



## **AUDIT, FINANCE & ADMINISTRATION COMMITTEE**

### **MINUTES 16-005**

**9:30 a.m.**

**Monday, April 11, 2016**

**Council Chambers**

**Hamilton City Hall**

**71 Main Street West**

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

**Also Present:** Councillor D. Skelly

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

- 1. Occupational Injury and Illness Claims Annual Report (HUR16004) (City Wide) (Item 5.1)**

**(Pearson/Collins)**

That Report HUR16004 respecting Occupational Injury and Illness Claims Annual Report, be received.

**CARRIED**

- 2. Hamilton Future Fund Investment Performance Report – December 31, 2015 (FCS16030) (City Wide) (Item 5.2)**

**(Collins/VanderBeek)**

That Report FCS16030, respecting Hamilton Future Fund Investment Performance Report – December 31, 2015, be received.

**CARRIED**

- 3. 2016 Property Assessment Notices for Taxation Years 2017 to 2020 (FCS16034) (City Wide) (Item 5.3)**

**(B. Johnson/Ferguson)**

That Report FCS16034, respecting 2016 Property Assessment Notices for Taxation Years 2017 to 2020, be received.

**CARRIED**

4. **Reserve/Revenue Fund Investment Performance Report – December 31, 2015 (FCS16028) (City Wide) (Item 5.4)**

**(VanderBeek/B. Johnson)**

That Report FCS16028, respecting Reserve/Revenue Fund Investment Performance Report – December 31, 2015, be received.

**CARRIED**

5. **Cemetery Trust Accounts Investment Performance Report – December 31, 2015 (FCS16029) (City Wide) (Item 5.5)**

**(VanderBeek/B. Johnson)**

That Report FCS16029, respecting Cemetery Trust Accounts Investment Performance Report – December 31, 2015, be received.

**CARRIED**

6. **Tax and Rate Operating Budget Variance Report as of December 31, 2015 – Budget Control Policy Transfers - Unaudited (FCS15052(b)) (City Wide) (Item 8.1)**

**(B. Johnson/Collins)**

(a) That, in accordance with the “Budget Control Policy”, the 2016 budget amendment, transferring budget from one department/division to another or from one cost category to another with no impact on the levy, as outlined in Appendix “C” to Report FCS15052(b), be approved;

(b) That, in accordance with the “Budgeted Complement Control Policy”, the 2016 complement transfer, transferring complement from one department/division to another with no impact on the levy, as outlined in Appendix “D” to Report FCS15052(b), be approved;

(c) That, subject to final audit, the Disposition of 2015 Year-End Operating Budget Surplus/Deficit be approved as follows:

<b>DISPOSITION / RECONCILIATION OF YEAR-END SURPLUS/ (DEFICIT)</b>	<b>\$</b>	<b>\$</b>
<b>Corporate Surplus from Tax Supported Operations</b>		<b>\$ 10,844,830</b>
<b>Less: Disposition to Self-Supporting Programs &amp; Agencies</b>		<b>\$ (4,305,980)</b>
Police (Transfer to Police Reserve)	\$(3,680,950)	
Library (Transfer to Library Reserve)	\$ (625,030)	
<b>Balance of Corporate Surplus</b>		<b>\$ 6,538,850</b>
Less: Transfer for Ontario Summer Student Jobs Services		\$ (9,976)
Less: Transfer to Unallocated Capital Levy Reserve		\$ (841,230)
Less: Transfer to Tax Stabilization Reserve		\$ (5,687,644)
<b>Balance of Tax Supported Operations</b>		<b>\$ 0</b>
<b>Corporate Surplus from Rate Supported Operations</b>		<b>\$ 7,970,043</b>
Less: Transfer to the Rate Supported Water Reserve		\$ (4,375,593)
Less: Transfer to the Rate Supported Wastewater Reserve		\$ (4,082,066)
Add: Transfer from the Rate Supported Stormwater Reserve		\$ 487,615
<b>Balance of Rate Supported Operations</b>		<b>\$ 0</b>

\* -anomalies due to rounding

**CARRIED**

**7. Accounts Receivable Write-Offs for April 2016 (FCS16031) (City Wide) (Item 8.2)**

**(Pearson/VanderBeek)**

- (a) That the General Manager of Finance and Corporate Services be authorized to write-off uncollectible General Accounts Receivables in the amount of \$29,736.22 attached as Appendix "A" to Report FCS16031;
- (b) That the Schedule of General Accounts Receivable Write-Offs less than \$1,000.00 each in the amount of \$5,618.53, attached as Appendix "B" to Report FCS16031, be received for information;
- (c) That the General Manager of Finance and Corporate Services be authorized to write-off uncollectible Wentworth and Macassa Lodge Receivables in the amount of \$16,207.90, attached as Appendix "C" to Report FCS16031;
- (d) That the Schedule of Recreation Division Receivable Write-Offs less than \$1,000.00 each, in the amount of \$13,496.10, attached as Appendix "D" to Report FCS16031, be received for information; and
- (e) That the General Manager of Finance and Corporate Services be authorized to write-off uncollectible Recreation Receivables in the amount of \$3,405.99 attached as Appendix "E" to Report FCS16031.

**CARRIED**

**8. Additional 2016 Funding for Wards 1 and 2 Budgets (City Wide) (Item 9.1)**

**(A. Johnson/Pasuta)**

WHEREAS, in mid-October 2015, Council approved one-time funding up to \$30,000 for the Ward 1 Office and up to \$25,000 for the Ward 2 Office to assist in addressing budget insufficiencies;

WHEREAS, between the 2015 mid-October approval and year end 2015, \$9,960 of this funding was spent for the Ward 1 Office and \$160 for the Ward 2 office respectively;

WHEREAS, an unfavourable variance is expected in Ward 1 and Ward 2 budgets for the 2016 calendar year; and

WHEREAS, a more sustainable level of funding is being requested for both Ward 1 and Ward 2 Offices for the future;

THEREFORE, BE IT RESOLVED:

- (a) That one-time funding up to \$19,000 be allocated to the Ward 1 budget, to be funded from the Tax Stabilization Reserve (Account 110046), be approved to mitigate staffing and ward engagement/consultation requirements for the balance of 2016.

- (b) That one-time funding up to \$25,000 be allocated to the Ward 2 budget, to be funded from the Legislative Budget (Account 300100), be approved to mitigate staffing and ward engagement/consultation requirements for the balance of 2016.
- (c) That the Governance Review Sub-Committee be requested to review *all ward* budgets in regards to maintaining a sustainable level of funding in relation to current staffing resources, and ward engagement/consultation requirements.

**Amendment, CARRIED  
Motion as Amended, CARRIED**

**FOR THE INFORMATION OF COMMITTEE:**

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

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

**Delegation Request (Item 4)**

4.1 – Delegation Request by Viv Saunders, respecting Consideration of Amendments and the Review of Some 2015 Expenses and Legislative Policy, to a future meeting at the request of Ms. Saunders.

**(Pearson/B. Johnson)**

That the Agenda for the April 11, 2016 meeting of the Audit, Finance and Administration Committee be approved, as amended.

**CARRIED**

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

None.

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

**(i) March 7, 2016 (Item 3.1)**

**(B. Johnson/Pearson)**

That the Minutes of the March 7, 2016 Audit, Finance, and Administration Committee meeting be approved, as presented.

**CARRIED**

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

- (i) Delegation Request by Viv Saunders respecting Consideration of Amendments and the Review of Some 2015 Expenses and Legislative Policy (for a future meeting)**

**(Collins/VanderBeek)**

That the Delegation Request by Viv Saunders, respecting Consideration of Amendments and the Review of Some 2015 Expenses and Legislative Policy, be approved for a future meeting.

**CARRIED**

- (ii) Delegation Request by Gabi Niemczyk and Salma El-Zamel, respecting Betterment of the Circumstances Affecting Indigenous Populations in the City of Hamilton (for a future meeting)**

**(Collins/VanderBeek)**

That the Delegation Request by Gabi Niemczyk and Salma El-Zamel, respecting Betterment of the Circumstances Affecting Indigenous Populations in the City of Hamilton, be approved for a future meeting.

**CARRIED**

**(e) MOTIONS (Item 9)**

- (i) Additional 2016 Funding for Wards 1 and 2 Budgets (City Wide) (Item 9.1)**

Councillor A. Johnson relinquished the Chair to introduce his Motion.

**(Collins/Pearson)**

That part (c) be amended by replacing the words Wards 1 and 2 with all wards, as shown below:

- (c) That the Governance Review Sub-Committee be requested to review ~~Wards 1 and 2~~ **all ward** budgets in regards to maintaining a sustainable level of funding in relation to current staffing resources, and ward engagement/consultation requirements.**

**CARRIED**

For disposition of this matter, refer to Item 8.

**(f) NOTICES OF MOTION (Item 10)**

Councillor A. Johnson relinquished the Chair to Vice-Chair Pasuta to introduce the following Notice of Motion.

**(i) Outstanding Uncompleted Audit Recommendations**

That the Director of Audit Services be directed to investigate and report back to Audit, Finance & Administration on audit recommendations made to City management that have remained outstanding as to completion, at least every 6 months for those outstanding for 5 years or longer, and continue to follow-up and report back annually for all other recommendations.

Councillor A. Johnson assumed the Chair for the remainder of the meeting.

**(g) ADJOURNMENT (Item 13)**

**(Pearson/Pasuta)**

That there being no further business, the Audit, Finance and Administration Committee, be adjourned at 9:57 a.m.

**CARRIED**

Respectfully submitted,

Councillor A. Johnson, Chair  
Audit, Finance and Administration Committee

Denis Farr  
Legislative Coordinator,  
Office of the City Clerk