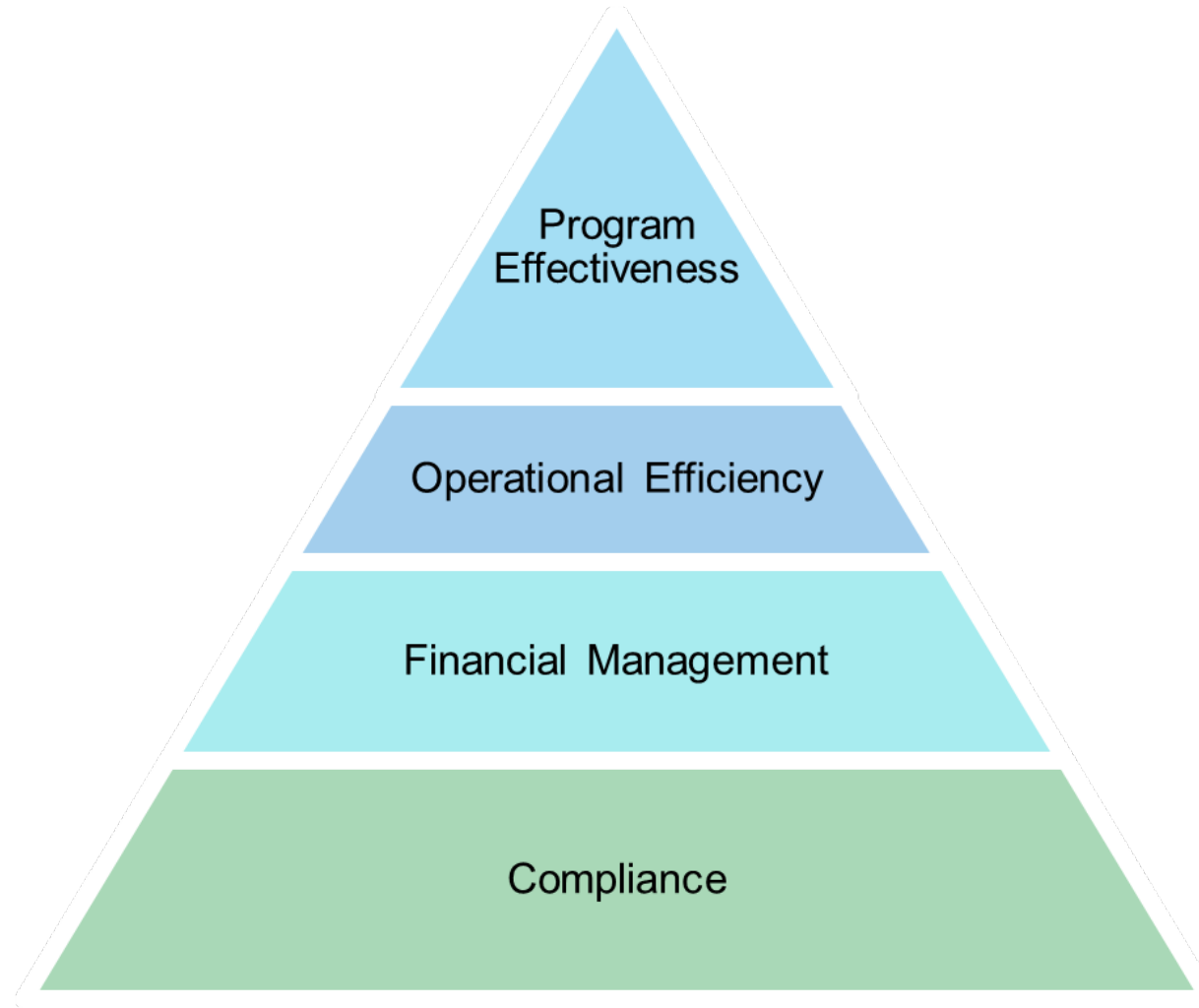
Provincial Directive

“CMSMs/DSSABs that directly operate child care centres are required to retain independent advice and conduct a value-for-money audit... to determine whether federal and provincial funding is being used efficiently and effectively by directly operated centres, and whether the child care services could be more efficiently offered instead by a third-party provider.”

Audit Objectives

- Evaluate financial management practices.
- Assess operational efficiency and sustainability.
- Evaluate program effectiveness.
- Benchmark performance with similar local operators.
- Verify adherence to regulatory requirements.
- Identify opportunities for improvement.

Value for Money Framework



What We Did

- Researched local, provincial, and national child care contexts.
 - Gained an understanding of the City's distinct roles,
- Assessed key risks and challenges,
- Analyzed multi-year financial and operational data,
- Assessed regulatory compliance,
- Reviewed parent satisfaction surveys,
- Concluded on reasons for the issues identified,
- Identified areas of improvement and advocacy.

Council Support

Revenue
\$2,135,043

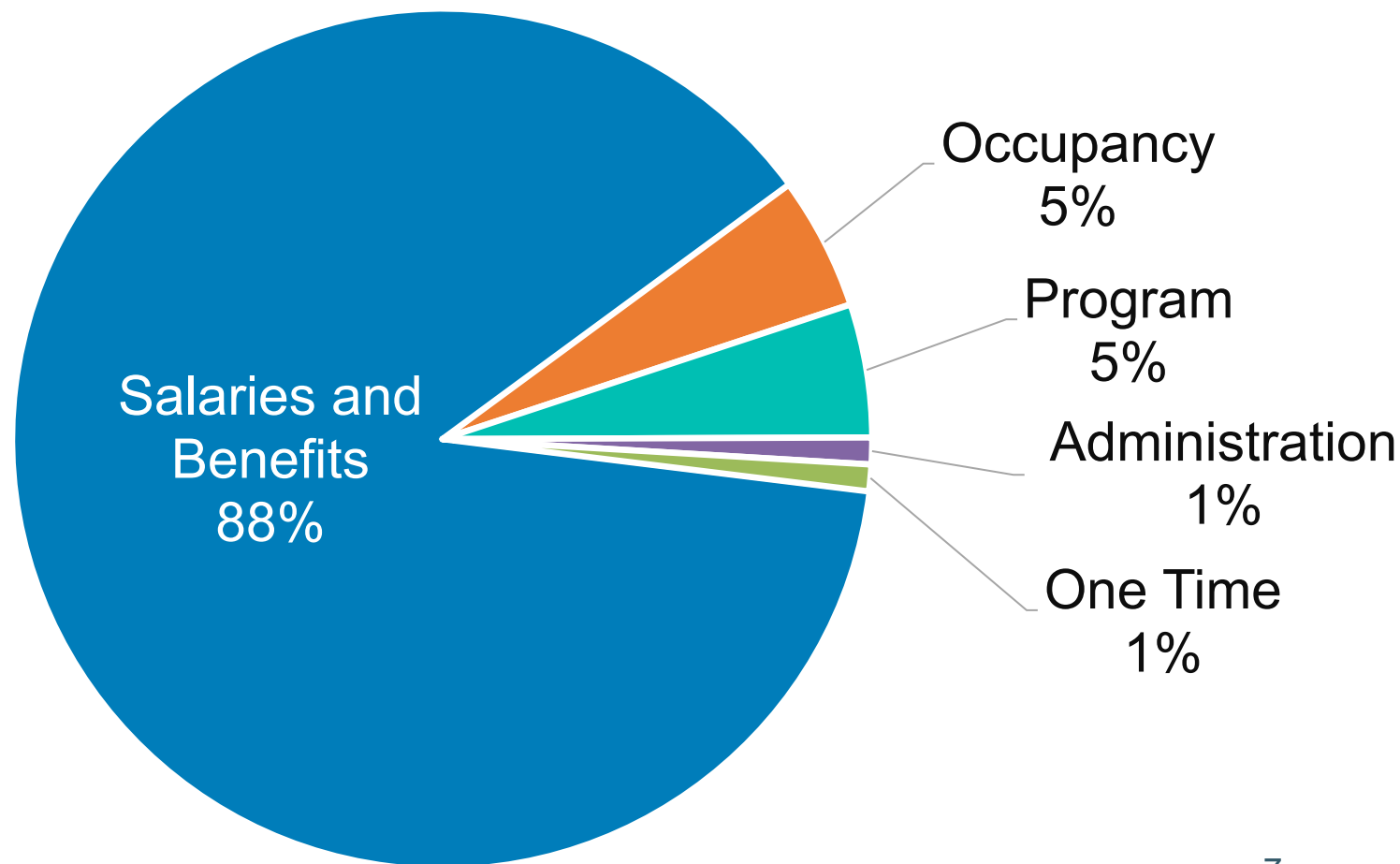
Levy
\$286,612

Expenses
\$2,421,654

Levy % of Expenses
12%

Financial Cost Driver(s)

Is Red Hill minimizing costs and maximizing financial benefits while maintaining service quality?



7

Benchmarking: Third Party Comparator Selection

- Operators with a licensed capacity concentration of greater than 80% toddler/preschool.
- At least three (3) years of financial data available.
- Enrolled in CWELCC.

17 local providers were used in benchmarking analysis
(unless otherwise specified)

Benchmarking: Financial Cost Drivers

Cost Category	Red Hill	Benchmarked Operators	Red Hill (revised estimate)
Administration	1%	6%	3%
Occupancy	5%	14%	7%
One Time	1%	0%	1%
Program	5%	6%	5%
Salaries and Benefits	88%	74%	84%

9



Comparing “Average” Cost

- Average ‘per child’ or ‘per space’ comparisons fail to address the impact of legislative staffing requirements (main cost driver).
- Staff-to-child requirements are legislated according Age Group, with younger children requiring more staff per child.

Age Group	# of children	Required # of Staff
Infant	40	12
Toddler	40	8
Pre-school	40	5

Cost per Required Program Resource

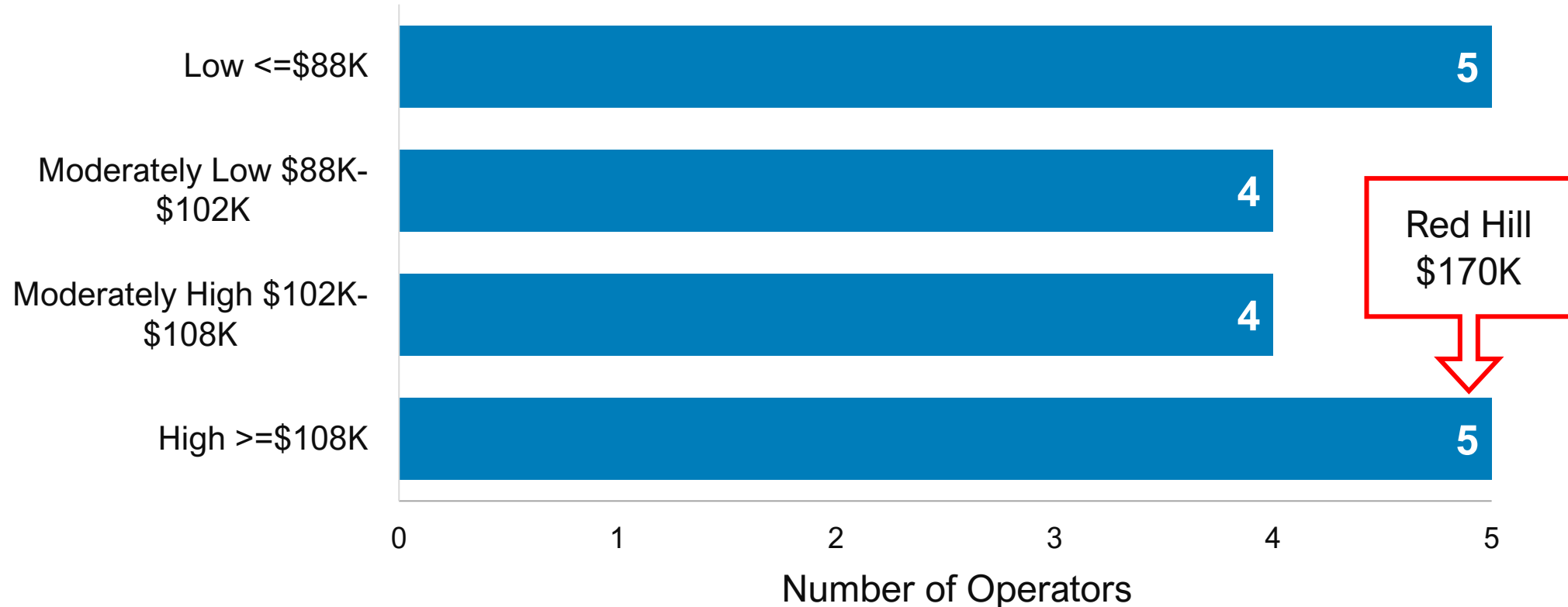
A proxy for 'unit cost'

- Inherently adjusts for age mix
- Normalizes cost burdens between operators
- Uses total cost of providing care
- Adjusted for utilization rate

It is NOT:

- The cost of an individual program resource (educator)
- Representative of salaries
- The cost per child or space

Benchmarking Cost per Required Program Resource



12



Higher Salaries and Benefits: Contributing Factors

- Hourly wages
- Percent of RECEs
- Special needs resourcing
- Employee benefits

Is Red Hill Maximizing Output Without Compromising Quality?

Utilization Rate

$$= \frac{\text{Operating Capacity}}{\text{Licensed Capacity}}$$

96%

Vacancy Rate

$$= \frac{\text{Vacancies}}{\text{Operating Capacity}}$$

11%

Time-on-Task

$$= \frac{\text{Providing direct care}}{\text{All activities}}$$

90%

Is Red Hill Meeting its Objectives?

- Staff have more experience than system average.
- Parent satisfaction is higher than system average.
- Actively addressing system priorities: accessibility and inclusion.
- Compliant with regulations.
- Demand is high (~600 on wait list).

The Red Hill Difference: emergent curriculum, student placements, community partnerships and “wrap-around” care.

15

Overall Findings

- Red Hill operates at a higher cost relative to similar operators.
- Performance measures and quantifiable outcomes linked to service levels are lacking.
 - The child care sector struggles with measuring outcomes.
- A changed, and still-changing child care funding landscape brings greater scrutiny.

Opportunities

- Position Red Hill as a ‘best-in-class’ demonstration centre.
- Advocate for reliable measures and service levels for assessing the value of different approaches/practices in relation to cost.

Recommendations

- Overall, 14 recommendations were made to Management.
 - Management agreed with all recommendations.
- OAG is recommending that Council directs Management to report back with a status update by June 2026.

Response to the Provincial Directive

Based on Red Hill's overall performance, quality of service, and other differentiating factors, we found no conclusive evidence that outsourcing would be materially beneficial from a value for money perspective.





THANK YOU



City of Hamilton Report for Consideration

To: Chair and Members
Audit, Finance and Administration Committee

Date: June 12, 2025

Report No: AUD25007

Subject/Title: Directly-Operated Child Care Centre (Red Hill Family Centre) Value for Money Audit

Ward(s) Affected: (City Wide)

Recommendations

- 1) That the Management Responses, as detailed in Appendix “B” to Report AUD25007 **BE APPROVED**; and
- 2) That the General Manager of Healthy and Safe Communities be directed to implement the management responses (attached as Appendix “B” to Report AUD25007) and report back to Audit, Finance and Administration Committee by June 2026, on the nature and status of actions taken in response to the audit report.

Key Facts

- The Office of the Auditor General (OAG) performed a value for money audit of the City’s Red Hill Family Centre (“Red Hill”).
- The audit was prompted by a directive from the Province of Ontario’s Ministry of Education for all municipalities that have a directly-operated child care centre.
- Red Hill operates at the higher end of costs when compared with similar providers.
- The child care sector struggles with measuring outcomes, lacks generally accepted industry wide *performance* measures for Red Hill to adopt.
- A more comprehensive set of benchmarks and service levels should be developed and published that provide comparative results for operators – this

would enable analysis of value for money achievement at both the operator and system level.

- The OAG made 14 recommendations to improve value for money at Red Hill.
- Management agreed with all 14 recommendations.

Financial Considerations

By completing this Ministry of Education-required audit in-house using existing OAG resources, this saved the City of Hamilton money by not engaging an external firm to complete this audit.

Background

This audit was conducted in accordance with the Ontario Ministry of Education's Addendum to Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, which states:

"CMSMs/DSSABs that directly operate child care centres are required to retain independent advice (for example, third-party services) and conduct a value-for-money audit on their direct delivery of child care services. To assist with retaining independent advice, CMSMs/DSSABs may choose to access Ontario's Vendors of Record arrangements to acquire auditing services.

The purpose of the value-for-money audit is to determine whether federal and provincial funding is being used efficiently and effectively by directly operated centres, and whether the child care services could be more efficiently offered instead by a third-party provider. For clarity, the scope and parameters of these value-for-money audits will be established by the auditor who is conducting the audit.

The audit report, recommendations and management responses must be posted publicly. For clarity, as per the usual audit engagement process, CMSMs/DSSABs will be responsible for responding to findings and recommendations made by the auditor, including whether the recommendations will be implemented. The rationale for not accepting recommendations should be noted in the management response and posted publicly along with the audit report. Funding will not be withheld or adjusted based on the findings of the value-for-money audit; however, the ministry may follow-up on the implementation of the recommendations received and CMSMs'/DSSABs' management responses."

Analysis

The Red Hill Family Centre provides child care to 93 children between zero (0) and six (6) years old on an annual basis at an average annual cost between 2019 and 2023 of \$2.4M. Salaries and Benefits are the main cost driver, accounting for 88% of expenses, or an average of \$2.1M each year.

Red Hill was one of more than 70 child care providers (operating over 250 individual centres) in Hamilton during the audit period. Child care centres express significant variation in their respective age group and quantity mix, and each age group has their own unique staffing requirement. This means that comparing two (or more) operators/providers with the exact same capacity mix and subsequent staffing pressure was not possible; comparisons of Red Hill were made to a group of similar operators that met three criteria:

1. Enrolled in the Canada-Wide Early Learning and Child Care Centre (CWELCC) system.
2. Have a licensed capacity of toddlers and preschoolers of 80% and higher.
3. Submitted at least three (3) years of financial statements between 2019 and 2023.

The audit assessed:

- Achievement of value for money in financial management,
- Operational efficiency including performance measurement and potential cost savings,
- Program Effectiveness,
- Regulatory compliance,
- Comparative viability of municipal vs. third-party delivery.

In addition to the above, the audit included a comparative analysis of Red Hill with similar operators.

The audit found that overall Red Hill performs at a higher relative cost than similar operators, driven primarily by salaries and benefits which account for 88% of annual expenses. Higher hourly wage rates, a high proportion (100%) of Registered Early Childhood Educators, dedicated special needs resources, and employee benefits differentiate Red Hill from others.

A formal report, attached as Appendix “A” to Report AUD25007, summarized the details of the value for money audit findings and provides comparisons on aspects such as cost-per-legislated staff requirement, utilization and vacancy rates, revenue sources, special needs resourcing, and regulatory compliance.

Overall, Red Hill performs well on some performance measures, exceeding their peers, with a few improvement opportunities available to them in certain areas.

Notwithstanding their higher relative cost to similar operators, based on their overall performance, quality of service and differentiating factors as a provider, there is no conclusive evidence to suggest that outsourcing would be materially beneficial from a value for money perspective.

We have presented Red Hill's cost structure and summarized the major quantitative and qualitative benefits worthy of consideration in this report. However, it will be up to decision makers to judge the relative value of benefit to cost.

Alternatives

Not applicable.

Relationship to Council Strategic Priorities

- 3. Responsiveness & Transparency
 - 3.4. Build a high performing public service
 - 3.5. Modernize City systems

Previous Reports Submitted

[Report AUD19014 Children's Services Risk Assessment](#)

Consultation

Children's and Community Services Division

Legal and Risk Management Services Division

Finance and Administration staff supporting the Children's and Community Services Division

Appendices and Schedules Attached

Appendix A: Directly-Operated Child Care Centre (Red Hill Family Centre) Value for Money Audit Report

Appendix B: Recommendations and Management Responses

Prepared by: Dennis Guy, Senior Audit and Investigations Specialist
Office of the Auditor General

Brigitte Minard, Deputy Auditor General
Office of the Auditor General

Charles Brown, Auditor General
Office of the Auditor General

Submitted and recommended by: Brigitte Minard, Acting Auditor General
Office of the Auditor General



Office of the Auditor General City of Hamilton

Directly-Operated Child Care Centre (Red Hill Family Centre) Value for Money Audit



June 12, 2025

Dennis Guy, Senior Audit and Investigations Specialist

Brigitte Minard, Deputy Auditor General

Charles Brown, Auditor General

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Executive Summary

- 1 This value for money audit (VFM) was conducted in accordance with the Ontario Ministry of Education's *Addendum to Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024*, to specifically address the requirement "to retain independent advice and conduct a value for money audit on the direct delivery of child care services," and incorporates findings from a comprehensive review of the Red Hill Family Centre, other audits of municipal child care centres, early learning reports, and best practices in public-sector value for money audits. The audit assessed:
 - Achievement of value for money in financial management,
 - Operational efficiency including performance measurement and potential cost savings,
 - Program Effectiveness,
 - Regulatory compliance,
 - Comparative viability of municipal vs. third-party delivery.
- 2 The audit found that overall Red Hill performs at a higher relative cost than similar operators, driven primarily by salaries and benefits which account for 88% of annual expenses. Higher hourly wage rates, a high proportion (100%) of Registered Early Childhood Educators, dedicated special needs resources, and employee benefits differentiate Red Hill from others.
- 3 Red Hill performs well in terms of utilized capacity, consistently operating at 96% of their licensed capacity. This is not the highest rate within the comparator group, however it does place them well into the highest quartile.
- 4 Conversely, Red Hill experienced a higher average vacancy rate during the study period in comparison with similar operators which impacts overall value for money.
- 5 Red Hill spends proportionately less on Administration costs than similar operators, at least in part due to being part of the larger City of Hamilton organization, benefitting from not directly paying for items that other operators do such as bookkeeping, audit expenses, legal fees, rent, and payroll processing.
- 6 Revenue data shows that 4% of Red Hill's total revenue comes from parent fees, in contrast to similar providers who on average see 44% of their revenue come from parent fees, indicating that Red Hill serves a much higher proportion of lower income families than do similar operators.
- 7 Red Hill has two (2) full-time Special Needs Resources (SNR) to assist children in need of additional support. Each resource carries an average monthly caseload of eight (8) children, as opposed to three (3) other SN Resources supporting the

broader community of Hamilton's child care operators, who support on average 11, 15, and 60 children per month, per resource.

- 8 Lastly, Red Hill maintains a strong record of regulatory compliance, experiencing a very favourable average of 1.3 "requirements not met at inspection", per inspection. This is lower than similar operators.
- 9 Overall, Red Hill performs well on some performance measures, exceeding their peers, with a few improvement opportunities available to them in certain areas. Notwithstanding their higher relative cost to similar operators, based on their overall performance, quality of service and differentiating factors as a provider, there is no conclusive evidence to suggest that outsourcing would be materially beneficial from a value for money perspective. We believe that the Province and child care policy makers are well served in moving toward a strong regime of generally accepted cost benchmarks and service levels with which to evaluate value for money and the achievement of desired outcomes being delivered by operators on an ongoing basis. In terms of overall value for money demonstrated by Red Hill, we have presented its cost structure and summarized the major quantitative and qualitative benefits worthy of consideration in this report. However, it will be up to decision makers to judge the relative value of benefit to cost.

Introduction and Background

- 10 In recent years, both Federal and Provincial governments have made sweeping changes to improve the affordability of child care.
- The Government of Canada introduced the Canada-wide Early Learning and Child Care (CWELCC) System Guidelines, with fee reductions that began in Spring 2022. The fee reductions were the first of a multi-year approach to create a 'level playing field' of child care costs for parents. Further reductions were implemented between 2023 and 2025.
 - The Province of Ontario announced a new funding formula for child care in 2024. The new formula normalizes funding amounts on regional averages, to bring funding for individual centres into alignment with each other.
- 11 These system-wide changes effectively prescribe value for money by pre-determining the financial inputs required to meet regulatory requirements (most notably, staff-to-child ratios).

Child Care in Ontario/Canada

- 12 Primary responsibility for child care in Canada rests with the 13 Provincial and Territorial governments.
- 13 The Federal Secretariat on Early Learning and Child Care¹, was announced in the federal government's 2020 Fall Economic Summit and tasked with "building capacity within the government and engage stakeholders to provide child care policy analysis to support a Canada-wide Early Learning and Child Care (ELCC) system." The Federal Secretariat negotiates and manages a bilateral agreement with the Province of Ontario to implement a Canada-wide Early Learning and Child Care (CWELCC) system. Federal funding is intended to achieve "an average of \$10 a day by 2025 to 2026 for all regulated child care spaces in Canada."
- 14 At the national level in 2023, there were enough full- or part-day spaces to cover 31% of 0 – 5 year olds (not including before- and after-school programs.)² In 2022, the Province of Ontario signed the CWELCC Agreement with the Government of Canada to support the goal of achieving average child care fees of \$10 per day for children under the age of six (6) by the end of fiscal year 2025-2026. The agreement prioritizes five areas:
 - Lowering fees
 - Increasing access
 - Enhancing quality
 - Supporting inclusion
 - Strengthening data and reporting
- 15 Since the agreement was signed, three (3) fee reductions have occurred, two (2) within the study period and one (1) more recently:
 - April 1, 2022
 - December 31, 2022
 - January 2025
- 16 The Province sets policy, legislation, and regulations for child care, under the authority of the *Child Care and Early Years Act* (CCEYA), 2014, and licenses child care programs across the Province. The Province also conducts inspections and investigates complaints about licensed and unlicensed child care.

¹ <https://www.canada.ca/en/employment-social-development/programs/early-learning-child-care.html>

² Early Childhood Education and Care in Canada 2023: Summary and Analysis, Childcare Canada Childcare Resource and Research Unit, August 2024. <https://childcarecanada.org/>

- 17 The Province funds 47 local Service System Managers (SSMs) throughout Ontario to support licensed child care and child and family programs. The City of Hamilton's Childrens and Community Services Division, (not the Red Hill Family Centre), is the SSM for Hamilton, Ontario, with the task (and authority) to determine funding priorities within the local context.
- 18 As of March 31, 2024, there were 5,836 child care centres and 516,455 licensed child care spaces for children ages 0 to 12 in Ontario. About three quarters (74.4%) of licensed child care centres were not-for-profit (operated by not-for-profit organizations, municipalities, and First Nations) and 25.6% were for-profit.³

The City of Hamilton's Role in Child Care

- 19 The City of Hamilton has two distinct roles in the local child care sector:
1. As System Service Manager (SSM), accountable to the Province of Ontario and responsible for allocating federal/provincial funding to local Operators.
 2. As the operator of a "directly-operated child care centre" (Red Hill Family Centre), accountable to Hamilton City Council and the Province of Ontario for providing child care services as per their licensing agreement.
- 20 The City's role as SSM was not in scope for this audit, however, as stewards of system-wide data management, the Childrens and Community Services Division provided data required to allow for comparative analyses to be carried out.

Licensed Centre-based Child Care in Hamilton

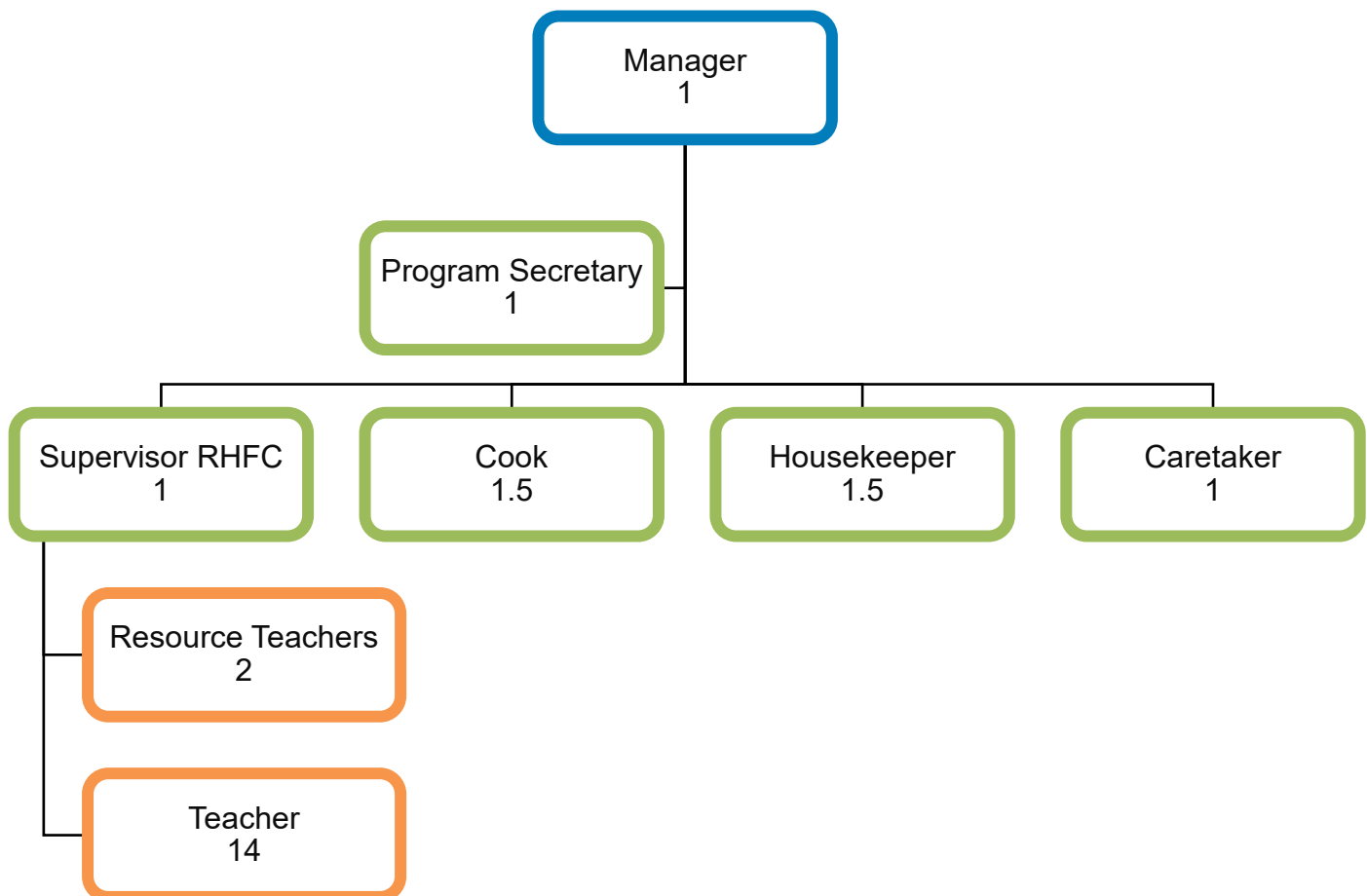
- 21 By the end of 2023, 95% of licensed centre-based child care spaces in Hamilton were enrolled in CWELCC, which equates to more than 21,000 spaces.
- 22 Of the licensed CWELCC-enrolled spaces, Red Hill's licensed capacity of 97 spaces is less than half a percent (0.48%) of these spaces.

³ Ontario's Early Years and Child Care Annual Report 2024. <https://www.ontario.ca/page/ontarios-early-years-and-child-care-annual-report-2024>

Red Hill Family Centre

- 23 The City's Red Hill Family Centre ("Red Hill") has been serving the community's needs for over 40 years with its unique family-based approach to child care.
- 24 Located at 25 Mount Albion Road, it is located in Ward 5, close to the border of Ward 4, which has one of Hamilton's highest percentages of children vulnerable on Early Development Instrument (EDI) Domains⁴.
- 25 A team of 16 educators oversees 30 toddlers (ages 18 – 30 months) and 63 preschoolers (ages 30 months – 6 years) from 7:30 a.m. to 5:30 p.m., Monday through Friday.

Figure 1: Red Hill Family Centre Organizational Chart



⁴ City of Hamilton, *Hamilton's Early Years Community Plan – 2023 Environmental Scan*.

- 26 Red Hill's approach is based on the premise that families are experts about their children and greatly contribute to their learning and development. Parents/guardians are considered partners in the success of each child.
- 27 The Centre claims that their 'family-first' approach and 'wrap-around' service model add unique value by connecting families to quality of life supports (income, education, health, transportation, employment, safety/legal, and shelter). As a Section within the City of Hamilton, they have an advantage of working relationships colleagues in other City Departments/Divisions that provide supports for families which helps them to assist families with system navigation.
- 28 In addition to its core staff of teachers (RECEs), Red Hill employs two (2) full-time Resource Teachers (RTs, also referred to as Resource Consultants or RCs) who provide support to children with special needs. They are the only child care centre in the Hamilton Service System to employ dedicated special needs resources. Other Operators in Hamilton access third party special needs resourcing from agencies that support the broader local child care system.

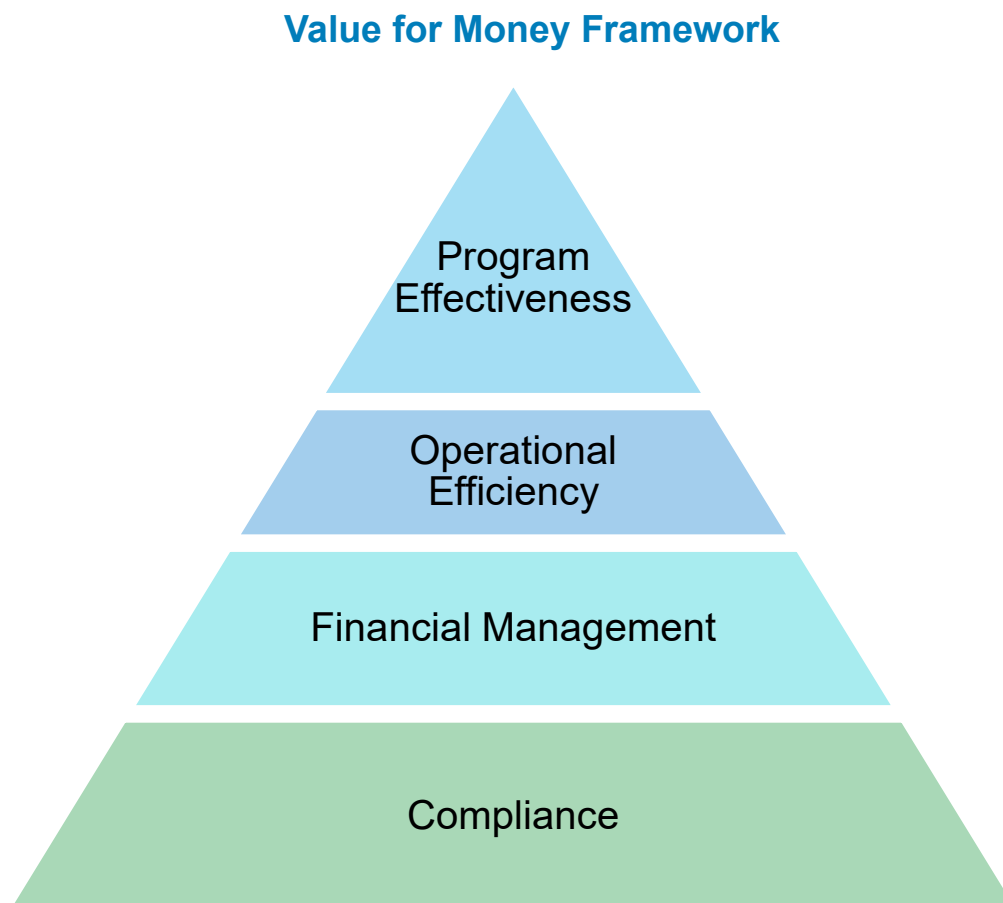
Audit Objectives

- 29
1. Evaluate financial management practices for prudent fund use, including compliance with CWELCC program requirements.
 2. Assess operational efficiency and sustainability in delivering child care services.
 3. Evaluate the effectiveness of programs in achieving outcomes, including governance and oversight.
 4. Assess compliance with relevant laws, regulations, and strategic planning frameworks.
 5. Perform benchmarking to compare Red Hill Family Centre to other relevant, local child care Operators.
 6. Identify areas for improvement and provide recommendations.

Audit Scope

- 30 The audit covers the period from 2019 to 2023 and examines the key elements of value for money as follows:

Figure 2



- **Program Effectiveness:** assessment of service quality, equity and accessibility, achievement of educational and strategic goals, and satisfaction of stakeholder needs.
- **Operational Efficiency:** economical sourcing of inputs, examination of resource allocation, utilization, staff productivity, facility management, and workforce sustainability.
- **Financial Management:** review of budgeting, financial planning, revenue and expenditure analysis, risk analysis and internal control systems.
- **Compliance:** adherence to regulatory requirements, policies, and oversight.

What We Did

31

- Gained an understanding of the child care sector in Ontario/Canada as it relates to the local context (i.e., Canada-Wide Early Learning and Child Care (CWELCC) System implementation; *Child Care and Early Years Act (CCEYA)*, 2014).
- Gained an understanding of:
 - The distinct roles that the City of Hamilton has in the Provincial child care system.
 - The processes related to the administration and operations of a child care centre.
 - Child care best practices, challenges, and opportunities previously identified in studies by industry organizations, academic institutions, and other municipalities.
- Assessed key risks and challenges, including on-going changes to child care affordability and Provincial funding models.
- Analyzed multi-year financial and operational data to assess Red Hill's performance; identified a comparator Operator group to compare benchmark Red Hill against.
- Assessed regulatory compliance and historical inspection results.
- Reviewed parent satisfaction surveys.
- Concluded on reasons/root causes for the various issues identified.
- Identified areas of improvement or advocacy for optimizing economy, efficiency, and effectiveness (value for money).

How We Did It

32

1. Reviewed legislative (and related) documents published by the Province of Ontario and Government of Canada applicable to operating a child care centre.
2. Interviewed Red Hill leadership and staff, Service System Manager staff, and Senior Leaders in the Healthy and Safe Communities Department.
3. Conducted on-site reviews of program delivery and compliance, including classroom observations.

4. Identified key performance indicators (KPIs) and risk factors.
5. Gathered and performed analysis of data.
6. Identified local child care Operators with a similar age group and capacity mix to compare Red Hill's performance with.

Data Limitations

- 33 Fieldwork was based on data from 2019, 2020, 2021, 2022, and 2023.
- Capacity data from 2021 has been removed from related analyses, findings, charts, diagrams, and recommendations due to noticeable irregularities in reporting, resulting from Ministry-prescribed capacity restrictions during the pandemic.
 - Revenue-related analyses do not contain 2022 data points as the full data set was not available.
 - Some Operators included in the analysis are no longer active; however, their historical data was valuable to this audit/report.
- 34 The introduction of CWELCC changed how financial data (both expenses and revenues) is submitted by Operators. This required us to map expense and revenue category names to ensure a consistent taxonomy across the audit period.
- 35 Data is not collected at the same level of detail across data sets:
- Capacity and inspection-related data is available for individual child care centres/sites.
 - Financial information is rolled up to the Operator or 'head office' level.
 - Special needs resourcing data contains the number of children supported by a given SNR Operator but does not provide details on the recipient sites or Operators.
- 36 Annual audited financial statements submitted by child care Operators contained gaps in reporting, such as a lack of explanation or details for 'one-time' expenses. For Red Hill Centre there is no equivalent of stand-alone audited financial statements useable for reporting of accountability and stewardship requirements.
- 37 Some of the data is self-reported, such as capacity-related data, which is provided by child care Operators to the City in its SSM role. The self-reported data lacks a process to validate the data submitted. Analysis was performed based on the data available to the Office of the Auditor General (OAG). To mitigate known irregularities, capacity-related data from 2021 was removed from the analysis.

- 38 The OAG assessed the available information and performed benchmarking wherever possible and made best efforts to appropriately weight and map information so that relevant and accurate benchmarking was performed.

What the Scope Did Not Include

- 39 Auditing third-party child care centre operators; third party data (where available) was used for comparative analysis only.
- 40 Auditing the City's role as System Service Manager (SSM).

Key Terms

- 41 **Directly-Operated Child Care Centre (DOCC):** a child care centre operated by a municipality or District Social Services Administration Board.
- Licensed Capacity:** the maximum number of children in each category allowed to be receiving care as set out in a Ministry of Education-approved license, under the Child Care and Early Years Act (CCEYA), 2014.
- Operating Capacity:** the number of child care spaces with adequate staffing, as per the staff-to-child ratios in the CCEYA, 2014.
- Utilization Rate:** a performance measure that indicates the efficient use of licensed capacity. Calculated by dividing operating capacity by licensed capacity and represented as a percentage.
- Vacancy Rate:** a performance measure that indicates the efficient use of operating capacity. Vacancies represent unfilled operating spaces, of which the Operator is adequately staffed to have filled. Calculated by dividing the number of vacancies by operating capacity and represented as a percentage.
- 42 Acronyms
- CCW:** Child Care Worker
- CWELCC:** Canada-Wide Early Learning and Child Care
- DOCC:** Directly Operated Child Care (municipal)
- ECE:** Early Childhood Educator/Education
- MoED:** Ontario Ministry of Education

CCEYA: Ontario's Child Care and Early Years Act, 2014

O. Reg.: Ontario Regulation

O. Reg. 137/15: CCEYA GENERAL Regulation

O. Reg. 138/15: CCEYA FUNDING Regulation

RECE: Registered Early Childhood Educator, ECEs who are 'Registered' with the College of Early Childhood Educators of Ontario

RHFC: Red Hill Family Centre, written as "Red Hill" throughout this report

SSM: System Service Manager, of which the City of Hamilton is one

Detailed Findings

- 43 To evaluate value for money delivered by the Red Hill Family Centre the Office of the Auditor General relied on a comparative analysis of costs and other metrics, relative to other operators. The reliability of the analysis necessarily involves selecting data that is accurate from operators that are similar in material respects to Red Hill.

Benchmarking Red Hill to Third Party Operators

Benchmarking - Comparator Selection

- 44 To implement our benchmarking analysis, we developed a set of criteria to guide our selection of benchmarked operators. They are, in the order that they were applied:
- Operators with a licensed capacity concentration of greater than 80% toddler/preschool
 - At least three (3) years of financial data available
 - Enrolled in CWELCC
- 45 These criteria yielded a list of 17 similar operators in Hamilton that were used throughout our benchmarking analysis unless otherwise specified. Figures that display data counts with Red Hill included will add up to a total of 18; 17 similar operators plus one (Red Hill.)

Financial Management Effectiveness

- 46 In the delivery of direct child care services, the key drivers of cost are related to staffing requirements, which depend on the number and age categories of students, as well as the facilities and space needs that enable a safe, secure, and amenable environment for the children.
- 47 For the purposes of analysis, we broke costs into five major cost categories. These categories are:
- Administration: accounting/legal costs, consulting fees, depreciation, insurance, office supplies, payroll processing, telephone/internet, etc.
 - Occupancy: amortization, cleaning costs, rent/mortgage, property taxes, repairs and maintenance, utilities, etc.
 - Salaries and Benefits: all salary and benefit-related costs.

- Program: food service costs, programmatic materials and supplies, training, transportation, special events, safety and security.
- One-time: Costs related to one-time needs.

48 Financial information reported from 2019 – 2023 was analyzed to determine the main drivers of Red Hill’s annual expenses and to benchmark Red Hill with similar child care centre operators in Hamilton. The chart below shows the average annual cost categories as a percent of total expenses.

Table 1: Average Annual Cost Categories (% of Total Expenses)

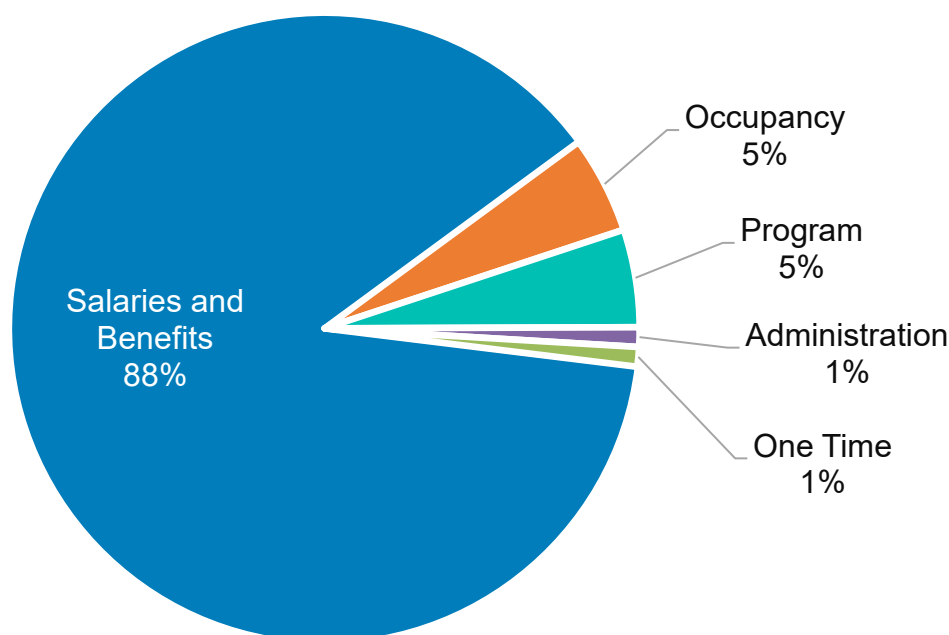
Cost Category	Red Hill	Benchmarked Providers	Red Hill (revised estimate)
Administration	1%	6%	3%
Occupancy	5%	14%	7%
One Time	1%	0%	1%
Program	5%	6%	5%
Salaries and Benefits	88%	74%	84%

49 Noticeable differences in Administration, Occupancy, and Salaries and Benefits were further analyzed to understand what contributes to these differences. Contributing factors fall into two (2) groups:

1. Higher (than benchmarked operators) employee-related expenses.
2. Lower (than benchmarked operators) administrative and occupancy expenses.

50 The Red Hill (revised) column shows estimates for Red Hill based on incorporating administrative and occupancy amounts of benchmarked operators and is described in more detail below.

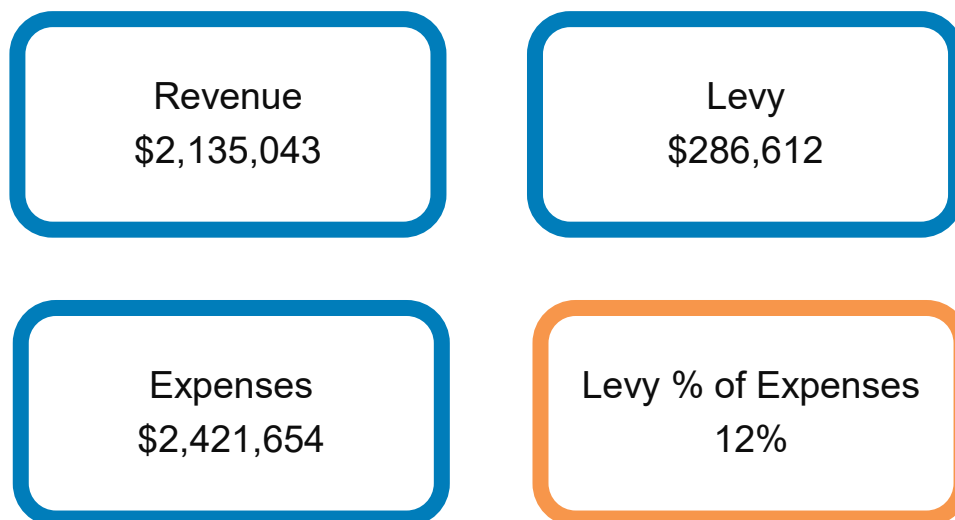
51 Red Hill’s primary cost driver is staffing which is reflected in relatively high costs for Salaries and Benefits, which account for an average of 88% of total annual expenses, or \$2.14 million in the five years of data reviewed by the OAG. This is well above the comparator or “peer” group at 74%.

Figure 3: Red Hill Average Annual Cost

- 52 The percentage of costs for administration and occupancy are well below the peer group shown in Figure 3 above. Part of this is because salaries and benefits are correspondingly high – a larger component of overall expenses. However, we also found that there were certain types of costs not reflected in Red Hill’s expenses that are reflected in the comparison group; therefore, the Red Hill data did not always reflect the full costs of services. For example, under administration there was an absence of insurance, audit, accounting, and human resource related processing that either reflect services not used or services that receives from other City Departments, but not explicitly charged for. Similarly for occupancy-related expenses there was either an absence of certain costs or some that we believe did not reflect the full value of services Red Hill receives from the City. The OAG made an estimate of these costs which amounted to about \$110K annually. After the estimate to Red Hill’s actual expenses, we revised the percentages of each category which are shown in the Red Hill (revised) column in Table 1. The result was a salary and benefit component that fell to 84%, whereas administration and occupancy rose to 3% and 7% respectively.
- 53 The OAG also found that Red Hill annually receives funding from the City of Hamilton’s tax levy. On average, Red Hill augments Provincial/Federal funding with about \$290,000, which represents an average of 12% of annual expenses, shown in Figure 4 below.

- 54 Annual support from the City of Hamilton suggests that there is a difference between the Province's required (and funded) service expectations and the service level provided by Red Hill. Detailed analysis of contributing factors is provided below under the heading "How does Red Hill Compare in Cost?". In terms of the additional funding and City services that Red Hill enjoys, OAG believes there is an opportunity to differentiate themselves more aggressively with the added value they provide. They could do this by developing and leading the development of metrics and service level measures to better practices in operations, learning, and reporting.
- 55 Council's annual financial support was consistent over the audit timeframe and is included in our analysis, suggesting it will be a continued need moving forward. In light of the significant changes the child care system has seen in the past few years with the implementation of the CWELCC system, and with the current transition to a new funding approach, there appears to be potential risk in both relying on the City funding moving forward and not having the funding moving forward. The Province's approach is generally moving away from a revenue replacement approach to more of a benchmarking/standard costing regime. Red Hill needs to assess the emerging risks and derive mitigation strategies accordingly. One likely risk is that cost elements could face a more strictly controlled and disciplined environment. Children's Services staff will need to continue to assess the situation as more details of the funding model are made available. We were informed just prior to finalizing this report that Red Hill has been selected (using Provincial criteria) for a detailed cost review using 2025 actual expenditures. This review should help Red Hill to focus their risk management efforts accordingly.

Figure 4: Red Hill Average Funding Summary



What controls are in place for fee collection?

- 56 During a meeting with the Red Hill team to learn about financial management policies, processes, and practices, a lack of internal controls was identified around the handling and processing of cash payments. Red Hill management met with finance staff to determine improvements that could be made immediately rather than waiting for the audit results.
- 57 A spot cash handling compliance audit revealed significant risks because of the lack of controls around cash handling, compounded by an inconsistent process to collect, store, and deposit monthly cash payments. Analysis of transaction data from November 3, 2023 to March 13, 2025 shows that cash payments constituted 3.34% of total payments made during that time period. The OAG will be reporting further on this matter in our upcoming Fraud and Waste Report that will be released in Q4 2025.

Are administrative costs proportionate to service delivery?

- 58 Annual Administrative costs account for 1% of total expenses on average from 2019-2023. This is within the Ministry of Education's target of 10% or less set for System Service Managers to allocate to Operators⁵. It is low compared to similar Operators whose administrative costs average just under 6% of total annual expenses. Factors contributing to this difference were provided in a previous section of the report.

How Does Red Hill Compare in Cost?

Benchmarking Costs - Challenges

- 59 Two challenges arose during the audit when evaluating how Red Hill's care compares to others in terms of cost and service quality.
- 60 First, few operators, if any, have the exact same licensed capacity quantity and age group mix to allow for a reasonably precise comparison. Each age group has a legislated staff-to-child ratio, with younger age groups requiring more staff resources than older age groups. No two age groups are alike; comparing financial performance of one operator against another's without accounting for their respective capacity mix risks oversimplified, and inaccurate, conclusions. Other capacity-related factors, such as operators whose portfolio is comprised exclusively of before and after school care

⁵ Canada-Ontario Canada-wide Early Learning and Child Care Agreement, Annex 2: Ontario's action plan for fiscal year 2022 to 2023 and fiscal year 2023 to 2024, Section 4.5 Priority Areas, Subsection 4.5.5 Priority area #5: implementation and ongoing supports, Table 17: Summary table: administration, municipal support, and implementation. <https://www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/ontario-canada-wide-2021.html>

versus full-day care versus offering both options, creates significantly different operational cost and funding scenarios.

- 61 The second challenge is the absence of standard benchmarks and methodologies that reliably enable assessment of value for money, most notably when it comes to empirical measurements for quality of care and development-related outcomes.

Unit-Based Cost Comparison

- 62 “Average Annual Cost of Child Care” is a measure posted on the City of Hamilton’s online performance dashboard. However, we note that this measure is of limited use in evaluating an operator’s performance in terms of cost effectiveness. The measure presents the average annual cost to parents by averaging monthly data related to infant, toddler, and preschool full-time spaces in Hamilton. It does not reflect an operator’s total costs to deliver their respective child care program. The most recent metric posted on the dashboard, which is somewhat dated and presented for 2022, shows the annual “cost” of child care per child as being \$7,409 per child. However, this is not what child care actually costs to deliver. For example, in our analysis of five years of data for Red Hill we calculated that the actual annual costs of delivery to be approximately \$26,000 per child. In our opinion there would be better and more transparent disclosure if both the cost to parents and the cost to provide care were provided. These two measures taken together would inherently disclose the level of taxpayer subsidy. These measures should also be presented in a timelier manner.
- 63 We also note that if the data on total cost of provision were to be presented for each operator it would provide a window into the cost effectiveness of each provider. However, there is a confounding issue that would need to be addressed.
- 64 Any “per child” measure fails in addressing the impact of differing staff requirements (and therefore costs) due to the different mix of age groups that providers have; the measure does not consider the legislated staff-to-child ratios which directly drives operational costs. Younger age groups require more staff-per-child; which increases per-child staffing costs and subsequently overall staffing costs, creating a range of costs/values for a licensed space in each age group. For example, the table below shows the required number of educator staff, typically ECE’s, for 40 children in different age groups. It shows that staffing requirements vary a great deal depending on the age group. The cost “per child” of providing service to the infant age group can be expected to be much higher than in providing service to pre-schoolers, given that staffing costs are by far the largest component of delivering child care services.
- 65 Overall, we concluded that publicly-accessible reporting can be significantly improved in terms of timeliness, the measures used, and comparisons between operators.

Table 2: Required Educator Staff by Age Groups

Age Groups	Required Educator Staff
40 Infants	12
40 Toddlers	8
40 Pre-school	5

Methodology

- 66 To facilitate an effective benchmarking of Red Hill’s cost effectiveness, we needed a measure that would enable us to compare apples to apples. The use of any “per child” measure that assumes an average cost pressure of each child is not suitable for such purpose since varying ratios of staff-to-child requirements are legislated by the Province. Instead, the OAG opted to use a different type of measure - which is the required number of program staff (educators) - as a proxy for what is often referred to as ‘unit cost’ when evaluating cost effectiveness. In other words, rather than comparing providers on a cost per child basis, we compared them on a cost per required worker basis. This method has been used in recent value for money assessments by the District of Parry Sound Social Services Administration Board⁶ and the District of Rainy River Services Board⁷. It has the advantage of implicitly adjusting, pro-rata, for the age mix of an operator’s program.
- 67 By starting with licensed capacity as the base number, the required number of program staff can be calculated using the staff-to-child ratios prescribed in Ontario Regulation 137/15. The total number of required program staff is inherently weighted to the capacity mix of each child care operator because of the prescribed staff-to-child ratios.
- 68 This approach normalizes the cost burdens between operators, enabling more effective comparison.
- 69 Since this is a value for money audit of Red Hill’s entire operations, total annual expenses divided by the required number of program staff provides a better measure of how much they spend per required resource and automatically adjusts for the different mix of child groups and quantities when comparing other operators.

⁶ District of Parry Sound Social Services Administration Board *Value For Money Audit of Direct Delivered Child Care*, 2024.

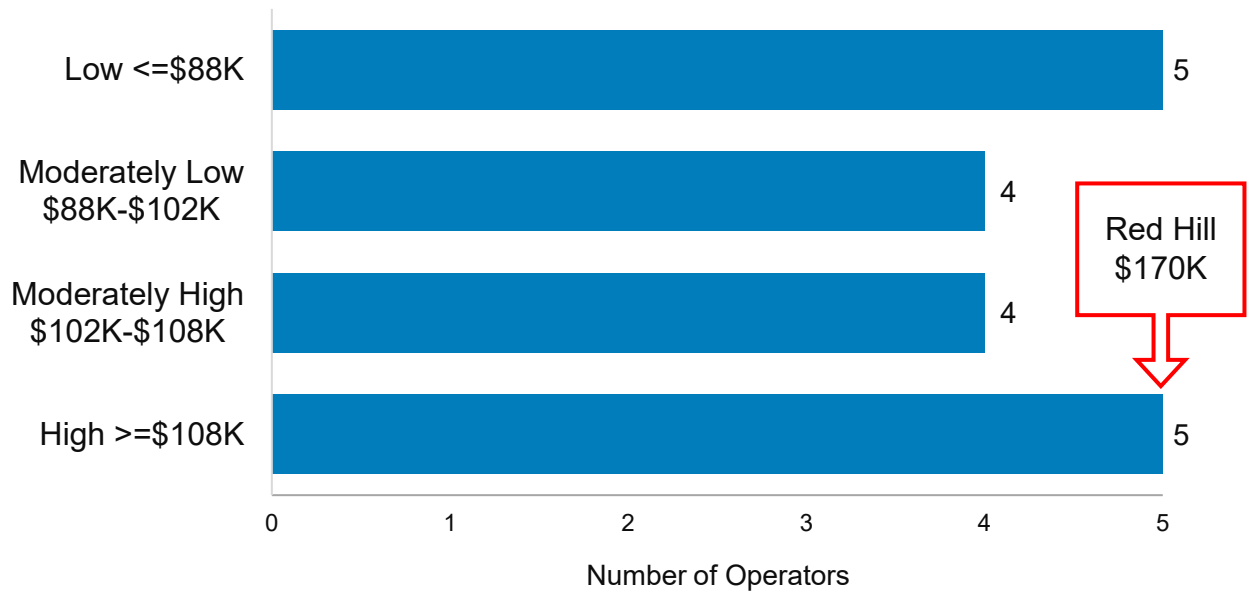
⁷ District of Rainy River Social Services Board *Value For Money Audit of Direct Delivered Child Care*, 2025.

- 70 However, there is one additional modification that is necessary. Not all providers are operating at licensed capacity as determined by the Province. Therefore, we adjusted licensed capacity to reflect actual capacity, called operating capacity, more accurately, by multiplying the number of required program staff by the centre's utilization rate. Utilization rate is calculated by dividing operating capacity by licensed capacity. A low utilization rate will return a higher cost per resource which is intuitively correct; a utilization rate of 100% (operating capacity = licensed capacity) will not affect the cost per resource, keeping it lower than would otherwise be the case, which aligns with the greater efficiency of having a high utilization, and encourages efforts to achieve and maintain a utilization rate of 100%.
- 71 It should be noted that the name of the measure, 'Cost per Required Program Resource' is not the cost "of" a program resource (educator), nor a representation of a program resource's salary. It is also not a per child or per space cost as one (1) required program resource will care for multiple children/spaces. It is intended to act as a surrogate for a normalized 'unit' cost of all operating expenses for a licensed child care centre respecting Provincial staff-to-child requirements.

Benchmarking Costs, Findings (by Quartile)

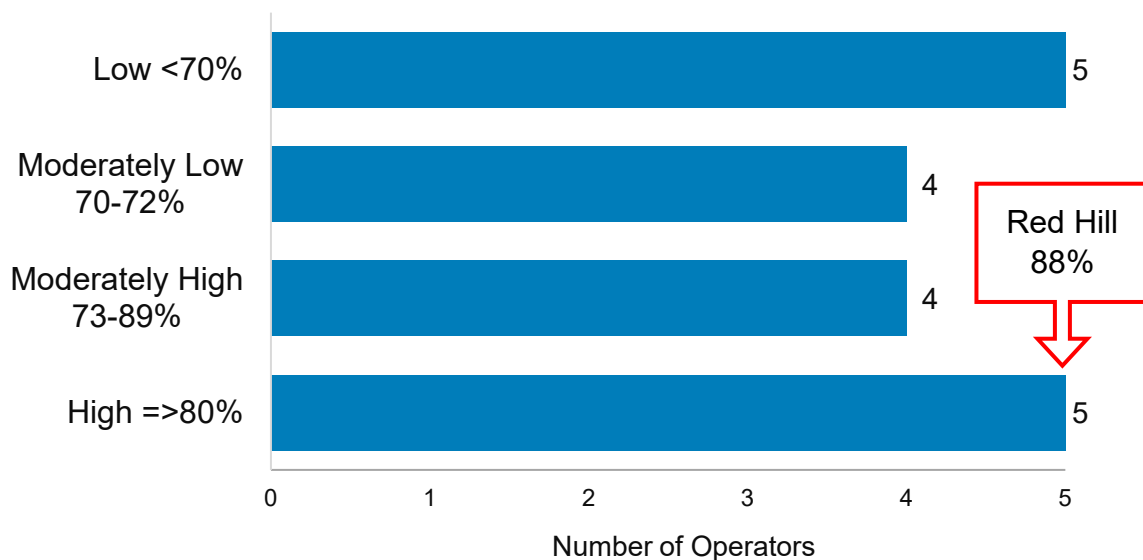
- 72 Using this measure of cost comparison to assess efficiency we found Red Hill's Cost per Required Program Resource (worker) of approximately \$170K to be in the highest quartile of similar providers as shown in Figure 5 below. For each resource that Red Hill is required to have, based on utilized capacity, they spend an average of \$170K per year. Not only is this amount in the highest quartile, which begins at approximately \$108K per required program resource annually, it is the highest cost per required worker of the peer group. The median cost was \$102K and the range was \$60K to \$170K.
- 73 Further analysis was carried out to determine what factors contribute to their high relative cost among the comparator group.

Figure 5: Cost per Required Program Resource, Benchmarking Red Hill with Similar Operators



74

The main driver of Red Hill's higher annual expenditures is salaries and benefits, which accounted for 88% of Red Hill's average annual expenses. This places Red Hill in the highest quartile for the percent of costs related to salaries and benefits when benchmarked with similar providers as shown below in Figure 6: Salaries and Benefits as a Percentage of Total Expenses. Except for salaries and benefits, all other costs – occupancy, administration and program were proportionally lower than the peer group. We continue our analysis of salaries and benefits below.

Figure 6: Salaries and Benefits as a Percentage of Total Expenses

Explanation of Higher Salaries and Benefits

75 There are several factors that contribute to Red Hill's higher than peer group overall employee-related costs. These include:

1. Higher hourly wages

76 A study published in 2024 titled "Knowing Our Numbers: A Provincial Study with a Local Lens on the Early Childhood Education Workforce in Ontario"⁸ shows (in Table 3 below) that public sector Registered Early Childhood Educators (RECEs) average hourly wage rates are the highest across the system.

⁸ Akbari, E., McCuaig, K., Schurter, M. Varmuza, P., Akbari, S., Mudie, S. (2024). *Knowing Our Numbers: A Provincial Study with a Local Lens on the Early Childhood Education Workforce in Ontario*. The City of Hamilton.

Table 3: Hourly Wage Rate for Centre-based Staff in Hamilton

Provider Type	Non-RECE	RECE
For-Profit	\$22.68	\$23.53
Non-Profit	\$22.85	\$25.04
Public	N/A	\$28.50
Average	\$22.82	\$24.85

Note: all averages are weighted.

- 77 In the above Table 3 extracted from the Provincial Study the Hourly Wage Rate for Centre-based Staff in Hamilton shows that wages of RECEs are higher than wages of Non-RECE staff across all provider types, and that Public wages are higher than For-Profit, Non-Profit, and the system average wage rates. The hourly difference ranges from approximately \$3.50 to \$5.80, which equates to approximately \$6 – 10K annually per employee (based on a 35-hour work week).
- 78 Red Hill's hourly wage rates for RECE's in 2024 ranged from \$35.34 to \$40.16, depending on seniority, compared to the 2024 RECE rates for its peer group of \$21.25 to \$31.56 (including funding top up from SSM).

2. An educator complement of 100% Registered ECEs (RECEs)

- 79 Red Hill's ratio of RECEs compounds the financial impact of higher hourly wages described above. Ontario's Ministry of Education sets the proportion of employees that must be qualified employees in *O. Reg. 137/15*⁹. In Red Hill's case, eight (8) of their fourteen required staff must be qualified. They are exceeding that requirement by having 100% qualified as RECE's, which raises the cost of staffing overall, compared to other providers that have a mix.
- 80 The value of educators who are registered includes professional regulation through the College of Early Childhood Educators (College) in Ontario, which is the only self-regulatory body for early childhood education in Canada¹⁰. The College hosts a Public Register which members of the public can conduct searches on anyone who is

⁹ Province of Ontario, Ministry of Education Child Care and Early Years Act, 2014 ONTARIO REGULATION 137/15 GENERAL, Schedule 1 Requirements re: child care centres

¹⁰ <https://www.college-ece.ca/about-us/purpose-and-mandate/>

a member to check their registration status and verify if there are any restrictions on their practice. Simply put, parents can verify that educators caring for their children are in good standing with a regulatory body.

3. Higher level of Special Needs Resourcing (SNR)

- 81 Red Hill has two dedicated on-site full-time Resource Teachers who focus on providing specialized support to children and families in need. Other operators in Hamilton's system only have access to a shared pool of resources.
- 82 The Province provides funding for special needs resources that can be applied for, which Red Hill receives to offset the additional cost; in contrast, the shared pool of resources is funded by the System Manager rather than individual operators.
- 83 The value of having resources on-site includes opportunities for increased time working directly with children, increased potential for frequent progress monitoring, daily contact with classroom educators, and the availability to speak directly with parents about their children.

4. Higher level of employee benefits

- 84 Employee benefits are higher for Red Hill than that of similar operators. Pensions and extended health benefits are the key drivers. We found that benefits as a percent of salary for the Red Hill was approximately 29% compared to the peer group's 12%.

Administration/Occupancy Expenses

- 85 The second group of factors that differentiates Red Hill's overall expenses compared with similar operators fall in the administration and occupancy cost categories. Similar operators show average annual administration costs of 6% of total expenses in comparison with Red Hill's being 1%. Occupancy costs are on average 14% annually, compared to with 5% for Red Hill. In other words, the peer group pays a lot more for administration and occupancy (e.g. rent, utilities and maintenance etc.).
- 86 Factors contributing to the differences were found in costs absorbed by broader City of Hamilton supports/contributions and therefore not explicitly tracked in Red Hill's financial data. Similar operators submit financial statements annually that show expenses for audit costs, bookkeeping, depreciation expenses, legal fees, payroll processing, property taxes, and rent. In some cases, Red Hill receives these services without cost, or at a partial cost, in contrast to similar operators who pay full cost. Examples include:

- This value for money audit; which is being provided by the OAG as part of its mandate with the City of Hamilton. It will not show as a direct cost in Red Hill's financial records.
- Finance and administration support from Corporate Services, which Red Hill receives, but is paid for by the City rather than by Red Hill directly.
- Rent, which Red Hill does not pay; it operates out of a City-owned building, and although "facilities costs" show in their financial records, mortgage or rent expenses do not. These are common expenses for other operators.

87 Using the average peer group costs for these "missing" or incomplete service costs for Red Hill, we estimated it would add another \$110K to the "bottom line" expense of RH.

Operational Efficiency

Are capacity rates optimized?

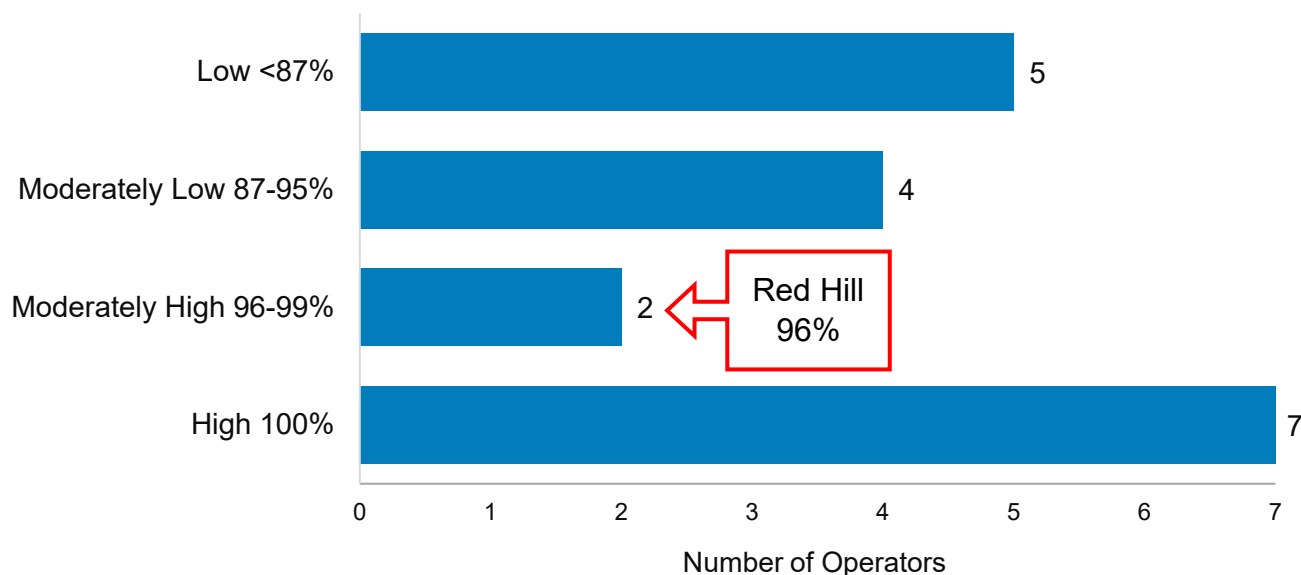
88 The Ministry of Education approves all licensed capacities under the *Early Years and Child Care Act (EEYCA)*, 2014. The *Act* details age categories, age range of each category, along with prescribed ratio of employees to children, maximum number of children in a group, and the proportion of employees that must be qualified employees.

- Licensed capacity is the maximum number of children in each age category allowed to be receiving child care, based on available physical space.
- Operating capacity is the number of child care spaces an Operator is currently staffed for, in accordance with staffing ratios prescribed in the *EEYCA*, 2014.
- Vacancies represent unoccupied spaces that an Operator could enroll children into based on having adequate staff to operate the space.

89 Operators are required to report licensed and operating capacities, vacancies, and wait list numbers monthly.

90 To determine Red Hill's Utilization Rate, we divided operating capacity by licensed capacity. This measure provides a percentage of space deemed 'licensed' for a child that is being used.

91 Red Hill has an average annual Utilization Rate of 96%. Figure 7 below shows them in the second highest quartile of utilization rates in comparison with similar Operators.

Figure 7: Utilization Rate

92 Utilization rates provide valuable insight when used in conjunction with wait list data. Operators are required to keep records (as per O. Reg. 137/15) of people who request one of their spaces if a space is not available when the request is made. Operators provide wait list numbers monthly when reporting other capacity-related information. Table 4 below shows the number of centre-based child care spaces on wait lists throughout Hamilton as of December 2024.

93 Since utilization rate calculates the percent of licensed spaces being used (operated in), the inverse gives the percent of spaces not being used, or the 'under' utilized spaces. Although licensed and operating spaces are measured differently - licensed by physical space and operating by available staff - there is inherently some potential to reduce wait list counts by increasing utilization rates.

94 The information presented in Figure 7 is based on data for 2024, outside of the audit timeline; since Red Hill has a high utilization rate of 96%, their underutilized number of spaces is low (4). They may not be able to alleviate much of the waitlist pressures being experienced in Hamilton, however, wait list counts in the context of underutilized spaces show that increasing utilization rates has the potential to accommodate those on a wait list.

Table 4: Number of Centre-Based Child Care Spaces on Wait Lists throughout Hamilton (as of December 2024)

	Infant	Toddler	Preschool
Waitlist (as of December 2024)	729	5,902	4,167
2024 Average Monthly Underutilized Spaces	171	559	1,412
Underutilized Spaces as a % of Waitlist	23%	9%	34%

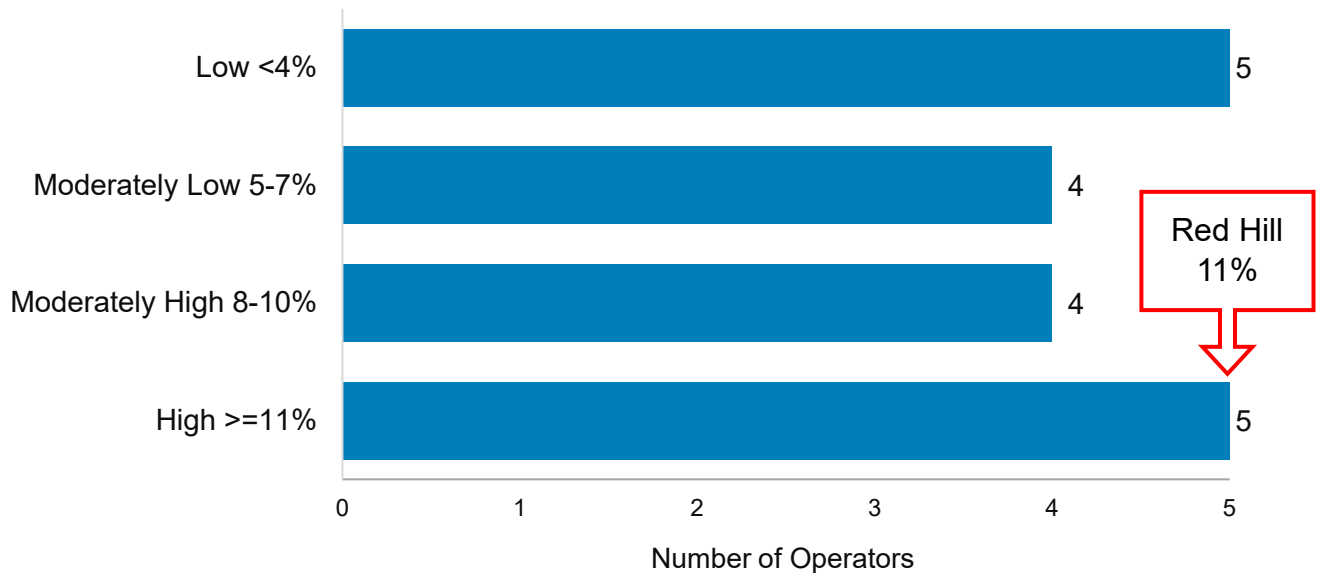
The Toddler age group was experiencing the greatest wait list pressure at the end of 2024, with almost 6,000 children on wait lists and less than 10% of underutilized licensed spaces.

- 95 Another consideration when evaluating operational efficiency is vacancy rate; vacancies represent the portion of operating capacity that is empty. It means that an operator is staffed adequately for their operating capacity, but not operating to its fullest potential. The Ministry of Education sets parameters around Early Learning and Child Care (ELCC) targets in its annual Service Management and Funding Guideline¹¹ to ensure that funding amounts align with the *actual* number of children being cared for. “Operating capacity”, as used throughout this report, represents an operator’s ELCC service target. The Funding Guideline describes not meeting a target as “10% or more and 10 children or more in the aggregate”; both conditions must be met to deem a target as not being met. An operator’s funding entitlement will be reduced to reflect the underachievement.
- 96 Red Hill experienced an average annual vacancy rate of 11%, which is slightly above the Ministry’s target, however as it is presented as a multi-year average, we cannot assess it directly against the target. Notwithstanding this, vacancy rate has potential to be an effective measure of efficiency, highlighting ‘potential’ capacity since it represents underutilized space.
- 97 Figure 8 shows Red Hill in comparison with similar operators. Their presence in the highest quartile, reporting an 11% average annual vacancy rate, suggests an

¹¹ Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, “ELCC Targets, page 34”

opportunity to pursue a lower vacancy rate as a measurable continuous improvement effort.

Figure 8: Average Annual Vacancy Rate



- 98 Red Hill had a consistent licensed capacity of 97 and operating capacity of 93 during the period analyzed (apart from Ministry-directed temporary restrictions during COVID). They recently converted former office space into program space, creating additional operating space. Prior to the conversion, Red Hill was restricted to their current licensed age group mix, classroom capacities, and maximum group sizes. However, the increase in programming space presents an opportunity to evaluate options to achieve a 100% utilization rate and possibly increase licensed capacity.

Are staffing ratios and scheduling practices efficient?

- 99 The OAG finds that program staffing ratios align with legislative requirements; Red Hill posts the number of children per educator on their landing page of the City's website.
- 100 A review of daily and weekly schedules demonstrated that RECEs spend 90% of their time providing direct care to children, with 10% of their week reserved for program and classroom planning.

- 101 Resource Teachers provide coverage for educators during their allotted planning times to ensure staff-to-child ratios are maintained.

Is there a staff recruitment and retention strategy?

- 102 Staff recruitment is undertaken on an as-needed basis; a formal recruitment and retention strategy specific for Red Hill is not in place. Red Hill relies on support from the City's corporate Human Resources Division for recruitment efforts.
- 103 The study mentioned above, *Knowing our Numbers*¹², collected data on individuals' years of experience showing that "participants who work in for-profit programs have the fewest years of experience. In contrast, public programs tend to have more experienced educators." The table below has been recreated to maintain readability. It shows the years of experience by Operator Type. The mean level of experience for Hamilton's public provider (Red Hill) was significantly higher than the other operators.

Table 5: Years of Experience

Operator Type	Mean	25 th Percentile	Median	75 th Percentile
For-Profit	9.0	2.0	6.0	13.0
Non-Profit	10.4	3.0	7.0	15.0
Public	16.9	7.0	15.0	28.0

Note: the study received responses from 844 individuals working in early education and child care services in the City of Hamilton.

Program Effectiveness

What action has Red Hill Taken to Support Canada – Ontario CWELCC Agreement Priorities (Affordability, Access, Quality, and Inclusivity)?

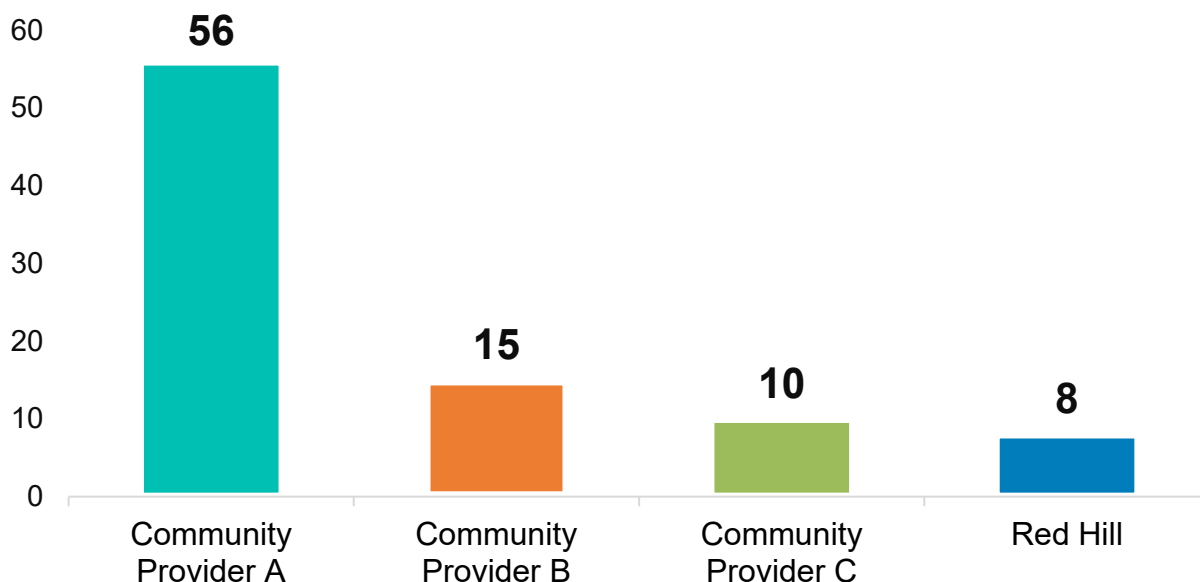
- 104 The Ministry of Education defines a child with special needs as "a child whose cognitive, physical, social, emotional or communicative needs, or whose needs

¹² Akbari, E., McCuaig, K., Schurter, M. Varmuza, P., Akbari, S., Mudie, S. (2024). *Knowing Our Numbers: A Provincial Study with a Local Lens on the Early Childhood Education Workforce in Ontario. The City of Hamilton.*

relating to overall development, are of such a nature that additional supports are required for the child.” Equitable access for children with special needs is one of the CWELCC system priorities, with minimum thresholds prescribed for System Service Managers.

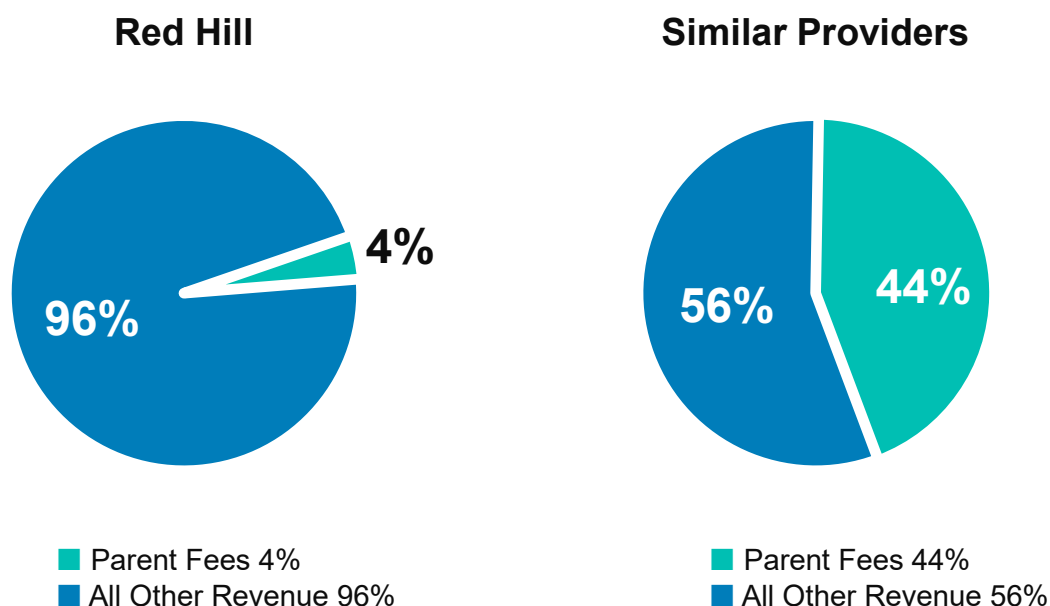
- 105 Red Hill has two (2) full-time Resource Teachers dedicated to providing special needs resourcing (SNR). Other Operators in Hamilton’s Service System rely on third party Operators for SNR.
- 106 To illustrate what two (2) full-time Resource Teachers represents in a measurable context, we can look to the Province of Ontario’s agreement with the Government of Canada, the *Canada-Ontario Canada-wide Early Learning and Child Care Agreement – 2021 to 2026* (“The Agreement”), which lists funding for special needs resources as a priority for providing inclusive child care. The Agreement is written more with a system-wide focus rather than individual operators, however, a target to “maintain or increase current level of 4.1% of total provincial child care allocation spent on Special Needs Resourcing (SNR)¹³”. To provide context, Red Hill received SNR funding in 2023 accounting for 8.4% of their total funding allotment, more than double the target in The Agreement.
- 107 Figure 9 shows the average number of children receiving special needs resources (SNR) per month, for every one (1) full-time equivalent (FTE) SNR staff resource, essentially providing the average monthly caseload handled by one full-time employee. Note: for special needs resourcing (SNR) comparisons, Red Hill is compared with the three (3) other SNR community providers as opposed to the 17 similar operators.

¹³ Canada – Ontario Canada-wide Early Learning and Child Care Agreement, Annex 2: Ontario’s action plan for fiscal year 2022 to 2023 and fiscal year 2023 to 2024, Section 4.5 Priority Areas, Subsection 4.5.3 Priority area #3: inclusion, Table 18c: Priority area – inclusion. <https://www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/ontario-canada-wide-2021.html>

Figure 9: Average Special Needs Resources Caseload (per month)

108 The nature of an individual child's support needs, and subsequently the level and intensity of staff support required, can vary greatly; reviewing a sample of SNR case files revealed complex situations that would be difficult to quantify an ideal number of children on a given staff resource's caseload that would provide an optimal balance of effort required and benefits realized. Notwithstanding the challenge this may present, the average monthly number of children receiving support from the four (4) providers shown in Figure 9 suggest that while Red Hill may provide more direct support per child, two (2) of the remaining three (3) providers are able to support more children per staff resource. Opportunities may exist to increase efficiency or decrease inefficiency enough to see Red Hill increase the number of children supported without compromising quality of care.

109 Revenue source data in Figure 10 below shows that Red Hill relied on parent fees for revenue much less than similar operators. This is changing under the Canada-Ontario CWELCC Agreement as the Federal and Provincial governments phase-in their affordability strategy; however, the pre-CWELCC portion of the study period (2019, 2020, and 2021) shows Red Hill relied on parent fees for 4% of its total revenue compared to similar operators' 44% (on average) reliance on parent fees. This suggests that Red Hill provided child care to a higher proportion of families receiving a fee subsidy. Access to child care for low income children remains a priority area in the Canada-Ontario CWELCC Agreement; Red Hill was supporting this priority before it was formally announced by the Federal and Provincial governments.

Figure 10: Revenue Mix – Parent Fees (%)

Are waitlist and intake policies fair and transparent?

- 110 The *Early Years and Child Care Act (OYCCA)*, 2014 requires (via *O. Reg. 137/15, Section 75.1*) that licensees with a wait list must have written policies/procedures that explain how the licensee determines the order in which children on the list are offered admission and that a child's place on the list be made available if requested, maintaining privacy and confidentiality of the children on the list.
- 111 The OAG finds that Red Hill's Wait List policy is compliant with the *Act*.

Quality of Services

What differentiates Red Hill from other operators?

- 112 Our research did not uncover any generally-accepted list of quality indicators to assess Red Hill against. The most common approach to overall quality appears to rely on parent satisfaction or "client ratings". For Hamilton the City's Dashboard shows ratings for the program as a whole, with 2022 reporting showing 67% of clients rating service as excellent. The nature of the audience (young children) proves measuring comprehensive outcomes difficult; quality indicators tend to come in the

form of outputs or qualitative factors in the literature we reviewed. Many of these aspects have been touched upon in the report, albeit in the context of a cost driver rather than a quality benefit. Aspects such as wage rates, employee benefits, staff qualifications, full-time employment, training opportunities, years of service, and attention to system priorities such as access and inclusion, are cited in studies (including the ones referenced in the report) as indicative of the 'quality of care' being provided. Red Hill shows a high investment in these aspects across the five years of data we analyzed. The comparative analysis shows how Red Hill is in the highest quartile of comparators from a cost point of view. However, value for money requires consideration of the benefits being obtained for the cost. That necessarily involves evaluation of quality and other factors, sufficient to understand the cost benefit trade-off. Thus, there are numerous qualitative factors to be considered.

113 In that regard, there are additional 'quality-related' aspects of Red Hill's approach that are worth mentioning. They are aspects that help Red Hill to ensure they provide the highest standards of care, as well as contribute to the child care sector. They include:

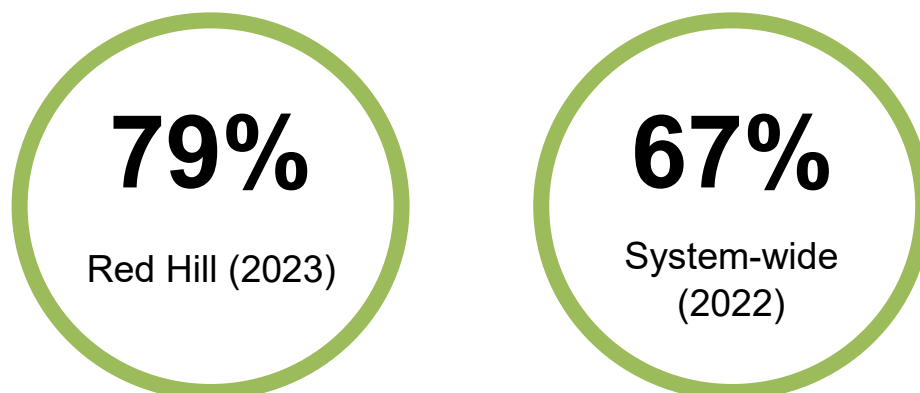
- **Emergent Curriculum:** a form of collaborative inquiry, which bases learning experiences on children's interests and ideas, remaining flexible to follow children's lead in learning, which was introduced in *How Does Learning Happen? Ontario's Pedagogy for the Early Years*.
- **Student Placements:** in collaboration with local post-secondary institutions McMaster University and Mohawk College, Red Hill provides placements for students studying to become Resource Teachers, as the only Centre in Hamilton with full-time, on-site special needs resources.
- **Community Partnerships:** partnered with the Ron Joyce Children's Health Centre (RJCHC), which is a "state-of-the-art facility", as a site of McMaster Children's Hospital (MCH) that offers "outpatient services focused on child rehabilitation and developmental, behavioural and mental health." RJCHC provides tangible and in-kind supports, including learning/training opportunities for Red Hill staff.
- **"Wrap-Around" Care:** as a part of the City of Hamilton, Red Hill benefits from inter-Departmental relationships with other support teams; this helps them direct families to other contacts when needs arise.

Is parent satisfaction comparable to non-municipal Operators?

114 As a final word on quality, one measurable number that demonstrates Red Hill's quality is parent satisfaction. Parents are offered an opportunity to reflect on experiences with their respective child care operators. The published combined results for all operators in the Hamilton area show the percent of clients rating child care services as 'excellent' to be 67% (City of Hamilton dashboard, 2022) whereas Red Hill was rated 'excellent' by 79% of respondents through to the 2023 Children's

and Community Services Division Client Survey and 93% of respondents rated their services as 'very good' or 'excellent', and 0% rating as poor.

Figure 11: Service Rated as “Excellent” by Operator Type



Other Opportunities for Quality/Continuous Improvement Work

- 115 The Childrens and Community Services Division has child care “system quality analyst” positions that are physically located at Red Hill. Throughout the audit process, Division leadership spoke of how this physical proximity helps position Red Hill (informally) as a ‘best-in-class’ directly operated child care centre that exemplifies excellence for other operators.
- 116 The concept of having a directly operated centre serving as a best-in-class demonstrator, incubator of better practices, and centre of excellence is not without precedent. In the business world a company will sometimes retain a “company store” for such purposes. However, OAG found no formal documentation of this ‘best-in-class’ concept. It may be a significant opportunity for Red Hill to develop this idea. Red Hill could help in the development of service levels, data analysis, improving the efficiency of data collection and analysis. They could leverage their existing partnerships with local organizations (Mohawk College, Ron Joyce Children’s Centre, etc.) to explore emerging trends and/or develop and implement best practices in collaboration with the Province and leading researchers. Results could be tailored to local Hamilton needs, tested to collect data regarding their effectiveness, and once refined, rolled out to other operators across Hamilton. In its SSM role, Children’s Services could collect data to monitor effectiveness and impact. This would be evidence-based decision making in action.

Key Performance Indicators (KPIs)

- 117 In general, we found the system of performance indicators, performance reporting and tracking to be rudimentary. There seemed to be a lack of generally accepted industry wide *performance* measures for Red Hill to adopt. This does not seem to be exclusive to Red Hill; the sector struggles with measuring outcomes, a result of the challenges associated with evaluating early childhood development and associated benefits. The first formal child development evaluation that we came across in our research is the Early Development Instrument (EDI), which is administered in kindergarten. This instrument lends itself to becoming a benchmark for future evaluations. In the absence of recognized outcome measures we would have expected a more mature performance evaluation regime - a framework of service levels that are developed and established based on their association or correlation with desired outcomes. Hamilton has only three rudimentary measures being reported to the public at a system wide level - cost (to parents) of services, accessibility and parent satisfaction. In our view a more comprehensive set of benchmarks and service levels should be developed and published that provide comparative results for operators and which provide a more fulsome answer to the question of value for money being achieved - both at the operator and system level. Red Hill is encouraged to experiment with, and advocate to the Province for reliable measures and service levels that can be used to assess the value of an operator's approach/practices in relation to the cost of providing said approach/practices.

Compliance

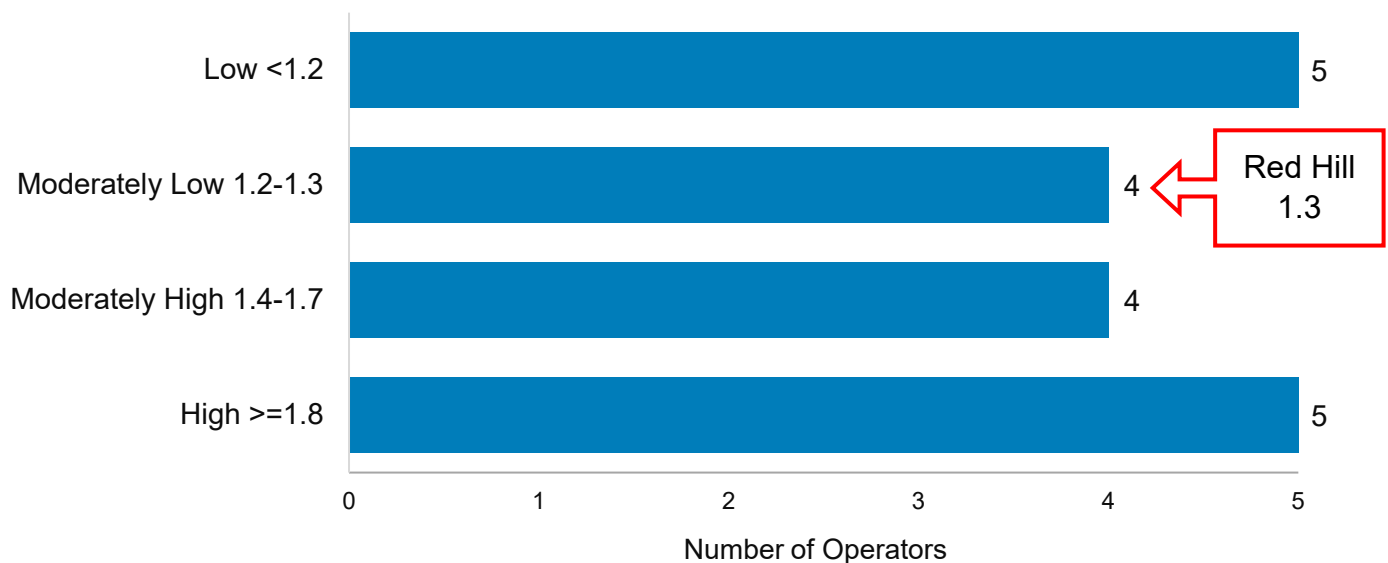
Have the CWELCC fee reductions been implemented?

- 118 Communication to parents confirms that Red Hill opted-in to the CWELCC program with details outlining the 25% discount retroactive to April 1, 2022.
- 119 Communication to child care Operators who opted into CWELCC provide program updates including fee reduction requirements, deadlines, and funding being provided to reimburse families for applicable retroactive amounts.
- 120 Two key reductions were made during the period scoped in this audit:
- April 1, 2022: 25% fee reduction for children under the age 6
 - December 31, 2022: further fee reduction up to 37% (50% of 2022 fees)
- 121 Transaction listings confirm receipt of CWELCC funding by Red Hill.

Is Red Hill Compliant with Legislative Requirements?

- 122 A sample of legislative requirements were spot-checked to confirm that Red Hill has processes in place to ensure compliance. Spot checks included: outdoor equipment inspections (daily), menus, individual support plans, toy cleaning schedule, fire drills (monthly), medical information, documented parental involvement (SNR), ECE respect for children, inclusive educational materials.
- 123 In addition to spot-checking regulatory compliance first-hand, Ministry of Education inspection data from the past three years was reviewed to see how Red Hill compares to similar Operators. They have been inspected by the Ministry of Education six (6) times in the past three years, with an average of 1.3 “requirements not met at inspection”, per inspection, placing them in the second quartile of “not mets” meaning they have moderately low instances of requirements not being met. Figure 12 illustrates that the range of results is narrow, indicated by tight quartile thresholds. The “Low” and “Moderately Low” groups are much closer together than the “Moderately High” and “High” groups. Red Hill’s average is much closer to “Low” than it is to “High”, slightly better than the median.

Figure 12: Average Requirements Not Met At Inspections



Overall Findings

- 124 Red Hill delivers services at a higher cost relative to its peers, while at the same time performing well on key measures such as utilization of its licensed spaces, regulatory compliance, parent satisfaction, and investment in system priorities (accessibility, special needs resourcing, and inclusivity). Higher salaries and benefits are the main driver of the cost differential.
- 125 Red Hill also provides services at levels above legislated requirements such as 100% Registered program staff (ECEs) and full-time Special Needs Resourcing, along with sustaining higher average hourly wage rates and extended health and dental benefits that are attractive for staff recruitment and retention. The average years of experience of staff is significantly higher than peers.
- 126 Research conducted in the course of this audit, and a detailed review of Hamilton's performance measurement regime did not yield a set of standard or generally accepted performance indicators that can reliably measure outcomes or even service levels that can reasonably be associated with desired outcomes.
- 127 Our approach strived to use available data in different ways to better express value for money; requirements not met per inspection, cost per required program staff, revenue sources as a percentage of overall revenue – these are purposely not assessed in isolation and are best assessed together. Measures of this type would be helpful when evaluating performance of individual operators across the system.
- 128 Currently, there is not a high level of maturity regarding service levels and performance measurement tools that are available to the City of Hamilton, indeed the industry, to assess value for money on an ongoing basis. Policy makers, through academic research studies, program evaluations, etc. need to make those linkages between service level performance and outcome measures. It is our presumption that it is ultimately up to the Province to set the service standards, performance expectations and outcomes measures, but that Hamilton can be a strong advocate and participant in their development.
- 129 However, in our view, the establishment of well-defined service levels (beyond the current staff-to-child ratios) that can be linked to outcomes and used to reliably assess value for money on an ongoing basis is an imperative – one that would help operators, system managers, the Province, the public and stakeholders understand the performance of operators and the program as a whole.
- 130 Red Hill derives significant financial support from the City's tax levy and its internal support services so as to augment Provincial/Federal funding and maintain higher (relative) costs and a higher level of service. However, funding is generally moving away from a revenue replacement approach toward a benchmarking and standard costing regime. This will inherently invite greater scrutiny of operators' ability to meet costing benchmarks and engender expectations for greater discipline in the management of costs. This may present a risk to sustaining the higher level of

service Red Hill enjoys and/or carry implications in terms of the impact of City funding on Provincial and Federal funding.

Conclusion

- 131 On the question of whether services could be offered as or more effectively by another operator, with a view to obtaining improved value for money, we found there were opportunities for improvement that Red Hill should address, and a higher cost structure than other providers. However, based on Red Hill's overall performance, quality of service and other differentiating factors, we found no conclusive evidence that outsourcing would be materially beneficial from a value for money perspective. We have summarized the major quantitative and qualitative benefits worthy of consideration in this report. However, it will be up to decision makers to judge the relative value of benefit to cost.
- 132 The OAG would like to thank the staff from the Childrens and Community Services Division and the Finance and Administration staff who we interviewed and provided information for this audit. We look forward to following up with management in the future to see the progress of their action plans and their impact on improving value for money in service delivery at Red Hill Family Centre.

Recommendations

- 133 Please refer to Appendix "B" to Report AUD25007 for a list of recommendations and the related Management Responses that will address the key audit findings.



Office of the Auditor General

City of Hamilton

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Office of the Auditor General City of Hamilton

Directly-Operated Child Care Centre (Red Hill Family Centre) Value for Money Audit

Recommendations and Management Responses



June 12, 2025

Office of the Auditor General

Management Responses provided by:
Childrens and Community Services, Healthy and Safe Communities

Introduction

The following recommendations are intended to enable the Red Hill Family Centre to enhance their performance measurement and continuous improvement practices. In turn, the recommendations ultimately aim to reduce Red Hill's overall relative cost to provide child care services in comparison with similar operators. The management response is provided by the Childrens and Community Services Division.

Recommendation 1

That Red Hill annually submit a financial statement to the Service System Manager (SSM) in the same manner as other operators to allow for continued benchmarking, transparency and comparative analyses.

Note: Red Hill has been selected for a detailed cost review to be conducted on 2025 operating expenses. They were selected by the SSM based on criteria set by the Province under the revised funding formula currently being implemented. The review should produce a viable format for Red Hill to annually report on financial performance.

Management Response

Agree.

Divisional approach to work has shifted with the implementation of the new Canada-wide Early Learning and Child Care (CWELCC) Cost Based Funding Model. Red Hill is included in all data sets, including all operational, financial, and staffing information. These data sets are being utilized to monitor the overall financial health of Hamilton's child care system and to develop local child care system benchmarks which will help to inform the new cost review work that is a requirement under the new CWELCC funding model.

Expected Completion: Completed June 11, 2025.

Recommendation 2

That Red Hill pro-rate the Manager of Red Hill's time spent on Red Hill-focused duties versus time spent managing various system-wide responsibilities so that the respective time is funded and accounted for accordingly.

Management Response

Agree.

The Manager's workload spans both Red Hill operations and broader system-wide responsibilities.

A formal proration will be introduced as part of the 2026 budget planning process. This will allow for proper assessment of historical workload trends and ensure alignment with other related cost allocations. As part of this review, we will also examine allocations for other positions with cross-divisional responsibilities to ensure consistency and minimize pressure elsewhere in the budget. This approach supports improved cost attribution without mid-year disruption.

Estimated Completion: December 31, 2025.

Recommendation 3

That Red Hill evaluate and consider the financial impacts of increasing both operating and licensed capacity to achieve a 100% utilization rate.

Consideration should be given to space made available following recent conversion of office space to programming space.

Further, Red Hill should determine the optimal ratios and quantities of licensed and operating capacity by age group that will help to increase value for money. This will offer a target to work toward.

Management Response

Agree.

Red Hill will complete financial modeling to determine the financial impacts of increasing both operating and licensed capacity, including a review of current staffing ratios in relation to age group programming. The new CWELCC cost based funding model has introduced the utilization of benchmarking to develop cost drivers that are representative of costs typically incurred for the delivery of child care. Benchmarking has been established for all age groups, which will allow for easier analysis when determining Red Hill's funding feasibility around increasing operating capacity.

Estimated Completion: December 31, 2025.

Recommendation 4

That Red Hill update their cash handling standard operating procedures to align with the City-wide Corporate Cash Handling Policy, with emphasis on improving internal controls.

Management Response

Agree.

To date, the following steps have been taken to improve Red Hill's internal cash handling controls:

1. Supervisor is now part of the Corporate Cash Handling Work Group.
2. A safe has been installed in the manager's office. All envelopes containing cash payments are placed in the safe.
3. A ledger including the date and amount of cash received has been implemented to track each time a cash payment is received.
4. Deposits are completed on a bi-weekly basis providing there is cash to deposit.
5. A monthly reconciliation process that includes Red Hill and Finance Administrative staff has been implemented.

A regular review of policies will take place to ensure compliance and changes will be made as needed.

Expected Completion: Completed April 2025.

Recommendation 5

That Red Hill adopt key performance indicators and service levels to monitor and continuously improve utilization rate, vacancy rate, and cost-per-required program staff.

The performance measures in this value for money audit used data that currently exists. Adopting them as a starting point could be implemented in short order.

Management Response

Agree.

Red Hill will work with the Performance, Planning and Evaluation team to develop a dashboard to identify key performance indicators to monitor utilization and vacancy rates and cost-per-required program staff.

Estimated Completion: December 31, 2025.

Recommendation 6

That Red Hill decrease their rolling 3-year average vacancy rate to be less than or equal to than the Province's contractual service target of less than 10%.

Lower vacancy rates won't necessarily result in lower direct costs; however, they will increase cost efficiency by providing more service with already-available resources.

Management Response

Agree.

Red Hill has maintained a high level of enrollment over the past 6 months. Red Hill's current vacancy rate is 2%. Red Hill will continue to monitor and align with the provincial target of less than 10% while ensuring adequate transition times for children. The vacancy rate will also be included in the development of a dashboard as described in Recommendation 5.

Expected Completion: Completed January 2025.

Recommendation 7

That Red Hill re-affirm Council's approval at regular intervals for maintaining a 100%-registered educator (RECE) staff complement, which significantly exceeds Provincial requirements.

Red Hill's approach aims to maximize the quality of care provided; affirming Council's approval at regular intervals ensures transparency and accountability for the enhanced level of service.

Management Response

Agree.

Red Hill will bring forward a recommendation to Council to re-affirm approval for maintaining a staff complement of Registered Early Childhood Educators (RECEs) which exceeds the minimum provincial licensing standards. This recommendation

reiterates the goal of setting a high standard for quality care in our community. RECEs are members of the College of Early Childhood Educators which regulates and governs Ontario's RECEs in the public interest. This strategy also ensures a commitment to the College's Code of Ethics and Standards of Practice. This recommendation will be brought forward at a regular interval of once every 5 years.

Expected Completion: December 31, 2025.

Recommendation 8

That Red Hill investigate the case load differences (between themselves and other providers) for special needs resources noted in the report and adjust their approach as necessary to optimize the number of children receiving support.

Red Hill's approach aims to maximize the quality of care provided; affirming Council's approval at regular intervals ensures transparency and accountability for the enhanced level of service.

Management Response

Agree.

Red Hill will conduct a review of current caseloads to ensure the optimal number of children are receiving support while respecting the needs of the children and staff at Red Hill. The review will take into consideration that Resource Teachers support individual children and their families with a hands-on approach, and also provide the necessary tools and resources for the educators to use in the classrooms more broadly with all children. The Resource Teachers will continue to work closely with the other core special needs service providers to share strategies, best practice, and engage with the families to ensure they feel supported and connected with the community. The role of the Resource Teacher including caseloads will be included in a report back to Council.

Expected Completion: December 31, 2025.

Recommendation 9

That Red Hill establish a medium- to long-term plan that addresses on-going changes by the Province, emerging challenges, and continuous improvement opportunities.

Current planning efforts are focused on the short-term. These efforts should be expanded to address a broader scope and longer timeline, considering both internal

and external factors that could impact their operations, while keeping a line of sight to the City's Strategic Plan.

Management Response

Agree.

With having transitioned over to the new cost-based funding model, Red Hill will now be able to shift focus from short-term to more longer-term business planning. The roll out of the new CWELCC funding model has provided a level of stability and consistency, allowing for improved strategy development and risk management while maintaining alignment with the City's Strategic Plan.

Estimated Completion: December 31, 2025.

Recommendation 10

That Red Hill develop a standardized template for standard operating procedures to ensure that both City and Provincial policy requirements are addressed consistently.

Management Response

Agree.

Red Hill will engage the Program Review Officer to standardize all policies and procedures.

Estimated Completion: December 31, 2025.

Recommendation 11

That the City of Hamilton, in its role as System Service Manager, undertake a data governance review to identify and address deficiencies that impact their ability to collect, monitor, and report on operators across the local child care system.

Management Response

Agree.

The Division has reviewed its previous financial and operational data collection methods and has now implemented more robust data collection practices, including:

1. Development of a singular data set that coordinates financial and operational data, including Red Hill, into a standard format.
2. Utilization of a unique identifier (license number) for analytical work.
3. Creation of standardized templates and reporting workbooks that allow for the collection of information at a more granular level.

Ongoing work is continuing with the goal of reducing administrative burden and improving customer experience through the exploration of various IT applications including Power BI, Power Forms and Power Query. The intent is to leverage these tools to minimize data entry, increase accuracy, and to accomplish better integration/consolidation of diverse data that exists in various different formats into a singular format.

Estimated Completion: December 31, 2025.

Recommendation 12

That the City of Hamilton, in its role as System Service Manager, include Red Hill's data in system-wide datasets, wherever possible, to improve performance monitoring and benchmarking with similar providers, enhancing Red Hill's ability to demonstrate value for money.

Management Response

Agree.

As identified under the management response for Recommendation #1, Red Hill's operational, financial, and staffing information is included in all data sets, which are now being utilized to:

1. Monitor the overall financial health of Hamilton's child care system.
2. Develop local child care system benchmarks which will help to inform the new cost review work that is a requirement under the new CWELCC funding model.
3. Support benchmarking analysis when reviewing and approving new Directed Growth applications to evaluate financial viability and determine budgeting reasonableness.

Expected Completion: Completed June 11, 2025.

Recommendation 13

That Red Hill consider formally establishing itself as a showcase for best practices in child care, with Council's approval if pursued.

Management Response

Agree.

Red Hill is committed to providing a high standard of quality care and is continuously seeking out innovative ways to improve experiences with the goal of being a showcase for best practices. Currently Red Hill has partnered with Arts For All to create a community HUB and a creative art room for children and Educators to experience learning through arts and medium. The HUB and art room can be accessed by Early Childhood Educators from other licensed child care programs to learn and apply these practices at their own centres. These strategies and other best practices will be included in a report back to Council.

Expected Completion: December 31, 2025.

Recommendation 14

That Red Hill advocate to the Province for:

- Well-defined service levels and methodologies that reliably relate to value for money; and,
- Commitment to legacy funding for operators whose cost review confirms a need for additional funding and is evidenced by appropriate value for money analysis.

Management Response

Agree.

The City of Hamilton, in its role as service system manager, will continue to work with other municipalities and various provincial associations including the Ontario Municipal Social Services Association (OMSSA) to advocate to the Ministry of Education for policies, guidelines and funding that support access to high quality, affordable child care. This will include advocating for the continuation of legacy funding as required.

Estimated Completion: December 31, 2025.



City of Hamilton Report for Consideration

To: Chair and Members
Audit, Finance and Administration Committee

Date: July 10, 2025

Report No: **FCS25035**

Subject/Title: **Single Source Agreement for Questica Budget System**

Ward(s) Affected: (City Wide)

Recommendations

- (a) That the single source procurement, pursuant to Procurement Policy #11 – Non-Competitive Procurements, **BE APPROVED**, for the continued operating, support, maintenance and enhancement of the Questica Budget system, including the cloud migration and version upgrade, for a five-year term from August 31, 2025, to August 30, 2030 with an additional five-year renewal term option;
- (b) That the General Manager, Finance and Corporate Services, **BE AUTHORIZED** to negotiate, enter into and execute a Contract and any ancillary documents required to give effect thereto with Euna Solutions, in a form satisfactory to the City Solicitor;
- (c) That the funding for the enhancement of the Questica Budget system in 2025 be provided through the Tax Stabilization Reserve (#110046), **BE APPROVED**; and
- (d) That staff **BE DIRECTED** to develop a funding strategy for the enhancement of the Questica Budget system for Years Two through Year Five for consideration through the 2026 Tax Budget.

Key Facts

- The purpose of Report FCS25035 is to seek approval to single source a five-year agreement with the option to extend an additional five years, with Euna Solutions for the Questica Budget system.
- The current agreement with Euna Solutions expired on August 30, 2024.

Single Source Agreement for Questica Budget System (FCS25035) (City Wide)Page 2 of 4

- Use of the software has continued, pending approval of renewal.
- The new agreement will include cloud migration, system upgrade and continued operating, support and maintenance.
- Euna Solutions is the sole provider of the Questica platform and support.
- A single-source contract ensures continued service without operational disruption.

Financial Considerations

The five-year contract includes an annual cost as outlined in the recommendation section, totalling approximately \$784,898 over five years plus applicable taxes. The annual cost of \$148 K in 2026 represents an impact to the tax levy of 0.01%. Services provided include hosting, maintenance, sandbox environment and Read-Only SQL Access. Additional one-time services such as site migration, Single Sign-On and integration support are estimated at \$8,250, billed at \$250 / hour on a time and materials basis. There are no staffing implications for the Finance, Procurement, or Legal Services and Risk Management Division.

Background

In 2016, the City issued a Request for Proposal (RFP) C2-02-16, for an operating budget solution. Three bids were evaluated, with two meeting the minimum benchmark set out in the RFP; Public Sector Digest (PSD); and Questica Inc. (Questica). On November 27, 2019, Council approved, upon a successful proof of concept, a five-year single source agreement with Questica Inc., who were later acquired by Euna Solutions, for the City's Budgeting and Forecasting System (Report FCS19066(a)). In 2023, through a CityLab project, an evaluation of Questica and other alternative solutions was undertaken. The determination from that work was that Questica was the best fit for our organization at that time. That agreement expired on August 30, 2024. Report FCS25035 recommends renewing a similar agreement with additional enhanced features.

Analysis

Procurement Policy, Section 4.11(2) – Policy #11 Non-Competitive Procurement requires that Council approve a single source negotiation request that is valued at \$250,000 or greater.

Euna Solutions is the sole vendor and intellectual property holder of the Questica Budget platform and is, therefore, the only qualified provider able to offer the services and enhancements needed by the City. This includes software upgrades, new module development (such as the Strategic Budgeting Module), cloud migration, system security improvements and ongoing integration work. As such, no alternative vendor can provide the necessary continuity or system-level access to perform the proposed work.

Single Source Agreement for Questica Budget System (FCS25035) (City Wide)Page 3 of 4

In 2019, Council approved a similar single source agreement with Questica after a successful proof-of-concept validated its ability to address the shortcomings of the previous vendor and integrate with the City's capital budgeting framework. Since then, the system has supported both operating and capital budgeting processes, with minimal disruption and increasing value through user familiarity and cross-divisional integration.

This new agreement also supports the City's "Build Back Better" approach. Modernizing legacy systems and moving toward cloud-based infrastructure is a key component of the City's recovery strategy. In alignment with this approach, the agreement ensures Questica will be integrated with the new medium-term ERP platform (NetSuite).

Staff acknowledges that a broader review of budgeting system requirements may be required once the long-term ERP is implemented. Prior to exercising the additional five-year renewal term option, staff commit to performing a market scan for other budgeting system providers and complete due diligence to support any extension with Questica. This future review will evaluate Questica's long-term alignment with enterprise needs. However, at this time, maintaining stability and operational continuity is essential, particularly during the medium-term ERP transition and implementation.

The proposed agreement supports system modernization and aligns with the City's IT strategy. IT and Procurement staff have reviewed and support this approach.

Alternatives**Alternative Option: One-Year Agreement with Renewals**

A one-year agreement with a variable annual rate renewal option is available, beginning August 31, 2025, at an estimated cost of \$151,417 for services for year one and \$8,250.00 for one-time estimated professional services. This provides budgeting flexibility but increases administrative overhead and cost variability. It may also delay the benefits of cloud migration and strategic budgeting module deployment. This alternative would also limit our ability to complete a market scan of other budgeting systems and complete the due diligence needed to support a decision for either an extension or Request for Proposal to be undertaken.

Relationship to Council Strategic Priorities

- **Responsiveness & Transparency:** Modernizes City Systems, improves internal service delivery by leveraging cloud infrastructure, enhances data integrity, and enables better financial forecasting.
- **Economic Prosperity and Growth:** Supports strong internal financial management practices.
- **Built Environment and Infrastructure:** Enhances digital infrastructure for corporate services.
- **Organizational Excellence:** Promotes service efficiency and informed decision-making.

Single Source Agreement for Questica Budget System (FCS25035) (City Wide)Page 4 of 4

Previous Reports Submitted

- FCS19066: Budgeting and Forecasting – September 5, 2019, Audit, Finance and Administration Committee – Confidential Item 14.2
- FCS19066(a): Budgeting and Forecasting – November 21, 2019, Audit, Finance and Administration Committee – Confidential Item 14.2

Consultation

- Financial Planning, Administration & Policy
- Information Technology
- Procurement Services

Appendices and Schedules Attached

None

Prepared by: Andreia Bevilacqua, Senior Business Applications Analyst
Financial Planning, Administration and Policy,
Corporate Services Department

Submitted by: Kirk Weaver, Acting Director,
Financial Planning, Administration & Policy,
Corporate Services Department



City of Hamilton Report for Consideration

To: Chair and Members
Audit Finance & Administration Committee

Date: July 10, 2025

Report Number: FCS25025

Subject/Title: Alternative Voting Methods and Vote Tabulation
Technology for City Elections and By-elections

Ward(s) Affected: City Wide

Recommendations

- (a) That the use of optical scanning vote tabulators **BE AUTHORIZED** for the purpose of counting votes for the City of Hamilton elections and by-elections;
- (b) That the use of online voting **BE AUTHORIZED** as an alternative voting method in accordance with Section 42(1)(b) of the *Municipal Elections Act* for the City of Hamilton elections and by-elections;
- (c) That the necessary by-law **BE PREPARED** and **PROVIDED** to Council for consideration and approval;
- (d) That the City Clerk **BE AUTHORIZED** to conduct a single source procurement, pursuant to Procurement Policy #11 – Non-competitive Procurements, for the lease of optical scanning vote tabulators and that the General Manager, Corporate Services Department be authorized to negotiate, enter into and execute a Contract and any ancillary documents required to give effect thereto with Dominion Voting Systems, in a form satisfactory to the City Solicitor; and
- (e) That the City Clerk **BE AUTHORIZED** to conduct a single source procurement, pursuant to Procurement Policy #11 – Non-competitive Procurements, for the provision of Voter Strike-off Software, with the option of Online Voting Services and where applicable, the General Manager, Corporate Services Department **BE AUTHORIZED** to negotiate, enter into and execute a Contract and any ancillary documents required to give effect thereto with Neuvote Systems Inc., in a form satisfactory to the City Solicitor.

Key Facts

- The next municipal election will be held on October 26, 2026 and the by-election to fill the Ward 8 Councillor vacancy will be held on September 22, 2025.

- The purpose of this Report is to obtain Council's authorization to use vote tabulating equipment, and the authorization to use of Online Voting as an alternative voting method, in accordance with the *Municipal Elections Act, 1996*.
- This Report is also seeking approval for two single source procurements; the first for the lease of vote tabulators from Dominion Voting Systems, and the second for use of Neuvote's voter strike-off software and supporting technology (rental of ePoll books, laptops, etc.).
- Council authorized the use of online voting as an alternative voting method for the 2025 Hamilton-Wentworth District School Board Ward 4 by-election.
- Based on the by-election experience and the feedback received, Online voting is an alternative voting method that provides a safe and accessible method of casting a ballot.

Financial Considerations

The largest cost associated with conducting a general election is attributed to human resources (temporary core staff, poll staff, support staff and training costs). The 2022 Municipal Election human resource costs amounted to \$1.27 million, or 47% of the total cost of the election. The remaining costs (approximately \$1.5 million) are associated with voting technology (tabulators, e-poll books, software), poll location costs, supplies, postage, printing (voter cards and ballots), and other facility fees.

This totalled \$2.7 million for the 2022 Municipal Election.

Optical Scanning Vote Tabulators for 2026

The lease of vote tabulators would include an accessible voting unit for each physical voting location to support paper ballot tabulation for the 2026 Municipal Election is estimated to cost \$400,000. This estimated cost includes software and technical support throughout the election period. Dominion Voting Systems provided the tabulators used in the recent Ward 4 By-election, the previous 2022 Municipal Election, and will provide the tabulators for the upcoming Ward 8 By-election being held in September 2025.

Voter Strike-Off Software and Online Voting Services

Neuvote Systems Inc. was utilized for Voter Strike-off and the online voting pilot during the Ward 4 By-election in 2025. Staff are looking to again use Neuvote's voter strike-off program for the 2026 Municipal Election. If authorized the software usage includes the ability to manage Online Voting as an alternative voting method for the City. Neuvote Systems Inc. would also provide the required hardware (laptops) and on-site support to facilitate the voter strike-off software with an estimated cost of \$850,000.

There may be cost savings found as a result of online voting by reducing the need for as many staff and polling locations on election day. The City's election team plan to better utilize advance polling dates, special polling sites and Online Voting to reduce the costs where possible. There would also be less of a cost associated with ballot printing and voter-card mailouts with Online Voting.

Background

Municipal and School Board elections are planned and delivered in accordance with policies and procedures that are necessary to conduct an election in a manner that reflects the principles of the *Municipal Elections Act, 1996*, as amended, and its regulations. The City Clerk is responsible for administering municipal elections in a fair and objective manner and strives to deliver progressive and innovative elections that support the democratic voting process. The team prioritizes the voting experience and strives to make it accessible and convenient, while maintaining the integrity of the election process. Staff continuously monitor legislative updates and municipal trends and practices.

Section 42 (1) of the *Municipal Election Act, 1996* (the *MEA*) allows the council of a local municipality to pass a by-law “authorizing the use of voting and vote-counting equipment such as voting machines, voting recorders or optical scanning vote tabulators” and “authorizing electors to use an alternative voting method, such as voting by mail or by telephone, that does not require electors to attend at a voting place in order to vote”. Should Council decide to support any complementary alternative voting method for the Ward 8 By-election, Council must pass a by-law by July 22, 2025.

The City of Hamilton piloted online voting for the 2025 Ward 4 Trustee by-election. Although the overall turnout was extremely low for this election, more than 45% (or 213 of 473) of the votes were cast online. The rigorous testing and implementation phases that were accomplished were instrumental in increasing access to voting opportunities for Ward 4 electors throughout the holiday season, and despite extreme cold weather on voting days. Staff recommend the use of online voting for the City’s municipal election and by-election for the purposes of increasing accessibility and providing alternative voting methods to voters.

Analysis

The way in which electors choose to cast their votes has continued to shift towards technology-based methods. More than half (58%) of Ontario municipalities used internet voting in the 2022 municipal election, which marked an increase of 16% from the 2018 election.

Vote tabulators continue to be a valuable tool for counting votes as well as getting expedient and accurate results. They are commonly used to support municipal elections in Ontario as they significantly increase the efficiency of election administration. Their use has also enhanced the verification of voter intent as well as elevated the accuracy and security associated with ballot tabulation. Staff recommend authorizing the use of vote tabulators for the City's municipal elections and by-elections.

The addition of online voting in 2025 allowed for valuable data collection and provided staff with experience working with a vendor to facilitate an alternative voting method. The insights gained through this effort, as well as municipal scans of best practices, and review of Digital Governance Standards Institute’s (DGSI) Online Voting Standard, were considerations in staff’s recommendations.

As offered in previous elections, curbside voting will be offered for the 2026 municipal election and does not require the passing of a by-law. Curbside voting allows voters who are unable to go inside the voting place to request to have a paper ballot brought to their vehicle, outside of the building, or to another area within the voting place. This will not be a drive-through voting option and will be limited to those who are not able to enter the voting place due to barriers of unreasonable difficulty, injury, or disability. An option such as curbside voting is an imperative option to offer voters for both accessibility and convenience reasons.

Alternative voting methods like online, telephone, and mail-in ballot have been offered by many Ontario municipalities for well over 20 years. Despite unsupervised voting not being directly addressed in the *MEA*, local municipalities within Ontario and across the country have become local leaders in digital elections in an effort to increase voter accessibility and convenience. There is a desire to stay current with technology, meet the demands for convenience, and ensure voting options are accessible. Staff support the use of technology as a resource and encourage innovation, with the support of appropriate privacy protective and security measures in place.

Alternative Voting Methods

Election administrators must continue to evaluate, revisit and rethink the concept of voting to ensure that the principles of democracy and electoral integrity are achieved and that electors can confidently, and conveniently cast their ballot. An accessible electoral process is inclusive and meets the needs of electors so that they can exercise their democratic rights to vote equitably and without undue barriers or interference. Leading practices have been observed and will continue to be monitored in providing alternative voting options. Due to this, the following alternative voting methods are recommended in addition to in-person voting.

Online Voting

More than half (58%) of the municipalities in Ontario used electronic voting in the 2022 Municipal Election, which marked an increase of 16% from the 2018 election. While research has not concluded that alternative voting methods increase voter turnout, the convenience and accessibility that it allows electors is a major factor for consideration. Statistics gathered from the 2025 Ward 4 Trustee By-Election indicated that 45.03% of all votes were cast online via the internet voting system. For this pilot, in order to cast a ballot online, voters were required to register to vote online by setting up an account with their own email address, verify that account and sign in using multi-factor authentication, and then complete a registration process where all registrations go through an approval process with Elections Staff.

If Online voting were approved, each person who casts a ballot online receives a unique vote verification code that they can use to confirm that their vote was accepted and legitimate. For the 2026 General Election, Neuvote will also offer an additional service where each online ballot that is cast is printed directly into a secured voting box, monitored by City Staff in a secured facility. In the case of a recount, City staff could count the printed ballots from online votes to verify the results.

The 2025 Ward 4 Trustee By-Election allowed the City to pilot and thoroughly assess the vendors' voting platform while also ensuring the fundamental principles and requirements for a fair democratic election.

Procurement Process

Pending Council approval, staff propose to undertake a single source procurement, pursuant to Procurement Policy #11 Non-Competitive Procurement for the provision of voter strike-off software, which has the ability to utilize online voting and optical scanning tabulators for paper ballots.

Due to tight timelines to assess and implement an online voting platform for the Ward 4 by-election held in January 2025, an expeditious review of multiple online voting platforms was performed. Following this, it was decided that The City of Hamilton's Information Technology (IT) Department should proceed with an assessment of Neuvote Systems Inc.. The IT Department conducted this review and concluded that Neuvote Systems Inc. met requirements.

A single source procurement is recommended to ensure that the City proceeds with a vendor that meets prior initial requirements. Noting that as part due diligence and industry best practice City IT and Clerks recommends ongoing internal and external third-party review of Neuvote Systems Inc. to further inform alignment to industry best practices for voting platforms.

Alternatives

Special Vote by mail

A special vote by mail option may provide voters with the ability to mark their ballot from home at their convenience and may allow increased rights of privacy to voters who may find voting at traditional paper-based voting places more difficult. Voters would be required to apply and register for a vote by mail kit.

The City piloted this initiative in 2022 in an effort to offer an alternative to in-person voting, however there was a delay experienced in the Vote by Mail approval process and a federal holiday that impacted the mailing date of the packages resulting in them being mailed out a week later than originally guaranteed. While this delay should have seen packages delivered to residents in advance of the October 13, 2022 mailing deadline based on established Canada Post delivery timelines, the Elections Team received feedback that packages were received much later than anticipated.

Additionally, a strike action against Canada Post by the national membership of the Canadian Union of Postal Workers (CUPW) during the 2025 Ward 4 Trustee By-Election negatively impacted the City's ability to notify electors, contributing to an extremely low voter turnout.

Due to concerns over postal service reliability, and the ability to provide sufficient time for voters to receive and return packages, City staff do not recommend this alternative voting method.

Relationship to Council Strategic Priorities

While the actions of the City's Election team and the recommendations in this Report support modernization of City systems, prioritizing customer service and getting more people involved in decision making, this report does not specifically address the priority projects contained therein. Rather, this is a legislative requirement under the *Municipal Elections Act*, for Council to approve the use of vote counting technology and alternative voting methods.

Previous Reports Submitted

[FCS24053 - English Public School Board By-Election: Voting Methods and Tabulating By-law \(Ward 4\)](#) – Council, October 9, 2024

Consultation

Cyrus Tehrani, Chief Information Officer
Shah Yazdanian, Business Relationship Manager
Tina Iacoe, Director, Procurement.

Appendices and Schedules Attached

None

Prepared by:	Tammy Reeves, Manager, Election, Print & Mail Office of the City Clerk, Corporate Services
Submitted by:	Matthew Trennum, City Clerk Office of the City Clerk, Corporate Services
Recommended by:	Mike Zegarac, General Manager Finance and Corporate Services

CITY OF HAMILTON M O T I O N

Audit Finance and Administration Committee: July 10, 2025

MOVED BY COUNCILLOR T. HWANG

SECONDED BY COUNCILLOR

Pipeline Trail Youth Mural Grant (Ward 4)

WHEREAS, the City of Hamilton is committed to working with artists, businesses and citizens in the ongoing development and implementation of art in public places projects to enhance our sense of community and public places across the City;

WHEREAS, community art is an artwork located in a public place, the design and implementation of which is led by an artist and involves community members directly in its creation through collaboration, production, and/or dialogue;

WHEREAS, the Pipeline Trail consists of a multi-use path that runs for 6 kilometres from Main Street East to Woodward Ave and was identified as an integral support for the health and well-being of residents of East Hamilton;

WHEREAS, the Pipeline Trail Master Plan identified public art as a way to enhance our sense of community and public places;

WHEREAS, the Red Tree Artists' Collective is a cross-cultural collaborative artistic non-profit group;

WHEREAS, the Red Tree Artists' Collective is involving with 18 grade 7 and 8 students and the art teacher from W. H. Ballard Elementary School through weekly sessions since January 2025, in preparation of the renewal on June 4, 2025, of the existing 121 cm by 975 cm mural located on the Pipeline Trail;

WHEREAS, the inspiration for the revised youth mural is conservation, with images of pollinators, native species, habitat, urban wildlife, and the overarching theme of water as it relates to the pipeline located below the Pipeline Trail;

WHEREAS, the existing mural was last painted in 2023 and it has since been vandalized significantly.

THEREFORE, BE IT RESOLVED:

- (a) That a grant be provided to the Red Tree Artists' Collective to ensure adequate funding for the Pipeline Trail youth mural to be funded from the Ward 4 Capital Discretionary Account [3302309400] at an upset limit, including contingency, not to exceed \$2,170;

- (b) That any funds allocated and distributed be exempt on a one-time basis and not be counted toward any formula that restricts regular funding from the City including the City Enrichment Fund for the years 2025 and 2026; and
- (c) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

CITY OF HAMILTON M O T I O N

Audit, Finance and Administration Committee: July 10, 2025

MOVED BY COUNCILLOR C. KROETSCH

SECONDED BY COUNCILLOR T. HWANG

Hamilton Artists Inc Lighting Replacements (Ward 2)

WHEREAS, Hamilton Artists Inc was established in 1975 and has been a pillar of the Hamilton arts community for nearly 50 years, maintaining ownership of their gallery since 2009, and one of the last remaining gallery spaces on James Street North;

WHEREAS, Hamilton Artists Inc is a non-profit organization with a free, accessible, and centrally located gathering space for events and exhibitions;

WHEREAS, their lighting system hasn't been updated since 2010 and upgrades would provide a range of lighting options for art exhibits, events, and community gatherings;

WHEREAS, these improvements will impact audience and community experience of the gallery, making exhibits more accessible, especially for those with vision impairments;

WHEREAS, public investment in arts and culture protects and promotes a vibrant downtown core; and

WHEREAS this project has been costed, with contingency, at \$25,000.

THEREFORE, BE IT RESOLVED:

- (a) That costs associated with updating gallery lighting to Hamilton Artists Inc be funded from the Ward 2 Capital Reinvestment Reserve #108052 at an upset limit, including contingency, not to exceed \$25,000; and
- (b) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

CITY OF HAMILTON M O T I O N

Audit, Finance and Administration Committee: July 10, 2025

MOVED BY COUNCILLOR C. KROETSCH

SECONDED BY COUNCILLOR M. WILSON

Central Library Children's Area Enhancements (Ward 2)

WHEREAS, users of the Central Library Children's Area are facing urgent safety, accessibility, and sensory challenges due to the location and design of the current space;

WHEREAS, redesigning the space will include sound mitigation, visual improvements, reconfiguration of the layout, safety enhancements, and new furniture and toys;

WHEREAS, these changes will enhance the physical space and strengthen the library's role as a hub of equity, resilience, and lifelong learning; and

WHEREAS, this project has been costed, with contingency, at \$200,000.

THEREFORE, BE IT RESOLVED:

- (a) That costs associated with redesigning and updating the Central Library Children's Area to Hamilton Public Library be funded from the Ward 2 Capital Reinvestment Reserve #108052 at an upset limit, including contingency, not to exceed \$200,000; and
- (b) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.

CITY OF HAMILTON M O T I O N

Audit Finance and Administration Committee: July 10, 2025

MOVED BY COUNCILLOR T. HWANG

SECONDED BY COUNCILLOR

Ward 12 Community Grants (Ward 12

WHEREAS, Ward 12 receives non-property tax revenue arising from license agreements for a cellular tower and those funds are required to be spent within the ward;

WHEREAS, these funds are to be utilized at the discretion of the Ward 12 Councillor in a manner that conforms to the criteria outlined in Appendix “D” to Procedures for Ward Specific Funding Initiatives (FCS18014(a)) under the section entitled “Scenario 3: Grants” and ultimately require Council approval;

WHEREAS, in 2025 the Ward 12 Office implemented a grants process to allocate these funds with the first intake having closed on June 15, 2025;

WHEREAS, these funds are earmarked to build resilience and community in Ward 12, and allow financial support to non-profit organizations or charities who may otherwise lack these resources;

WHEREAS, providing a structured opportunity for organizations to apply to these funds and be scored in a manner that is rigorous and documented is important for ensuring equity in their distribution and maintaining trust and confidence in the fund distribution; and

WHEREAS, all successful applicants are required to provide reports on the fund use to the Ward 12 Office by the end of the calendar year and will be documented by the office on the Ward 12 website;

THEREFORE, BE IT RESOLVED:

- (a) That a grant be provided to the Ancaster Little League for costs associated with capital improvements to the lighting system from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (b) That a grant be provided to the 1st Ancaster Trex and 5th Ancaster Guides for costs associated with an expansion of their programming for youth from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$2,500;

- (c) That a grant be provided to Sinfonia Ancaster for costs associated with a Christmas concert pilot project for seniors and young families from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$4,855;
- (d) That a grant be provided to Rotary Club of Ancaster Morning for costs associated with a Back-to-School Backpack Program from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (e) That a grant be provided to St. Andrew's Presbyterian Church for costs associated with a project to honour Ancaster's Black history from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (f) That a grant be provided to Ancaster Community Services for costs associated with a Holiday Assistance Program supporting residents of Ward 12 from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (g) That a grant be provided to 1st Ancaster Sparks for costs associated with outdoor programming from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$1,000;
- (h) That a grant be provided to Ancaster Memorial Arts Centre for costs associated with accessibility upgrades from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (i) That a grant be provided to Ancaster Senior Achievement Centre for costs associated with musical performance equipment from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (j) That a grant be provided to Ancaster Legacy Football Club for costs associated with their Girls-First Start program from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (k) That a grant be provided to Steeltown Athletics Club (STAC) for costs associated with outdoor programming in Ward 12 from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$5,000;
- (l) That a grant be provided to Golden Horseshoe Cycling Hub (GHCH) for improvements to a memorial garden from the Ward 12 Non-Property Tax Revenue Account #3301609612 at an upset limit, including contingency, not to exceed \$2,000;
- (m) That any funds allocated and distributed through the Ward 12 Community Grants Program be exempt on a one-time basis and not be counted toward any formula

that restricts regular funding from the City including the City Enrichment Fund (e.g. the City's 30% formula); and

- (n) That the Mayor and City Clerk be authorized and directed to execute any required agreement(s) and ancillary documents, with such terms and conditions in a form satisfactory to the City Solicitor.