



**AUDIT, FINANCE AND ADMINISTRATION COMMITTEE
REPORT 17- 009
9:30 a.m.
Thursday, June 12, 2017
Council Chambers
Hamilton City Hall**

Present: Councillor D. Skelly (Chair), A. VanderBeek (Vice-Chair),
C. Collins, L. Ferguson, A. Johnson, B. Johnson and M. Pearson

**THE AUDIT, FINANCE AND ADMINISTRATION COMMITTEE PRESENTS REPORT
17-009 AND RESPECTFULLY RECOMMENDS:**

1. New Minimum Wage Laws in the Province of Ontario

That the Non-Union Compensation Committee provide the Audit, Finance and Administration Committee with a report on the implications of the new minimum wage laws in the Province of Ontario, specifically in relation to the City's relevant legal obligations and budget.

2. Tax Appeals under Sections 357 and 358 of the *Municipal Act, (2001)* (FCS17003(d)) (City Wide) (Item 5.5)

- (a) That Appendix "A" to Report 17-009, respecting the Tax Appeals processed under Section 357 of the *Municipal Act, (2001)*, in the amount of \$49,604, be approved;
- (b) That Appendix "B" to Report 17-009, 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 \$40,472, be approved.

3. 2016 Annual Report on Commodity Price Hedging (FCS17052) (PW17043) (City Wide) (Item 5.6)

That Report FCS17052, respecting the 2016 Annual Report on Commodity Price Hedging, be received.

4. City Procurement E-Bidding System (FCS17057) (City Wide) (Item 5.7)

That Report FCS17057, respecting the City Procurement E-Bidding System, be received.

5. 2016 Provincial Offences Annual Report Follow Up (FCS17051(a)) (City Wide) (Outstanding Business List) (Item 5.8)

That Report FCS17051(a), respecting the 2016 Provincial Offences Annual Report Follow Up, be received.

6. Comprehensive Legal Services Report (LS17014) (City Wide) (Item 5.9) That

Report LS17014, respecting Comprehensive Legal Services, be received.

7. Internal Clerical and General Labour Staffing Pool (HUR17008) (City Wide) (Item 5.10)

That Report HUR17008, respecting the Internal Clerical and General Labour Staffing Pool, be received.

8. Human Rights, Diversity and Inclusion Strategic Plan (HUR17009) (City Wide) (Item 7.1)

That Report HUR17009, respecting the Human Rights, Diversity and Inclusion Strategic Plan, be received.

9. Fire Department Attendance (HUR17010) (City Wide) (Item 7.2)

That Report HUR17010, respecting Fire Department Attendance, be received.

10. Development Charge Deferral Agreement #148 – One Year Extension Request – 41 Bittern Street (FCS17062) (City Wide) (Outstanding Business List Item) (Item 8.1)

That the General Manager of Finance and Corporate Services be authorized to enter into a Development Charge Deferral Agreement in a form satisfactory to the City Solicitor, which effectively extends Development Charge Deferral Agreement #148 according to the terms outlined in Appendix “C” to Report 17-009.

11. 2016 City of Hamilton Financial Report and Audited Financial Statements (FCS17053) (City Wide) (Item 8.2)

- (a) That the 2016 City of Hamilton Financial Report and Audited Financial Statements, attached as Appendix “D” to Report 17-009, be approved; and
- (b) That the 2016 Hamilton Police Services Draft Audited Schedule of Operations, attached as Appendix “E” to Report 17-009, be received for information.

12. City of Hamilton Amended Water and Wastewater / Storm Arrears Policy (FCS17054) (City Wide) (Item 8.3)

- (a) That the amended Water and Wastewater / Storm Arrears Policy as attached in Appendix “F” to Report 17-009, be approved effective November 1, 2017;
- (b) That the General Manager of Finance and Corporate Services be authorized and directed to execute all necessary documents to amend the Service Agreement between the City of Hamilton and Horizon Utilities Corporation dated January 1, 2015, to implement recommendation (a) of Report FCS17054, in a form satisfactory to the City Solicitor and with content satisfactory to the General Manager of Finance and Corporate Services;
- (c) That the City Solicitor be authorized and directed to prepare all necessary by-laws to implement the Water and Wastewater / Storm Arrears Policy set out in recommendation (a) of Report FCS17054 which may include necessary amendments to be made to the following City of Hamilton by-laws:
 - (i) Waterworks By-law R84-026; and
 - (ii) Sanitary Surcharge and Wastewater Abatement By-law No. 03-272.

13. Grants Sub-Committee Report 17-003, from the June 1, 2017 Meeting (Item 8.4)

(a) Grants to Individual Artists Municipal Review (GRA17007) (City Wide) (Item 4.1)

That Report GRA17007, respecting the Grants to Individual Artists Municipal Review, be received.

(b) Feasibility of Emerging Athletes Category within the City Enrichment Fund (GRA17005) (City Wide) (Item 4.2)

That staff be directed to suspend the implementation of the Emerging Athletes stream, within the City Enrichment Fund, at this time.

(c) Creation and Presentation Grants for Arts Professionals (GRA17008) (City Wide) (Item 4.3)

(i) That, the Creation and Presentation Grants for Arts Professionals, attached as Appendix "G" to Report 17-009, continue as a pilot stream within the City Enrichment Fund Program;

(ii) That the 2016 Statistics Creation and Presentation Grants for Arts Professionals, attached as Appendix "H" to Report 17-009, be received;

(iii) That the 2017 City Enrichment Fund recommended funding allocation for the Creation and Presentation Grants for Arts Professionals stream, in the amount of \$186,959 (as outlined in the attached Appendix "I" to Report 17-009), be approved; and,

(iv) That the 2017 Application Summary Appendix, attached as Appendix "J" to Report 17-009, be received.

(d) Federated Women's Institutes of Ontario - Step Back in Time (CCH B-10) (Item 5.2)

That the recommended 2017 City Enrichment Fund grant for the Federated Women's Institutes of Ontario - Step Back in Time (CCH B-10), be increased from \$800 to \$3,300.

14. Governance Review Sub-Committee Report 17-002, from the May 30, 2017 Meeting (Item 8.5)

(a) City Employees Appointed as Citizen Members to City Advisory Committees, Boards and Commissions (LS17019) (City Wide) (referred to the Governance Review Sub-Committee by Council on February 22, 2017) (Item 5.1)

That Report LS1700, respecting City Employees Appointed as Citizen Members to City Advisory Committees, Boards and Commissions, be received.

(b) 2018 Council / Committee Calendar (Item 8.1)

That the 2018 Council / Committee Calendar (attached as Appendix "K" to Report 17-009), be approved.

(c) Civic Rings for Members of City Council (CL17004) (City Wide) (Item 8.2)

That a Policy for Civic Rings to Outgoing/Retiring/Deceased Members of Hamilton City Council, as attached by Appendix “L” to Report 17-009 be approved.

(d) Term Limits for Citizen Appointees – City of Hamilton’s Advisory Committees (CL17005) (City Wide) (Outstanding Business List Item) (Item 8.3)

That Report CL17005, respecting Term Limits for Citizen Appointees – City of Hamilton’s Advisory Committees, be received.

FOR THE INFORMATION OF COUNCIL:

(a) CHANGES TO THE AGENDA (Item 1)

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

1. CONSENT ITEMS

Item 5.2 Seniors Advisory Committee – Minutes from April 7, 2017 meeting was removed from the Audit, Finance and Administration Committee agenda as this advisory committee reports to the Emergency and Community Services Committee.

2. PRESENTATIONS

The following reports were added to the agenda package to accompany the following presentations:

7.1 Human Rights, Diversity and Inclusion Strategic Plan Presentation (HUR17009) (City Wide)

7.2 Fire Department Attendance (HUR17010) (City Wide)

3. MOTIONS

The motion listed under 9.1, respecting New Minimum Wage Laws in the Province of Ontario, was replaced with a revised motion.

4. ORDER OF THE AGENDA

Motion item 9.1 was moved up in the agenda to appear after Item 2 Declarations of Interest.

The agenda for the June 12, 2017 Audit, Finance and Administration Committee meeting was approved, as amended.

(b) DECLARATIONS OF INTEREST (Item 2)

None.

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

(i) May 18, 2017 (Item 3.1)

The Minutes of the May 18, 2017 meeting of the Audit, Finance and Administration Committee were approved, as presented.

(d) DELEGATION REQUESTS (Item 4)

(i) Diana Weir, regarding Hamilton Philharmonic Orchestra updates (for a future meeting) (Item 4.1)

The delegation request from Diana Weir, regarding Hamilton Philharmonic Orchestra updates, was approved for a future meeting.

(ii) Patricia LeClair, regarding Hamilton Children's Choir updates (for a future meeting) (Item 4.2)

The delegation request from Patricia LeClair, regarding Hamilton Children's Choir updates, was approved for a future meeting.

(e) CONSENT ITEMS (Item 5)

(i) LGBTQ Advisory Committee - Minutes from March 16, 2017 meeting (Item 5.1)

The minutes of the March 16, 2017 meeting of the LGBTQ Advisory Committee, were received.

(ii) Seniors Advisory Committee – Minutes from April 7, 2017 – as noted under Changes to the Agenda, these minutes were removed from Audit, Finance and Administration agenda as they report to the Emergency and Community Services Committee.

(iii) Committee Against Racism - Minutes from April 25, 2017 meeting (Item 5.3)

The minutes of the April 25, 2017 meeting of the Committee Against Racism, were received.

(iv) Aboriginal Advisory Committee - Minutes from April 6, 2017 meeting (Item 5.4)

The minutes of the April 6, 2017 meeting of the Aboriginal Advisory Committee, were received.

(f) PRESENTATIONS (Item 7)

(i) Human Rights, Diversity and Inclusion Strategic Plan (HUR17009) (City Wide) (Item 7.1)

Jodi Koch, Manager, Talent and Diversity, provided the Committee with an overview of Report HUR17009, respecting the Human Rights, Diversity and Inclusion Strategic Plan with the aid of a PowerPoint presentation.

The presentation, respecting the Human Rights, Diversity and Inclusion Strategic Plan, was received.

A copy of the presentation was been retained for the official record for viewing at www.hamilton.ca or through the Office of the City Clerk.

For disposition of this matter refer to Item 8.

(ii) Fire Department Attendance (HUR17010) (City Wide) (Item 7.2)

Robert Burwash, Director, Employee Health and Labour Relations, provided the Committee with an overview of Report HUR17010, respecting Fire Department Attendance with the aid of a PowerPoint presentation.

The presentation, respecting Fire Department Attendance, was received.

A copy of the presentation was retained for the official record for viewing at www.hamilton.ca or through the Office of the City Clerk.

For disposition of this matter refer to Item 9.

(e) DISCUSSION ITEMS (Item 8)

(i) Governance Review Sub-Committee Report 17-002, from the May 30, 2017 Meeting (Item 8.5)

(a) Civic Rings for Members of City Council (CL17004) (City Wide) (Item 8.2)

Councillors B. Johnson and Skelly indicated they wished to be recorded as being OPPOSED to this item.

For disposition of this matter please refer to Item 14.

(f) ADJOURNMENT (Item 13)

There being no further business, the Audit, Finance and Administration Committee, was adjourned at 10:51 a.m.

Respectfully submitted,

Councillor Donna Skelly
Chair, Audit, Finance and
Administration Committee

Kirsten Stevenson
Legislative Co-ordinator
Office of the City Clerk

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

357-14-218	673 King St E	Exempt – Mountain of Fire & Miracles Ministries a place of worship	2014	-1,325.24
357-15-008	673 King St E	Exempt – Mountain of Fire & Miracles Ministries a place of worship	2015	-4,222.80
357-15-316	0 Edgewater Dr	Gross or Manifest Error denied there were separate pins no consolidation	2015	0.00
357-15-317	0 Edgewater Dr	Gross or Manifest Error denied there were separate pins no consolidation	2015	0.00
357-16-008	200 Parkdale Ave N	Tax Class Conversion owned by a non-profit organization	2016	-6,728.69
357-16-178	601 Burlington St E	Tax Class Conversion tenant Hamilton Police vacated	2016	3,892.66
357-16-178a	601 Burlington St E	Tax Class Conversion tenant Hamilton Police vacated	2016	0.00
357-16-195	45 Cedar Ave	Demolition of single family dwelling	2016	-272.92
357-16-233	1142 Centre Rd	Demolition of house and garage	2016	-1,124.49
357-16-307	25 Lake Avenue Dr	Gross or Manifest Error to correct CT/RT split	2016	-3,348.17
357-16-321	79 Melbourne Ave	Demolition of 2 storey single family dwelling	2016	-134.39
357-16-324	668 Rymal Rd E	Demolition of 2 storey single family dwelling	2016	-166.04
357-16-326	2289 Regional Rd 56	Demolition of 1 and ½ storey single family dwelling	2016	-308.43
357-16-329	100 Regional Rd 20	Demolition of house and detached garage	2016	-343.70
357-16-330	341 Highway 8	Demolition of 1 storey single family dwelling	2016	-325.26

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

357-16-339	239 Parkside Dr	Demolition of house garage and workshop	2016	-257.62
357-16-341	320 Progreston Rd	Demolition of 1 storey dwelling	2016	-118.67
357-16-343	57 Seneca Ave	Demolition 91.23 sq m single family dwelling	2016	-201.66
357-16-346	423 Miles Rd	Demolition of 1 storey single family dwelling	2016	-163.73
357-16-347	151 Rockcliffe Rd	Demolition of 1 storey single family dwelling	2016	-285.10
357-16-349	69 Edinburgh Ave	Demolition application cancelled property severed this is the wrong roll #	2016	0.00
357-16-351	437 Rosseau Rd	Demolition of original structure new home 30% completed	2016	-48.36
357-16-354	375 Green Rd	Tax Class Conversion new tenant is running a commercial business	2016	-11,452.74
357-16-355	724 Highway 8	Gross or Manifest Error denied there is no gross error	2016	0.00
357-16-356	48 Chedoke Ave	Fire in the basement spread to the first floor	2016	-138.92
357-16-360	325 Cannon St E	Fire the back portion of the house severely damaged	2016	-22.40
357-16-368	35 Fielding Cres	Fire in the basement the house is unlivable	2016	-58.25
357-16-374	1634 Shaver Rd	Fire on the main floor it spread to the basement approx. \$100,000 damage	2016	-153.69
357-16-375	252 Governors Rd	Demolition of inground pool	2016	-229.49
357-16-381	59 Green Rd	Tax Class Conversion denied still being used as drive in theatre not vacant	2016	0.00

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

357-16-382	420 First Rd W	Exempt denied does not meet criteria	2016	0.00
357-16-383	0 Upper Mount Albion	Gross or Manifest Error denied does not meet criteria	2016	0.00
357-16-385	68 Ray St S	Major Renovations denied the house is vacant but livable	2016	0.00
357-16-390	142 James St N	Major Renovations on 2nd & 3rd floors June 01 to Sept 01	2016	-159.07
357-16-391	156 Sanford Ave S	Fire in 2015 the repairs are ongoing	2016	-1,681.20
357-16-394	90 Milburn	Tax Class Conversion realign the CT / IT split due to new tenants	2016	-7,197.40
357-16-397	3 Ridgemount Dr	Tax Class Conversion now all residential owner retired the small business	2016	-295.41
357-16-398	0 Spring Valley Cres	Exempt now owned by the Municipality	2016	-109.47
357-16-399	387 Rymal Rd W	Tax Class Conversion life lease on 42 Sister Varga Terrace	2016	-1,539.31
357-16-400	387 Rymal Rd W	Tax Class Conversion life lease on Father Fuzy Way	2016	-1,195.83
357-16-401	387 Rymal Rd W	Tax Class Conversion life lease on 19 Cardinal Mindszenty Blvd	2016	-795.10
357-16-402	387 Rymal Rd W	Tax Class Conversion life lease on 26 McKenna Ct	2016	-782.37
357-16-403	387 Rymal Rd W	Tax Class Conversion life lease on 3 Father Fuzy Way	2016	-782.37
357-16-404	387 Rymal Rd W	Tax Class Conversion life lease on 9 Father Fuzy Way	2016	-171.75
357-16-405	44 Cameron Dr	Fire on March 28, 2016 structure destroyed by fire	2016	-3,046.20

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

357-16-406	673 King St E	Exempt – Mountain of Fire & Miracles Ministries a place of worship	2016	-4,310.54
357-17-051	109 Woodview Cres	Major Renovations denied the value reflects the condition of the house	2016	0.00
357-16-294	150 Hillyard St	Tax Class Conversion resubmitted after the omit the space was reduced	2016	253.11
357-16-294A	150 Hillyard St	Tax Class Conversion resubmitted after the omit the space was reduced	2016	-253.11
			TOTAL	-49,604.12

City of Hamilton
Corporate Services Department
Taxation Division
Section 358 Tax Appeals of the *Municipal Act, 2001*

358-15-101	0 Edgewater Dr	Gross or Manifest Error denied parcels had separate pins no consolidation	2014	0.00
358-15-102	0 Edgewater Dr	Gross or Manifest Error denied parcels had separate pins no consolidation	2013	0.00
358-15-103	0 Edgewater Dr	Gross or Manifest Error denied parcels had separate pins no consolidation	2013	0.00
358-15-104	0 Edgewater Dr	Gross or Manifest Error denied parcels had separate pins no consolidation	2014	0.00
358-15-105	0 Edgewater Dr	Gross or Manifest Error denied parcels had separate pins no consolidation	2013	0.00
358-15-106	0 Edgewater Dr	Gross or Manifest Error denied parcels had separate pins no consolidation	2013	0.00
358-16-005	200 Parkdale Ave N	Gross or Manifest Error non-profit organization running a thrift store	2015	-6,582.70
358-16-006	200 Parkdale Ave N	Gross or Manifest Error non-profit organization running a thrift store	2014	-6,395.17
358-16-007	200 Parkdale Ave N	Gross or Manifest Error non-profit organization running a thrift store	2013	-6,254.20
358-16-065	25 Lake Avenue Dr	Gross or Manifest Error incorrect CT / RT split	2015	-3,651.47
358-16-066	25 Lake Avenue Dr	Gross or Manifest Error incorrect CT / RT split	2014	-3,937.31
358-16-071	50 Aquamarine Dr	Gross or Manifest Error overstated square footage of house and pool	2015	-732.51
358-16-072	50 Aquamarine Dr	Gross or Manifest Error overstated square footage of house and pool	2014	-708.85
358-16-083	252 Governors Rd	Gross or Manifest Error inground pool removed in 2012	2015	-223.10
358-16-084	252 Governors Rd	Gross or Manifest Error inground pool removed in 2012	2014	-214.50
358-16-085	0 Upper Mount Albion Rd	Gross or Manifest Error denied does not meet criteria	2015	0.00
358-16-086	0 Upper Mount Albion Rd	Gross or Manifest Error denied does not meet criteria	2014	0.00

City of Hamilton
 Corporate Services Department
 Taxation Division
 Section 358 Tax Appeals of the *Municipal Act, 2001*

358-16-090	90 Milburn Rd	Gross or Manifest Error realign CT IT split	2015	-7,227.22
358-17-002	210 Sherman Ave N	Gross or Manifest Error 2015 tax class conversion not carried forward	2016	-1,147.19
358-17-003	720 Concession 6 West	Gross or Manifest Error unbuildable wet lands assessed incorrectly	2014	-1,129.07
358-17-004	720 Concession 6 West	Gross or Manifest Error unbuildable wet lands assessed incorrectly	2015	-1,152.23
358-17-005	720 Concession 6 West	Gross or Manifest Error unbuildable wet lands assessed incorrectly	2013	-1,116.34
			TOTAL	-40,471.86

**Activation Laboratories: 41 Bittern St.
DC Deferral Agreement Extension**

Terms: Extension for 1 year with interest at the City's 5 year serial debenture rate plus 2.25%.

The sample payment schedule for the Staff Recommendation illustrates a payment schedule where the DC Deferral Agreement is extended for one year with lump sum payments \$454,188.31 due on the original Deferral Agreement expiry date followed by 12 monthly payments as per the Sample Payment Schedule.

This sample schedule uses the May 2017, 5 year serial debenture rate for illustration only. The June 2017, 5 year serial debenture rate would be used in the actual calculation.

Amount: \$908,376.62
This is the balance owing on DC Deferral Agreement #148 at current term expiry on June 25, 2017

Proposed Interest
Rate Applied: 5 year serial debenture rate plus 2.25%
(May 2017 rate used for illustration below)

May Debenture Rate	1.73%
Plus 2% Fee	2.00%
Plus Admin Fee	<u>0.25%</u>
Interest Rate	<u>3.98%</u>

Payments: \$454,188.31 initial payment
Followed by 11 equal monthly payments and a final payment

Compound Period: Monthly

Total Payments: \$918,169.72

Monthly payments: \$39,000.00

Total Interest &
Admin Fee: \$ 9,793.10

**Activation Laboratories: 41 Bittern St.
DC Deferral Agreement Extension
Sample Payment Schedule**

Period (payment date is the 25th, interest adjusted accordingly)		Sample Interest Rate (%)	Principal (\$)	Payments (\$)	Period Interest Charge (\$)	Closing Balance Outstanding (\$)
25/06/2017	24/07/2017	3.98%	908,376.62	(454,188.31)	1,485.76	455,674.07
25/07/2017	24/08/2017	3.98%	455,674.07	(39,000.00)	1,408.47	418,082.54
25/08/2017	24/09/2017	3.98%	418,082.54	(39,000.00)	1,281.40	380,363.94
25/09/2017	24/10/2017	3.98%	380,363.94	(39,000.00)	1,116.68	342,480.62
25/10/2017	24/11/2017	3.98%	342,480.62	(39,000.00)	1,025.85	304,506.47
25/11/2017	24/12/2017	3.98%	304,506.47	(39,000.00)	868.53	266,375.00
25/12/2017	24/01/2018	3.98%	266,375.00	(39,000.00)	768.59	228,143.59
25/01/2018	24/02/2018	3.98%	228,143.59	(39,000.00)	639.36	189,782.95
25/02/2018	24/03/2018	3.98%	189,782.95	(39,000.00)	460.36	151,243.31
25/03/2018	24/04/2018	3.98%	151,243.31	(39,000.00)	379.41	112,622.73
25/04/2018	24/05/2018	3.98%	112,622.73	(39,000.00)	240.84	73,863.56
25/05/2018	24/06/2018	3.98%	73,863.56	(39,000.00)	117.85	34,981.41
25/06/2018	-	3.98%	34,981.41	(34,981.41)		0.00
				(918,169.72)	9,793.10	

Note: This sample schedule uses the May 2017, 5 year serial debenture. The June 2017, 5 year serial debenture rate would be used in the actual calculation



Hamilton

FINANCIAL REPORT

2016

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

City of Hamilton
Financial Report
2016

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Accommodations for Readers with Disabilities

In accordance with the Ontario Human Rights Code, Ontario's Access to Information Act, 1987 (AIA), Ontario's Freedom of Information Act, 2001 (FOIA) and Accessibility for Ontarians with Disabilities Act, 2001 (ODA) and Accessibility for Ontarians with Disabilities Act, 2005 (AODA), the City of Hamilton will accommodate for readers with a disability upon request.

Section 1

City of Hamilton Five Year Financial and Statistical Review 2016

City of Hamilton

Five Year Financial and Statistical Review (unaudited)

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Operating Revenue					
Taxation	\$ 854,709	\$ 831,645	\$ 792,317	\$ 764,684	\$ 739,264
Government grants and contributions	385,447	384,363	418,772	341,258	349,212
User charges	332,601	315,340	298,888	280,712	282,271
Development charges and subdivider contributions	82,025	25,611	47,102	22,031	54,840
Donated tangible capital assets	16,646	43,571	36,584	29,821	30,460
Investment and dividend income	27,067	30,284	35,452	32,268	32,513
Net income from Government Business Enterprises	22,857	18,758	3,622	15,449	22,062
Other	116,549	114,019	98,716	97,371	90,245
	<u>1,837,901</u>	<u>1,763,591</u>	<u>1,731,453</u>	<u>1,583,594</u>	<u>1,600,867</u>
Operating Expenses by Function					
General government	\$ 72,550	\$ 57,664	\$ 50,906	\$ 57,987	\$ 59,788
Protection services	306,629	300,362	283,934	278,774	272,712
Transportation services	310,190	318,605	323,253	282,486	280,967
Environmental services	238,553	219,339	206,052	198,720	196,748
Health services	98,443	105,377	91,846	91,564	85,434
Social and family services	302,830	294,343	284,733	276,984	280,279
Social housing	111,113	120,898	111,650	100,098	110,383
Recreation and cultural services	165,214	155,720	142,383	145,064	140,234
Planning and development	51,514	54,882	46,933	41,890	42,747
	<u>1,657,036</u>	<u>1,627,190</u>	<u>1,541,690</u>	<u>1,473,567</u>	<u>1,469,292</u>
Net Operating Revenue	<u>180,865</u>	<u>136,401</u>	<u>189,763</u>	<u>110,027</u>	<u>131,575</u>
or Annual Surplus from Operations	<u>180,865</u>	<u>136,401</u>	<u>189,763</u>	<u>110,027</u>	<u>131,575</u>

Note: Amounts reported may have been restated from previous amounts presented to conform to 2016 Public Sector Accounting Board (PSAB) standards.

City of Hamilton

Five Year Financial and Statistical Review (unaudited)

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Taxation					
Taxation from real property	\$ 1,032,999	\$ 1,010,050	\$ 967,719	\$ 940,090	\$ 914,365
Taxation from other governments/payments in lieu of taxes	16,469	15,367	15,367	15,080	15,060
Taxation collected on behalf of school boards	(194,759)	(193,772)	(190,769)	(190,486)	(190,161)
Net taxes available for municipal purposes	<u>854,709</u>	<u>831,645</u>	<u>792,317</u>	<u>764,684</u>	<u>739,264</u>
Tax Levies					
City portion	\$ 827,668	\$ 797,619	\$ 761,745	\$ 737,350	\$ 711,785
School Board portion	191,734	188,861	186,846	187,274	186,936
	<u>1,019,402</u>	<u>986,480</u>	<u>948,591</u>	<u>924,624</u>	<u>898,721</u>
Tax arrears					
Taxes receivable	\$ 83,730	\$ 85,429	\$ 82,976	\$ 80,067	\$ 78,078
Taxes receivable per capita	150	155	152	148	146
Taxes receivable as a percentage of current years' levies	8.2%	8.7%	8.7%	8.7%	8.7%
Unweighted Taxable Assessment					
Residential	\$ 53,366,322	\$ 50,882,588	\$ 48,734,517	\$ 46,565,889	\$ 44,555,379
Non-Residential	7,571,212	7,262,270	6,937,908	6,791,790	6,668,514
	<u>60,937,534</u>	<u>58,144,858</u>	<u>55,672,425</u>	<u>53,357,679</u>	<u>51,223,893</u>
Weighted Taxable Assessment					
Residential	\$ 57,357,959	\$ 54,721,738	\$ 52,506,258	\$ 50,094,712	\$ 47,986,529
Non-Residential	16,428,325	15,809,651	15,125,118	14,946,695	14,705,148
	<u>73,786,284</u>	<u>70,531,389</u>	<u>67,631,376</u>	<u>65,041,407</u>	<u>62,691,677</u>
Residential vs Non-Residential Percentage of Total Weighted Taxable Assessment					
Residential	78%	78%	78%	77%	77%
Non-Residential	22%	22%	22%	23%	23%
Taxable Assessment Growth (weighted)					
	1.6%	1.6%	1.3%	0.8%	0.8%

Note: Amounts reported may have been restated from previous amounts presented to conform to 2016 Public Sector Accounting Board (PSAB) standards.

City of Hamilton

Five Year Financial and Statistical Review (unaudited)

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Operating Expenses by Object					
Salaries, wages and employee benefits	\$ 741,847	\$ 723,337	\$ 693,067	\$ 667,736	\$ 650,956
Interest on long term liabilities	12,934	14,297	13,176	14,717	16,405
Materials	221,520	223,349	212,112	199,596	217,473
Contracted services	276,159	248,843	238,005	213,569	207,422
Rents and financial expenses	34,297	36,435	32,821	28,845	26,841
External transfers	184,546	202,881	177,383	176,435	181,552
Amortization of tangible capital assets	185,733	178,048	175,126	172,669	168,643
	<u>1,657,036</u>	<u>1,627,190</u>	<u>1,541,690</u>	<u>1,473,567</u>	<u>1,469,292</u>
Operating Expenses as Percentage of Total					
Salaries, wages and employee benefits	44.8%	44.6%	45.0%	45.3%	44.3%
Interest on long term liabilities	0.8%	0.9%	0.9%	1.0%	1.1%
Materials	13.4%	13.7%	13.8%	13.5%	14.8%
Contracted services	16.7%	15.3%	15.4%	14.5%	14.1%
Rents and financial expenses	2.1%	2.2%	2.1%	2.0%	1.8%
External transfers	11.1%	12.5%	11.5%	12.0%	12.4%
Amortization of tangible capital assets	11.1%	10.8%	11.3%	11.7%	11.5%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Long Term Liabilities					
Long Term Liabilities incurred by the City	\$ 472,805	\$ 394,295	\$ 444,766	\$ 388,663	\$ 430,905
Long Term Debt incurred by the City for which other entities have assumed responsibility	-	(3,239)	(6,280)	(9,136)	(11,818)
	<u>472,805</u>	<u>391,056</u>	<u>438,486</u>	<u>379,527</u>	<u>419,087</u>
Long Term Liabilities					
Housing operations	\$ 64,070	\$ 69,466	\$ 74,675	\$ 79,650	\$ 84,449
City operations	408,735	321,590	363,811	299,877	334,638
	<u>472,805</u>	<u>391,056</u>	<u>438,486</u>	<u>379,527</u>	<u>419,087</u>
Long term liabilities as a % of Reserves and Capital Surplus					
	62.20%	62.30%	60.50%	56.80%	58.70%

Note: Amounts reported may have been restated from previous amounts presented to conform to 2016 Public Sector Accounting Board (PSAB) standards.

City of Hamilton

Five Year Financial and Statistical Review (unaudited)

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Tangible Capital Assets					
General					
Land	\$ 315,467	\$ 304,977	\$ 287,316	\$ 265,406	\$ 252,555
Land improvements	150,337	135,252	137,563	142,054	138,912
Buildings	761,396	735,926	583,083	570,509	564,989
Vehicles	133,786	107,241	100,547	109,191	118,460
Computer hardware and software	11,058	7,876	6,701	4,928	5,503
Other	103,490	92,098	88,164	90,596	65,122
Infrastructure					
Roads	1,253,561	1,248,288	1,188,995	1,183,951	1,201,843
Bridges and structures	184,213	184,794	183,252	176,442	169,941
Water and wastewater facilities	396,884	385,404	391,440	388,850	323,503
Underground and other networks	1,761,542	1,713,019	1,631,570	1,585,462	1,544,543
Net Book Value	5,071,734	4,914,875	4,598,631	4,517,389	4,385,371
Assets under construction	199,680	235,413	359,541	223,286	236,220
	5,271,414	5,150,288	4,958,172	4,740,675	4,621,591
Accumulated Surplus or Municipal Financial Position					
Reserves and reserve funds					
Reserves	\$ 647,278	\$ 660,757	\$ 636,625	\$ 606,664	\$ 599,756
Hamilton Future Fund	43,079	37,711	46,436	61,116	76,949
	690,357	698,468	683,061	667,780	676,705
Capital surplus	\$ 70,021	\$ (70,758)	\$ 41,550	\$ 44	\$ 36,662
Operating surplus	2,020	2,305	(1,862)	(71)	(267)
Investment in Government Business Enterprises	247,386	232,811	223,724	235,392	230,610
Investment in tangible capital assets	4,780,723	4,740,652	4,507,349	4,351,854	4,193,036
Unfunded liabilities - Employee future benefits	(333,787)	(326,627)	(313,254)	(297,989)	(287,476)
Unfunded liabilities - Solid waste landfill sites	(24,466)	(25,769)	(26,084)	(28,655)	(31,967)
	5,432,254	5,251,082	5,114,484	4,928,355	4,817,303

Note: Amounts reported may have been restated from previous amounts presented to conform to 2016 Public Sector Accounting Board (PSAB) standards.

City of Hamilton

Five Year Financial and Statistical Review (unaudited)

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Statistical Information					
Population	558,397	550,700	545,850	540,000	535,234
Households	222,918	223,000	221,000	218,500	215,733
Area in hectares	112,775	112,775	112,775	112,775	112,775
Building Permit Values	\$1,056,237,746	\$1,108,192,846	\$1,143,192,706	\$1,025,785,758	\$1,499,627,394
Housing Starts	1,436	1,415	1,203	1,250	1,499
Residential Units - Building Permits	5,835	4,142	3,379	3,112	3,302
Average Monthly Social Assistance Case Load	12,753	12,946	12,388	12,619	13,288
Continuous Full Time Employees	6,670	6,597	6,405	6,411	6,392

Note: Amounts reported may have been restated from previous amounts presented to conform to 2016 Public Sector Accounting Board (PSAB) standards.

Section 2

City of Hamilton Consolidated Financial Statements 2016

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Independent Auditor's Report

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

Independent Auditor's Report

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

City of Hamilton Consolidated Statement of Financial Position

For the year ended December 31, 2016 (all numbers are in thousands of dollars)

	<u>2016</u>	<u>2015</u>
Financial assets		
Cash and cash equivalents (Note 2)	\$ 148,185	\$ 93,009
Taxes receivable	83,730	85,429
Accounts receivable	107,965	117,683
Other assets	651	674
Long term receivables (Note 3)	48,312	53,737
Portfolio investments (Note 2)	900,035	790,720
Investment in Government Business Enterprises (Note 4)	<u>247,386</u>	<u>232,811</u>
Total financial assets	<u>\$ 1,536,264</u>	<u>\$ 1,374,063</u>
Liabilities		
Accounts payable and accrued liabilities	\$ 268,174	\$ 251,933
Deferred revenue - general	59,618	45,593
Deferred revenue - obligatory reserve funds (Note 5 & 6)	213,247	226,745
Long term liabilities – Municipal Operations (Note 7)	408,735	321,590
Long term liabilities – Housing Corporation (Note 8)	64,070	69,466
Employee future benefits and other obligations (Note 9)	356,762	349,007
Solid waste landfill liabilities (Note 11)	<u>24,466</u>	<u>25,769</u>
Total liabilities	<u>1,395,072</u>	<u>1,290,103</u>
Net financial assets	<u>\$ 141,192</u>	<u>\$ 83,960</u>
Non-financial assets		
Tangible capital assets (Note 19)	\$ 5,271,414	\$ 5,150,288
Inventories	11,733	10,301
Prepaid expenses	<u>7,915</u>	<u>6,533</u>
Total non-financial assets	<u>5,291,062</u>	<u>5,167,122</u>
Accumulated surplus (Note 12)	<u>\$ 5,432,254</u>	<u>\$ 5,251,082</u>

Contractual obligations (Note 16)

Contingent liabilities (Note 18)

See accompanying notes to the consolidated financial statements.

City of Hamilton Consolidated Statement of Operations

For the year ended December 31, 2016 (all numbers are in thousands of dollars)

	Budget 2016 (Note 22)	Actual 2016	Actual 2015
Revenue			
Taxation (Note 14)	\$ 855,882	\$ 854,709	\$ 831,645
Government grants and contributions (Note 15)	369,634	385,447	384,363
User charges	309,888	332,601	315,340
Development charges and subdivider contributions	85,234	82,025	25,611
Donated tangible capital assets	16,646	16,646	43,571
Investment and dividend income	30,330	27,067	30,284
Net income from Government Business Enterprises (Note 4)	-	22,857	18,758
Other	98,611	116,549	114,019
Total revenue	<u>1,766,225</u>	<u>1,837,901</u>	<u>1,763,591</u>
Expenses			
General government	\$ 58,321	\$ 72,550	\$ 57,664
Protection services	298,473	306,629	300,362
Transportation services	326,663	310,190	318,605
Environmental services	253,034	238,553	219,339
Health services	99,141	98,443	105,377
Social and family services	301,465	302,830	294,343
Social housing	105,658	111,113	120,898
Recreation and cultural services	172,256	165,214	155,720
Planning and development	52,903	51,514	54,882
Total expenses	<u>1,667,914</u>	<u>1,657,036</u>	<u>1,627,190</u>
Annual Surplus	\$ 98,311	\$ 180,865	\$ 136,401
Accumulated surplus			
Beginning of year	\$ 5,251,082	\$ 5,251,082	\$ 5,114,484
Other comprehensive income of Government Business Enterprises	-	307	197
End of year	<u>\$ 5,349,393</u>	<u>\$ 5,432,254</u>	<u>\$ 5,251,082</u>

See accompanying notes to the consolidated financial statements.

City of Hamilton

Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31, 2016 (all numbers are in thousands of dollars)

	Budget 2016 (Note 22)	Actual 2016	Actual 2015
Operating activities			
Annual surplus	\$ 98,311	\$ 180,865	\$ 136,401
Other comprehensive income (loss) of Government Business Enterprises	-	307	197
Acquisition of tangible capital assets	(325,888)	(301,133)	(341,553)
Loss on disposition of tangible capital assets	10,921	10,921	14,961
Amortization of tangible capital assets	185,732	185,732	178,047
Donated tangible capital assets	(16,646)	(16,646)	(43,571)
Increase (decrease) in inventories	-	(1,432)	410
Decrease in prepaid expenses	-	(1,382)	415
Net increase (decrease) in net financial assets	(47,570)	57,232	(54,693)
Net financial assets			
Beginning of year	83,960	83,960	138,653
End of year	\$ 36,390	\$ 141,192	\$ 83,960

See accompanying notes to the consolidated financial statements.

City of Hamilton Consolidated Statement of Cash Flows

For the year ended December 31, 2016 (all numbers are in thousands of dollars)

	<u>2016</u>	<u>2015</u>
Operating activities		
Annual surplus	\$ 180,865	\$ 136,401
Decrease (increase) in taxes receivable	1,699	(2,453)
Decrease (increase) in accounts receivable	9,718	(288)
Decrease (increase) in other assets	23	(57)
Increase (decrease) in accounts payable and accrued liabilities	16,240	(65,760)
Increase in deferred revenue - general	14,025	8,390
Increase (decrease) in deferred revenue – obligatory reserve fund	(13,498)	31,877
Decrease (increase) in inventories	(1,432)	410
Decrease (increase) in prepaid expenses	(1,382)	415
Non-cash activities		
Amortization of tangible capital assets	185,732	178,047
Donated tangible capital assets	(16,646)	(43,571)
Loss on disposition of tangible capital assets	10,921	14,961
Net income from Government Business Enterprises	(22,857)	(18,758)
Change in employee future benefits and other obligations	7,755	14,298
Change in solid waste landfill liabilities	(1,303)	(315)
	<u>369,860</u>	<u>253,597</u>
Investing activities		
Decrease (increase) in portfolio investments	(109,315)	39,793
Decrease (increase) in long term receivables	5,425	(4,742)
Dividends received from Government Business Enterprises	8,590	9,868
	<u>(95,300)</u>	<u>44,919</u>
Financing activities		
Long term debt issued – Municipal Operations	129,901	-
Debt principal repayment – Municipal Operations	(42,208)	(41,091)
Lease obligation payment – Municipal Operations	(548)	(1,130)
Debt principal repayment – Housing Corporation	(5,396)	(5,209)
	<u>81,749</u>	<u>(47,430)</u>
Capital activities		
Purchase of tangible capital assets	<u>(301,133)</u>	<u>(341,553)</u>
Net increase (decrease) in cash and cash equivalents	55,176	(90,467)
Cash and cash equivalents		
Beginning of year	<u>93,009</u>	<u>183,476</u>
End of year	<u>\$ 148,185</u>	<u>\$ 93,009</u>

See accompanying notes to the consolidated financial statements.

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

1. Significant accounting policies

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

Significant accounting policies adopted by the City are as follows:

(a) Reporting entity

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

Hamilton Police Services Board
The Hamilton Public Library Board
The Hamilton Street Railway Company
CityHousing Hamilton Corporation
Hamilton Business Improvement Areas including Ancaster BIA, Barton Street Village BIA, Concession Street BIA, Downtown Hamilton BIA, Dundas BIA, International Village BIA, King Street West BIA, Locke Street BIA, Main Street West Esplanade BIA, Downtown Stoney Creek BIA, Ottawa Street BIA, Waterdown BIA, and Westdale BIA
Flamborough Recreation Sub-Committees
Confederation Park
Hamilton Farmers Market

Interdepartmental and organizational transactions and balances are eliminated.

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

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

Hamilton Utilities Corporation ("H.U.C.") and Hamilton Renewable Power Inc. ("H.R.P.I.") are subsidiary corporations of the City and are accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises (Note 4). Under the modified equity basis, the business enterprise's accounting principles are not adjusted to conform to those of the City and inter-organizational transactions and balances are not eliminated.

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

Cemetery trust, library trust and general trust funds administered by the City amounting to \$19,768,000 (2015 - \$19,568,000) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations. Homes for the Aged trust funds administered by the City amounting to \$438,000 (2015 - \$445,000) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations.

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

1. Significant accounting policies (continued)

(a) Reporting entity (continued)

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

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

- (iii) The financial activities of programs administered by the City which are fully funded by the Province of Ontario or the Government of Canada on the basis of a March 31st year-end are excluded from these financial statements. The programs, which are not consolidated, are as follows:

AIDS Bureau
Child and Adolescent Services
Community Capacity Building - Choices and Changes Program
Community Mental Health and Addictions
Healthy Kids Community Challenge
Prenatal Nutrition & Support
Remedial Measures
Young Offenders Assessment

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

(b) Basis of accounting

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

(c) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include assumptions used in estimating provisions for allowance for doubtful accounts, donated tangible capital assets, solid waste land fill liabilities, liabilities for contaminated sites, and in performing actuarial valuations of employee future benefit obligations.

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

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

1. Significant accounting policies (continued)

(d) Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand, cash held in financial institutions and temporary investments with maturities of 365 days or less. Temporary investments are recorded at cost and are written down to fair value when there has been a decline in value.

(e) Portfolio investments

Portfolio investments are comprised of fixed income securities primarily federal, provincial and municipal government bonds and federal government treasury bills. Portfolio investments are valued at cost less any amounts written off to reflect an other than temporary decline in value.

(f) Deferred revenue – obligatory reserve funds

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

(g) Employee future benefits and other obligations

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

(h) Tangible capital assets

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

Amortization for road linear assets is calculated on a consumption basis using road deterioration curves. The City's open landfill site is amortized based on units of production (capacity used during the year). All other tangible capital assets are amortized on a straight-line basis over their estimated useful lives. One half of the annual amortization is recorded as amortization expense in the year of acquisition or construction and in the year of disposal. Estimated useful lives range from 3 years to 100 years as follows:

General - Land improvements	20 to 75 years
General - Buildings	20 to 50 years
General - Vehicles	4 to 20 years
General – Computer hardware and software	3 to 5 years
General – Other – Machinery and equipment	3 to 100 years
Infrastructure – Roads	10 to 50 years
Infrastructure – Bridges and other structures	40 to 75 years
Infrastructure – Water and wastewater facilities	20 to 40 years
Infrastructure – Water, wastewater, stormwater linear network	18 to 100 years

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016(all numbers in columns are in thousands of dollars)

1. Significant accounting policies (continued)

(h) Tangible capital assets(continued)

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

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

(i) Inventories

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

(j) Government transfers

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

(k) Long term receivables

Long term receivables are valued at cost. Recoverability is assessed annually and a valuation allowance is recorded when recoverability has been impaired. Long term receivables are written off when they are no longer recoverable. Recoveries of long term receivables previously written off are recognized in the year received. Interest revenue is recognized as it is earned. Long term receivables with significant concessionary terms are reported as an expense on the Consolidated Statement of Operations. Long term receivables are reported in Note 3.

(l) Tax revenue

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

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

2. Cash and portfolio investments

	<u>2016</u>	<u>2015</u>
Cash and cash equivalents are comprised of:		
Cash on hand	\$ 166	\$ 165
Cash held in banks	141,879	86,716
Temporary investments	6,140	6,128
	<u>\$ 148,185</u>	<u>\$ 93,009</u>
Portfolio investments are comprised of:		
Unrestricted investments	\$ 643,709	\$ 526,265
Designated investments (obligatory reserve funds)	213,247	226,744
Designated investments (Hamilton Future Fund)	43,079	37,711
	<u>\$ 900,035</u>	<u>\$ 790,720</u>

Portfolio investments have a market value of \$927,573,000 (2015 - \$827,987,000). The City has purchased \$10,024,000 (2015 - \$11,629,000) of its own debentures which have not been cancelled. This investment in own debentures is included in investments on the consolidated statement of financial position. The gross outstanding amount of these debentures is \$404,139,000 (2015 - \$317,931,000).

3. Long term receivables

The City has long-term receivables in the amount of \$48,312,000 (2015 - \$53,737,000). The long term receivables are comprised of:

	<u>2016</u>	<u>2015</u>
Development charge deferral agreements	\$ 22,117	\$ 17,847
Mortgages receivable:		
Downtown convert to rent program	10,470	18,428
Hamilton Utilities Corporation	8,100	7,776
Hamilton Renewable Power Inc.	1,304	2,649
Sheraton Hotel loan	1,086	1,192
Other City loan programs	3,719	4,836
Loans to other agencies and organizations	4,357	4,931
Less: Provision for loans with concessionary terms	(2,841)	(3,922)
	<u>\$ 48,312</u>	<u>\$ 53,737</u>

Development charge deferral agreements and mortgage receivables are loans which are secured by property, with interest rates varying from 0% to 4.75% and terms of one year to thirty years.

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

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

4. Investment in Government Business Enterprises

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

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

The amounts related to government business enterprises as reported in the Consolidated Statement of Operations for 2016 and 2015 is as reported by the Hamilton Utilities Corporation and Hamilton Renewable Power Inc.

	<u>2016</u>	<u>2015</u>
Net income from H.U.C.	\$ 22,774	\$ 18,689
Net income from H.R.P.I.	<u>83</u>	<u>69</u>
Net income from Government Business Enterprises	<u>\$ 22,857</u>	<u>\$ 18,758</u>

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

	<u>2016</u>	<u>2015</u>
Investment in H.U.C.	\$ 247,785	\$ 233,233
Investment in H.R.P.I.	<u>(399)</u>	<u>(422)</u>
	<u>\$ 247,386</u>	<u>\$ 232,811</u>

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

4. Investment in Government Business Enterprises (continued)

The following table provides condensed supplementary financial information for Hamilton Utilities Corporation reported by H.U.C. at December 31, 2016 and December 31, 2015 respectively.

	<u>2016</u>	<u>2015</u>
Financial Position		
Current assets	\$ 148,001	\$ 155,413
Capital assets	497,484	463,326
Intangible assets	20,005	23,386
Goodwill	18,923	18,923
Future payments in lieu of taxes	8,409	14,816
Total assets	<u>692,822</u>	<u>675,864</u>
Current liabilities (including current portion of long term debt)	126,687	135,425
Non-current liabilities	263,267	256,681
Total liabilities	<u>389,954</u>	<u>392,106</u>
Minority Interest	55,083	50,525
Shareholders' equity	<u>\$ 247,785</u>	<u>\$ 233,233</u>
Results of operations		
Revenues	\$ 765,053	\$ 696,802
Operating expenses	(714,369)	(657,587)
Financing expenses	(7,745)	(7,851)
Investing expenses	(2,115)	(1,502)
Other income	605	1,137
Equity earnings from operations	<u>41,429</u>	<u>30,999</u>
Payment in lieu of taxes	(11,786)	(6,930)
Minority Interest	<u>(6,869)</u>	<u>(5,380)</u>
Net Income before other comprehensive income	22,774	18,689
Other comprehensive income	307	197
Net income	<u>\$ 23,081</u>	<u>\$ 18,886</u>
Dividends paid	\$ 8,529	\$ 9,619

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

4. Investment in Government Business Enterprises (continued)

The following table provides condensed supplementary financial information for Hamilton Renewable Power Inc. reported at December 31, 2016 and December 31, 2015 respectively.

	<u>2016</u>	<u>2015</u>
Financial Position		
Current assets	\$ 717	\$ 2,303
Capital assets	7,300	7,855
Other assets	<u>32</u>	<u>32</u>
Total assets	<u>8,049</u>	<u>10,190</u>
Current liabilities (including current portion of long term debt)	1,183	2,817
Future payment in lieu of taxes	457	491
Long term debt	<u>808</u>	<u>1,304</u>
Total liabilities	2,448	4,612
Common shares	<u>6,000</u>	<u>6,000</u>
Net deficit	<u>\$ (399)</u>	<u>\$ (422)</u>
Results of operations		
Revenues	\$ 3,264	\$ 3,320
Expenses	<u>(3,181)</u>	<u>(3,251)</u>
Net income	<u>\$ 83</u>	<u>\$ 69</u>
Dividends paid	\$ 61	\$ 249

Hamilton Utilities Corporation's non-current liabilities include long term debt of senior unsecured debentures of \$150,000,000 bearing interest at 3.03%, due July 25, 2022.

Hamilton Utilities Corporation's non-current liabilities include long term debt of senior unsecured debentures of \$40,000,000 bearing interest at 4.77%, due July 21, 2020.

Hamilton Utilities Corporation's non-current liabilities include long term debt owing to the City of Hamilton for secured borrowings of \$7,452,000 bearing interest at 4.06% due January 1, 2040.

The notes to Hamilton Utilities Corporation's consolidated financial statements include commitments that are disclosed in the City's notes to the consolidated financial statements as contractual obligations (Note 16).

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

4. Investment in Government Business Enterprises (continued)

The following summarizes the City's related party transactions with Hamilton Utilities Corporation and Hamilton Renewable Power Inc. for the year.

All transactions are in the normal course of operations, other than dividend revenue, and are recorded at the exchange value based on normal commercial rates, or as agreed to by the parties.

	<u>2016</u>	<u>2015</u>
Revenue		
Dividend revenue from H.U.C.	\$ 8,529	\$ 9,619
Dividend revenue from H.R.P.I.	61	249
Property and other taxes received by the City from H.U.C.	593	582
Sale of Methane to H.R.P.I.	920	912
Expenditures		
Hydro purchased by the City from H.U.C.	40,170	33,546
Water and sewer billing contracted service with H.U.C.	5,072	4,496
Thermal and Electrical Energy purchased from H.U.C.	1,916	1,934
Thermal Energy purchased from H.R.P.I.	428	403
Fibre Services purchased by the City from H.U.C.	780	327
Assets		
Accounts receivable from H.U.C.	1,285	3,053
Water user charges receivable from H.U.C.	14,480	13,623
Accounts receivable from H.R.P.I.	371	516
Long term receivable from H.U.C.	7,452	7,776
Long term receivable from H.R.P.I.	1,304	2,649
Liabilities		
Accounts Payable – H.U.C.	592	590

5. Deferred revenue – obligatory reserve funds

	<u>2016</u>	<u>2015</u>
Development charge reserve funds	\$ 127,959	\$ 131,527
Subdivider contributions	56	55
Recreational land dedicated under the Planning Act	32,493	31,357
Gasoline tax revenue: Provincial	18,774	22,389
Federal	16,265	24,066
Building Permit Revenue	17,671	17,323
Other (Ivor Wynne)	29	28
	<u>\$ 213,247</u>	<u>\$ 226,745</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

6. Deferred revenue – obligatory reserve funds

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

	<u>2016</u>	<u>2015</u>
Balance at the beginning of the year	\$ 226,745	\$ 194,868
Add:		
Developer and other contributions	84,994	66,849
Interest earned	3,775	2,695
Provincial and Federal Funding	<u>42,297</u>	<u>40,677</u>
	131,066	110,221
Less:		
Contributions used in operating and capital funds	<u>(144,564)</u>	<u>(78,344)</u>
Balance at the end of the year	<u>\$ 213,247</u>	<u>\$ 226,745</u>

7. Long term liabilities – municipal operations

- (a) The long term liabilities – municipal operations consists of long term debt for serial debentures and loans that mature in the years 2017 to 2044 with interest rates varying between 1.61% and 6.75% and obligations for leased tangible capital assets with payments from 2017 to 2050 at a discount rate of 5%. The balance of long term liabilities consists of the following:

	<u>2016</u>	<u>2015</u>
Long term liabilities incurred by the City	\$ 404,138	\$ 321,170
Long term liabilities incurred by the City for which other entities have assumed responsibility	<u>-</u>	<u>(3,239)</u>
Net long term debt	\$ 404,138	\$ 317,931
Long term liabilities for leased tangible capital assets incurred by the City	<u>4,597</u>	<u>3,659</u>
Net long term liabilities	<u>\$ 408,735</u>	<u>\$ 321,590</u>

- (b) In addition to long term liabilities incurred for City purposes, the City assumed the responsibility for the charges on long term debt originally incurred by local municipalities with respect to functions which are now a City responsibility.

The City also incurs long term debt on behalf of school boards and other non-consolidated boards. The responsibility for raising the amounts required to service this debt lies with these respective bodies. The City is contingently liable for the long term debt with respect to the tile drainage and shoreline property assistance loans for debentures for which the responsibility for repayment of principal and interest has been assumed by school boards and non-consolidated boards. The total amount of this contingent liability outstanding at December 31, 2016 is \$Nil (2015 - \$3,239,000).

The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

7. Long term liabilities – municipal operations (continued)

- (c) Of the \$404,138,000 long term debt (2015 - \$317,931,000) certain principal payments do not represent a burden on general City revenue, as they are to be recovered in future years from other sources.

The total long term debt is to be recovered from the following:

	<u>2016</u>	<u>2015</u>
General revenues	\$ 275,662	\$ 240,034
Water & Wastewater user charges	128,475	77,895
Non-consolidated entities	1	2
	<u>\$ 404,138</u>	<u>\$ 317,931</u>

- (d) The total City principal repayments of long term debt in each of the next five years and thereafter are due as follows:

	General Revenues	Water & Wastewater User Charges	Non- consolidated Entities	Total 2016
2017	\$ 38,200	\$ 10,280	\$ 1	\$ 48,481
2018	27,466	10,284		37,750
2019	28,052	10,288		38,340
2020	23,849	10,293		34,142
2021	23,980	10,298		34,278
2022 and thereafter	134,115	77,032		211,147
Total	<u>\$ 275,662</u>	<u>\$ 128,475</u>	<u>\$ 1</u>	<u>\$ 404,138</u>

- (e) The total City principal repayments of leased tangible capital assets in each of the next five years and thereafter are due as follows:

	<u>2016</u>
2017	\$ 619
2018	619
2019	619
2020	619
2021	335
2022 and thereafter	1,786
Total	<u>\$ 4,597</u>

- (f) Total charges for the year for long term debt are as follows:

	<u>2016</u>	<u>2015</u>
Principal repayments	\$ 42,208	\$ 41,091
Interest expense	11,059	12,145
	<u>\$ 53,267</u>	<u>\$ 53,236</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

7. Long term liabilities – municipal operations (continued)

(g) Total charges for the year for leased tangible capital assets are as follows:

	<u>2016</u>	<u>2015</u>
Principal repayments	\$ 548	\$ 1,130
Interest expense	177	214
	<u>\$ 725</u>	<u>\$ 1,344</u>

8. Long term liabilities – housing corporation

(a) The balance of long term debt – housing corporations reported on the Consolidated Statement of Financial Position represents capital assets of the CityHousing Hamilton that are financed by mortgages. The mortgages mature in the years 2017 to 2027 with interest rates varying between 0.96% and 5.83%. The mortgage obligations for CityHousing Hamilton are \$64,070,000 (2015 - \$69,466,000).

(b) The principal repayments of these mortgages in each of the next five years and thereafter are as follows:

	<u>2016</u>
2017	\$ 17,309
2018	5,657
2019	23,515
2020	5,099
2021	2,988
2022 and thereafter	9,502
	<u>\$ 64,070</u>

(c) Total charges for the year for long term debt - housing corporations are as follows:

	<u>2016</u>	<u>2015</u>
Principal repayments	\$ 5,396	\$ 5,209
Interest expense	1,697	1,938
	<u>\$ 7,093</u>	<u>\$ 7,147</u>

(d) Other long term debt incurred by the City of Hamilton's housing corporations, representing capital assets financed by debentures issued by the Ontario Housing Corporation of \$17,016,000 (2015 - \$20,680,000), is not included in the Consolidated Statement of Financial Position. The Social Housing Reform Act, 2000 transferred the ownership and responsibility for the administration of Province of Ontario public housing to the City of Hamilton as a local housing corporation. The transfer, effective January 1, 2001, included land and buildings at no cost. The servicing of long term debt remains the obligation of the Province of Ontario.

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

9. Employee future benefits and other obligations

The City provides certain employee benefits that require funding in future periods. An estimate of these liabilities has been recorded in the Consolidated Statement of Financial Position. These amounts are summarized as follows:

	<u>2016</u>	<u>2015</u>
Accrued Benefit Obligation		
Sick leave benefit plan	\$ 55,108	\$ 55,029
Long term disability	23,819	22,729
Workplace safety and insurance board liabilities (WSIB)	78,297	75,572
Retirement benefits	142,509	138,789
Vacation benefits	26,291	26,077
Pension benefit plans (Note 9f)	<u>32,634</u>	<u>26,268</u>
	358,658	344,464
Net unamortized actuarial (loss) gain	<u>(1,896)</u>	<u>4,543</u>
Accrued Liability	<u>\$ 356,762</u>	<u>\$ 349,007</u>

The City has established reserves for some of these liabilities totalling \$66,142,000 (2015 - \$69,093,000) as described in the following notes.

The continuity of employee future benefits and other obligations are summarized as follows:

	<u>2016</u>	<u>2015</u>
Liability for Employee Future Benefits and Other Obligations		
balance at beginning of the year	\$ 349,007	\$ 334,709
Plan amendment per actuarial valuation	861	2,467
Benefit expense	25,156	25,692
Interest expense	13,443	9,356
Amortization of actuarial loss on accrued benefit obligations	7,487	14,502
Amortization of actuarial gain on earnings on pension assets	(2,380)	(4,985)
Benefit payments	<u>(36,812)</u>	<u>(32,734)</u>
Liability for Employee Future Benefits and Other Obligations		
balance at end of the year	<u>\$ 356,762</u>	<u>\$ 349,007</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

9. Employee future benefits and other obligations (continued)

The expenses related to these employee benefits and other obligations are reported in the Consolidated Statement of Operations. These expenses are summarized as follows:

	<u>2016</u>	<u>2015</u>
Plan amendment	\$ 861	\$ 2,467
Benefit expense	24,941	25,692
Interest expense	13,443	9,356
Amortization of net actuarial loss	5,107	9,517
	<u>\$ 44,352</u>	<u>\$ 47,032</u>

Actuarial valuations are performed on post employment, retirement benefits and pension benefits to provide estimates of the accrued benefit obligations. These estimates are based on a number of assumptions about future events including interest rates, inflation rates, salary and wage increases, medical and dental cost increases and mortality. The assumptions are determined at the time of the actuarial valuations and are reviewed annually. Consequently, different assumptions may be used as follows:

	Discount Rate	Return on Assets	Inflation Rate	Payroll Increases	Dental Increases	Life Expectancy (Years)
Vested sick leave	3.75%	NA	2.0%	3.5%	NA	11.8 to 12.4
Long term disability	3.5%	NA	2.0%	3.0%	NA	8.0
Workplace safety and insurance	4.25%	NA	2.0%	3.0%	NA	11.0
Retirement Benefits Health and Dental	4.0%	NA	2.0%	3.5%	3.5% (1)	14.3 to 16.0
Pensions Benefits (non-OMERS)	5.10%	5.10%	2.25%	NA (2)	NA	7.9 to 10.0

Notes: (1) Drug costs are assumed to increase at a rate of 8% in 2014, with future annual increases grading down linearly by 0.25% to an ultimate rate of 4.0%. Hospital and other medical services costs are assumed to increase by 4.0% per year.

(2) There is no estimate for future salary and wage increases in the non-OMERS pension plans as the active employees have been transferred to OMERS.

(a) Liability for sick leave benefit plans

The City provides a sick leave benefit plan for certain employee groups. Under the sick leave benefit plan of the City, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the City's employment. An actuarial valuation as at December 31, 2016 has estimated the accrued benefit obligation at \$55,108,000 (2015 - \$55,029,000). Changes in valuation assumptions have resulted in an increase in the liability to \$55,108,000 from the expected liability of \$47,023,000. The actuarial loss as at December 31, 2016 of \$8,085,000 is being amortized over 11.8 to 12.4 years, which is the expected average remaining life expectancy of the members of the employee groups. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$6,806,000 (2015 - \$7,550,000).

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

9. Employee future benefits and other obligations (continued)

(b) Liability for long term disability

The City provides benefits in the event of total disability for certain employee groups. An actuarial valuation of the City's self-insured long term disability program as at December 31, 2016 has estimated the accrued benefit obligation at \$23,819,000 (2015 - \$22,729,000). Changes in valuation assumptions have resulted in an increase in the liability to \$23,819,000 from the expected liability of \$23,552,000. The actuarial loss as at December 31, 2016 of \$267,000 is being amortized over 8.0 years, which is the expected average remaining life expectancy of the members of the employee groups. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$16,629,000 (2015 - \$17,169,000).

(c) Liability for workplace safety and insurance

The City is liable for compensation related to workplace injuries as stipulated by the Workplace Safety & Insurance Act. An actuarial valuation as at December 31, 2016 estimated the accrued benefit obligation for workplace safety & insurance existing claims and future pension awards at \$78,297,000 (2015 - \$75,572,000). Changes in valuation assumptions have resulted in a decrease in the liability to \$78,297,000 from the expected liability of \$78,609,000. The actuarial gain of \$312,000 is being amortized over 10.0 years, which is the expected average remaining life expectancy of the plan members in various groups. Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$41,240,000 (2015 - \$42,936,000).

(d) Liability for retirement benefits

The City provides certain health, dental and life insurance benefits between the time an employee retires under the Ontario Municipal Employees Retirement System (OMERS) or the normal retirement age and up to the age of 65 years. An actuarial valuation at December 31, 2016 estimated the accrued benefit obligation at \$142,509,000 (2015 - \$138,789,000). Changes in valuation assumptions have resulted in an increase in the liability to \$142,509,000 from the expected liability of \$121,931,000. The actuarial loss of \$20,580,000 is being amortized over 14.3 to 16.0 years, which is the expected average remaining life expectancy of the plan members in various groups.

(e) Liability for vacation benefits

The City is liable for vacation days earned by its employees as at December 31 but not taken until a later date. The liability as at December 31, 2016 has been estimated at \$26,291,000 (2015 - \$26,077,000), of which \$16,708,000 is funded by City departments' budgets (2015 - \$16,679,000). Reserves established to provide for this liability are included on the Consolidated Statement of Financial Position in the amount of \$1,467,000 (2015 - \$1,438,000), and the remaining liability of \$8,116,000 is unfunded (2015 - \$7,960,000).

(f) Liability for pensions plans

The City provides pension plans other than the Ontario Municipal Employees Retirement System (OMERS) as described in Note 10. The actuarial valuations at December 31, 2016 estimated the combined accrued benefit obligation of the pension plans at \$32,634,000 (2015 - \$26,268,000). Changes in valuation resulted in a decrease in the liability to \$32,634,000 from an expected liability of \$59,358,000. The actuarial gain of \$26,724,000 is being amortized over 7.9 to 10.0 years, which is the expected average remaining life expectancy of the plan members.

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

10. Pension agreements

(a) Ontario Municipal Employees Retirement System

The City makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of approximately 7,091 members of City staff and councillors. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees, based on the length of credited service and average earnings.

The latest actuarial valuation as at December 31, 2016 indicates a "going concern" Actuarial Deficit based on the plan's current member and employer contribution rates. Contributions were made in the 2016 calendar year at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and level of earnings. As a result \$54,369,000 (2015 - \$55,490,000) was contributed to OMERS for current service.

As OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees.

(b) Other pension plans

Approximately 388 employees and 994 former employees of the City are members of three defined benefit plans and will be future beneficiaries under their terms and conditions. Actuarial valuations of the pension plans for funding purposes are required under the Pension Benefits Act every three years. The actuarial valuations of the pension plans for accounting purposes provide different results than the valuations for funding purposes. For funding purposes, one of the pension plans is in a net asset position and two of the pension plans are in a net liability position.

The actuarial valuation of the Hamilton Wentworth Retirement Fund ("HWRF") pension plan as at December 31, 2016 is based on a number of assumptions about future events including mortality, inflation rates, and interest rates. The unamortized actuarial gains and losses on plan assets and the accrued benefit obligation are being amortized over eight years representing the expected average remaining life expectancy of the plan members. The accrued pension liability reported in the Consolidated Statement of Financial Position is comprised as follows:

	<u>2016</u>	<u>2015</u>
Accrued pension benefit obligation - HWRF	\$ 66,463	\$ 67,232
Pension plan assets:		
Marketable securities (Market value)	<u>(59,443)</u>	<u>(59,568)</u>
	7,020	7,664
Unamortized actuarial gain	<u>2,498</u>	<u>3,554</u>
Accrued pension liability - HWRF	<u>\$ 9,518</u>	<u>\$ 11,218</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

10. Pension agreements (continued)

(b) Other pension plans (continued)

The actuarial gain or loss on pension fund assets and the actuarial gain or loss on accrued pension benefit obligation are comprised as follows:

	<u>2016</u>	<u>2015</u>
Expected pension fund assets at end of year	\$ 57,735	\$ 61,567
Actual pension fund assets at end of year	<u>59,443</u>	<u>59,568</u>
Actuarial gain (loss) on pension fund assets - HWRF	<u>\$ 1,708</u>	<u>\$ (1,999)</u>
Expected accrued pension benefit obligation at end of year	\$ 64,162	\$ 77,226
Actual accrued pension benefit obligation at end of year	<u>66,463</u>	<u>67,232</u>
Actuarial (loss) gain on accrued pension benefit obligation – HWRF	<u>\$ (2,301)</u>	<u>\$ 9,994</u>

The expenses related to the HWRF pension plan are comprised as follows:

	<u>2016</u>	<u>2015</u>
Amortization of net actuarial gain on accrued pension benefit obligation	\$ 347	\$ 1,446
Amortization of net actuarial loss on pension plan assets	<u>(811)</u>	<u>(1,031)</u>
Net Amortization	<u>(464)</u>	415
Interest on average accrued pension benefit obligation	\$ 3,672	\$ 3,109
Expected return on average pension plan assets	<u>(3,278)</u>	<u>(3,469)</u>
Net Interest	<u>394</u>	<u>(360)</u>
Total expenses	<u>\$ (70)</u>	<u>\$ 55</u>

Payments of \$1,631,000 (2015 - \$2,741,000) have been applied to reduce the HWRF pension plan deficit as actuarially determined for funding purposes. The pension deficit for the HWRF pension plan as at December 31, 2016 will be funded by the City with payments as follows:

2017	\$ 1,726
2018	1,726
2019	1,726
2020	637
2021	637
2022 and thereafter	<u>4,321</u>
Total	<u>\$ 10,773</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

10. Pension agreements (continued)

(b) Other pension plans (continued)

The actuarial valuation of the Hamilton Municipal Retirement Fund ("HMRF") pension plan as at December 31, 2016 is based on a number of assumptions about future events including mortality, inflation rates, salary and wage increases and interest rates. The unamortized actuarial gains and losses on plan assets and accrued benefit obligation are being amortized over eleven years representing the expected average remaining life expectancy of the plan members. The accrued pension liability reported in the Consolidated Statement of Financial Position is comprised as follows:

	<u>2016</u>	<u>2015</u>
Accrued pension benefit obligation - HMRF	\$ 72,825	\$ 72,193
Pension plan assets:		
Marketable securities (Market value)	<u>(77,162)</u>	<u>(77,234)</u>
	<u>(4,337)</u>	<u>(5,041)</u>
Unamortized actuarial gain	<u>5,885</u>	<u>5,677</u>
Accrued pension liability - HMRF	<u>\$ 1,548</u>	<u>\$ 636</u>

The actuarial gain or loss on pension fund assets and the actuarial loss on accrued pension benefit obligation are comprised as follows:

	<u>2016</u>	<u>2015</u>
Expected pension fund assets at end of year	\$ 74,946	\$ 79,835
Actual pension fund assets at end of year	<u>77,162</u>	<u>77,234</u>
Actuarial gain (loss) on pension fund assets - HMRF	<u>\$ 2,216</u>	<u>\$ (2,601)</u>
Expected accrued pension benefit obligation at end of year	\$ 69,614	\$ 82,279
Actual accrued pension benefit obligation at end of year	<u>72,825</u>	<u>72,193</u>
Actuarial gain (loss) on accrued pension benefit obligation - HMRF	<u>\$ (3,211)</u>	<u>\$ 10,086</u>

The expenses related to the HMRF pension plan are comprised as follows:

	<u>2016</u>	<u>2015</u>
Amortization of net actuarial gain on accrued pension benefit obligation	\$ 503	\$ 1,420
Amortization of net actuarial gain (loss) on pension plan assets	<u>700</u>	<u>(986)</u>
Net Amortization	<u>1,203</u>	<u>434</u>
Interest on average accrued pension benefit obligation	\$ 3,963	\$ 3,296
Expected return on average pension plan assets	<u>(4,253)</u>	<u>(4,527)</u>
Net Interest	<u>(290)</u>	<u>(1,231)</u>
Total expenses	<u>\$ 913</u>	<u>\$ (797)</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

10. Pension agreements (continued)

(b) Other pension plans (continued)

The actuarial valuation of the HSR pension plan as at December 31, 2016 is based on a number of assumptions about future events including mortality, inflation rates, salary and wage increases and interest rates. The unamortized actuarial gains and losses on plan assets and accrued benefit obligation are being amortized over nine years representing the expected average remaining life expectancy of the plan members. The accrued pension liability reported in the Consolidated Statement of Financial Position is comprised as follows:

	<u>2016</u>	<u>2015</u>
Accrued pension benefit obligation - HSR	\$ 223,442	\$ 207,583
Pension plan assets:		
Marketable securities (Market value)	<u>(193,491)</u>	<u>(183,938)</u>
	29,951	23,645
Unamortized actuarial gain	<u>18,341</u>	<u>31,915</u>
Accrued pension liability - HSR	<u>\$ 48,292</u>	<u>\$ 55,560</u>

The actuarial gain or loss on pension fund assets and the actuarial gain or loss on accrued pension benefit obligation are comprised as follows:

	<u>2016</u>	<u>2015</u>
Expected pension fund assets at end of year	\$ 187,923	\$ 190,125
Actual pension fund assets at end of year	<u>193,491</u>	<u>183,938</u>
Actuarial gain (loss) on pension fund assets - HSR	<u>\$ 5,568</u>	<u>\$ (6,187)</u>
Expected accrued pension benefit obligation at end of year	\$ 207,914	\$ 260,490
Actual accrued pension benefit obligation at end of year	<u>223,442</u>	<u>207,583</u>
Actuarial (loss) gain on accrued pension benefit obligation - HSR	<u>\$ (15,528)</u>	<u>\$ 52,907</u>

The expenses related to the HSR pension plan are comprised as follows:

	<u>2016</u>	<u>2015</u>
Amortization of net actuarial (loss) gain on accrued pension benefit obligation	\$ (1,346)	\$ 4,632
Amortization of net actuarial loss on pension plan assets	<u>(2,268)</u>	<u>(2,968)</u>
Net Amortization	<u>(3,614)</u>	<u>1,664</u>
Interest on average accrued pension benefit obligation	\$ 11,612	\$ 10,227
Expected return on average pension plan assets	<u>(10,392)</u>	<u>(10,495)</u>
Net Interest	<u>1,220</u>	<u>(268)</u>
Total expenses	<u>\$ (2,394)</u>	<u>\$ 1,396</u>

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

10. Pension agreements (continued)

(b) Other pension plans (continued)

Payments of \$4,874,000 (2015 – \$5,020,000) have been applied to reduce the HSR pension plan deficit as actuarially determined for funding purposes. The pension deficit for the HSR pension plan as at December 31, 2016 will be funded by the City with payments as follows:

2017	\$ 4,924
2018	4,924
2019	4,924
2020	2,198
2021	2,198
2022 and thereafter	12,027
Total	<u>\$ 31,195</u>

11. Solid waste landfill liabilities

The City owns and operates one open landfill site and it owns and maintains twelve (12) closed landfill sites.

The active landfill site in the Glanbrook community was opened in 1980 covering 220 hectares over two phases with a capacity of 13,258,000 cubic metres of waste. Phase 1 has a capacity of 8,403,000 cubic metres. As at December 31, 2016 the remaining capacity of Phase 1 is estimated to be 315,000 cubic metres, representing 4% of its capacity. Phase 1 is expected to reach its capacity and close in 2018. Phase 2 has a capacity of 4,855,000 cubic metres and as at December 31, 2016 has yet to begin accepting fill. Phase 2 is estimated to reach its capacity and close in 2043.

In 2016 approximately 45% of waste generated was diverted from landfills (2015 – 45%).

The closure costs for the open Glanbrook landfill site and post closure care costs for the closed sites were based upon management estimates, adjusted by 3% inflation. These costs were then discounted back to December 31, 2016 using a discount factor of 4.5%. Post closure care for the Glanbrook site is estimated to be required for 50 years from the date of closure of each phase. Studies continue to be undertaken to assess the liability associated with the City's closed landfill sites and the estimates will be updated as new information arises.

Estimated expenses for closure and post-closure care are \$31,725,000 (2015 - \$32,884,000). The expenses remaining to be recognized are \$7,259,000 (2015 - \$7,115,000). The liability of \$24,466,000 (2015 - \$25,769,000) for closure of the operational site and post closure care of the closed sites has been reported on the Consolidated Statement of Financial Position. A reserve of \$1,041,000 (2015 - \$1,006,000) was established to finance the future cost for closed landfill sites.

12. Accumulated Surplus

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

The accumulated surplus balance is comprised of balances in reserves and discretionary reserve funds, operating surplus, capital surplus, unfunded liabilities to be recovered in the future, investment in government business enterprises and investment in tangible capital assets.

	<u>2016</u>	<u>2015</u>
Reserves and discretionary reserve funds set aside for specific purposes by Council are comprised of the following:		
Working funds	\$ 88,143	\$ 84,149
Contingencies	927	908
Replacement of equipment	58,083	70,106
Sick leave (Note 9)	6,806	7,550
Workplace Safety and Insurance Board (WSIB) (Note 9)	41,240	42,936
Pension Plans	2,977	3,540
Tax Stabilization	16,646	12,135
General Government	15,763	18,697
Protection Services	7,739	3,297
Transportation Services	28,579	33,916
Environmental Services	243,555	239,037
Health and Social Services	8,126	9,931
Recreation and Cultural Services	25,280	22,467
Planning and Development	10,917	13,019
Other Unallocated	92,497	99,069
Hamilton Future Fund (Note 13)	43,079	37,711
Total reserves and discretionary reserve funds	\$ 690,357	\$ 698,468
Operating surplus		
Flamborough recreation sub-committees	\$ 286	\$ 287
Business improvement areas	965	759
Housing Operations	(394)	203
Confederation Park Operations	1,163	442
Westfield Heritage Village Operations	-	614
Total operating surplus	\$ 2,020	\$ 2,305
Capital surplus		
Municipal Operations	\$ 65,205	\$ (71,909)
Housing Operations	4,816	1,151
Total capital surplus	\$ 70,021	\$ (70,758)
Unfunded liabilities		
Employee benefit obligations	\$ (333,787)	\$ (326,627)
Solid Waste Landfill Liabilities	(24,466)	(25,769)
Total unfunded liabilities	\$ (358,253)	\$ (352,396)
Investment in Government Business Enterprises (Note 4)	\$ 247,386	\$ 232,811
Investment in tangible capital assets	\$4,780,723	\$ 4,740,652
Accumulated surplus	\$5,432,254	\$ 5,251,082

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

The Hamilton Future Fund was established by the Council of the City of Hamilton in 2002 from the proceeds from Hamilton Utilities Corporation of the net assets owed to the City upon restructuring of the electrical industry. The Hamilton Future Fund is used to create and protect a permanent legacy for current and future generations of Hamiltonians to enjoy economic prosperity and improved quality of life.

The continuity of the Hamilton Future Fund is as follows:

	<u>2016</u>	<u>2015</u>
Balance at the beginning of the year	\$ 37,711	\$ 46,436
Current Operations		
Investment Income	929	990
Repayment of Waste Management Projects	7,991	7,812
Waste Management Projects	(15)	(732)
Roads and Bridges	-	(36)
Urban Development Bank	261	(77)
McMaster Health Campus	-	(5,500)
Other	(704)	(200)
	<u>\$ 8,462</u>	<u>\$ 2,257</u>
Tangible capital assets		
Waste Management Projects	(1,954)	(1,492)
Roads and Bridges	(865)	(110)
2015 Pan Am Games	-	(9,102)
Other	(275)	(278)
	<u>\$ (3,094)</u>	<u>\$ (10,982)</u>
Balance at the end of the year	<u>\$ 43,079</u>	<u>\$ 37,711</u>

14. Taxation

	Budget <u>2016</u>	Actual <u>2016</u>	Actual <u>2015</u>
Taxation from real property	\$1,031,652	\$ 1,032,999	\$1,010,050
Taxation from other governments payments in lieu of taxes	15,964	16,469	15,367
	<u>1,047,616</u>	<u>1,049,468</u>	<u>1,025,417</u>
Less: Taxation collected on behalf of school boards	<u>(191,734)</u>	<u>(194,759)</u>	<u>(193,772)</u>
Net taxes available for municipal purposes	<u>\$ 855,882</u>	<u>\$ 854,709</u>	<u>\$ 831,645</u>

The City is required to levy and collect taxes on behalf of the school boards. The taxes levied over (under) the amounts requisitioned are recorded as accounts payable (receivable).

City of Hamilton Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

15. Government transfers

(a) Government transfers - grants, subsidies and contributions

The City receives grants, subsidies and contributions from provincial and federal governments for general purposes, to finance specific program expenditures and to finance capital expenditures. Under the accrual basis of accounting these cash payments are recorded as grant revenues on the Consolidated Statement of Operations to the extent that the cash received is required to meet expenditures under the program. Any amount that is received that remains unspent is recorded as Deferred Revenue - General on the Consolidated Statement of Financial Position. Any amounts owed by the other governments are recorded as Accounts Receivable on the Consolidated Statement of Financial Position. Amounts received for payments-in-lieu of taxes are not reported as government transfers.

During 2016, the City recognized revenue from the provincial and federal governments in the amount of \$385,447,000 (2015 - \$384,363,000) as follows:

	<u>2016</u>	<u>2015</u>
Government of the Province of Ontario	\$ 311,790	\$ 313,921
Government of Canada	<u>73,657</u>	<u>70,442</u>
Total	<u>\$ 385,447</u>	<u>\$ 384,363</u>

(b) Government transfers - payments for social assistance entitlements, housing subsidies and grants

The City makes discretionary and non-discretionary disbursements to individuals, institutions and agencies. These payments are recorded as expenditures in the Consolidated Statement of Operations to the extent that the payments meet the accrual basis of accounting. Amounts paid for Canada Pension Plan and investments in government debentures are not reported as government transfers. During 2016, the City issued payments as government transfers in the amount of \$217,735,000 (2015 - \$222,059,000) as follows:

	<u>2016</u>	<u>2015</u>
Payments for social assistance entitlements	\$ 122,225	\$ 126,222
Payments for housing subsidies	71,280	62,910
Grants to agencies and institutions	<u>24,230</u>	<u>32,927</u>
Total	<u>\$ 217,735</u>	<u>\$ 222,059</u>

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

16. Contractual obligations

- (a) The City has outstanding contractual obligations of approximately \$369,310,000 at December 31, 2016 for capital works (2015 - \$307,430,000). City Council has authorized the financing of these obligations.
- (b) The City has agreements with the Ontario Realty Corporation, an agency of the Provincial Government of Ontario, for various capital projects. The outstanding future obligations at December 31, 2016 amounting to \$3,702,000 (2015 - \$3,878,000) are not reflected in the Consolidated Financial Statements. Payments made to the Ontario Realty Corporation amounting to \$175,500 in 2016 (2015 - \$92,500) are reported in the Consolidated Statement of Operations.
- (c) The City is legislated under the Development Charges Act to fund Government of Ontario ("GO") Transit's Growth and Capital Expansion Plan. The obligation at December 31, 2016 of \$3,460,000 (2015 - \$3,460,000) is reported in the Consolidated Statement of Financial Position. Payments are collected through development charges and remitted to Metrolinx, an agency of the Government of the Province of Ontario. Payments made to Metrolinx in the amount of \$366,000 in 2016 (2015 - \$348,000) are reported in the Consolidated Statement of Operations.
- (d) The City has an agreement with a developer to design and install services in the Dundas and Waterdown community of the City of Hamilton. The City is committed to repaying the developer \$8,524,000 plus interest on the outstanding balance. Payments under the terms of the agreement are due by 2017 with an option to extend the term until 2022. The outstanding future obligation at December 31, 2016 amounting to \$8,384,000 (2015 - \$8,886,000) is not reflected in the Consolidated Financial Statements. Payments are collected by a special area charge and remitted to the developer. Payments made to the developer amounting to \$861,000 in 2016 (2015 - \$70,000) are reported in the Consolidated Statement of Operations.
- (e) The City has a contract with Progressive Waste Services (PWS) for the transfer, hauling and disposal of the City's solid waste, including the operations of the City's Transfer Stations and Community Recycling Centre. The term of the agreement is ten years and two months for the period of January 1, 2010 to February 29, 2020. The contract fees amounting to \$7,128,000 for 2016 (2015 - \$6,941,000) are reported in the Consolidated Statement of Operations.
- (f) The City has a contract with GFL Environmental Inc. for the provision of curbside/roadside collection of organics, garbage, leaf and yard, bulk waste for one-half of the City, including curbside/roadside recycling, automated recycling and bin waste collection for the entire City. The agreement ends on March 28, 2020 (with an option of one year extension). Contract fees amounting to \$16,710,000 for 2016 (2015 - \$16,928,000) are reported in the Consolidated Statement of Operations.
- (g) The City has lease agreements with Disabled and Aged Regional Transit System (D.A.R.T.S.) for the delivery of specialized transportation services. The term of the existing agreement is five years for the period of July 1, 2012 to June 30, 2017 with an option to renew for a further term up to five years. The annual contract fees amounting to \$16,563,000 (2015 - \$15,621,000) are reported in the Consolidated Statement of Operations.
- (h) The City has lease agreements with Tradeport International Corporation for the management and operation of the City's airport. The term of the agreement is forty years for the period July 1, 1996 to June 30, 2036. Under the terms of the agreement, Tradeport is responsible for capital management and all operating costs. Revenue in the amount of \$337,000 (2015 - \$369,000) is reported on the Consolidated Statement of Operations.

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

16. Contractual obligations (continued)

- (i) The City has executed lease agreements for administrative office space, parking lots and other land leases requiring annual payments in future years as they become due and payable in the amount of \$63,955,000 (2015 - \$63,955,000). The minimum lease payments for these leases over the next five years and thereafter are:

2017	\$	8,066
2018		8,205
2019		7,315
2020		4,888
2021		2,936
2022 and thereafter		27,332
Total	\$	58,742

- (j) The City has a Credit Facility Agreement dated March 14, 2012 with a Canadian chartered bank to borrow up to \$117,740,000, consisting of \$65,000,000 in a revolving demand facility, and two non-revolving term facilities in the amounts of \$38,000,000 and \$14,740,000.

On May 8, 2012, the City took a drawdown of \$38,000,000 and \$14,740,000 from the two non-revolving term facilities, by undertaking two term loans. No other amounts have been drawn from the Credit Facility Agreement and therefore, as at December 31, 2016, the City has \$65,000,000 in a revolving demand facility.

The first term loan has an original principal of \$14,740,000, a term of 5 years, and an annual principal repayment of \$2,948,000. The second term loan has an original principal of \$38,000,000, a term of 15 years, and an annual principal repayment of \$2,533,000. As at December 31, 2016, the remaining principal balance is \$2,948,000 (2015 - \$5,896,000) for the first term loan and \$27,868,000 (2015 - \$30,401,000) for the second term loan. The interest cost for the City for both loans is based on the 30-day Banker's Acceptance rate. These loans are included in Long term liabilities – Municipal Operations on the Statement of Financial Position.

- (k) Hamilton Utilities Corporation (H.U.C.) has a Credit Facility Agreement ("Credit Facility") dated June 30, 2013 with a Canadian chartered bank to borrow up to \$100,000,000 to finance general corporate requirements, capital investment, and working capital requirements. Borrowings may be in the form of Bankers' Acceptances ("BAs"), prime rate loans, letters of credit, and/or current account overdrafts. The Credit Facility matures on June 30, 2017. Interest rates payable on the Credit Facility are based on a margin relative to the prime or the BA rate, as the case may be, determined by reference to HUC's debtrating. A standby fee is paid on any unutilized portion of the Credit Facility. HUC has issued a \$6,845,000 letter of credit in favour of the Independent Electricity System Operator ("IESO") as security for Horizon Utilities purchase of electricity through the IESO. At year-end, no amounts were drawn on the letters of credit (2015 - \$Nil).

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

17. Public liability insurance

The City has undertaken a portion of the risk for public liability, as a means of achieving cost effective risk management. As a result, the City is self-insured for public liability claims up to \$250,000 for any individual claim or for any number of claims arising out of a single occurrence. Outside insurance coverage is in place for claims in excess of \$250,000 to a maximum of \$50,000,000 per claim or occurrence.

The City has reported liabilities for insurance claims on the Consolidated Statement of Financial position in the amount of \$20,394,000 (2015 - \$19,848,000). Claim expenses for the year in the amount of \$10,733,000 (2015 - \$9,264,000) are reported as expenses in the Consolidated Statement of Operations.

18. Contingent liabilities

- (a) The City is contingently liable for the repayment of principal and interest on long term debt issued on behalf of school boards and other unconsolidated boards (Note 7(b)). The responsibility for raising the amounts required to service this debt lies with these respective bodies. The total amount of this contingent liability outstanding at December 31, 2016 is \$Nil (2015 - \$3,239,000).
 - (b) The City has outstanding contractual obligations with its unionized employee groups as of December 31, 2016. An estimated liability has been recorded on the Consolidated Statement of Financial Position to fund these settlements. Subsequent to December 31, 2016, there were four settlements with four of the unionized employee groups.
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City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

19. Tangible Capital Assets

Details of the tangible capital assets are included in the Schedule of Tangible Capital Assets (pages 2-36 and 2-37). The City has tangible capital assets valued at cost in the amount of \$8,252,600,000 (2015 - \$8,008,700,000) and a net book value of \$5,271,414,000 (2015 - \$5,150,288,000). The net book value of the tangible capital assets valued as at December 31, 2016 is as follows:

	<u>2016</u>	<u>2015</u>
General		
Land	\$ 315,467	\$ 304,977
Land improvements	150,337	135,252
Buildings	761,396	735,926
Vehicles	133,786	107,241
Computer hardware and software	11,058	7,876
Other	103,490	92,098
Infrastructure		
Roads	1,253,561	1,248,288
Bridges and structures	184,213	184,794
Water and wastewater facilities	396,884	385,404
Underground and other networks	<u>1,761,542</u>	<u>1,713,019</u>
Net Book Value	5,071,734	4,914,875
Assets under construction	199,680	235,413
Balance at the end of the year	<u>\$5,271,414</u>	<u>\$5,150,288</u>

Included are leased tangible capital assets with a net book value of \$4,597,000 (2015- \$3,659,000). In addition, the City has works of arts and historical treasures including sculptures, fine art, murals, cemetery crosses, cenotaphs, cannons and artillery that are preserved by the City but are not recorded as tangible capital assets.

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016 (all numbers in columns are in thousands of dollars)

20. Reporting by Business Segment

The Consolidated Financial Statements provide a summary of the revenues and expenses for all of the services provided to the residents and businesses in the City of Hamilton as defined in the reporting entity (Note 1).

Certain allocation methodologies are employed in the preparation of segmented financial information. Services are funded primarily by taxation and user fees. Taxation revenue is allocated to the general government segment. Certain government grants, user charges and other revenues have been allocated based upon the same allocation as the related expenses. User fees are allocated based upon the segment that generated the fee.

Revenues and expenses are reported by the following functions and services:

- General government: Office of the Mayor and council, corporate administration including fleet and facilities
- Protection services: police, fire, conservation authorities
- Transportation services: roads, winter maintenance, traffic, parking, transit
- Environmental services: water, wastewater, storm water, waste management collection, diversion & disposal
- Health services: public health, cemeteries and emergency medical services/ambulance
- Social and family services: general assistance, hostels, homes for the aged, services to aged persons, child care services
- Social housing: public housing, non-profit housing, rent supplement programs
- Recreation and cultural services: parks, recreation programs, recreation facilities, golf courses, marinas, museums, libraries, tourism and HECFI.
- Planning and development: planning, zoning, commercial and industrial development and residential development

Financial information about the City's business segments is included in the Schedule of Operations for Business Segments (pages 2-38 and 2-39).

21. Liability for Contaminated Sites

The City of Hamilton estimates liabilities of \$13,400,000 as at December 31, 2016 for remediation of various lands using a risk-based approach (2015 - \$12,810,000). Future undiscounted expenditures are estimated at \$16,135,000. The liabilities result from past industrial uses. The liabilities have been estimated using a risk-based approach. Future expenditures are based on agreements with third parties, where available, as well as estimates. Future expenditures have been discounted using a 4% discount rate. The amount of estimated recoveries is nil (2015 – \$Nil).

22. Budget figures

The 2016 operating budget and capital financing for the housing corporation was approved by the City Housing Hamilton Board at a meeting on December 10, 2015. The 2016 operating budget and capital financing for municipal operations was approved by City Council at a meeting on March 9, 2016.

The budget figures conform to the accounting standards adopted in CPA Canada Public Sector Accounting Handbook section *PS1200 Financial Statement Presentation*. As such, the budget figures presented in the consolidated financial statements differ from the presentation approved by City Council. A summary reconciliation follows:

City of Hamilton

Notes to Consolidated Financial Statements

For the year ended December 31, 2016(all numbers in columns are in thousands of dollars)

22. Budgetfigures (continued)

	<u>2016</u>
Revenue	
Council Approved Gross Revenue Operating Budget - Municipal	\$ 1,597,812
Council Approved Gross Revenue Capital Budget - Municipal	411,480
	<u>2,009,292</u>
Board Approved Gross Revenue Operating Budget - Housing Corporation	63,584
Board Approved Gross Revenue Capital Budget - Housing Corporation	8,200
	<u>71,784</u>
Adjustments to Revenues	
Less: Transfers from reserves and reserve funds Operating Budget Municipal Operations	(25,636)
Less: Transfers from reserves and reserve funds Capital Budget Municipal Operations	(143,470)
Less: Transfers from current fund to capital fund - Municipal Operations	(138,901)
Less: Transfers from current fund to capital fund - Housing Corporation	(8,200)
Less: Long term debt financing Capital Budget	(8,420)
Add: Donated tangible capital assets	16,646
Less: Reclassification - Municipal Operations	(150)
Add: Reserve & reserve funds	17,797
Add: Confederation Park and Westfield Heritage Village Consolidation	2,471
Less: Elimination for consolidation of Housing Corporation	(26,988)
	<u>(314,851)</u>
Consolidated	<u><u>\$ 1,766,225</u></u>
Expenses	
Council Approved Gross Expenditure Operating Budget - Municipal	\$ 1,597,812
Council Approved Gross Expenditure Capital Budget - Municipal	411,480
	<u>2,009,292</u>
Board Approved Gross Expenditure Operating Budget - Housing Corporation	63,584
Board Approved Gross Expenditure Capital Budget - Housing Corporation	8,200
	<u>71,784</u>
Adjustments to Expenditures	
Less: Debt principal repayment - Municipal Operations	(42,207)
Less: Debt principal repayment - Housing Corporation	(5,396)
Less: Transfers to reserves and reserve funds - Municipal Operations	(70,329)
Less: Transfers to capital from current funds - Municipal Operations	(138,901)
Less: Tangible capital assets - Municipal Operations	(317,636)
Less: Tangible capital assets - Housing Corporation	(8,200)
Less: Reclassification - Municipal Operations	(150)
Add: Change in employee future benefits and other obligations	7,160
Less: Change in solid waste landfill liability	(1,304)
Add: Amortization expense for tangible capital assets	185,732
Add: Confederation Park and Westfield Heritage Village Consolidation	2,357
Less: Elimination for consolidation of Housing Corporation	(35,209)
Less: Loss on disposition of tangible capital assets	10,921
	<u>(413,162)</u>
Consolidated	<u><u>\$ 1,667,914</u></u>

City of Hamilton
Notes to Consolidated Financial Statements

As at December 31, 2016 (all numbers in columns are in thousands of dollars)

2016 Schedule of Tangible Capital Assets

	General						Infrastructure				Assets Under Construction	TOTAL	
	Land	Land Improvements	Buildings	Vehicles	Computer	Other	Roads	Bridges & Other Structures	W/WW Facilities	W/WW/SW Linear Network			
Cost													
Balance, Jan 1, 2016	\$ 304,977	\$ 282,073	1,268,167	278,968	\$ 12,728	\$ 145,889	\$ 2,273,567	\$ 239,962	\$ 722,385	\$ 2,244,571	\$ 235,413	\$ 8,008,700	
Additions, Betterments & Transfers in 2016	10,487	29,718	59,654	49,542	6,848	25,617	55,096	2,637	28,904	67,194	(34,564)	301,133	
Disposals & Writedowns in 2016	(643)	(7,825)	(6,073)	(32,015)	(2,115)	(14,773)	(8,044)	(43)	(41)	(1,172)	(1,169)	(73,913)	
Donations & Contributions in 2016	646	306	-	-	-	-	3,659	-	-	12,035	-	16,646	
Balance, Dec 31, 2016	\$ 315,467	\$ 304,272	\$ 1,321,748	\$ 296,495	\$ 17,461	\$ 156,733	\$ 2,324,278	\$ 242,556	\$ 751,248	\$ 2,322,628	\$ 199,680	\$ 8,252,566	
Accumulated Amortization													
Balance, Jan 1, 2016	\$ -	\$ 146,821	\$ 532,241	\$ 171,727	\$ 4,852	\$ 53,791	\$ 1,025,279	\$ 55,168	\$ 336,981	\$ 531,552	\$ -	\$ 2,858,412	
Amortization in 2016	-	9,801	31,765	22,576	3,666	14,225	52,506	3,210	17,421	30,562	-	185,732	
Acc'd Amortization Transfers in 2016	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization on Disposals in 2016	-	(2,687)	(3,654)	(31,594)	(2,115)	(14,773)	(7,068)	(35)	(38)	(1,028)	-	(62,992)	
Balance, Dec 31, 2016	\$ -	\$ 153,935	\$ 560,352	\$ 162,709	\$ 6,403	\$ 53,243	\$ 1,070,717	\$ 58,343	\$ 354,364	\$ 561,086	\$ -	\$ 2,981,152	
Net Book Value Dec 31, 2016	\$ 315,467	\$ 150,337	\$ 761,396	\$ 133,786	\$ 11,058	\$ 103,490	\$ 1,253,561	\$ 184,213	\$ 396,884	\$ 1,761,542	\$ 199,680	\$ 5,271,414	
Assets Under Construction	\$ -	\$ 16,839	\$ 40,077	\$ 386	\$ 3,325	\$ 614	\$ 16,330	\$ 2,487	\$ 59,088	\$ 60,534	\$ 199,680		
Total	\$ 315,467	\$ 167,176	\$ 801,473	\$ 134,172	\$ 14,383	\$ 104,104	\$ 1,269,891	\$ 186,700	\$ 455,972	\$ 1,822,076	\$ -	\$ 5,271,414	

City of Hamilton

Notes to Consolidated Financial Statements

As at December 31, 2016 (all numbers in columns are in thousands of dollars)

2015 Schedule of Tangible Capital Assets

	General						Infrastructure				Assets Under Construction	TOTAL
	Land	Land Improvements	Buildings	Vehicles	Computer	Other	Roads	Bridges & Other Structures	W/WW Facilities	W/WW/SW Linear Network		
Cost												
Balance, Jan 1, 2015	\$ 287,316	\$ 275,347	\$ 1,091,698	\$ 255,552	\$ 13,292	\$ 134,305	\$ 2,172,683	\$ 235,342	\$ 711,980	\$ 2,136,982	\$ 359,541	\$ 7,674,038
Additions, Betterments & Transfers in 2015	14,218	7,030	184,172	28,164	4,629	16,383	103,136	4,833	10,494	90,778	(122,284)	341,553
Disposals & Writedowns in 2015	(788)	(304)	(14,486)	(4,748)	(5,193)	(4,799)	(15,206)	(213)	(89)	(2,792)	(1,844)	(50,462)
Donations & Contributions in 2015	4,231	-	6,783	-	-	-	12,954	-	-	19,603	-	43,571
Balance, Dec 31, 2015	\$ 304,977	\$ 282,073	\$ 1,268,167	\$ 278,968	\$ 12,728	\$ 145,889	\$ 2,273,567	\$ 239,962	\$ 722,385	\$ 2,244,571	\$ 235,413	\$ 8,008,700
Accumulated Amortization												
Balance, Jan 1, 2015	\$ -	\$ 137,784	\$ 508,615	\$ 155,005	\$ 6,591	\$ 46,141	\$ 983,688	\$ 52,090	\$ 320,540	\$ 505,412	\$ -	\$ 2,715,866
Amortization in 2015	-	9,250	28,125	21,112	3,448	11,979	55,504	3,165	16,530	28,934	-	178,047
Acc'd Amortization Transfers in 2015	-	-	-	-	-	-	-	-	-	-	-	-
Amortization on Disposals in 2015	-	(213)	(4,499)	(4,390)	(5,187)	(4,329)	(13,913)	(87)	(89)	(2,794)	-	(35,501)
Balance, Dec 31, 2015	\$ -	\$ 146,821	\$ 532,241	\$ 171,727	\$ 4,852	\$ 53,791	\$ 1,025,279	\$ 55,168	\$ 336,981	\$ 531,552	\$ -	\$ 2,858,412
Net Book Value Dec 31, 2015	\$ 304,977	\$ 135,252	\$ 735,926	\$ 107,241	\$ 7,876	\$ 92,098	\$ 1,248,288	\$ 184,794	\$ 385,404	\$ 1,713,019	\$ 235,413	\$ 5,150,288
Assets Under Construction	\$ -	\$ 25,116	\$ 54,716	\$ 7,235	\$ 5,864	\$ 7,143	\$ 12,759	\$ 4,279	\$ 61,580	\$ 56,721	\$ 235,413	
Total	\$ 304,977	\$ 160,368	\$ 790,642	\$ 114,476	\$ 13,740	\$ 99,241	\$ 1,261,047	\$ 189,073	\$ 446,984	\$ 1,769,740	\$ -	\$ 5,150,288

City of Hamilton Notes to Consolidated Financial Statements

As at December 31, 2016 (all numbers in columns are in thousands of dollars)

2016 Schedule of Operations for Business Segments

	General Government	Protection Services	Transportation services	Environmental services	Health services	Social and family services	Social housing	Recreation and cultural services	Planning and development	TOTAL 2016
Revenue										
Taxation	\$ 854,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 854,709
Government grants and contributions	3,979	7,538	54,143	5,092	54,518	227,690	26,659	3,789	2,039	385,447
User charges	5,703	5,656	54,824	214,655	3,385	13,089	357	24,947	9,985	332,601
Development charges and subdivider contributions	269	1,594	32,362	26,635	-	-	-	16,133	5,032	82,025
Donations of tangible capital assets	-	-	3,659	12,191	219	-	-	577	-	16,646
Investment income	13,131	1,201	1,946	7,319	45	160	1,063	1,273	929	27,067
Income from Government Business Enterprises	22,857	-	-	-	-	-	-	-	-	22,857
Other	26,978	24,154	9,960	1,513	118	27	38,296	12,114	3,389	116,549
Total	\$ 927,626	\$ 40,143	\$ 156,894	\$ 267,405	\$ 58,285	\$ 240,966	\$ 66,375	\$ 58,833	\$ 21,374	\$ 1,837,901
Expenses										
Salaries and benefits	\$ 61,928	\$ 259,331	\$ 103,419	\$ 43,164	\$ 75,990	\$ 81,381	\$ 15,057	\$ 73,878	\$ 27,699	\$ 741,847
Interest on long term debt	665	941	4,387	3,286	388	563	1,700	916	88	12,934
Materials supplies services	45,527	18,633	43,233	37,702	7,202	8,752	26,899	27,960	5,612	221,520
Contracted services	22,895	3,274	52,171	81,078	3,688	77,225	12,877	13,962	8,989	276,159
Rents and financial expenses	2,817	1,783	5,208	7,921	2,423	2,744	5,936	4,752	713	34,297
External transfers	190	8,008	3	2,993	7	124,490	42,211	5,720	924	184,546
Amortization	6,922	7,762	77,836	54,095	2,786	1,912	5,872	25,472	3,076	185,733
Interfunctional transfers	(68,394)	6,897	23,933	8,314	5,959	5,763	561	12,554	4,413	-
Total	\$ 72,550	\$ 306,629	\$ 310,190	\$ 238,553	\$ 98,443	\$ 302,830	\$ 111,113	\$ 165,214	\$ 51,514	\$ 1,657,036
Annual Surplus	\$ 855,076	\$ (266,486)	\$ (153,296)	\$ 28,852	\$ (40,158)	\$ (61,864)	\$ (44,738)	\$ (106,381)	\$ (30,140)	\$ 180,865

City of Hamilton Notes to Consolidated Financial Statements

As at December 31, 2016 (all numbers in columns are in thousands of dollars)

2015 Schedule of Operations for Business Segments

	General Government	Protection Services	Transportation services	Environmental services	Health services	Social and family services	Social housing	Recreation and cultural services	Planning and development	TOTAL 2015
Revenue										
Taxation	\$ 831,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 831,645
Government grants and contributions	\$ 1,380	\$ 9,450	\$ 53,247	\$ 4,667	\$ 56,164	\$ 218,203	\$ 31,029	\$ 9,278	\$ 945	\$ 384,363
User charges	\$ 4,059	\$ 5,933	\$ 59,434	\$ 195,129	\$ 3,088	\$ 13,069	\$ 383	\$ 23,055	\$ 11,190	\$ 315,340
Development charges and subdivider contributions	\$ 289	\$ 1,512	\$ 12,591	\$ 1,956	\$ -	\$ -	\$ -	\$ 4,359	\$ 4,904	\$ 25,611
Donations of tangible capital assets	\$ -	\$ -	\$ 12,954	\$ 19,603	\$ -	\$ -	\$ -	\$ 11,014	\$ -	\$ 43,571
Investment income	\$ 17,396	\$ 1,259	\$ 1,361	\$ 7,676	\$ 41	\$ 183	\$ 1,037	\$ 1,142	\$ 189	\$ 30,284
Income from Government Business Enterprises	\$ 18,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,758
Other	\$ 36,304	\$ 22,575	\$ 10,788	\$ 1,480	\$ 182	\$ 14	\$ 39,160	\$ 2,175	\$ 1,341	\$ 114,019
Total	\$ 909,831	\$ 40,729	\$ 150,375	\$ 230,511	\$ 59,475	\$ 231,469	\$ 71,609	\$ 51,023	\$ 18,569	\$ 1,763,591
Expenses										
Salaries and benefits	\$ 58,537	\$ 254,740	\$ 101,358	\$ 42,844	\$ 73,749	\$ 78,900	\$ 14,914	\$ 71,538	\$ 26,757	\$ 723,337
Interest on long term debt	734	1,083	5,219	3,277	383	644	1,945	914	98	14,297
Materials supplies services	39,098	17,331	46,317	38,447	7,914	8,448	32,746	26,288	6,760	223,349
Contracted services	13,571	2,437	57,768	68,896	3,527	64,848	14,223	12,781	10,792	248,843
Rents and financial expenses	12,006	2,117	5,066	2,625	1,858	2,541	6,101	3,301	820	36,435
External transfers	614	7,546	3	3,138	9,071	131,024	44,712	4,966	1,807	202,881
Amortization	7,365	7,731	77,450	50,551	2,397	1,921	5,625	22,017	2,991	178,048
Interfunctional transfers	(74,261)	7,377	25,424	9,561	6,478	6,017	632	13,915	4,857	-
Total	\$ 57,664	\$ 300,362	\$ 318,605	\$ 219,339	\$ 105,377	\$ 294,343	\$ 120,898	\$ 155,720	\$ 54,882	\$ 1,627,190
Annual Surplus (Deficit)	\$ 852,167	\$ (259,633)	\$ (168,230)	\$ 11,172	\$ (45,902)	\$ (62,874)	\$ (49,289)	\$ (104,697)	\$ (36,313)	\$ 136,401

Section 3

City of Hamilton Financial Statements for the Trust Funds Cemetery, Library and General Trusts December 31, 2016

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Independent Auditor's Report

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

Independent Auditor's Report

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

City of Hamilton
Trust Funds – Consolidated

As at December 31, 2016

Statement of Financial Position

As at December 31, 2016

	<u>2016</u>	<u>2015</u>
Financial Assets		
Cash	\$ 1,105,266	\$ 1,552,388
Investments (Note 2)	15,028,172	13,976,865
Investment in Hamilton Community Foundation (Note 3)	1,654,122	1,654,121
Accrued Interest Receivable (Note 3)	844,234	1,363,862
Due from City of Hamilton - Cemetery (Note 4)	1,097,184	963,127
Due from City of Hamilton - Library Trust Funds (Note 4)	370,664	369,749
Due from City of Hamilton - Other Trust Funds (Note 4)	56,692	56,507
Total Financial Assets	\$ 20,156,334	\$ 19,936,619
Liabilities		
Deposits	\$ 388,404	\$ 368,888
Accumulated surplus	\$ 19,767,930	\$ 19,567,731

Statement of Operations

Year ended December 31, 2016

	<u>2016</u>	<u>2015</u>
Revenues		
Cemetery lots and interments	\$ 866,684	\$ 738,343
Investment income	684,208	742,761
Other revenue	-	709
Total revenue	\$ 1,550,892	\$ 1,481,813
Expenses		
Other	\$ 59,097	\$ 73,500
Transfers to the City of Hamilton	1,291,596	614,267
Total expenses	\$ 1,350,693	\$ 687,767
Annual surplus	\$ 200,199	\$ 794,046
Accumulated surplus at the beginning of the year	19,567,731	18,773,685
Accumulated surplus at the end of the year	\$ 19,767,930	\$ 19,567,731

See accompanying notes to the financial statements

City of Hamilton

Trust Funds

Notes To The Financial Statements

As at December 31, 2016

1. Significant accounting policies

The financial statements of the City of Hamilton Trust Funds ("Trusts") are the representation of management prepared in accordance with Canadian public sector accounting standards. Significant accounting policies adopted by the Trusts are as follows:

(a) Basis of Consolidation

These statements reflect the revenues, expenditures, assets and liabilities of the following trust funds:

Fieldcote Farmer (Ancaster)
Dundas Knowles Bequest
Hamilton F. Waldon Dundurn Castle
Dundas Ellen Grafton
Ancaster Fieldcote Livingstone-Clarke
Ancaster Fieldcote Shaver
Hamilton Balfour Estate Chedoke
Cemetery Trust Funds
Municipal Election Surplus
Library - M. Waldon Thompson Bequest
Library - Central Library Special Gift Fund
Library - Permanent Endowment Fund
Library - Keetha McLaren Memorial Fund
Library - F. Waldon Library Bequest
Library - Waterdown Fundraising

(b) Basis of Accounting

The Trust Funds follow the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as result of receipt of goods and services and/or the creation of a legal obligation to pay.

2. Investments

Investments are valued at cost less any amounts written off to reflect an other than temporary decline in value. The total investments recorded in the Statement of Financial Position are \$15,028,172 (2015 - \$13,976,865). These investments have a market value of \$16,061,925 (2015 - \$15,232,874) at the end of the year.

3. Investments in Hamilton Community Foundation

The library trust funds have funds invested with the Hamilton Community Foundation. These investments are recorded on the Statement of Financial Position at market value.

City of Hamilton
Trust Funds
Notes To The Financial Statements

As at December 31, 2016

4. Due from City of Hamilton

The amount due from the City of Hamilton is non-interest bearing with no fixed repayment terms.

5. Accumulated Surplus

	<u>2016</u>	<u>2015</u>
The accumulated surplus consists of:		
Cemeteries	<u>\$ 15,928,506</u>	<u>\$ 15,213,661</u>
Library		
M. Walden Thompson Estate	\$ 21,752	\$ 21,398
Special Gift Fund Central	2,164,341	2,709,647
Permanent Endowment Fund	844,725	818,982
Keetha McLaren Memorial Fund	45,431	43,329
F. Walden Library Bequest	66,077	65,448
Waterdown Library Fundraising	<u>46,452</u>	<u>45,537</u>
	<u>\$ 3,188,778</u>	<u>\$ 3,704,341</u>
Other		
Fieldcote Farmer (Ancaster)	\$ 338,084	\$ 339,555
Knowles Bequest (Dundas)	248,293	246,915
F. Walden Dundurn Castle (Hamilton)	6,128	6,008
Ellen Grafton (Dundas)	7,598	7,523
Fieldcote Livingstone-Clarke (Ancaster)	5,155	5,155
Fieldcote Shaver (Ancaster)	5,155	5,155
Municipal Election (Hamilton)	6,737	6,606
Balfour Estate Chedoke (Hamilton)	<u>33,496</u>	<u>32,812</u>
	<u>\$ 650,646</u>	<u>\$ 649,729</u>
	<u>\$ 19,767,930</u>	<u>\$ 19,567,731</u>

City of Hamilton Trust Funds – Cemetery

As at December 31, 2016

Statement of Financial Position

As at December 31, 2016

	<u>2016</u>	<u>2015</u>
Financial Assets		
Cash	\$ 522,736	\$ 928,636
Due from City of Hamilton (Note 4)	1,097,184	963,127
Investments	<u>14,696,990</u>	<u>13,690,786</u>
Total Financial Assets	<u>\$ 16,316,910</u>	<u>\$ 15,582,549</u>
Liabilities		
Deposits	<u>\$ 388,404</u>	<u>\$ 368,888</u>
Accumulated surplus	<u>\$ 15,928,506</u>	<u>\$ 15,213,661</u>

Statement of Operations

Year ended December 31, 2016

	<u>2016</u>	<u>2015</u>
Revenues		
Cemetery lots and interments	\$ 866,684	\$ 738,343
Investment income	<u>492,417</u>	<u>473,140</u>
Total revenue	<u>\$ 1,359,101</u>	<u>\$ 1,211,483</u>
Expenses		
Other	\$ 11,053	\$ 11,087
Transfers to the City of Hamilton	<u>633,203</u>	<u>606,944</u>
Total expenses	<u>\$ 644,256</u>	<u>\$ 618,031</u>
Annual surplus	<u>\$ 714,845</u>	<u>\$ 593,452</u>
Accumulated surplus at the beginning of the year	<u>15,213,661</u>	<u>14,620,209</u>
Accumulated surplus at the end of the year	<u>\$ 15,928,506</u>	<u>\$ 15,213,661</u>

See accompanying notes to the financial statements

City of Hamilton
Trust Funds – Library

As at December 31, 2016

Statement of Financial Position

As at December 31, 2016

	<u>2016</u>	<u>2015</u>
Financial Assets		
Cash	\$ 319,758	\$ 316,609
Accrued interest receivable	844,234	1,363,862
Deposits - Hamilton Community Foundation	1,654,122	1,654,121
Due from City of Hamilton (Note 4)	<u>370,664</u>	<u>369,749</u>
Total Financial Assets	<u>\$ 3,188,778</u>	<u>\$ 3,704,341</u>
Accumulated surplus	<u>\$ 3,188,778</u>	<u>\$ 3,704,341</u>

Statement of Operations

Year ended December 31, 2016

	<u>2016</u>	<u>2015</u>
Revenues		
Investment income	<u>\$ 179,909</u>	<u>\$ 258,027</u>
Total revenue	<u>\$ 179,909</u>	<u>\$ 258,027</u>
Expenses		
Transfers to the City of Hamilton	\$ 650,000	\$ -
Other	<u>45,472</u>	<u>44,492</u>
Total expenses	<u>\$ 695,472</u>	<u>\$ 44,492</u>
Annual (deficit) surplus	<u>\$ (515,563)</u>	<u>\$ 213,535</u>
Accumulated surplus at the beginning of the year	<u>3,704,341</u>	<u>3,490,806</u>
Accumulated surplus at the end of the year	<u>\$ 3,188,778</u>	<u>\$ 3,704,341</u>

See accompanying notes to the financial statements

City of Hamilton
Trust Funds – Other

As at December 31, 2016

Statement of Financial Position

As at December 31, 2016

	<u>2016</u>	<u>2015</u>
Financial Assets		
Cash	\$ 262,772	\$ 307,143
Investments	331,182	286,079
Due from City of Hamilton (Note 4)	<u>56,692</u>	<u>56,507</u>
Total Financial Assets	<u>\$ 650,646</u>	<u>\$ 649,729</u>
Accumulated surplus	<u>\$ 650,646</u>	<u>\$ 649,729</u>

Statement of Operations

Year ended December 31, 2016

	<u>2016</u>	<u>2015</u>
Revenues		
Investment income	\$ 11,882	\$ 11,594
Other revenue	<u>-</u>	<u>709</u>
Total revenue	<u>\$ 11,882</u>	<u>\$ 12,303</u>
Expenses		
Transfers to the City of Hamilton	\$ 8,393	\$ 7,323
Other	<u>2,572</u>	<u>17,921</u>
Total expenses	<u>\$ 10,965</u>	<u>\$ 25,244</u>
Annual surplus (deficit)	<u>\$ 917</u>	<u>\$ (12,941)</u>
Accumulated surplus at the beginning of the year	<u>649,729</u>	<u>662,670</u>
Accumulated surplus at the end of the year	<u>\$ 650,646</u>	<u>\$ 649,729</u>

See accompanying notes to the financial statements

Section 4

City of Hamilton Financial Statements for the Trust Funds – Homes for the Aged December 31, 2016

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Independent Auditor's Report

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Independent Auditor's Report

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City of Hamilton Trust Funds – Homes for the Aged

As at December 31, 2016

Statement of Financial Position

As at December 31, 2016

	Macassa Lodge Resident Trusts	Wentworth Lodge Resident Trusts	Macassa Lodge Other Trusts	Wentworth Lodge Other Trusts	Total 2016	Total 2015
Financial assets						
Cash	\$ 29,378	\$ 15,659	\$ 14,813	\$ 121,211	\$ 181,061	\$ 195,381
Investments	-	-	-	256,503	256,503	253,028
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,348
Accumulated surplus	<u>\$ 29,378</u>	<u>\$ 15,659</u>	<u>\$ 14,813</u>	<u>\$ 377,714</u>	<u>\$ 437,564</u>	<u>\$ 445,061</u>

Statement of Operations

Year ended December 31, 2016

	Macassa Lodge Resident Trusts	Wentworth Lodge Resident Trusts	Macassa Lodge Other Trusts	Wentworth Lodge Other Trusts	Total 2016	Total 2015
Revenue						
Residents' deposits	\$ 100,876	\$ 110,584	\$ 4,449	\$ 17,374	\$ 233,283	\$ 243,643
Investment income	-	-	145	4,712	4,857	3,811
Donations	-	-	667	4,159	4,826	7,191
	<u>100,876</u>	<u>110,584</u>	<u>5,261</u>	<u>26,245</u>	<u>242,966</u>	<u>254,645</u>
Expenses						
Maintenance payments	\$ -	\$ 23,017	\$ -	\$ -	\$ 23,017	\$ 28,346
Residents' charges	92,165	87,247	3,994	26,068	209,474	214,726
Payments to estates	7,152	7,672	-	-	14,824	23,092
Payments on discharge	-	-	-	-	-	802
Renovation expense	-	-	-	3,148	3,148	89
Program purchases	-	-	-	-	-	1,740
	<u>99,317</u>	<u>117,936</u>	<u>3,994</u>	<u>29,216</u>	<u>250,463</u>	<u>268,795</u>
Annual surplus (deficit)	1,559	(7,352)	1,267	(2,971)	(7,497)	(14,150)
Accumulated surplus at the beginning of the year	<u>27,819</u>	<u>23,011</u>	<u>13,546</u>	<u>380,685</u>	<u>445,061</u>	<u>459,211</u>
Accumulated surplus at the end of the year	<u>\$ 29,378</u>	<u>\$ 15,659</u>	<u>\$ 14,813</u>	<u>\$ 377,714</u>	<u>\$ 437,564</u>	<u>\$ 445,061</u>

See accompanying notes to the financial statements.

City of Hamilton

Trust Funds – Homes for the Aged

Notes to the Financial Statements

As at December 31, 2016

1. Purpose of Trust Funds

The various Trust Funds administered by the City of Hamilton are established for the following purposes:

Macassa and Wentworth Lodge Resident Trusts

These Trust Funds are established for residents to receive their funds and to pay for their various charges including monthly maintenance payments.

Macassa and Wentworth Lodge Other Trusts

These Trust Funds are established for the receipts of funds from donations and fund raising activities. The funds are to be used for the benefit of lodge residents over and above normal capital and operating expenses of the lodges.

2. Significant accounting policies

The financial statements of the Trust Funds of The City of Hamilton are the representation of management prepared in accordance with Canadian public sector accounting standards.

Basis of accounting

The Trust Funds follow the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as result of receipt of goods and services and/or the creation of a legal obligation to pay.

3. Investments

Investments are valued at cost less any amounts written off to reflect an other than temporary decline in value. The total investments recorded in the Statement of Financial Position are \$256,503 (2015 - \$253,028). These investments have a market value of \$270,065 (2015 - \$263,952) at the end of the year.

Schedule of Operations

**HAMILTON
POLICE SERVICES**

Year ended December 31, 2016

DRAFT



KPMG LLP
Commerce Place
21 King Street West, Suite 700
Hamilton Ontario L8P 4W7
Canada
Telephone (905) 523-8200
Fax (905) 523-2222

INDEPENDENT AUDITORS' REPORT

To the Hamilton Police Services' Board

We have audited the accompanying schedule of operations of the Hamilton Police Services for the year ended December 31, 2016 and notes, comprising a summary of significant accounting policies and other explanatory information (the "schedule"). The schedule has been prepared by management in accordance with the basis of accounting described in Note 1 to the schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the basis of accounting described in Note 1 to the schedule; this includes determining that the basis of accounting is an acceptable basis for the preparation of this schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule of operations of the Hamilton Police Services for the year ended December 31, 2016 is prepared, in all material respects in accordance with the basis of accounting described in Note 1 to the schedule.

Basis of Accounting and Restriction on Use

Without modifying our report, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule has been prepared by management for management purposes. Our report is intended solely for the Hamilton Police Services Board and the City of Hamilton and should not be used by parties other than the Hamilton Police Services Board and the City of Hamilton.

Chartered Professional Accountants, Licensed Public Accountants

DATE
Hamilton, Canada

DRAFT

HAMILTON POLICE SERVICES

Schedule of Operations

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Revenues:			
Municipal contributions: (Note 2)	\$ 151,457,039	\$ 151,035,039	\$ 146,862,587
Grants and subsidies	7,290,628	7,533,818	9,364,221
Fees & general revenues	2,640,555	4,520,720	4,388,693
Development charges earned	310,570	347,584	349,692
Total revenues	161,698,792	163,437,161	160,965,193
Expenses:			
Employee related costs	147,661,674	149,914,451	144,067,313
Materials and supplies	5,286,435	4,698,278	4,672,299
Buildings and grounds	2,463,970	2,796,687	2,595,594
Insurance	2,025,720	2,025,720	1,789,675
Vehicle expenses	1,952,800	1,713,932	1,902,008
Contractual expenses	811,290	707,900	758,955
Financial/Legal charges	607,710	594,512	611,379
Cost allocation	660,250	660,250	660,250
Finance costs	162,043	162,043	192,472
Consulting expenses	27,600	52,102	-
Agencies and support payments	39,300	34,300	34,300
Total expenses	161,698,792	163,360,175	157,284,245
Annual surplus	-	76,986	3,680,948
Net transfers to reserves	-	76,986	3,680,948
Surplus, end of year	\$ -	\$ -	\$ -

See accompanying notes to schedule of operations.

HAMILTON POLICE SERVICES

Notes to the Schedule of Operations

Year ended December 31, 2016

Hamilton Police Services (the "HPS") is responsible for adequate and effective police services, law enforcement and crime prevention within the City of Hamilton.

1. Significant accounting policies:

The schedule of operations (the "schedule") has been prepared by management in accordance with the recognition and measurement principles of Canadian public sector accounting standards (PSAS) except that it records minor capital assets as an expense, does not capitalize or amortize tangible capital assets and does not record employee future benefits. The schedule does not include the presentation principles or the presentation of all the statements and note disclosures required by PSAS for a complete set of statements. Significant accounting policies adopted by the HPS are as follows:

(a) Accrued basis of accounting:

HPS follows the accrual method of accounting for revenues and expenditures with the exception of tangible capital asset and employee future benefits. Revenues are recognized in the year in which they are earned. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services with the exception of employee future benefits which are expensed when paid.

(b) Use of estimates:

The preparation of the schedule in conformity with Canadian public sector accounting standards requires management to make estimates affecting the reported amounts of revenues and expenditures during the period. Actual results could differ from these estimates.

2. Municipal Contributions

	Budget	2016	2015
Net expenditure	\$ 153,250,091	\$ 153,173,105	145,411,007
Contributions from reserves			
to current	288,500	113,500	-
OMERS type III	93,575	93,575	98,700
Vehicle reserve	(1,560,400)	(1,557,400)	(1,494,900)
Principal amount cap finance	(864,727)	(864,727)	(833,168)
Surplus	-	76,986	3,680,948
Tax stable reserve	125,000	-	-
Vehicle reserve	125,000	-	-
	\$ 151,457,039	\$ 151,035,039	\$146,862,587

POLICY TITLE:City of Hamilton Water and Wastewater/Storm Arrears Policy

POSITION RESPONSIBLE FOR TASK: Senior Policy Advisor, Financial Planning and Policy Division

POLICY NO: PP-0004

LAST REVISION DATE:February12, 2014

EFFECTIVE DATE: November 1, 2017

MANAGER REVIEWED:Tom Hewitson

TO BE REVIEWED: January 2022

MAINTENANCE RESPONSIBILITY:Financial Planning, Administration and Policy Division

I GENERAL

The Water and Wastewater/Storm Arrears Policy details the account collections protocol including the timing of certain collection activities when accounts for water and/or wastewater/storm services provided by the City are unpaid and past due.

II BACKGROUND

The City has a service agreement with Alectra Utilities Corporation (Alectra) for the provision of water and wastewater/storm billing, account collection and meter reading services. The Water and Wastewater/Storm Arrears Policy is administered by Alectra pursuant to that agreement.

III POLICY

Water and Wastewater/Storm Account Collection Process

1. Invoices are issued with a due date of 21 calendar days from the mailing date.
2. Payments by mail will be processed as of the date the payment is received. The customer is responsible to ensure that payments are received by Alectra on or before payment deadlines.
3. Partial payment received on an account that is in arrears will be applied to penalties and interest first and then to applicable water and wastewater/storm charges. For a converged invoice (electricity service plus water and wastewater/storm services), partial payments received will be applied to electrical service payment first and then water and wastewater/storm charges.
4. A service charge shall be applied by Alectra if a payment is dishonoured by the bank for any reason.

5. All unpaid fees and charges will be charged interest at a rate of 1.5% per month starting six (6) calendar days after the due date compounded daily from the due date. This interest rate is applicable up to the point of unpaid arrears being transferred to the property tax account as outlined in Step 4 of Table 1 below.
6. If the fees and charges for the supply of water and wastewater/storm services are not paid when they become due, the City may transfer the unpaid fees and charges to the property tax account in accordance with the provisions of the *Municipal Act, 2001*. The transferred outstanding balance will be subject to interest being applied at a rate of 1.25 percent per month (15 percent per year).
7. Accounts that fall into arrears follow the collection protocol below. The collection protocol applies to residential, institutional, commercial and industrial water accounts and provides:
 - a. Initial invoice is issued to account holders setting out the amount due for the fees and charges for the supply of water and wastewater/storm services;
 - b. Reminders are sent to account holders and property owners of their obligation to pay fees and charges for the supply of water and wastewater/storm services;
 - c. Opportunity is provided for payment in accordance with this Policy; and
 - d. Enforcement steps are taken in accordance with this Policy when the invoice/account remains unpaid.

Table 1

Steps	Circumstance	Response	Result
1	Account outstanding 10 calendar days beyond due date	“Past Due Reminder Notice” mailed to account holder on the 10 th day	Payment of amount due or account remains outstanding
2	Account outstanding 17 calendar days beyond due date	“Final Notice” is mailed to account holder on the 17 th day (where arrears exceeds a minimum of \$150.00)	Payment of amount due or account remains outstanding
3	Account outstanding 30 or more calendar days beyond due date	“Arrears Letter” is mailed to account holder and the property owner (if different from the account holder) on the Friday following the 30 th day advising of pending action if payment not received within 15 days.	Payment of amount due or account remains outstanding
4	Account outstanding 60 or more calendar days beyond due date	Outstanding amount transferred to property tax account roll. “Water Arrears Transfer to Tax Letter” is mailed to the property owner. Tax account transfer fee added to each property tax account.	City water and wastewater/storm revenue secured

Customer Notifications

Reasonable efforts are undertaken by the City and Alectra to provide the following notifications:

Past Due Reminder Notice– mailed by Alectra to account holder of accounts 10 calendar days after the due date. This notice provides a reminder to the account holder of the overdue status and requests payment within 10 calendar days.

Final Notice– mailed by Alectra to account holder 17 calendar days after the due date. This notice provides notice of account overdue status and requests immediate payment.

Arrears Letter – mailed by Alectra to account holder and property owner (if different from the account holder) 30 or more calendar days after the due date. This notification advises of the past due water and/or wastewater/storm arrears and advises of a two-week period for the payment to be made. It further notifies that the outstanding amount plus an applicable administrative fee will be added to the property tax account if the arrears are unpaid.

Water Arrears Transfer to Tax Letter – mailed to property owner by the City’s Taxation Division advising that water and/or wastewater/storm arrears, plus any accrued interest and an applicable administrative fee has been added to the tax account.

Alectra’s property owner database is updated on a monthly basis with the City’s Corporate Services Department’s (Taxation Division) records.

Rental Properties

Where a landlord-tenant relationship exists, the protocol outlined in Table 1 is followed. Where the tenant is named as the account holder, the Past Due Reminder Notice and the Final Notice will be received by the tenant. The Arrears Letter advising of the potential transfer of arrears to the property tax roll is sent to both the account holder and the property owner.

Where a tax account transfer has occurred and if a person other than the property owner has been designated as the utility bill recipient, further utility bills may be sent to the property owner.

Condominium Water Arrears

Condominium properties are comprised of many individually assessed units, each with an assessed owner. In many cases, water supplied to a condominium property is measured and accounted for by a single bulk water meter that records water consumption for the entire property.

The water fees of a condominium corporation that remain outstanding 60 days after their due date may be transferred to the tax accounts of that corporation's individual condominium units on a pro-rata basis equal to the proportions, expressed in percentages, allocated to the units, in which the owners are to contribute to the common expenses as set out in the declaration of the condominium corporation. Additionally, the General Manager of Finance and Corporate Services may exempt units, in whole or in part, from their proportionate share of water arrears where such units are directly supplied with metered water.

Interim Ownership Water Arrears

To accommodate the water and wastewater/storm billing for purchasers who have taken possession of a condominium unit during the "Interim Occupancy Period", the City will update the water account to the purchaser's name(s) ("Interim Owner") and will bill accordingly.

However, since the transfer of title will not occur until the Condominium Corporation is registered; the developer may become liable for any outstanding water and wastewater/sewer charges if the Interim Owner defaults in payment. To collect outstanding balances the City may transfer unpaid water and wastewater/storm balances to the tax account for the unit (property owner/developer) and collect in the same manner as property taxes.

Tax Exempt Property Water Arrears

Accounts such as government, hospitals, education and not-for-profit properties may be exempt from taxes. Overdue amounts for water and wastewater/storm services owed by any exempt entities may be transferred to the tax account for the property, and/or disconnection of service for non-payment may occur. If disconnection of service for non-payment occurs, the account will be charged the applicable fee for turning the water service off/on.

Authority to Transfer Arrears to Tax Roll

Pursuant to section 398(2) of the *Municipal Act, 2001*, the municipality may add unpaid public utility fees and charges, which include water and/or wastewater/storm arrears, to the tax roll for the property to which the public utility was supplied.

Ontario Regulation No. 581/06 additionally identifies such fees or charges associated with the supply of water and sewage services as having 'priority lien status' as described in section 1 of the *Municipal Act, 2001*, such that, when added to a property tax account because of payment default, these fees and charges:

- (a) may be collected in the same manner as taxes on the property;
- (b) may be recovered with costs as a debt due to the municipality from the assessed owner of the property at the time the fee was added to the tax account and from any subsequent owner of the property or any part of it;

- (c) are a special lien on the property in the same manner as taxes under subsection 349(3) *Act*, and
- (d) may be included in the cancellation price under Part XI of the *Act*, in the same manner as are taxes on the property, in the event that a TaxArrears Certificate is registered on title of the property.

The City's Waterworks By-Law R84-026, as amended, also permits the collection of water and wastewater/storm arrears in the same manner as property taxes by transferring arrears amounts to the tax roll.

Creation and Presentation Stream Assessment

The City Enrichment Fund assessment criteria have been used to provide the following evaluation:

City Enrichment Fund Assessment Criteria	Creation and Presentation Assessment Results
Increased transparency and accountability	<p>Transparency:</p> <ul style="list-style-type: none"> • Handbook developed to assist applicants, includes budget form assistance and a copy of the application questions. • Funding process, including assessment and the recommendation process provided to the public through CEF Guidelines, public information sessions, and through general staff inquiries and communication. • Assessor names are published online following funding confirmation by Council. <p>Accountability:</p> <ul style="list-style-type: none"> • Upon request, applicants are provided assessor comments and feedback. Through this process applicants are given an opportunity to learn of their application’s strengths and areas needing improvement.
Increased community impact	<ul style="list-style-type: none"> • 2016 funding investment in 11 unique emerging artist projects across the literary, theatre, music, and visual arts sectors. • 30 technicians were contracted under these projects. • The community engaged with these projects through 40 public performance, readings / artists talks, workshops, exhibitions, and open studio sessions. • 19 project presentations are scheduled beyond the CEF funding timeline.
Consistent with Best Practices	<p>Following best practices:</p> <ul style="list-style-type: none"> • Arms-length peer assessment. Three local and / or regional assessors form the emerging assessment panel representing expertise and innovation within their respective artistic sectors. • Emerging projects are evaluated amongst their peer group. • Successful applicants are required to submit final reports, provide recognition of the City’s funding, and meet all funding terms and conditions.
Flexible to address the needs of the community	<ul style="list-style-type: none"> • Emerging and Established categories provide opportunities for artistic production at all levels. • Supportive of individual and collective practices (ie. Solo musician vs. band, playwright vs. theatre team).

City Enrichment Fund Assessment Criteria	Creation and Presentation Assessment Results
Increased opportunities for new applicants to receive funding	<ul style="list-style-type: none">• One-time funding. Successful projects can only be funded once.• Successful applicants must wait one year before reapplying with a different project.• Returning applicants are not guaranteed funding nor is their previously successful application leveraged against future decisions.

2016 Statistics Creation and Presentation

The following 2016 statistics provide the number of applications received, the number of successful applications, total funding awarded, information sessions, and 2016 Project Highlights.

2016 Application and Funding Statistics	Total
Total # of Applications	51
Total # of Successful Applications	29
Total Funding Awarded	\$187,466

2016 - 17 Information Sessions Statistics	Sessions Provided	Public Attendance
2016 Information Sessions	2	57
2017 Information Sessions	2	54
2017 Drop In Sessions	2	10
Total	6	121

2016 Project Highlights	Total
Number of project presentations (up to final report February 1, 2017)	94
Number of scheduled project presentations (upcoming)	48
Studio visits	157
Artist Talks / Presentations	24
Film Screening	1
Reading	1
Performances	22
Workshops	2
Number of artists employed / contracted under project	65
Number of technicians employed / contracted under project	30

2017 City Enrichment Fund

ARTS

REF #	Organization	Program Name	Final Rating	2016 Funded	2017 Requested	2017 Recommended	Add'l Funding Allocation	2016 vs 2017
ARTS - Creation and Presentation for Arts Professionals								
ART D-1	John Haney	THNATOS	90	-	7,300	7,300		7,300
ART D-2	Hamilton Audio Visual Node	TBD	89	-	5,000	5,000		5,000
ART D-3	Same Boat Theatre	Your Own Sons play production	89	-	5,000	5,000		5,000
ART D-4	David J Trautrimas	Nothing That Is Not There	89	-	10,000	10,000		10,000
ART D-5	Capella Intima	Capella Intima	89	-	10,000	10,000		10,000
ART D-6	Tyler Tekatch	Creation and Presentation Grants for Artists	88	-	10,000	10,000		10,000
ART D-7	Brandon Vickerd	Falling Skies	86	-	8,000	8,000		8,000
ART D-8	Megan May Dance	Creation and Presentation for Artists - Dance	86	-	10,000	10,000		10,000
ART D-9	Laura Marotta	Garden Shelter, Laura Marotta	84	-	10,000	9,000		9,000
ART D-10	Colina Maxwell	individual professional artist grants	82	-	9,000	8,600		8,600
ART D-11	Bad Timing Productions	A Different Kind of Job	81	-	5,000	5,000		5,000
ART D-12	Cornelia Peckart	Bruce Trail Pilgrimage Project	81	-	10,000	10,000		10,000
ART D-13	Diana Panton	Solstice/Equinox (Creation and Presentation)	80	-	10,000	10,000		10,000
ART D-14	Hamilton Aerial Group	Paradise Project	78	-	10,000	8,000		8,000
ART D-15	Simon Frank	Creation of new artworks based on a two-year research project.	77	-	10,000	8,000		8,000
ART D-16	The DAV(e) Collective	Intersections (working title)	77	-	5,000	4,000		4,000
ART D-17	Marilo Nunez	La Reunion (The Meeting) by Trinidad Gonzlaez, Canadian translation by Marilo Nunez	75	-	10,000	8,000		8,000
ART D-18	Katrine Raymond	Emerging Artists	74	-	1,939	1,551		1,551
ART D-19	Dave Gould	Incline Vertical Orchestra	73	-	10,000	8,000		8,000
ART D-20	Paula Grove	"Sound and Light" - a Sesquicentennial Celebration at Dundurn Park	72	-	10,000	8,000		8,000
ART D-21	Fatima Mesquita	Middlemost - a novel (temporary tittle)	72	-	10,000	8,000		8,000
ART D-22	Aimee burnett	Art Publication Series	71	-	5,000	4,000		4,000
ART D-23	Maureen Paxton	Arts-Creation and Presentation	68	-	8,496	5,098		5,098
ART D-24	Gord Pullar	Bootleg	67	-	7,350	4,410		4,410
ART D-25	Gabriel Baribeau	Artwork by Gabriel Baribeau	66	-	5,000	3,000		3,000
ART D-26	Marco D'Andrea	Developing Process	66	-	10,000	6,000		6,000
ART D-27	Norah Wakula	Walking Each Other Home	65	-	5,000	3,000		3,000
ART D-28	Leah Fuller	Solo Debut	64	-	3,652			-

REF #	Organization	Program Name	Final Rating	2016 Funded	2017 Requested	2017 Recommended	Add'l Funding Allocation	2016 vs 2017
ART D-29	Matt McInnes	The Brightside Community Project	64	-	9,983	-		-
ART D-30	Dylan Swan	Art Around The Bay	62	-	5,000	-		-
ART D-31	Aaron Setton	City Enrichment Fund- Arts Creation and Presentation-Individual Artist-Emerging Artist	61	-	5,000	-		-
ART D-32	Lori Le Mare	"Peers of the Realm"	61	-	9,000	-		-
ART D-33	Andrea Flockhart	Andrea Flockhart	59	-	5,000	-		-
ART D-34	Laine Groeneweg	Continuation of Traditional Printmaking Processes	58	-	5,000	-		-
ART D-35	Nick La Rocca	Mythological Hamilton	57	-	1,500	-		-
ART D-36	Dana Cowie Fine Art	Escarpment Views	53	-	10,000	-		-
ART D-37	Linda Joyce Ott	The Memory Project	53	-	10,000	-		-
ART D-38	Paul Lisson	Paul Lisson	52	-	10,000	-		-
ART D-39	Claudette Losier	Arts Program - Creation and Presentation - Professional Artist	50	-	9,999	-		-
ART D-40	Lori Yates	arts	47	-	10,000	-		-
ART D-41	Brian Kelly / Bryce Kanbara	Creation and Presentation for Artists	47	-	8,500	-		-
ART D-42	Anthony DiDomenico	D1DO Music and Video Productions	40	-	1,800	-		-
ART D-43	DON CARLO	Don Carlo	35	-	10,000	-		-
ART D-44	MLH Productions	Creation & Presentation Grants for Artists - Arts Program	DNQ	-	5,000	-		-
ART D-45	Chandra Rice	Kilnformed Glass Residency and Post Residency Production	DNQ	-	5,000	-		-
TOTAL - ARTS - Creation and Presentation for Arts Professionals				-	341,519	186,959	-	186,959

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM

John Haney

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: THNATOS

2016 FUNDED:	\$0
2017 REQUEST:	\$7,300
2017 RECOMMENDED:	\$7,300
2017 FINAL RATING:	90

PROGRAM or EVENT DESCRIPTION:

John Haney is an established visual artist. His interactive sculptural installation THNATOS connects greek mythology to notions of consumption and the environment. The project will debut in Hamilton and will involve hiring several local technicians and cultural workers. John Haney exhibits his work internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a unique new project that will debut in Hamilton. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$24,348

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Hamilton Audio Visual Node

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: TBD

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$5,000
2017 FINAL RATING:	89

PROGRAM or EVENT DESCRIPTION:

The Hamilton Audio Visual Node (HAVN) is an emerging visual and musical collective. The project Nodality is a 12 month research and creation project that explores multidisciplinary responsive and immersive environments. It uses technology, community participation and experimentation to create a cohesive sensory landscape. Open to the public the Hamilton based studio / gallery will be the site for the work. The Hamilton Audio Visual Node has exhibited and performed regularly in Ontario.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a unique project that engages the community and contributes to the growing field of audio technologies and innovation. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$20,220

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Same Boat Theatre

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Your Own Sons play production

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$5,000
2017 FINAL RATING:	89

PROGRAM or EVENT DESCRIPTION:

Same Boat Theatre is an emerging theatre collective. Their project Your Own Sons is a full-length play written by Stephen Near that follows the journey of a Canadian mother and father who are both separately affected by the loss of their sons to terrorism and who undertake a journey to heal from this loss. The play will be produced and presented in Hamilton. Collectively, Same Boat Theatre has produced and presented work throughout Ontario.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a new theatre production and presentation. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$25,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
David J Trautrimas

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Nothing That Is Not There

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$10,000
2017 FINAL RATING:	89

PROGRAM or EVENT DESCRIPTION:

David Trautrimas is an established visual artist. The ten month project Nothing That is Not There consistent of the research and production of a sculptural installation of a planned town whose work exploring themes related to architecture and the built environment. The town is comprised of twenty-five to thirty models at 1:20 scale. David Trautrimas exhibits his work internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a a unique sculptural installation that will debut in Hamilton. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$35,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Capella Intima

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Capella Intima

2016 FUNDED: \$0
2017 REQUEST: \$10,000
2017 RECOMMENDED: \$10,000
2017 FINAL RATING: 89

PROGRAM or EVENT DESCRIPTION:

Capella Intima is an established musical collective. Their project, "Il Cesare amante" consists of a concert performance of Antonio Cesti's opera for the Hammer Baroque series and a CD recording to be released on the Musica Omnia label. Additional performances, in promotion of the CD, will be presented throughout Southern Ontario. Capella Intima members have an extensive local and international performance history.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new musical performance, CD recording and sale. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$36,800

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Tyler Tekatch

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Creation and Presentation Grants for Artists

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$10,000
2017 FINAL RATING:	88

PROGRAM or EVENT DESCRIPTION:

Tyler Tekatch is an established film and new media artist. His project The Lily of the Valley is an experimental film that explores the flower Lily of the Valley from three different perspectives - the mythopoetic, the scientific and the personal - and finds a resonance between them. A personal meditation in the spirit of filmmakers such as Philip Hoffman, Chris Marker or Jack Chambers, this film essay is ultimately an expression of grief. Tyler Tekatch regularly screens his work nationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new film production. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$34,712

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Brandon Vickerd

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Falling Skies

2016 FUNDED:	\$0
2017 REQUEST:	\$8,000
2017 RECOMMENDED:	\$8,000
2017 FINAL RATING:	86

PROGRAM or EVENT DESCRIPTION:

Brandon Vickerd is an established visual artist. His project Falling Skies includes the production of a new body of work, four large sculpture installations, that looks at the relationship between humanity's technological aspirations and failures. Falling Skies is currently scheduled for exhibition in New Brunswick (2017) and Denmark (2018). Brandon Vickerd is represented by Art Mur in Montreal and regularly exhibits his work locally and internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production of a new body of work with confirmed exhibitions in New Brunswick and Denmark. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$28,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Megan May Dance

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Creation and Presentation for Artists - Dance

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$10,000
2017 FINAL RATING:	86

PROGRAM or EVENT DESCRIPTION:

Megan English is an established choreographer and dancer. Her project Conduct is the title for a new full length (60mins) contemporary dance work. The research, creation and presentation of the dance project will involve three dancers, three musicians, a film artist and an art designer. The work will explore staged situations and metaphors, the implications for society on how we behave towards ourselves and others will be examined. Megan English's work has been performed nationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new full length dance production. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$33,350

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Laura Marotta

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Garden Shelter, Laura Marotta

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$9,000
2017 FINAL RATING:	84

PROGRAM or EVENT DESCRIPTION:

Laura Marotta is an established visual artist. Her project Garden Shelter is a large scale installation sculpture. It adheres in part, to the principles of movable furniture, making use of shifting panels and components to incite involvement by allowing the viewer to activate its functionality, modify its shape, or to eliminate and create new views of its surroundings. Garden Shelter will be presented in Hamilton and Cambridge. Laura Marotta exhibits regularly in Ontario and has been invited to participate in residencies internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation represents 30% of the project budget and is in support of a new body of work confirmed presentations in Hamilton and Cambridge. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$30,150

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Colina Maxwell

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: individual professional artist grants

2016 FUNDED:	\$0
2017 REQUEST:	\$9,000
2017 RECOMMENDED:	\$8,600
2017 FINAL RATING:	82

PROGRAM or EVENT DESCRIPTION:

Colina Maxwell is an established visual artist. Her new media project Decode thru {Knit} is a collaborative installation with two other artists and an archivist. The project using interactive oral storytelling, highlights the relationship between traditional knitting and the art of computer coding while paying homage to the history of Hamilton textiles. Colina Maxwell has exhibited in Cuba and regularly exhibits her work throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation represents 30% of the project budget and is in support of a new body of collaborative work that will research and present new technologies and traditional textile fabrication. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$29,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Bad Timing Productions

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: A Different Kind of Job

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$5,000
2017 FINAL RATING:	81

PROGRAM or EVENT DESCRIPTION:

Bad Timing Productions is an emerging theatre collective. Their objectives include, allowing arts professionals to create and work where they live, to realize the full potential of each creative work, and to incubate work that premieres in Hamilton. Their project is the presentation of Jessica Anderson's new work A Different Kind of Job in downtown Hamilton in autumn of 2017.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of the presentation of a new theatre piece. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$26,100

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Cornelia Peckart

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Bruce Trail Pilgrimage Project

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$10,000
2017 FINAL RATING:	81

PROGRAM or EVENT DESCRIPTION:

Cornelia Peckart is an established visual artist. The Bruce Trail Pilgrimage project celebrates the Bruce Trail Conservancy as an outstanding model of environmental stewardship through visual arts and an online video journal. The project involves community participation and will highlight the importance of Hamilton's continued commitment to this national environmental treasure. Cornelia Peckart has exhibited her work internationally and regularly exhibits her work throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a community-based project that will use technology and traditional practices that considers environmental stewardship. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$87,361

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Diana Panton

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Solstice/Equinox (Creation and Presentation)

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$10,000
2017 FINAL RATING:	80

PROGRAM or EVENT DESCRIPTION:

Diana Panton is an established musician. Her recording project Solstice / Equinox is a conceptual album about the seasons featuring new repertoire and freshly-created arrangements by Don Thompson (Order of Canada) with stellar soloists: Guido Basso (OC), Phil Dwyer (OC) and Reg Schwager (National Jazz Award Winner). The Hamilton CD launch will include a concert and new media performance. Diana Panton regularly performs internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new recording project, performance, and CD sale. In this stream, funding is recommended to applications who have achieved scores of 80 and above.

Total **OPERATING** budget \$34,535

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Hamilton Aerial Group

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Paradise Project

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$8,000
2017 FINAL RATING:	78

PROGRAM or EVENT DESCRIPTION:

The Hamilton Aerial Group is an established dance / performance collective. Their project Paradise Project is a celebration of the natural world and the protection and revitalization of that world, a pairing of the creatures on the land with the creatures in the water. It is designed for the audience to experience the area (Cootes Paradise) and to raise awareness of it's significance and protection in Canada's history through a fantastic spectacle of music, song, performance, dance and vertical movement on the land and water. The Hamilton Aerial Group perform regularly in Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production of a new publicly accessible dance performance. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$109,600

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Simon Frank

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Creation of new artworks based on a two-year research project.

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$8,000
2017 FINAL RATING:	77

PROGRAM or EVENT DESCRIPTION:

Simon Frank is an established visual artist. His project Title, TBC is for the creation and presentation of new work based on research of the natural and built environments of the Hamilton and regional area. This is the second phase of a research project, previously supported by the Canada Council for the Arts, which will debut in Hamilton in the Fall of 2017. Simon Frank regularly exhibits throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production of a new project that focuses on Hamilton and will debut this Fall. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$35,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
The DAV(e) Collective

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Intersections (working title)

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$4,000
2017 FINAL RATING:	77

PROGRAM or EVENT DESCRIPTION:

The DAV(e) Collective is an emerging film collective. Their project Intersections is a new experimental film which is comprised of Dima Matar, Amy McIntosh, and Vanessa Crosbie Ramsay. The film will be created in three parts, with each of the artist member directing one segment of the 'story'. The project will be screened as one complete whole locally and provincially. Collectively, The DAV(e) Collective has screened their work nationally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a new collaborative film production. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$16,750

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Marilo Nunez

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: La Reunion (The Meeting) by Trinidad Gonzlaez,
Canadian translation by Marilo Nunez

2016 FUNDED: \$0
2017 REQUEST: \$10,000
2017 RECOMMENDED: \$8,000
2017 FINAL RATING: 75

PROGRAM or EVENT DESCRIPTION:

Marilo Nunez is an established playwright, director and performer. Shas been invited to present her project La Reunion (The Meeting) by Trinidad Gonzalez as part of Theatre Aquarius' TA2 Studio Series in the fall of 2017. The play synopsis 'When Spanish royalty imprisons Christopher Columbus for abusing his power in the Indies, the explorer begs an audience with Queen Isabella to explain himself to his majesty and plead for absolution'. Marilo Nunez presents her work internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new theatre presentation this Fall. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$36,500

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Katrine Raymond

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Emerging Artists

2016 FUNDED:	\$0
2017 REQUEST:	\$1,939
2017 RECOMMENDED:	\$1,551
2017 FINAL RATING:	74

PROGRAM or EVENT DESCRIPTION:

Katrine Raymond is an emerging writer. Her project *The Teeth of Graves* is a collection of 8-10 short stories titled that explores the gravesite as an archive, asking: how do cemeteries, gravestones, and memorials reveal traces of history? The project considers unconventional archives of personal and collective memory and how they help work through grief, loss, and the longing to be remembered. The stories will link to the Hamilton area, including prominent figures Evelyn Dick and Geraldine C. Katrine Raymond has been published nationally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a new literary project. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$6,458

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Dave Gould

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Incline Vertical Orchestra

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$8,000
2017 FINAL RATING:	73

PROGRAM or EVENT DESCRIPTION:

Dave Gould is an established musician. His project Incline Vertical Orchestra is a site-specific interactive sound installation on the escarpment. An orchestra of twelve will play written and improvised compositions using custom made digital instruments. Dave Gould regularly performs throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new, unique musical production and presentation. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$35,220

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Paula Grove

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: "Sound and Light" - a Sesquicentennial Celebration at Dundurn Park

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$8,000
2017 FINAL RATING:	72

PROGRAM or EVENT DESCRIPTION:

Paula Grove is an established actor and playwright. Her project Sound and Light is a multimedia theatrical presentation including music, dance, drama and audio-visual technology to celebrate the history of Dundurn park. The presentation will be a new adaptation of the "Sound and Light '67" performed at Dundurn for Canada's Centennial in 1967. Paula Grove regularly performs throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production and presentation of a new public theatre piece. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$31,900

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Fatima Mesquita

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Middlemost - a novel (temporary tittle)

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$8,000
2017 FINAL RATING:	72

PROGRAM or EVENT DESCRIPTION:

Fatima Mesquita is an established writer. Her project is the creation of a new novel, Middlemost that tells the story of a recent immigrant to Hamilton. It describes the difficult story of finding work as an LGBTQ+ immigrant whose experience and education is not recognized, building relations, and finding peace. Fatima Mesquita's work has been published internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of a new literary project that tells a unique story from our diverse communities. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$36,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Aimee burnett

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Art Publication Series

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$4,000
2017 FINAL RATING:	71

PROGRAM or EVENT DESCRIPTION:

Aimee Burnett is an emerging artist and writer. Her Art Publication Series is a new art publication that will have thematic essays and contributions from local and national artist and literary contributors. It will take a critical approach while emphasize collaboration and community based initiatives. The project will be available for sale. Aimee Burnett's literary work has been published internationally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a new unique collaborative literary publication founded in Hamilton. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$30,033

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Maureen Paxton

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Arts-Creation and Presentation

2016 FUNDED:	\$0
2017 REQUEST:	\$8,496
2017 RECOMMENDED:	\$5,098
2017 FINAL RATING:	68

PROGRAM or EVENT DESCRIPTION:

Maureen Paxton is an established visual artist. Her project Value Village II is a series of twelve large oil paintings based on buildings (residential, commercial, industrial) in Hamilton. Each painting will be linked by subject to the HTP (house, tree, person) test used in psychoanalysis as a means of determining personality traits. Maureen Paxton exhibits her work throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production and presentation of a new body of work. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$28,320

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Gord Pullar

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Bootleg

2016 FUNDED:	\$0
2017 REQUEST:	\$7,350
2017 RECOMMENDED:	\$4,410
2017 FINAL RATING:	67

PROGRAM or EVENT DESCRIPTION:

Gord Pullar is an established visual artist. His graphic novel project Bootleg tells the story of Hamilton's bootlegging activities during prohibition years and in particular the involvement of the North End Neighbourhood and its colourful residents, in a graphic novel format. The project will be published in book format and also have a public exhibition of the artwork produced. Gord Pullar has exhibited and published his work internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production, presentation and sale of a new literary project rooted in hamilton's unique prohibition history. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$29,350

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Gabriel Baribeau

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Artwork by Gabriel Baribeau

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$3,000
2017 FINAL RATING:	66

PROGRAM or EVENT DESCRIPTION:

Gabriel Baribeau is an emerging visual artist. His studio-based research project includes the development of new work and community-based collaborations, in painting, sculpture, and new media. Gabriel Baribeau regularly exhibits in Quebec and Ontario.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a new production and presentation project. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$18,478

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Marco D'Andrea

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Developing Process

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$6,000
2017 FINAL RATING:	66

PROGRAM or EVENT DESCRIPTION:

Marco D'Andrea is an established visual artist. His project Object Oriented Ontology will see the development of new work through research of sound and environment. The work will include new sound compositions and interactive installations. This project will debut in Hamilton. Marco D'Andrea exhibits throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. The recommendation is in support of the production and presentation of a unique audio installation project. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$35,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Norah Wakula

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Walking Each Other Home

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$3,000
2017 FINAL RATING:	65

PROGRAM or EVENT DESCRIPTION:

Norah Wakula is an emerging writer. Her project Title, TBC is a memoir detailing her past marriage to a gay Peruvian man to help him gain Canadian citizen. The story unfolds in the backdrop of the 1970's homophobia in Toronto, their shared apartment and the beginnings of the AIDS epidemic. Norah Wakula has been published nationally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. The recommendation is in support of a new literary project that tells the unique story of LGBTQ+ immigrant communities in Canadian history. In this stream, a portion of the requested funding is recommended to applications who have achieved scores of 65 and above.

Total **OPERATING** budget \$16,755

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Leah Fuller

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Solo Debut

2016 FUNDED:	\$0
2017 REQUEST:	\$3,652
2017 RECOMMENDED:	\$
2017 FINAL RATING:	64

PROGRAM or EVENT DESCRIPTION:

Leah Fuller is an emerging dancer. Her Solo Salsa Shines project is a new routine produced in Hamilton to be presented in the World Salsa Summit. Leah Fuller performs regularly in Ontario.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. Funding recommendations were not made to applications with scores less than 65 in this stream. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$12,173

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Matt McInnes

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: The Brightside Community Project

2016 FUNDED:	\$0
2017 REQUEST:	\$9,983
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	64

PROGRAM or EVENT DESCRIPTION:

Matt McInnes is an established visual artist. Brightside was a neighbourhood of workers and immigrants that flourished in the shadow of east end Hamilton's heavy industry from 1905 until the mid to late 1960s. This project will produce a newspaper, The Brightside Review, that collects images, art, stories and interviews celebrating this historic neighbourhood. This will be distributed at related art shows and events, as well as providing material for online resources. Matt McInnes exhibits regionally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. Funding recommendations were not made to applications with scores less than 65 in this stream. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$33,275

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Dylan Swan

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Art Around The Bay

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	62

PROGRAM or EVENT DESCRIPTION:

Dylan Swan is an emerging visual artist. The Around The Bay Road Race project includes one painting representing each kilometre of the race. The community based project involves written descriptions from both runners and spectators of the race. Dylan Swan exhibits his work locally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. Funding recommendations were not made to applications with scores less than 65 in this stream. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$17,635

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Aaron Setton

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: City Enrichment Fund- Arts Creation and Presentation-
Individual Artist-Emerging Artist

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	61

PROGRAM or EVENT DESCRIPTION:

Aaron Setton is an emerging film maker. His feature length film No Lovers Allowed presents a complicated story about love, devotion, and cults. Aaron Setton has produced several short films and documentary films that have screened at local and regional film festivals.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. Funding recommendations were not made to applications with scores less than 65 in this stream. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$21,050

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Lori Le Mare

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: "Peers of the Realm"

2016 FUNDED:	\$0
2017 REQUEST:	\$9,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	61

PROGRAM or EVENT DESCRIPTION:

Lori Le Mare is an established visual artist. Her project Peers of the Realm is a portrait series of members of marginalized communities in Hamilton. Approximately 10 life size paintings in a renaissance style. Lori Le Mare exhibits locally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. Funding recommendations were not made to applications with scores less than 65 in this stream. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$30,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM

Andrea Flockhart

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Andrea Flockhart

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	59

PROGRAM or EVENT DESCRIPTION:

Andrea Flockhart is an emerging visual artist. Her creation project involves the production of a new body of work, both paintings and sculptures, and their presentation in various venues and galleries in the Hamilton area. Andrea Flockhart has exhibited her work throughout central and eastern Canada.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$20,685

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Laine Groeneweg

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Continuation of Traditional Printmaking Processes

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	58

PROGRAM or EVENT DESCRIPTION:

Laine Groeneweg is an emerging visual artist. Her project Sea Levels works in the traditional printmaking process to create a new body of work. Laine Groeneweg exhibits internationally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$5,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Nick La Rocca

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Mythological Hamilton

2016 FUNDED:	\$0
2017 REQUEST:	\$1,500
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	57

PROGRAM or EVENT DESCRIPTION:

Nick La Rocca is an emerging visual artist. His project involves the creation, displaying and promotion of a new body of work. The work is about Hamilton and will be displayed and promoted in Hamilton. Nick La Rocca exhibits regionally.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$5,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Dana Cowie Fine Art

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Escarpment Views

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	53

PROGRAM or EVENT DESCRIPTION:

Dana Cowie is an established visual artist. The project Escarpment Views is a study of the Niagara Escarpment in Hamilton, Ontario and how the escarpment connects the city as a living wall of nature. Dana Cowie regularly exhibits her work throughout Ontario.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$33,770

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Linda Joyce Ott

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: The Memory Project

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	53

PROGRAM or EVENT DESCRIPTION:

Linda Joyce Ott is an established multi-media artist. The Memory Project is an eight research and development project centred on the artists immigrant and Canadian experiences. The project will develop a series of pieces included digital pieces, paintings, video, and literary. Linda Joyce Ott regularly exhibits regionally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$35,300

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM

Paul Lisson

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Paul Lisson

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	52

PROGRAM or EVENT DESCRIPTION:

Paul Lisson is an established writer. His project The Perfect Archive is a complete cycle of poems for publication by Guernica Editions. Paul Lisson has published his work internationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$15,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Claudette Losier

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Arts Program - Creation and Presentation -
Professional Artist

2016 FUNDED:	\$0
2017 REQUEST:	\$9,999
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	50

PROGRAM or EVENT DESCRIPTION:

Claudette Losier is an established visual artist. Her painting project explores the city as a garden, abstracting the built environment and natural landscape. Claudette Losier exhibits locally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$33,330

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM

Lori Yates

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: arts

2016 FUNDED:	\$0
2017 REQUEST:	\$10,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	47

PROGRAM or EVENT DESCRIPTION:

Lori Yates is an established musician. Her project is for the development and recording of a new CD. Lori Yates performs nationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$33,400

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Brian Kelly / Bryce Kanbara

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Creation and Presentation for Artists

2016 FUNDED:	\$0
2017 REQUEST:	\$8,500
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	47

PROGRAM or EVENT DESCRIPTION:

bk/bk is an established visual art collective. Their Cut-Outs project is a one-year research and development project that will explore the creative possibilities in laser-cut indoor and outdoor steel sculpture which will result in the production of several large and small-scale works for inclusion in public exhibitions and national/local public sculpture competitions. Collectively bk/bk have exhibited their work nationally.

STAFF COMMENTS:

Category: Established Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$25,175

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Anthony DiDomenico

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: D1DO Music and Video Productions

2016 FUNDED:	\$0
2017 REQUEST:	\$1,800
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	40

PROGRAM or EVENT DESCRIPTION:

Anthony DiDomenico is an emerging musician. His project includes the recording of new work and creation of accompanying videos.

STAFF COMMENTS:

Category: Emerging Artist Project. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$6,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
DON CARLO

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Don Carlo

2016 FUNDED: \$0

2017 REQUEST: \$10,000

2017 RECOMMENDED: \$0

2017 FINAL RATING: 35

PROGRAM or EVENT DESCRIPTION:

Don Carlo is an emerging musician.

STAFF COMMENTS:

Category: Emerging Artist Project. This is a new applicant. It is recommended that the applicant meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$10,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
MLH Productions

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Creation & Presentation Grants for Artists - Arts Program

2016 FUNDED:	\$0
2017 REQUEST:	\$5,000
2017 RECOMMENDED:	\$0
2017 FINAL RATING:	0

PROGRAM or EVENT DESCRIPTION:

MLH is an established multi-media artist. Her project is site specific (Hamilton Beach) is and art installation about waste and beach plastic on the Lake Ontario waterfront in Hamilton. The installation will be produced into a video and will be screened locally and online. MLH regularly presents her work regionally.

STAFF COMMENTS:

DNQ (Does Not Qualify). The 2017 application was submitted under the Emerging Artist category, however the applicant artist is a "mid-career" established artist and does not qualify for review within this category. In 2016 the applicant applied under the Established Artist category but was not recommended funding. The applicant is encouraged to meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$15,000

2017 CITY ENRICHMENT FUND APPLICATION SUMMARY FORM
Chandra Rice

Funding Program: Arts

Funding Stream: Creation and Presentation Grants for Arts Professionals

Program/Event/Project Name: Kilnformed Glass Residency and Post Residency
Production

2016 FUNDED: \$0

2017 REQUEST: \$5,000

2017 RECOMMENDED: \$0

2017 FINAL RATING: 0

PROGRAM or EVENT DESCRIPTION:

Chandra Rice is an emerging visual artist. Her project is a research based kilnformed glass residency/mentorship with Robert Leatherbarrow at Leatherbarrow Glass Studio. Rice has a confirmed solo exhibition in November 2017 at the Art Gallery of Burlington and exhibits regionally.

STAFF COMMENTS:

DNQ (Does Not Qualify). Category: Emerging Artist Project. This is a new applicant. The 2017 application submitted a professional development / training project which is ineligible under the Creation & Presentation stream. The applicant is encouraged to meet with staff to review their 2017 grant application before submitting in 2018.

Total **OPERATING** budget \$13,062

January 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 NEW YEAR'S DAY	2	3	4	5	6
7	8	9	10	11	12	13
14	15 PW – 9:30 a.m. BoH – 1:30 p.m.	16 Planning – 9:30 a.m.	17 GIC – 9:30 a.m.	18	19	20
21	22 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	23	24 5:00 p.m. COUNCIL	25	26	27
28	29	30	31			

GIC = General Issues Committee
 PW = Public Works Committee
 PLANNING = Planning Committee
 AF&A = Audit, Finance & Administration Committee
 E&CS = Emergency & Community Services Committee
 BOH = Board of Health
 All meetings will be in the COUNCIL Chambers, Hamilton City Hall

** Denotes meeting is subject to change

February 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 PW – 9:30 a.m.	6 Planning – 9:30 a.m.	7 GIC – 9:30 a.m.	8	9	10
11	12 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	13	14 5:00 p.m. COUNCIL	15	16	17
18	19 FAMILY DAY	20 Planning – 9:30 a.m.	21 GIC – 9:30 a.m.	22 PW – 9:30 a.m. BoH – 1:30 p.m.	23	24
25	26 AF&A – 9:30 a.m. If required E&CS – 1:30 p.m. if required	27	28 5:00 p.m. COUNCIL			

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March 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
LIMIT SCHEDULING OF MEETINGS DURING THIS WEEK – OTHER THAN BUDGET MEETINGS						
11	12	13	14	15	16	17
MARCH BREAK MARCH BREAK MARCH BREAK MARCH BREAK						
18	19 PW – 9:30 a.m. BoH – 1:30 p.m.	20 Planning – 9:30 a.m.	21 GIC – 9:30 a.m.	22	23	24
25	26 AF&A – 9:30 a.m. if required E&CS – 1:30 p.m. if required	27	28 5:00 p.m. COUNCIL	29	30 GOOD FRIDAY	31

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April 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 EASTER MONDAY	3 Planning – 9:30 a.m.	4 GIC – 9:30 a.m.	5 PW – 9:30 a.m.	6	7
8	9 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	10	11 5:00 p.m. – COUNCIL	12	13	14
15	16 PW – 9:30 a.m. BoH – 1:30 p.m.	17 Planning – 9:30 a.m.	18 GIC – 9:30 a.m.	19	20	21
22	23 AF&A – 9:30 a.m. if required E&CS – 1:30 p.m. if required	24	25 5:00 p.m. – COUNCIL	26	27	28
29	30 PW – 9:30 a.m.					

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May 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Planning – 9:30 a.m.	2 GIC – 9:30 a.m.	3	4	5
6	7 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	8	9 5:00 p.m. – COUNCIL	10	11	12
13	14 PW – 9:30 a.m. BoH – 1:30 p.m.	15 Planning – 9:30 a.m.	16 GIC – 9:30 a.m.	17 AF&A – 9:30 a.m. if required E&CS – 1:30 p.m. if required	18	19
20	21 VICTORIA DAY	22	23 5:00 p.m. – COUNCIL	24	25	26
27	28	29	30	31		

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June 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 PW – 9:30 a.m.	5 Planning – 9:30 a.m.	6 GIC – 9:30 a.m.	7	8	9
10	11 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	12	13 5:00 p.m. – COUNCIL	14	15	16
17	18 PW – 9:30 a.m. BoH – 1:30 p.m.	19 Planning – 9:30 a.m.	20 GIC – 9:30 a.m.	21	22	23
24	25 AF&A – 9:30 a.m. if required E&CS – 1:30 p.m. if required	26	27 5:00 p.m. – COUNCIL	28	29	30

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** Denotes meeting is subject to change

July 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 CANADA DAY	2 Stat Holiday for Canada Day	3	4	5	6	7
8	9 GIC – 9:30 a.m.	10 Planning – 9:30 a.m.	11 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	12 PW – 9:30 a.m. BoH – 1:30 p.m.	13 9:30 a.m. – COUNCIL	14
15	16	17	18	19	20	21
22	23	24	25	26	27 NOMINATION DAY 9 a.m. and 2 p.m.	28
29	30	31				

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** Denotes meeting is subject to change

August 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6 CIVIC HOLIDAY	7	8	9	10	11
12	13 GIC – 9:30 a.m.	14 Planning – 9:30 a.m.	15 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	16 PW – 9:30 a.m. BoH – 1:30 p.m.	17 9:30 a.m. – COUNCIL	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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** Denotes meeting is subject to change

September 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 LABOUR DAY	4 Planning – 9:30 a.m.	5 GIC – 9:30 a.m.	6 PW – 9:30 a.m.	7	8
9	10 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	11	12 5:00 p.m. – COUNCIL	13	14	15
16	17 PW – 9:30 a.m. BoH – 1:30 p.m.	18 Planning – 9:30 a.m.	19 GIC – 9:30 a.m.	20	21	22
23	24 AF&A – 9:30 a.m. if required E&CS – 1:30 p.m. if required	25	26 5:00 p.m. – COUNCIL	27	28	29
30						

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October 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8 THANKSGIVING	9	10	11	12	13
14	15	16	17	18	19	20
21	22 MUNICIPAL ELECTION 	23	24	25	26	27
28	29	30	31			

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** Denotes meeting is subject to change

November 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

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** Denotes meeting is subject to change

December 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 5:00 p.m. – INAUGURAL	4	5	6	7	8
9	10 PW – 9:30 a.m. BoH – 1:30 p.m.	11 Planning – 9:30 a.m.	12 GIC – 9:30 a.m.	13	14	15
16	17 AF&A – 9:30 a.m. E&CS – 1:30 p.m.	18	19 9:30 a.m. – COUNCIL	20	21	22
23	24 CHRISTMAS EVE	25 CHRISTMAS DAY	26 BOXING DAY	27 SHUTDOWN	28 SHUTDOWN	29 SHUTDOWN
30 SHUTDOWN	31 NEW YEAR'S EVE					

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POLICY FOR CIVIC RINGS TO MEMBERS OF HAMILTON CITY COUNCIL

1. Purpose

1.1 The purpose of this policy is to:

- (a) formalize the practice of recognizing the commitment and dedication to public service of members of Hamilton City Council who have served as elected members of Hamilton City Council; and
- (b) describe the arrangements for the presentation of such awards.

2. Eligibility for a Civic Ring

2.1 In order to be eligible to receive a civic ring, the member of Hamilton City Council must have:

- (a) completed at least one full term on Hamilton City Council; or
- (b) become deceased during a term of Hamilton City Council.

3. Administration and Presentation of the Civic Rings

3.1 Outgoing/retiring/deceased members of Hamilton City Council shall be recognized for their contributions to public service, with a men's or ladies civic ring, engraved with the following:

- (a) member's length of service (term(s)); and
- (b) member's initials.

3.2 The Clerk's Office will procure the ring(s) and the engraving of the ring(s);

3.3 Civic rings may be presented by the Mayor or designate at a Council Meeting or appropriate function; and

3.4 Civic rings may be presented by the Mayor or his/her designate at a Council Meeting or appropriate function to a family member of a deceased member of Hamilton City Council.