



## **AUDIT, FINANCE AND ADMINISTRATION COMMITTEE REPORT 17-005**

**9:30 p.m.  
Monday, April 10, 2017  
Council Chambers  
Hamilton City Hall**

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**Present:** Councillor Skelly (Chair)  
Councillors C. Collins, A. Johnson, M. Pearson, A. VanderBeek (Vice Chair)

**Absent with Regrets:** L. Ferguson - Personal, B. Johnson - Personal and City Business, and A. VanderBeek (Vice Chair) - Personal

**Also in Attendance:** Councillor J. Partridge

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### **THE AUDIT, FINANCE AND ADMINISTRATION COMMITTEE PRESENTS 17-005 RESPECTIVELY RECOMMENDS:**

**1. Hamilton Future Fund Investment Performance Report - December 31, 2016 (FCS17041) (City Wide) (Item 5.4)**

That Report FCS17041 respecting the Hamilton Future Fund Investment Performance Report - December 31, 2016, be received.

**2. Reserve / Revenue Fund Investment Performance Report - December 31, 2016 (FCS17042) (City Wide) (Item 5.5)**

That Report FCS17042 respecting the Reserve / Revenue Fund Investment Performance Report - December 31, 2016, be received.

**3. Cemetery Trust Accounts Investment Performance Report - December 31, 2016 (FCS17043) (City Wide) (Item 5.6)**

That Report FCS17043 respecting the Cemetery Trust Accounts Investment Performance Report – December 31, 2016, be received.

**4. Freedom of Information Quarterly Report (October 1 to December 31) (CL16003c) (City Wide) (Item 5.7)**

That Report CL16003c, respecting the Freedom of Information Quarterly Report (October 1 to December 31), be received.

**5. Human Rights, Access & Equity 2016 Annual Report (HUR17004) (City Wide) (Item 5.8)**

That Report HUR17004, respecting the Human Rights, Access & Equity 2016 Annual Report, be received.

**6. Performance Audit Report 2016-03 - Use of External Consultants (AUD 17008) (City Wide) (Item 8.1)**

(a) That following recommendations respecting the Use of External Consultants be approved:

- (i) That the Senior Leadership Team (SLT) identifies roles and responsibility to set policy and oversee the use of consultants. This should include:

The development of policies and procedures relating to the hiring of outside consultants, in conjunction with the procurement Policy. These policies should include the following:

- A clear definition of consulting;
- Guidelines on the preparation of business case justification and financial thresholds;
- Approval processes with specified dollar thresholds;
- Documentation and transfer of project knowledge;
- Documentation and approval for changes (e.g. scope, cost, timeline or deliverables);
- Performance measurement / vendor evaluation requirements;
- Action plans as a result of recommendations; and
- Reporting requirements (i.e. annual reporting to Council).

The development of a standard business case template for completion prior to engaging a consultant as part of the procedures. The business case should promote improved planning to minimize change orders for consulting engagements. The template should include a description of:

- Why the project is necessary;
- How the project aligns with the strategic plan;
- All staff and resource requirements;
- The expected deliverables and how they will be used;

- Explanation of the benefit that will be received by hiring a consultant;
- Skills required and why the project cannot be completed by internal staff;
- Any transferable skills or tools to be provided by the consultant to City staff; and
- Proposed budget and funding source.

Policies, procedures and business case template requirements should recognize program versus project requirements and indicate at which point in the project lifecycle steps are captured.

Improved corporate tracking of the use of consultants for annual reporting to Council. This should detail the actual costs, type of spending and benefits received by the City

- (ii) That Procurement ensure that policies and procedures relating to contingencies be developed and investigate methods of automating contingency limits;
  - (iii) That Procurement investigates methods tracking vendor performance and incorporating past performance into the awarding of future contracts;
  - (iv) That SLT assign responsibility to investigate a method of electronically tracking change orders for improved reporting and monitoring capabilities;
  - (v) That Procurement provide guidance to staff on procurement issues identified on page 14 and incorporate oversight into random checks performed throughout the year;
  - (vi) That Finance develops policies and procedures relating to the use of gapping. These documents should include a definition of gapping, approval requirements and how the use of gapping will be reported to the Senior Leadership Team and Council;
- (b) The implementation of the following recommendations will improve the efficiency of consultant use at the City:
- (i) That SLT ensure that a skills inventory is developed as part of the City's planned Talent Management System to support the People and Performance Plan. Guidance should be provided on business case analysis to identify potential opportunities to access services in more cost effective ways;
  - (ii) That SLT identify opportunities for insourcing and cost savings;

- (iii) That Roster Captains with support from Procurement, work to identify opportunities to obtain better value for money for consultants hired with similar skills and / or to perform the same work year over year;
  - (c) The implementation of the following recommendations will improve the accuracy of the City's financials and assist management in making informed business decisions:
    - (i) That Finance create a standard dictionary for all project and account codes to ensure consistent classification of charges across the organization and that Finance staff ensure that invoices are allocated accordingly. This should outline when to allocate costs to an operating versus capital account;
    - (ii) That Finance work with operating groups to appropriately plan for consulting expenses through the budgeting process;
    - (iii) That Budgets assign consulting budgets at the department level. With the exception of consulting costs to cover staffing resource limitations, General Manager approval should be obtained for use of the consulting budget;
  - (d) That the Senior Leadership Team (SLT) be directed to provide to the Audit, Finance and Administration Committee by the 2017 calendar year end the management action plans for addressing the implementation of the Audit report recommendations;
  - (e) ***That Corporate Services Staff, prior to the development of the 2018 Tax Supported Operation Budget, distribute the Corporate gapping target of \$4.5 million to City Departments (2017 implementation);***
  - (f) ***That Staff report through the 2018 tax and rate capital budget process on the potential for investments in innovation, including those referenced in Report AUD17008, that will result in savings; and***
  - (g) ***That Staff report back through the Multi-Year Budget Sub-Committee, on the potential to further expand description of capital projects to include consulting costs, for those projects that are forecast to include external consultants.***
7. **Tax and Rate Operating Budget Variance Report as of December 31, 2016 – Budget Control Policy Transfers (Unaudited) (FCS16058(b)) (City Wide) (Item 8.2)**
- (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 "A" to Audit, Finance and Administration Report 17-005, 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 “B” to Audit, Finance and Administration Report 17-005, be approved;
- (c) That, subject to final audit, the Disposition of 2016 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>\$ 8,660,660</b>
<b>Less: Disposition to Self-Supporting Programs &amp; Agencies</b>		<b>\$ (217,438)</b>
Police (Transfer to Police Reserve)	\$ (76,983)	
Library (Transfer to Library Reserve)	\$ (140,455)	
<b>Balance of Corporate Surplus</b>		<b>\$ 8,443,222</b>
Less: Transfer for Ontario Summer Student Jobs Services		\$ (10,130)
Less: Transfer for Concessionary Loans		\$ (550,000)
Less: Transfer to Unallocated Capital Levy Reserve		\$ (5,514,131)
Less: Transfer to Tax Stabilization Reserve		\$ (2,713,961)
Add: Transfer from Best Start Reserve		\$ 345,000
<b>Balance of Tax Supported Operations</b>		<b>\$ 0</b>
<b>Corporate Surplus from Rate Supported Operations</b>		<b>\$ 21,786,806</b>
Less: Transfer to the Rate Supported Wastewater Reserve		\$ (21,786,806)
<b>Balance of Rate Supported Operations</b>		<b>\$ 0</b>

\* -anomalies due to rounding

**8. Accounts Receivable Write-Offs for April 2017 (FCS17038) (City Wide) (Item 8.3)**

- (a) That the General Manager of Finance and Corporate Services be authorized to write-off uncollectible General Accounts Receivables in the amount of \$1,470.93 attached as Appendix “C” to Audit, Finance and Administration Report 17-005;
- (b) That the Schedule of General Accounts Receivable Write-Offs less than \$1,000 in the amount of \$4,424.52, attached as Appendix “D” to Audit, Finance and Administration Report 17-005, 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 \$6,056.23, attached as Appendix “E” to Audit, Finance and Administration Report 17-005;
- (d) That the General Manager of Finance and Corporate Services be authorized to write-off uncollectible Hamilton Farmers Market Receivables in the amount of \$31,541.79, attached as Appendix “F” to Audit, Finance and Administration Report 17-005;
- (e) That the Schedule of Recreation Division Receivables Write-Offs less than \$1,000 in the amount of \$4,977.98, attached as Appendix “G” to Audit, Finance and Administration Report 17-005, be received for information;

- (f) That the General Manager of Finance and Corporate Services be authorized to write-off Recreation Receivables "Outstanding Credits on Account", in the amount of (\$78,814.18), attached as Appendix "H" to Audit, Finance and Administration Report 17-005.
- 9. Tax Appeals under Sections 357 and 358 of the *Municipal Act, (2001)* (FCS17003(b)) (City Wide) (Item 8.4)**
- (a) That Appendix "I" to Audit, Finance and Administration Report 17-005 respecting the Tax Appeals processed under Section 357 of the *Municipal Act, (2001)*, in the amount of \$82,831 be approved;
- (b) That Appendix "J" to Audit, Finance and Administration Report 17-005 respecting the Tax Appeals, due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the *Municipal Act, (2001)*, in the amount of \$23,866 be approved.
- 10. Development Charge (DC) Exemption Request, 547 King Street East (FCS17039) (City Wide) (Outstanding Business List Item) (Item 8.5)**
- That the request to exempt Development Charges (DCs) at 547 King Street East be DENIED.
- 11. Development Charge (DC) Demolition Credit Extension Request from Penta Properties, 330 Nash Road (FCS17034) (City Wide) (Outstanding Business List Item) (Item 8.6)**
- That the request to extend the Development Charge (DC) demolition credit for 330 Nash Road be DENIED.
- 12. Treasurer's Investment Report 2016 Fiscal Year by Aon Hewitt (FCS17031) (City Wide) (Item 8.7)**
- That Report FCS17031 "Treasurer's Investment Report 2016 Fiscal Year by Aon Hewitt", as provided to Council, be forwarded to the Hamilton Future Fund Board of Governors, for information.
- 13. Procurement Sub-Committee Report 17-001 (Item 8.8)**
- 1. 2017 Interim Proposed Procurement Policy Review and Proposed Amendments (FCS17033) (City Wide) (Item 8.1)**
- (a) That the City of Hamilton Procurement Policy, attached as Appendix "A" to Report FCS17033, be approved **as amended**:
- Policy #3 - Specifications, Section 4.3, Sub-section (1)(e)(iii) be to read as follows:

- (iii) and where a vendor is retained or is anticipated to be retained to complete preliminary design or development work, Client Departments shall engage the Procurement Section **during the preliminary planning stages of the project** to determine if follow-on or multi-phase assignments are anticipated and to determine the appropriate competitive procurement process to be used and whether a report to Council is necessary with respect to the project;
- (b) That the By-law attached as Appendix "A", as amended to the April 3, 2017 Procurement Sub-Committee, Report 17-001, which has been prepared in a form satisfactory to the City Solicitor, be enacted.

#### FOR THE INFORMATION OF COUNCIL

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

The Clerk advised the Committee there were the following change to the agenda:

##### 1. DISCUSSION ITEMS

- 8.1 Presentation from Staff respecting the Performance Audit Report 2016-03 – Use of External Consultants (AUD17008) (City Wide)

That the agenda for the April 10, 2017 Audit, Finance and Administration Committee was approved, as amended.

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

None.

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

##### (i) March 27, 2017 (Item 3.1)

The Minutes of the March 27, 2017 meeting of the Audit, Finance and Administration Committee were approved, as presented.

##### (d) CONSENT ITEMS (Item 5)

##### (i) Committee Against Racism – Minutes from January 24, 2017 (Item 5.1)

The Minutes of the January 24, 2017 meeting of the Committee Against Racism were received.

##### (ii) Immigrant and Refugee Advisory Committee – Minutes from February 9, 2017 (Item 5.2)

The Minutes of the February 9, 2017 Immigrant and Refugee Advisory Committee were received.

**(iii) LGBTQ Advisory Committee – Minutes from January 19, 2017 (Item 5.3(a))**

The Minutes of the January 19, 2017 LGBTQ Advisory Committee were received.

**(iv) LGBTQ Advisory Committee – Minutes from February 16, 2017 (Item 5.3(b))**

The Minutes of the February 16, 2017 LGBTQ Advisory Committee were received.

**(e) DISCUSSION ITEM (Item 8)**

**(i) Performance Audit Report 2016-03 – Use of External Consultants (AUD17008) (City Wide) (Item 8.1)**

Chris Murray, City Manager, addressed the Committee with a presentation respecting the Performance Audit Report 2016-03 – Use of External Consultants (AUD17008), with the aid of a PowerPoint presentation. The presentation is available on the City's website at [www.hamilton.ca](http://www.hamilton.ca) or through the Office of the City Clerk.

The presentation respecting the Performance Audit Report 2016-03 – Use of External Consultants (AUD17008), was received.

Councillor Collins introduced the following amendment:

**(e) *That Corporate Services Staff, prior to the development of the 2018 Tax Supported Operation Budget, distribute the Corporate gapping target of \$4.5 million to City Departments (2017 implementation);***

**(f) *That Staff report through the 2018 tax and rate capital budget process on the potential for investments in innovation, including those referenced in Report AUD17008, that will result in savings; and***

**(g) *That Staff report back through the Multi-Year Budget Sub-Committee, on the potential to further expand description of capital projects to include consulting costs, for those projects that are forecast to include external consultants.***

For disposition of this matter, refer to Item 6.



**(f) GENERAL INFORMATION/OTHER BUSINESS (Item 11)**

**(i) Amendments to the Outstanding Business List:**

- (a) The following items were considered complete and will be removed from the Outstanding Business List:

Item "P" - Digital Inclusion - Feasibility of Public Wi-Fi in Gage Park (Addressed as Item 8.2, March 27, 2017 AF&A)

Item "V" - Winona Peach Festival Request for a Loan to Upgrade Electrical Service (Addressed as Item 8.3, March 27, 2017 AF&A)

Item "T" - Development Charge (DC) Exemption Request, 547 King Street East (Addressed as Item 8.5, April 10, 2017 AF&A)

Item "Z" - Development Charge (DC) Demolition Credit Extension Request from Penta Properties, 330 Nash Road (Addressed as Item 8.6, April 10, 2017 AF&A)

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

That, there being no further business, the Audit, Finance and Administration Committee was adjourned at 11:39 a.m.

Respectfully submitted,

Councillor Donna Skelly  
Chair, Audit, Finance and  
Administration Committee

Kirsten Stevenson  
Legislative Coordinator  
Office of the City Clerk

**CITY OF HAMILTON  
 BUDGET AMENDMENT SCHEDULE**

**BUDGET AMENDMENT**

**Budget Transfer from one cost category to another cost category**

ITEM #	DEPARTMENT/DIVISION			TRANSFER FROM		TRANSFER TO	
	Department	Division	Dept ID	Cost Category	Amount	Cost Category	Amount
1.02	Community & Emergency Services	Ontario Works	672250	Grants and Subsidies	\$400,000	Fees and General	(\$400,000)
	Explanation: Net impact for the Ontario Works Division is \$0. Movement to Fees and General category to better align with actual revenue type. Per Ministry reporting requirement.						
1.03	Community & Emergency Services	Ontario Works	672250	Agency and Support Payments	\$2,265,000	Fees and General	(\$2,265,000)
	Explanation: Net impact for the Ontario Works Division is \$0. Movement to Fees and General category to better align with actual revenue type. Per Ministry reporting requirement.						

**CITY OF HAMILTON  
 BUDGETED COMPLEMENT TRANSFER SCHEDULE**

**STAFF COMPLEMENT CHANGE**

**Complement Transfer to another division or department <sup>(1)</sup>**

ITEM #	TRANSFER FROM				TRANSFER TO			
	Department	Division	Position Title (2)	FTE	Department	Division	Position Title (2)	FTE
1.01	Community & Emergency Services	Recreation	Senior Project Manager	1.0	Community & Emergency Services	Children's and Home Management Services	Child Care Prog Review Officer	1.0
	<b>Explanation:</b> Transfer of FTE to Child Care Program to meet current program and legislative requirements							
1.02	Community & Emergency Services	Neighbourhood and Community Initiatives	Senior Project Manager	2.0	Community & Emergency Services	General Manager's Office	Senior Project Manager	2.0
	<b>Explanation:</b> Responsibility of work is now being overseen by the GM's Office							
1.03	Community & Emergency Services	Neighbourhood and Community Initiatives	Senior Policy Analyst	1.0	Community & Emergency Services	General Manager's Office	Senior Policy Analyst	1.0
	<b>Explanation:</b> Responsibility of work is now being overseen by the GM's Office							
1.04	Community & Emergency Services	Neighbourhood and Community Initiatives	CES Program Analyst	1.0	Community & Emergency Services	General Manager's Office	CES Program Analyst	1.0
	<b>Explanation:</b> Responsibility of work is now being overseen by the GM's Office							
1.05	Planning & Economic Development	Parking and By Law Services	PT Parking & By-Law Services Position	1.5	Planning & Economic Development	Tourism and Culture	Heritage Project Coordinator Heritage Presentation Specialist	0.5 1.0
	<b>Explanation:</b> Through Collective Ownership and strong divisional relationships, the transfer of 1.5 FTE from Parking By-Law Services to Tourism and Culture assists with the need to provide support and event planning primarily for the City of Hamilton Veteran Committee and to continue the work of the heritage inventories, policy and planning initiatives.							
1.06	Public Works	CASP	Technl Supp & Data Qual Anlyst	1.0	Public Works	CASP	Application Developer	1.0
	<b>Explanation:</b> The Technical Support & Data Quality Analyst position (Facilities) is currently vacant, requesting approval that it be converted into an Application Developer position, an increase of 4 pay bands from Grade I to Grade M. The increase of \$17,000 will be recovered from the ARCHIBUS capital project.							

**STAFF COMPLEMENT CHANGE**

**Complement Transfer to another division or department <sup>(1)</sup>**

ITEM #	TRANSFER FROM				TRANSFER TO			
	Department	Division	Position Title (2)	FTE	Department	Division	Position Title (2)	FTE
1.07	Public Works	Eng. Services	Tech Services Assistant	1.0	Public Works	Eng. Services	Senior PM Lighting Electrical	1.0
	Explanation: Deletion of a Technical Services Assistant position (Level H - \$61,067) , and creation of a Senior PM Lighting / Electrical (Level 6 \$97,631) and will require an additional \$36,564 to be obtained through budgegt savings in energy, consultants and maintenance costs.							
1.08	Public Works	Eng. Services	Quality Control Technician	1.0	Public Works	Eng. Services	Quality Assurance/Quality Control Supervisor	1.0
	Explanation: Deletion of a Quality Control Technician position (Level I - \$91,850) , and creation of a Quality Assurance/Quality Control Supervisor (Level 6 - \$121,900)							

Note - Complement transfers include the transfer of corresponding budget.

(1) - All other budgeted complement changes that require Council approval per Budgeted Complement Control Policy must be done through either separate report or the budget process (i.e. Increasing/decreasing budgeted complement).

(2) - If a position is changing, the impact of the change is within 1 pay band unless specified.

**General Accounts Receivable Write-Offs Over \$1,000**

<b>Customer ID</b>	<b>Customer Name</b>	<b>Amount</b>	<b>Description</b>
117793	Kenilworth Trans Plus	\$ 1,470.93	Exhausted collection efforts
		<u>\$ 1,470.93</u>	<b>Total</b>

**Note:** Amounts listed have been allowed for in the December 2016 year end allowance, these write-offs will not affect the 2017 budget.

**General Accounts Receivable Write-Offs Less than \$1,000**

Customer ID	Customer Name	Amount	Description
114880	Giorgio's No Frills	\$ 23.89	Finance Charges - store closed
100432	1717354 Ontario Ltd.	\$ 24.94	Finance Charges - Invoice lost in mail
100433	Fortino's (Mall Rd.) Ltd	\$ 29.25	Finance Charges - Invoice lost in mail
116687	Reimar Construction Corporation	\$ 145.82	Finance Charges - invoice paid - late fees uncollected
100553	Ham Wentworth Dist School Boa	\$ 33.11	Finance Charges - invoice paid - late fees uncollected
102010	Super 8 Motel (Upper James)	\$ 26.16	Finance Charges - invoice paid - late fees uncollected
111360	Hamilton Tiger-Cats Football Clu	\$ 526.16	Finance Charges - invoice paid - late fees uncollected
115773	Cara Operations Limited	\$ 39.24	Finance Charges - invoice paid - late fees uncollected
116962	Trillium College	\$ 196.48	Finance Charges - invoice paid - late fees uncollected
117680	Vrancor Hospitality Corporation	\$ 23.85	Finance Charges - invoice paid - late fees uncollected
100236	Cardi Construction	\$ 365.71	Finance Charges - invoice paid - late fees uncollected
100159	Bell Canada	\$ 72.14	Finance Charges - invoice paid - late fees uncollected
106907	Demik Construction Limited	\$ 466.74	Finance Charges - Invoice dispute - settled
115776	Hydro One Networks Inc.	\$ 90.47	Finance Charges - invoice paid - late fees uncollected
118250	HCE Energy Inc.	\$ 24.45	Finance Charges - invoice paid - late fees uncollected
118434	***	\$ 153.22	Exhausted collection efforts - Resident moved
118376	Gem Contracting	\$ 113.26	Exhausted collection efforts
116855	***	\$ 433.40	Senior Day program - Lodges
116966	Tavern on George	\$ 589.49	Exhausted collection efforts - Business closed
117916	***	\$ 499.73	Senior Day program - Lodges
117997	North End Medical Clinics	\$ 61.77	Exhausted collection efforts - Business closed
118001	***	\$ 71.95	Exhausted collection efforts - Resident moved
118410	***	\$ 413.29	Exhausted collection efforts
		<b>\$ 4,424.52</b>	<b>Total</b>

\*\*\* Identifiable Individual, name left off at request of Council

**Note:** Amounts listed have been allowed for in the December 2016 year end allowance, these write-offs will not affect the 2017 budget.

**MACASSA AND WENTWORTH LODGES - ACCOUNTS RECEIVABLE WRITE-OFFS**

<b>Lodge</b>	<b>Customer ID***</b>	<b>Amount</b>	<b>Description</b>
Macassa Lodge	166	\$ 5,779.90	Deceased 06/26/12 - No funds in Estate
Wentworth Lodge	388	\$ 276.33	Deceased 11/09/13 - No funds in Estate
		<u>\$ 6,056.23</u>	<b>Total</b>

\*\*\* Identifiable Individual, name left off at request of Council

**Note:** Amounts listed have been allowed for in the December 2016 year end allowance, these write-offs will not affect the 2017 budget.

**Hamilton Market Accounts Receivable Write-Offs Over \$1,000**

<b>Customer ID</b>	<b>Customer Name</b>	<b>Amount</b>	<b>Description</b>
106166	Bristol's Produce	\$ 7,492.13	Exhausted collection efforts - Business closed
118373	Maria's Bakery	\$ 4,040.80	Exhausted collection efforts - Left country
104448	Tilly's Produce	\$ 15,736.89	Uncollectable
117451	Ven-Tilly's Caribbean Food Mart	\$ 4,271.97	Uncollectable
		<u>\$ 31,541.79</u>	<b>Total</b>

**Note:** Amounts listed have been allowed for in the December 2016 year end allowance, these write-offs will not affect the 2017 budget.



**Recreation Division Accounts Receivable Write-Offs Less than \$1,000**

<b>Year</b>	<b>Amount</b>	<b>Description</b>
2014 Total	\$ 1,699.77	Exhausted Collection Efforts
2015 Total	\$ 3,181.55	"
2016 Total	\$ 96.66	"
	<u>\$ 4,977.98</u>	<b>Total</b>

**Note:** Detailed list of individual names has not been provided as per Council's request  
Amounts listed have been allowed for in the December 2016 year end doubtful account  
and will not impact the 2017 budget.

\* Yearly total is comprised of multiple items, each under \$1,000.00

**Recreation Division - Summary of Credit Write-Offs**

<b>Year</b>	<b>Amount</b>	<b>Description</b>
2001 Total	\$ (76.99)	Credits on various accounts (3)
2002 Total	\$ (7,949.48)	Credits on various accounts (194)
2003 Total	\$ (9,966.49)	Credits on various accounts (296)
2004 Total	\$ (6,170.28)	Credits on various accounts (320)
2005 Total	\$ (10,954.21)	Credits on various accounts (368)
2006 Total	\$ (7,756.76)	Credits on various accounts (388)
2007 Total	\$ (12,024.34)	Credits on various accounts (700)
2008 Total	\$ (12,297.96)	Credits on various accounts (517)
2009 Total	\$ (11,617.67)	Credits on various accounts (469)
	<b>\$ (78,814.18)</b>	<b>Total</b>

**Note:**

Credits have been on account for over 7 years. Reasonable attempts to locate Customers has been unsuccessful. Yearly total is comprised of

City of Hamilton  
 Corporate Services Department  
 Taxation Division  
 Section 357 Tax Appeals of the *Municipal Act, 2001*

357-14-280	28 James St N	Exempt – Halton Brant Regional Tourism Association vacated	2014	0.00
357-14-280a	28 James St N	Exempt – Halton Brant Regional Tourism Association vacated	2014	-677.61
357-15-003	0 Simcoe St W	Gross or Manifest Error – denied	2015	0.00
357-15-007	28 James St N	Exempt – the Lister Chop House never opened billed in error	2015	0.00
357-15-007a	28 James St N	Exempt – the Lister Chop House never opened billed in error	2015	-18,703.61
357-16-053	28 James St N	Exempt – Brandon Coulter vacated the space reverts back to exempt	2016	0.00
357-16-053a	28 James St N	Exempt – Brandon Coulter vacated the space reverts back to exempt	2016	-2,678.77
357-16-131	389 Garner Rd E	Demolition of two storey single family house	2016	-1,453.62
357-16-140	816 Middletown Rd	Demolition of one storey single family dwelling	2016	-494.98
357-16-161	1 Greenfields Ave	Demolition of one storey single family dwelling	2016	-335.09
357-16-172	231 Burlington St E	Tax Class Conversion Brewers Bros Marine Supply lease expired bld demo'd	2016	1,840.13
357-16-172	231 Burlington St E	Tax Class Conversion Brewers Bros Marine Supply lease expired bld demo'd	2016	-9,657.67
357-16-174	231 Burlington St E	Tax Class Conversion PGM Ltd lease expired building demolished	2016	188.19
357-16-174	231 Burlington St E	Tax Class Conversion PGM Ltd lease expired building demolished	2016	-1,075.40
357-16-175	231 Burlington St E	Tax Class Conversion Air Kool lease expired building demolished	2016	47.79

City of Hamilton  
 Corporate Services Department  
 Taxation Division  
 Section 357 Tax Appeals of the *Municipal Act, 2001*

357-16-175	231 Burlington St E	Tax Class Conversion Air Kool lease expired building demolished	2016	-244.95
357-16-176	208 Hillyard St	Tax Class Conversion Federal Marine Terminals lease expired	2016	18,132.71
357-16-176	208 Hillyard St	Tax Class Conversion Federal Marine Terminals lease expired	2016	-18,132.71
357-16-187	1440 Westover Rd	Exempt denied does not meet criteria for exemption	2016	0.00
357-16-189	221 Gage Ave N	Tax Class Conversion new tenant is commercial	2016	-2,722.18
357-16-199	150 Belmont Ave	Fire in August the residence was damaged	2016	-233.40
357-16-206	195 Annabelle St	Demolition of single family dwelling new home under construction	2016	-1,129.67
357-16-210	591 Highway 6 N	Exempt part of the Clappison Cut expansion	2016	-2,016.85
357-16-211	483 Harvest Rd	Gross or Manifest Error the omitted assessment was issued in error	2016	-94.17
357-16-213	7065 Airport Rd	Demolition of house and barn	2016	-216.84
357-16-214	4321 Glanaster Rd	Demolition of structure due to leaking roof and extensive water damage	2016	-987.12
357-16-221	8226 White Church Rd	Demolition of barn denied it was not assessed	2016	0.00
357-16-234	1438 Gore Rd	Demolition of two storey single family dwelling	2016	-395.22
357-16-235	6600 Westbrook Rd	Demolition of house and attached garage	2016	-397.90
357-16-237	16 Copes Lane	Demolition of 1.5 storey single family dwelling	2016	-311.30

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357-16-238	11 Forbes St	Demolition of house and garage	2016	-369.48
357-16-241	518 Dundas St E	Demolition of single family house and garage	2016	-1,861.41
357-16-242	71 11th Concession Rd E	Demolition of one storey single family dwelling	2016	-449.21
357-16-243	385 Wilson St E	Demolition of one storey commercial building	2016	-3,197.60
357-16-246	76 Brian Blvd	Demolition of house and garage	2016	-851.83
357-16-247	204 Taylor Rd	Demolition of single family dwelling	2016	-409.94
357-16-257	665 Hall Rd	Demolition of house and farm buildings	2016	-230.30
357-16-262	89 Malton Dr	Demolition of one storey single family dwelling	2016	-683.40
357-16-283	231 Burlington St E	Demolition of Sheds 1, 2 and 3	2016	-631.80
357-16-287	315 Main St E	Tax Class Conversion now all residential	2016	-506.32
357-16-288	47 Wentworth St S	Fire, house damaged by fire Aug 16/15 owner assumed automatic reduction	2016	-2,145.91
357-16-289	47 Wentworth St S	Fire, house damaged by fire Aug 16/15 owner assumed automatic reduction	2015	-591.58
357-16-303	5 Emmons Lane	Tax Class Conversion now all residential	2016	-581.38
357-16-304	206 Fifth Rd E	Fire caused extensive damage house now demolished	2016	-1,373.81
357-16-305	8105 Twenty Rd E	Tax Class Conversion the model home now sold and occupied	2016	-1,935.34

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357-16-313	19 Highland Park Dr	Tax Class Conversion now all residential	2016	-110.63
357-16-336	257 Millen Rd	Demolition of Assembly Hall no \$\$ as the property is exempt	2016	0.00
357-16-337	7 Witherspoon St	Demolition of single family dwelling	2016	-391.83
357-16-338	51 Central	Demolition of one storey single family dwelling	2016	-86.23
357-16-342	47 Joanna Ct	Demolition of single family house	2016	-167.70
357-16-344	679 Hiawatha Blvd	Demolition of one storey single family dwelling	2016	-161.37
357-16-350	150 Seneca Ct	Demolition of house and accessory structure	2016	-145.33
357-16-357	115-117 George St	Tax Class Conversion adjust the apportionment of the residential & com	2016	-5,151.34
357-16-359	28 James St N	Exempt – the Lister Chop House never opened billed in error	2016	0.00
357-16-359a	28 James St N	Exempt – the Lister Chop House never opened billed in error	2016	-19,046.89
			<b>TOTAL</b>	<b>-82,830.87</b>

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358-16-011	28 James St N	Exempt	2015	0.00
358-16-011a	28 James St N	Exempt	2015	-2,630.50
358-16-012	28 James St N	Exempt	2014	0.00
358-16-012a	28 James St N	Exempt	2014	-1,086.82
358-16-053	591 Highway 6 N	Exempt	2015	-3,139.29
358-16-054	483 Harvest Rd	Gross or Manifest Error	2015	-564.85
358-16-079	28 James St N	Exempt	2016	0.00
358-16-079a	28 James St N	Exempt	2016	-8,297.03
358-16-080	28 James St N	Exempt	2015	0.00
358-16-080a	28 James St N	Exempt	2015	-8,147.50
			<b>TOTAL</b>	<b>-23,865.99</b>