



AUDIT, FINANCE AND ADMINISTRATION COMMITTEE REPORT 18-012

9:30 a.m.

September 10, 2018

Council Chambers

Hamilton City Hall

Present: Councillors A. VanderBeek (Chair), B. Johnson, M. Pearson,
L. Ferguson, C. Collins and T. Anderson

**Absent with
Regrets:** Councillor A. Johnson – Personal

Also Present: Councillor T. Whitehead

THE AUDIT, FINANCE AND ADMINISTRATION COMMITTEE PRESENTS REPORT 18-012 AND RESPECTFULLY RECOMMENDS:

1. Treasurer's Apportionment of Land Taxes (FCS18066(a)) (Ward 12) (Item 5.1)

That the 2017 land taxes in the amount of \$129,272 for 1061 Garner Road E and 0 Garner Road E, Ancaster (Roll #2518 140 280 16200 0000 and 2518 140 280 37990 0000) be apportioned and split amongst the two hundred and fifty-two newly created parcels as set out in Appendix "A" to Audit, Finance & Administration Report 18-012.

2. 2018 Second Quarter Request for Tenders and Proposals Report (FCS18037(a)) (City Wide) (Item 5.2)

That Report FCS18037(a) respecting the 2018 Second Quarter Request for Tenders and Proposals Report, be received.

3. 2018 Second Quarter Emergency and Non-competitive Procurements Report (FCS18038(a)) (City Wide) (Item 5.3)

That Report FCS18038(a) respecting the 2018 Second Quarter Emergency and Non-competitive Procurement Report, be received.

4. Second Quarter Non-compliance with the Procurement Policy Report (FCS18039(a)) (City Wide) (Item 5.4)

That Report FCS18039(a), respecting the Second Quarter Non-compliance with the Procurement Policy Report, be received.

5. Tax Appeals under Sections 357 and 358 of the *Municipal Act, (2001)* (FCS18008(b)) (City Wide) (Item 5.5)

- (a) That Appendix “B” to Audit, Finance & Administration Report 18-012 respecting the Tax Appeals processed under Section 357 of the *Municipal Act, (2001)*, in the amount of \$72,152.95 be approved; and
- (b) That Appendix “C” to Audit, Finance & Administration Report 18-012 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 \$20,317.33 be approved.

6. Toronto Tank Lines - Property Tax Arrears (FCS18076) (Ward 5) (Outstanding Business List Item) (Item 8.1)

- (a) That no adjustments to the taxes levied and/or penalty and interest charges incurred on roll number 051 493 00030 0000 (804 BEACH BLVD) be made until the pending assessment appeals are settled, and only if the pending assessment appeals result in a reduction to the property’s assessment;
- (b) That staff initiate discussions to establish a process that would ensure that the Municipal Property Assessment Corporation (MPAC) and the City of Hamilton (City) be provided timely notification and access to all development activity occurring on Federal lands, specifically the Hamilton Port Authority lands;
- (c) That staff investigate the possibility of any regulatory or legislative changes to require the Federal government to comply with the Ontario Building Code with respect to the application for a municipal building permit for all development activity occurring on its lands;
- (d) That the item identified as “Staff Report Respecting Supplemental Taxes and Assessment Complaints Respecting 500 Eastport Blvd” be removed from the Audit Finance & Administration Committee’s Outstanding Business List; and
- (e) That staff be directed to extend a Pre-Authorized Payment Plan with no penalty and interest on the \$ \$430,734.04 outstanding property tax amounts on roll number 051 493 00030 0000 (804 BEACH BLVD) effective September 12, 2018 and extending to December 31, 2019.

7. Energy, Fleet and Facilities Reserves Policy Update (FCS18080) (City Wide) (Item 8.2)

- (a) That the Ivor Wynne Community Fund Reserve (112223) be renamed to the Tim Hortons Field Capital Reserve;

- (b) That the 50 Main Street East Facility Capital Reserve (108039) be renamed to the General Facility Capital Reserve;
- (c) That the Reserve Policy for the Vehicle Replacement - Central Garage Reserve (110025), attached as Appendix "D" to Audit, Finance & Administration Report 18-012, be approved;
- (d) That the Reserve Policy for the Tim Hortons Field Capital Reserve (112223), attached as Appendix "E" to Audit, Finance & Administration Report 18-012, be approved; and
- (e) That the Reserve Policy for the General Facility Capital Reserve (108039), attached as Appendix "F" to Audit, Finance & Administration Report 18-012, be approved.

8. Governance Review Sub-Committee Report 18-004 - August 29, 2018 (Item 8.3)

(a) Review of the City's Procedural By-law Amendments (CL18007(a) / LS18039(a)) (City Wide) (Item 8.1)

- (i) That a new By-law, as amended to Govern the Proceedings of Council and Committees of Council substantially in the form attached hereto as Appendix 'A', as amended to Governance Review Sub-Committee Report 18-004, be enacted by Council; and
- (ii) That Council repeal the By-law to Govern the Proceedings of Council and Committees of Council, being By-law 14-300, as amended.

(b) Review of the Selection Process (CL18011) (City Wide) (Item 8.4)

- (i) That the Nomination Meeting for the members of Council-Elect be held on November 20, 2018;
- (ii) That the Revised City of Hamilton Policy respecting the Appointment of Citizens to the City's Agencies, Boards, Commissions, Advisory (Volunteer) Committees and Sub-Committees, attached hereto as Appendix "B" to Governance Review Sub-Committee Report 18-004, be approved; and
- (iii) That the Revised City of Hamilton Advisory Committee Procedural Handbook, attached hereto as Appendix "C" to Governance Review Sub-Committee Report 18-004, be approved.

9. Dundas Community Services - Community Outreach Base Budget Increase Request - City Enrichment Fund (CS F-8) (Item 10.1)

That the following motion be referred to the Grants Sub-Committee:

That an enhancement of an additional \$329 for the Dundas Community Services – Community Outreach (CS F-8) base budget, be referred to the 2019 Operating Budget process (GIC) for consideration.

10. Commercial Relationship Between the City of Hamilton and APM Construction Services Inc. (LS18037 / FCS18026) (City Wide) (Item 12.3)

(c) That recommendations (a) and (b) be released publicly following approval by Council; and

(d) That the contents of Report LS18037 / FCS18026 remain confidential.

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 1)

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

1. DELEGATION REQUESTS

4.2 Mike McCalmont, Toronto Tank Lines, respecting Item 8.1 - Toronto Tank Lines - Property Tax Arrears (For today's meeting)

2. NOTICES OF MOTION

10.1 Dundas Community Services - Community Outreach Base Budget Increase Request - City Enrichment Fund (CS F-8)

The agenda for the September 10, 2018 Audit, Finance and Administration Committee meeting was approved, as amended.

(b) DECLARATIONS OF INTEREST (Item 2)

There were no declarations of interest.

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

August 15, 2018 (Item 3.1)

The Minutes of the August 15, 2018 meeting of the Audit, Finance and Administration Committee were approved, as presented.

(d) DELEGATION REQUESTS (Item 4)

(i) Martin Maretzki, respecting pot hole damage to vehicle (For a future meeting)

The delegation request from Martin Maretzki, respecting pot hole damage to his vehicle, was approved for a future meeting pending the receipt of additional information from staff.

- (ii) **Mike McCalmont, Toronto Tank Lines, respecting Item 8.1 - Toronto Tank Lines - Property Tax Arrears (For today's meeting) (Added Item 4.2)**

The delegation request from Mike McCalmont, Toronto Tank Lines, respecting Item 8.1 - Toronto Tank Lines - Property Tax Arrears, was approved for today's meeting.

(e) PUBLIC HEARINGS/DELEGATIONS (Item 6)

- (i) **Dominic Sorbara, respecting a residential water billing dispute (Approved July 11, 2018) (Item 6.1)**

The delegate was not present when called upon.

- (ii) **Robert Zeidler, 2418032 Ontario Ltd., respecting excessive water charges at 270 Sherman Ave. N. (Approved August 15, 2018) (No copy) (Item 6.2)**

Robert Zeidler from 2418032 Ontario Ltd., addressed the Committee respecting excessive water charges at 270 Sherman Ave. N., with the aid of a presentation. A copy of the presentation has been included in the official record.

The delegation from Robert Zeidler, 2418032 Ontario Ltd., respecting excessive water charges at 270 Sherman Ave. N., was received.

A copy of the presentation is available at www.hamilton.ca.

- (iii) **Mike McCalmont, Toronto Tank Lines, respecting Item 8.1 - Toronto Tank Lines - Property Tax Arrears (Item 6.3)**

Item 6.3 being a delegation from Mike McCalmont, Toronto Tank Lines, respecting Item 8.1 - Toronto Tank Lines - Property Tax Arrears; and Item 8.1 being Report FCS18076, respecting Toronto Tank Lines – Property Tax Arrears, were DEFERRED until after Item 8.3 to allow the delegate time to arrive.

Mike McCalmont and Steve Porcnic, representing Toronto Tank Lines, addressed the Committee respecting Report FCS18076, Toronto Tank Lines - Property Tax Arrears.

The delegation from Mike McCalmont and Steve Porcnic, Toronto Tank Lines, respecting Report FCS18076, Toronto Tank Lines - Property Tax Arrears, was received.

(f) **DISCUSSION ITEMS (Item 8)**

(i) **Toronto Tank Lines - Property Tax Arrears (FCS18076) (Ward 5) (Outstanding Business List Item) (Item 8.1)**

Report FCS18076 respecting Toronto Tank Lines – Property Tax Arrears was LIFTED from the table.

The recommendations were amended by adding the following subsection (e):

- (e) *That staff be directed to extend a Pre-Authorized Payment Plan with no penalty and interest on the \$ \$430,734.04 outstanding property tax amounts on roll number 051.493.00030.0000 (804 BEACH BLVD) effective September 12, 2018 and extending to December 31, 2019.*

For further disposition of this matter, refer to Item 6.

(ii) **Governance Review Sub-Committee Report 18-004 (Item 8.3)**

Chair VanderBeek advised that public notice was given for the Review of the City's Procedural By-law Amendments, Item 1 of the Governance Review Sub-Committee Report 18-004, inviting interested parties to make representations at today's meeting. There were no registered speakers and no one in attendance came forward to speak to the proposed changes.

Section 7.1 (a) was **amended** and the **numbering was corrected** as follows:

- 7.1** No Person in attendance at a Council or Committee meeting shall:
- (a) be **disrespectful** or disrupt the Meeting in any manner;
 - (b) bring food or beverages, water excepted, into the Council Chamber when a meeting is being held;
 - (c) address remarks to anyone but the Chair;
 - (d)** interrupt a person who has the floor;
 - (e)** applaud participants in debate.

For further disposition of this matter, refer to Item 8.

Councillor Brenda Johnson wished to be recorded as OPPOSED to the main motion as amended.

(h) NOTICES OF MOTION (Item 10)

Councillor VanderBeek relinquished the Chair to introduce a Notice of Motion.

(i) Dundas Community Services - Community Outreach Base Budget Increase Request - City Enrichment Fund (CS F-8)

Councillor VanderBeek introduced a Notice of Motion respecting the Dundas Community Services - Community Outreach Base Budget Increase Request - City Enrichment Fund (CS F-8).

The Rules of Order were waived to allow for the introduction of a Motion respecting the Dundas Community Services - Community Outreach Base Budget Increase Request - City Enrichment Fund (CS F-8).

For disposition of this matter please refer to Item 9.

Councillor VanderBeek assumed the Chair.

(i) GENERAL INFORMATION / OTHER BUSINESS (Item 11)

The following amendments to the Outstanding Business List, were approved, **as amended:**

11.1(a) Items requiring a new due date:
Ward-Specific Funding Initiatives - Area Rating Special
Capital Re-investment Reserves, Discretionary
Spending, Cell Tower and Minor Maintenance
Item on OBL: L
Due Date: October 2018
Revised Due Date: ~~June 2019~~ **December 2018**

11.1(b) Items considered complete and needing to be removed:
Staff Reports Respecting Supplement Taxes and
Assessment Complaints Respecting 500 Eastport Blvd
(Item 8.1 on today's agenda)
Item on OBL: J

(j) PRIVATE & CONFIDENTIAL (Item 12)

(i) Closed Session Minutes – August 15, 2018 (Item 12.1)

- (a) The Closed Session Minutes of the August 15, 2018 Audit, Finance and Administration meeting, were approved as presented; and
- (b) The Closed Session Minutes of the August 15, 2018 Audit, Finance and Administration meeting, remain confidential.

Committee move into Closed Session respecting Item 12.2 pursuant to Section 8.1, Sub-sections (e) and (f) of the City's Procedural By-law 14-300, and Section 239(2), Sub-sections (e) and (f) of the *Ontario Municipal Act*, 2001, as amended, as the subject matter pertains to litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board; and advice that is subject to solicitor/client privileges, including communications necessary for that purpose.

(ii) Protocol for Gender Identity & Gender Expression, Transgender & Gender Non-Conforming Update (HUR17002(b)) (City Wide) (Item 12.2)

Report HUR17002(b), respecting the Protocol for Gender Identity & Gender Expression, Transgender & Gender Non-Conforming Update was TABLED until the September 24, 2018 Audit, Finance and Administration Committee Meeting to allow staff to provide Committee with additional information.

(iii) Commercial Relationship Between the City of Hamilton and APM Construction Services Inc. (LS18037 / FCS18026) (City Wide) (Item 12.3)

Staff were provided with direction in Closed Session.

For further disposition of this matter, refer to Item 10.

(k) ADJOURNMENT (Item 13)

There being no further business, the Audit, Finance and Administration Committee, adjourned at 12:21 p.m.

Respectfully submitted,

Councillor VanderBeek, Chair
Audit, Finance and Administration
Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk

APPORTIONMENT OF TAXES

That the original land taxes recorded against:

- (a) **Roll #2518 140 280 16200 0000 and 2518 140 280 37990 0000** – (1061 Garner Road E and 0 Garner Road E, Ancaster) in the amount of \$129,272 be split amongst the two hundred and fifty-two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2017	135 WOODHOUSE ST	2518 140 280 38684 0000	51,508	\$ 611
2017	140 WOODHOUSE ST	2518 140 280 38685 0000	44,908	533
2017	136 WOODHOUSE ST	2518 140 280 38686 0000	40,461	480
2017	134 WOODHOUSE ST	2518 140 280 38687 0000	40,317	478
2017	91 CURRAN RD	2518 140 280 38688 0000	44,765	531
2017	87 CURRAN RD	2518 140 280 38689 0000	40,317	478
2017	90 CURRAN RD	2518 140 280 38690 0000	44,191	524
2017	86 CURRAN RD	2518 140 280 38691 0000	40,604	482
2017	82 CURRAN RD	2518 140 280 38692 0000	40,604	482
2017	71 LIGHTFEATHER PL	2518 140 280 38693 0000	46,774	555
2017	67 LIGHTFEATHER PL	2518 140 280 38694 0000	41,752	495
2017	63 LIGHTFEATHER PL	2518 140 280 38695 0000	41,752	495
2017	59 LIGHTFEATHER PL	2518 140 280 38696 0000	41,752	495
2017	55 LIGHTFEATHER PL	2518 140 280 38697 0000	41,608	493
2017	51 LIGHTFEATHER PL	2518 140 280 38698 0000	41,608	493
2017	47 LIGHTFEATHER PL	2518 140 280 38699 0000	41,465	492
2017	43 LIGHTFEATHER PL	2518 140 280 38700 0000	41,465	492
2017	39 LIGHTFEATHER PL	2518 140 280 38701 0000	41,465	492
2017	35 LIGHTFEATHER PL	2518 140 280 38702 0000	41,465	492
2017	31 LIGHTFEATHER PL	2518 140 280 38703 0000	41,608	493
2017	27 LIGHTFEATHER PL	2518 140 280 38704 0000	42,039	499
2017	23 LIGHTFEATHER PL	2518 140 280 38705 0000	42,326	502
2017	19 LIGHTFEATHER PL	2518 140 280 38706 0000	42,326	502
2017	15 LIGHTFEATHER PL	2518 140 280 38707 0000	42,326	502
2017	11 LIGHTFEATHER PL	2518 140 280 38708 0000	42,039	499
2017	7 LIGHTFEATHER PL	2518 140 280 38709 0000	43,043	510
2017	3 LIGHTFEATHER PL	2518 140 280 38710 0000	45,626	541

2017	4 LIGHTFEATHER PL	2518 140 280 38711 0000	44,191	524
2017	8 LIGHTFEATHER PL	2518 140 280 38712 0000	41,608	493
2017	12 LIGHTFEATHER PL	2518 140 280 38713 0000	42,469	504
2017	16 LIGHTFEATHER PL	2518 140 280 38714 0000	42,469	504
2017	20 LIGHTFEATHER PL	2518 140 280 38715 0000	42,469	504
2017	24 LIGHTFEATHER PL	2518 140 280 38716 0000	42,469	504
2017	28 LIGHTFEATHER PL	2518 140 280 38717 0000	42,326	502
2017	32 LIGHTFEATHER PL	2518 140 280 38718 0000	42,326	502
2017	36 LIGHTFEATHER PL	2518 140 280 38719 0000	42,326	502
2017	40 LIGHTFEATHER PL	2518 140 280 38720 0000	42,326	502
2017	44 LIGHTFEATHER PL	2518 140 280 38721 0000	42,326	502
2017	48 LIGHTFEATHER PL	2518 140 280 38722 0000	42,182	500
2017	52 LIGHTFEATHER PL	2518 140 280 38723 0000	42,182	500
2017	56 LIGHTFEATHER PL	2518 140 280 38724 0000	42,182	500
2017	60 LIGHTFEATHER PL	2518 140 280 38725 0000	44,048	522
2017	205 WHITTINGTON DR	2518 140 280 38726 0000	43,187	512
2017	201 WHITTINGTON DR	2518 140 280 38727 0000	41,752	495
2017	197 WHITTINGTON DR	2518 140 280 38728 0000	41,895	497
2017	193 WHITTINGTON DR	2518 140 280 38729 0000	41,895	497
2017	189 WHITTINGTON DR	2518 140 280 38730 0000	41,895	497
2017	185 WHITTINGTON DR	2518 140 280 38731 0000	41,895	497
2017	181 WHITTINGTON DR	2518 140 280 38732 0000	41,895	497
2017	177 WHITTINGTON DR	2518 140 280 38733 0000	42,039	499
2017	173 WHITTINGTON DR	2518 140 280 38734 0000	42,039	499
2017	167 WHITTINGTON DR	2518 140 280 38735 0000	42,039	499
2017	163 WHITTINGTON DR	2518 140 280 38736 0000	42,039	499
2017	159 WHITTINGTON DR	2518 140 280 38737 0000	42,182	500

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2017	155 WHITTINGTON DR	2518 140 280 38738 0000	42,182	500
2017	151 WHITTINGTON DR	2518 140 280 38739 0000	42,182	500
2017	147 WHITTINGTON DR	2518 140 280 38740 0000	43,904	521
2017	146 WHITTINGTON DR	2518 140 280 38741 0000	42,469	504
2017	150 WHITTINGTON DR	2518 140 280 38742 0000	40,317	478
2017	154 WHITTINGTON DR	2518 140 280 38743 0000	40,317	478
2017	158 WHITTINGTON DR	2518 140 280 38744 0000	40,317	478
2017	162 WHITTINGTON DR	2518 140 280 38745 0000	40,317	478
2017	166 WHITTINGTON DR	2518 140 280 38746 0000	40,317	478
2017	170 WHITTINGTON DR	2518 140 280 38747 0000	40,317	478
2017	174 WHITTINGTON DR	2518 140 280 38748 0000	40,317	478
2017	178 WHITTINGTON DR	2518 140 280 38749 0000	40,317	478
2017	182 WHITTINGTON DR	2518 140 280 38750 0000	40,317	478
2017	186 WHITTINGTON DR	2518 140 280 38751 0000	41,465	492
2017	190 WHITTINGTON DR	2518 140 280 38752 0000	41,465	492
2017	194 WHITTINGTON DR	2518 140 280 38753 0000	41,465	492
2017	198 WHITTINGTON DR	2518 140 280 38754 0000	41,465	492
2017	202 WHITTINGTON DR	2518 140 280 38755 0000	41,465	492
2017	204 WHITTINGTON DR	2518 140 280 38756 0000	43,330	514
2017	63 FINDLAY DR	2518 140 280 38757 0000	42,900	509
2017	59 FINDLAY DR	2518 140 280 38758 0000	41,321	490
2017	55 FINDLAY DR	2518 140 280 38759 0000	41,321	490
2017	51 FINDLAY DR	2518 140 280 38760 0000	41,321	490
2017	47 FINDLAY DR	2518 140 280 38761 0000	41,321	490
2017	43 FINDLAY DR	2518 140 280 38762 0000	41,321	490
2017	39 FINDLAY DR	2518 140 280 38763 0000	40,174	476
2017	35 FINDLAY DR	2518 140 280 38764 0000	40,174	476
2017	31 FINDLAY DR	2518 140 280 38765 0000	40,174	476

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2017	27 FINDLAY DR	2518 140 280 38766 0000	40,174	476
2017	23 FINDLAY DR	2518 140 280 38767 0000	40,174	476
2017	19 FINDLAY DR	2518 140 280 38768 0000	40,174	476
2017	15 FINDLAY DR	2518 140 280 38769 0000	40,174	476
2017	11 FINDLAY DR	2518 140 280 38770 0000	40,174	476
2017	7 FINDLAY DR	2518 140 280 38771 0000	40,174	476
2017	3 FINDLAY DR	2518 140 280 38772 0000	42,613	505
2017	4 FINDLAY DR	2518 140 280 38773 0000	42,613	505
2017	8 FINDLAY DR	2518 140 280 38774 0000	40,604	482
2017	12 FINDLAY DR	2518 140 280 38775 0000	40,604	482
2017	16 FINDLAY DR	2518 140 280 38776 0000	40,604	482
2017	20 FINDLAY DR	2518 140 280 38777 0000	40,604	482
2017	24 FINDLAY DR	2518 140 280 38778 0000	40,604	482
2017	28 FINDLAY DR	2518 140 280 38779 0000	40,604	482
2017	32 FINDLAY DR	2518 140 280 38780 0000	40,604	482
2017	36 FINDLAY DR	2518 140 280 387810000	40,604	482
2017	40 FINDLAY DR	2518 140 280 38782 0000	40,604	482
2017	44 FINDLAY DR	2518 140 280 38783 0000	41,608	493
2017	48 FINDLAY DR	2518 140 280 38784 0000	41,608	493
2017	52 FINDLAY DR	2518 140 280 387850000	41,608	493
2017	56 FINDLAY DR	2518 140 280 38786 0000	41,608	493
2017	60 FINDLAY DR	2518 140 280 38787 0000	41,608	493
2017	64 FINDLAY DR	2518 140 280 38788 0000	43,330	514
2017	63 MORRISON DR	2518 140 280 38789 0000	43,330	514
2017	59 MORRISON DR	2518 140 280 38790 0000	41,608	493
2017	55 MORRISON DR	2518 140 280 38791 0000	41,608	493
2017	51 MORRISON DR	2518 140 280 387920000	41,608	493
2017	47 MORRISON DR	2518 140 280 38793 0000	41,608	493
2017	43 MORRISON DR	2518 140 280 38794 0000	41,608	493
2017	39 MORRISON DR	2518 140 280 38795 0000	40,461	480
2017	35 MORRISON DR	2518 140 280 38796 0000	40,461	480

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2017	31 MORRISON DR	2518 140 280 38797 0000	40,461	480
2017	27 MORRISON DR	2518 140 280 38798 0000	40,461	480
2017	23 MORRISON DR	2518 140 280 38799 0000	40,317	478
2017	19 MORRISON DR	2518 140 280 38800 0000	40,317	478
2017	15 MORRISON DR	2518 140 280 38801 0000	40,317	478
2017	11 MORRISON DR	2518 140 280 38802 0000	40,317	478
2017	7 MORRISON DR	2518 140 280 38803 0000	40,317	478
2017	3 MORRISON DR	2518 140 280 38804 0000	42,326	502
2017	4 MORRISON DR	2518 140 280 38805 0000	42,326	502
2017	8 MORRISON DR	2518 140 280 38806 0000	40,317	478
2017	12 MORRISON DR	2518 140 280 38807 0000	40,317	478
2017	16 MORRISON DR	2518 140 280 38808 0000	40,317	478
2017	20 MORRISON DR	2518 140 280 38809 0000	40,317	478
2017	24 MORRISON DR	2518 140 280 38810 0000	40,317	478
2017	28 MORRISON DR	2518 140 280 38811 0000	40,317	478
2017	32 MORRISON DR	2518 140 280 38812 0000	40,317	478
2017	36 MORRISON DR	2518 140 280 38813 0000	40,317	478
2017	40 MORRISON DR	2518 140 280 38814 0000	40,317	478
2017	44 MORRISON DR	2518 140 280 38815 0000	41,321	490
2017	48 MORRISON DR	2518 140 280 38816 0000	41,321	490
2017	52 MORRISON DR	2518 140 280 38817 0000	41,321	490
2017	56 MORRISON DR	2518 140 280 38818 0000	41,321	490
2017	60 MORRISON DR	2518 140 280 38819 0000	41,321	490
2017	64 MORRISON DR	2518 140 280 38820 0000	43,043	510
2017	7 ROBERTSON RD	2518 140 280 38821 0000	42,900	509
2017	11 ROBERTSON RD	2518 140 280 38822 0000	41,321	490
2017	15 ROBERTSON RD	2518 140 280 38823 0000	41,321	490
2017	19 ROBERTSON RD	2518 140 280 38824 0000	41,321	490
2017	23 ROBERTSON RD	2518 140 280 38825 0000	41,321	490
2017	27 ROBERTSON RD	2518 140 280 38826 0000	41,321	490
2017	31 ROBERTSON RD	2518 140 280 38827 0000	40,317	478

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2017	35 ROBERTSON RD	2518 140 280 38828 0000	40,317	478
2017	39 ROBERTSON RD	2518 140 280 38829 0000	40,317	478
2017	45 ROBERTSON RD	2518 140 280 38830 0000	40,317	478
2017	49 ROBERTSON RD	2518 140 280 38831 0000	40,317	478
2017	55 ROBERTSON RD	2518 140 280 38832 0000	40,317	478
2017	59 ROBERTSON RD	2518 140 280 38833 0000	40,317	478
2017	63 ROBERTSON RD	2518 140 280 38834 0000	40,317	478
2017	67 ROBERTSON RD	2518 140 280 38835 0000	40,317	478
2017	71 ROBERTSON RD	2518 140 280 38836 0000	42,326	502
2017	3 ROBARTS DR	2518 140 280 38837 0000	44,335	526
2017	7 ROBARTS DR	2518 140 280 38838 0000	41,465	492
2017	11 ROBARTS DR	2518 140 280 38839 0000	41,465	492
2017	15 ROBARTS DR	2518 140 280 38840 0000	41,608	493
2017	19 ROBARTS DR	2518 140 280 38841 0000	41,608	493
2017	23 ROBARTS DR	2518 140 280 38842 0000	41,608	493
2017	27 ROBARTS DR	2518 140 280 38843 0000	41,608	493
2017	31 ROBARTS DR	2518 140 280 38844 0000	44,765	531
2017	39 ROBARTS DR	2518 140 280 38845 0000	42,613	505
2017	43 ROBARTS DR	2518 140 280 38846 0000	41,752	495
2017	47 ROBARTS DR	2518 140 280 38847 0000	46,917	556
2017	55 ROBARTS DR	2518 140 280 38848 0000	44,335	526
2017	59 ROBARTS DR	2518 140 280 38849 0000	41,895	497
2017	63 ROBARTS DR	2518 140 280 38850 0000	41,895	497
2017	67 ROBARTS DR	2518 140 280 38851 0000	41,895	497
2017	71 ROBARTS DR	2518 140 280 38852 0000	42,039	499
2017	75 ROBARTS DR	2518 140 280 38853 0000	42,039	499
2017	79 ROBARTS DR	2518 140 280 38854 0000	45,052	534
2017	8 DOUGHERTY DR	2518 140 280 38855 0000	44,048	522
2017	4 DOUGHERTY DR	2518 140 280 38856 0000	42,469	504
2017	2 DOUGHERTY DR	2518 140 280 38857 0000	42,469	504
2017	6 ROBERTSON RD	2518 140 280 38858 0000	42,469	504

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2017	10 ROBERTSON RD	2518 140 280 38859 0000	42,469	504
2017	14 ROBERTSON RD	2518 140 280 38860 0000	42,613	505
2017	18 ROBERTSON RD	2518 140 280 38861 0000	42,613	505
2017	22 ROBERTSON RD	2518 140 280 38862 0000	42,613	505
2017	26 ROBERTSON RD	2518 140 280 38863 0000	42,613	505
2017	30 ROBERTSON RD	2518 140 280 38864 0000	42,613	505
2017	34 ROBERTSON RD	2518 140 280 38865 0000	42,613	505
2017	38 ROBERTSON RD	2518 140 280 38866 0000	43,474	516
2017	54 ROBERTSON RD	2518 140 280 38867 0000	44,335	526
2017	58 ROBERTSON RD	2518 140 280 38868 0000	40,604	482
2017	62 ROBERTSON RD	2518 140 280 38869 0000	40,604	482
2017	66 ROBERTSON RD	2518 140 280 38870 0000	40,604	482
2017	70 ROBERTSON RD	2518 140 280 38871 0000	40,604	482
2017	74 ROBERTSON RD	2518 140 280 38872 0000	40,604	482
2017	78 ROBERTSON RD	2518 140 280 38873 0000	40,604	482
2017	82 ROBERTSON RD	2518 140 280 38874 0000	40,604	482
2017	86 ROBERTSON RD	2518 140 280 38875 0000	40,891	485
2017	90 ROBERTSON RD	2518 140 280 38876 0000	40,891	485
2017	94 ROBERTSON RD	2518 140 280 38877 0000	42,613	505
2017	288 RAYMOND RD	2518 140 280 38878 0000	45,769	543
2017	84-86 HEMMING TRAIL	2518 140 280 38879 0000	43,187	512
2017	80-82 HEMMING TRAIL	2518 140 280 38880 0000	42,039	499
2017	76-78 HEMMING TRAIL	2518 140 280 38881 0000	42,039	499
2017	72-74 HEMMING TRAIL	2518 140 280 38882 0000	42,039	499
2017	68-70 HEMMING TRAIL	2518 140 280 38883 0000	42,039	499
2017	64-66 HEMMING TRAIL	2518 140 280 38884 0000	42,039	499
2017	60-62 HEMMING TRAIL	2518 140 280 38885 0000	42,039	499
2017	56-58 HEMMING TRAIL	2518 140 280 38886 0000	42,039	499
2017	52-54 HEMMING TRAIL	2518 140 280 38887 0000	42,326	502

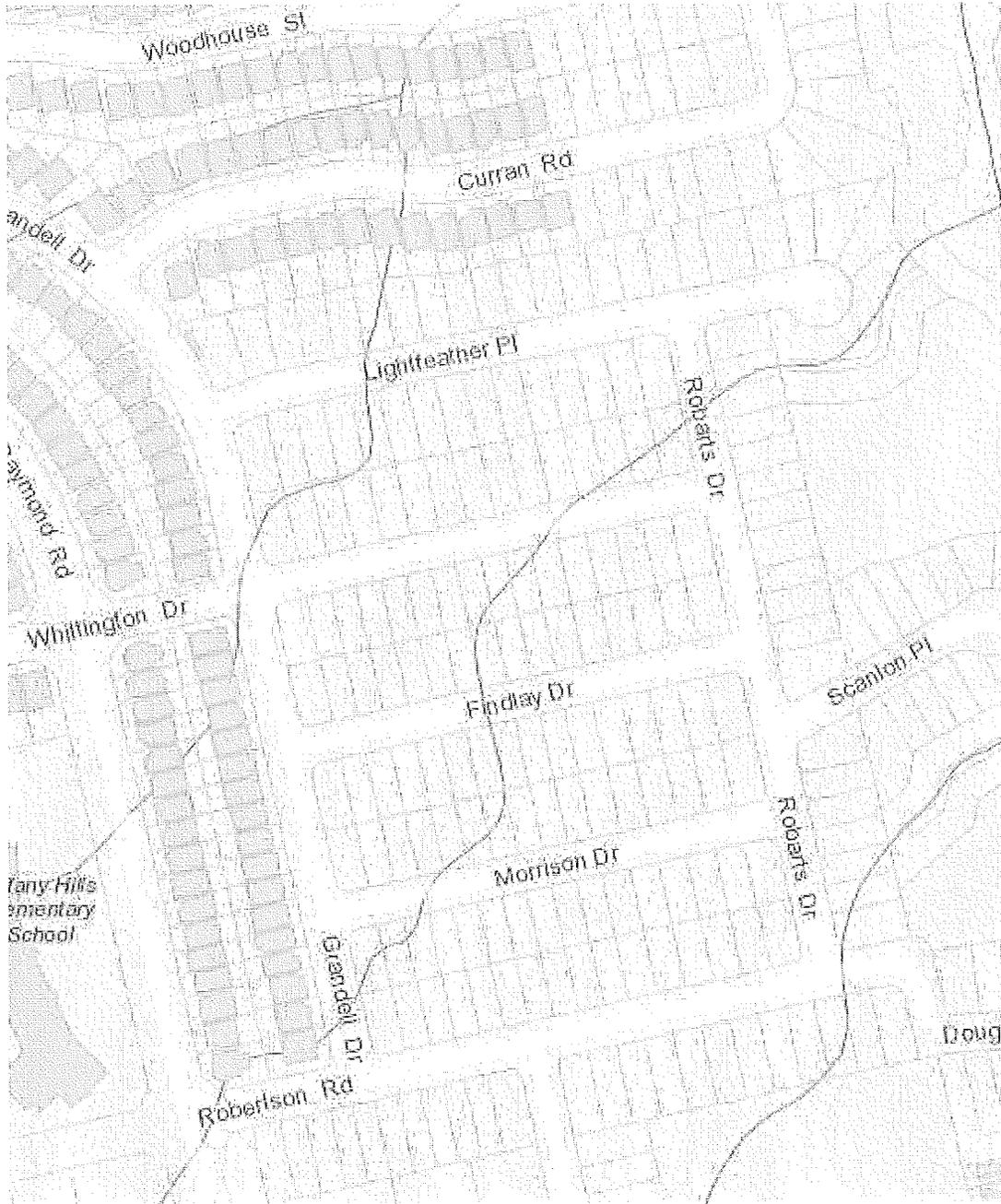
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2017	48-50 HEMMING TRAIL	2518 140 280 38888 0000	44,335	526
2017	44-46 HEMMING TRAIL	2518 140 280 38889 0000	49,787	590
2017	1097-1109 GARNER RD E	2518 140 280 38890 0000	60,691	720
2017	1081-1095 GARNER RD E	2518 140 280 38891 0000	63,561	754
2017	1065-1079 GARNER RD E	2518 140 280 38892 0000	63,561	754
2017	1049-1063 GARNER RD E	2518 140 280 38893 0000	66,995	795
2017	2-14 HEMMING TRAIL	2518 140 280 38894 0000	55,239	655
2017	16-26 HEMMING TRAIL	2518 140 280 38895 0000	49,643	589
2017	28-38 HEMMING TRAIL	2518 140 280 38896 0000	50,504	599
2017	40-42 HEMMING TRAIL	2518 140 280 38897 0000	47,921	568
2017	27-55 HEMMING TRAIL	2518 140 280 38898 0000	57,248	679
2017	15-25 HEMMING TRAIL	2518 140 280 38899 0000	54,952	652
2017	HEMMING TRAIL	2518 140 280 38900 0000	57,822	686
2017	CALLON DR	2518 140 280 38901 0000	57,248	679
2017	18-28 CALLON DR	2518 140 280 38902 0000	54,952	652
2017	CALLON DR	2518 140 280 38903 0000	56,817	674
2017	37-45 CALLON DR	2518 140 280 38904 0000	44,621	529
2017	25-35 CALLON DR	2518 140 280 38905 0000	49,069	582
2017	13-23 CALLON DR	2518 140 280 38906 0000	49,069	582
2017	1-11 CALLON DR	2518 140 280 38907 0000	49,787	590
2017	353-363 RAYMOND RD	2518 140 280 38908 0000	59,113	701
2017	341-351 RAYMOND RD	2518 140 280 38909 0000	54,522	647
2017	329-339 RAYMOND RD	2518 140 280 38910 0000	54,522	647
2017	315-327 RAYMOND RD	2518 140 280 38911 0000	54,522	647
2017	301-313 RAYMOND RD	2518 140 280 38912 0000	54,522	647
2017	287-299 RAYMOND RD	2518 140 280 38913 0000	62,269	739
2017	BEASLEY GROVE	2518 140 280 38914 0000	59,974	711
2017	BEASLEY GROVE	2518 140 280 38915 0000	37,878	449

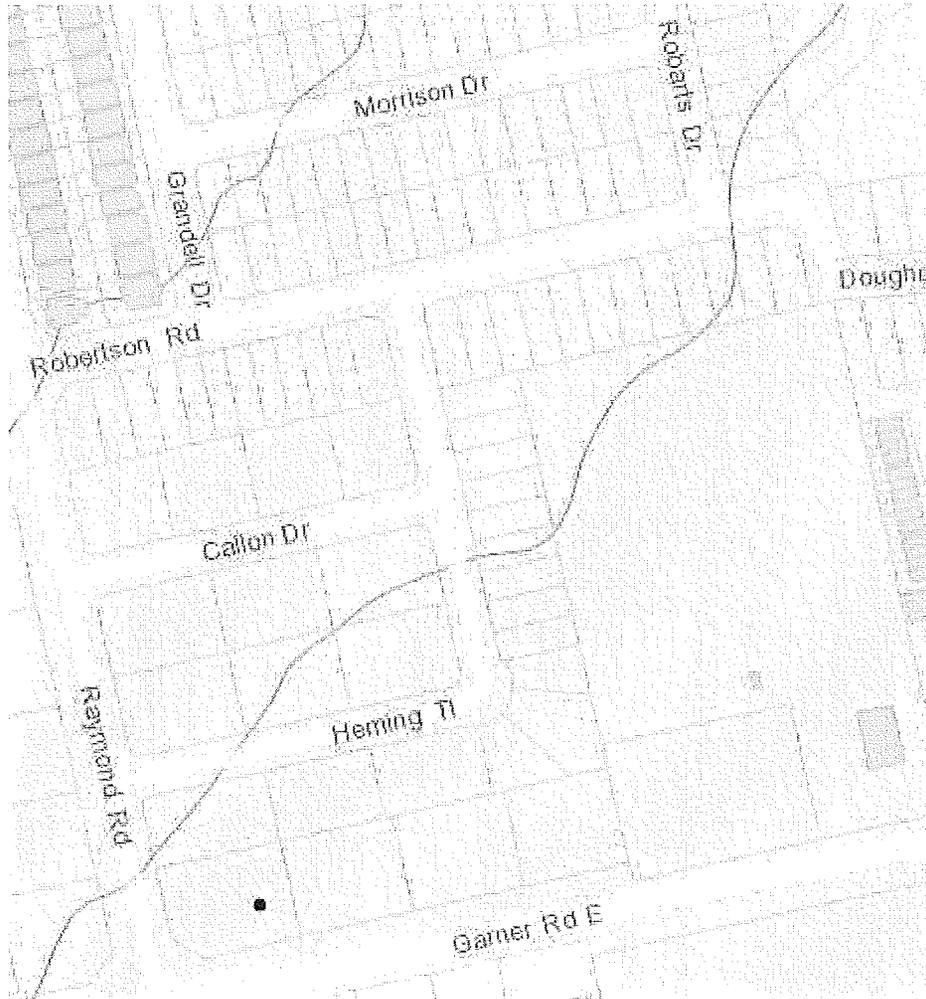
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2017	12 BEASLEY GROVE	2518 140 280 38916 0000	42,613	505
2017	120-130 ROBERTSON RD	2518 140 280 38917 0000	54,091	642
2017	COOLEY GROVE	2518 140 280 38918 0000	38,021	451
2017	42-52 BEASLEY GROVE	2518 140 280 38919 0000	63,130	749
2017	COOLEY GROVE	2518 140 280 38920 0000	61,122	725
2017	33 ROBARTS DR	2518 140 280 38921 0000	40,461	480
2017	119 WOODHOUSE ST	2518 140 280 38922 0000	44,765	531
2017	123 WOODHOUSE ST	2518 140 280 38923 0000	41,895	497
2017	127 WOODHOUSE ST	2518 140 280 38924 0000	41,608	493
2017	131 WOODHOUSE ST	2518 140 280 38925 0000	40,748	483
2017	128 WOODHOUSE ST	2518 140 280 38926 0000	39,313	466
2017	124 WOODHOUSE ST	2518 140 280 38927 0000	39,313	466
2017	120 WOODHOUSE ST	2518 140 280 38928 0000	39,313	466
2017	83 CURRAN RD	2518 140 280 38929 0000	40,030	475
2017	79 CURRAN RD	2518 140 280 38930 0000	38,739	460
2017	75 CURRAN RD	2518 140 280 38931 0000	38,739	460
2017	71 CURRAN RD	2518 140 280 38932 0000	38,882	461
2017	78 CURRAN RD	2518 140 280 38933 0000	39,456	468
2017	74 CURRAN RD	2518 140 280 38934 0000	39,600	470
2017	70 CURRAN RD	2518 140 280 38935 0000	39,743	471
		Total	10,899,958	\$129,272

Map identifying 1061 Garner Road E and 0 Garner Road E, Ancaster;



Map identifying 1061 Garner Road E and 0 Garner Road E, Ancaster; continued.



Section 357 Tax Appeals of the Municipal Act, 2001

Application #	Property Address	Reasons Detailed	Tax Year	Amount
357-15-353	1429 SHEFFIELD RD	Demolition was addressed by a different application. No value change.	2015	0.00
357-15-032	891 UPPER JAMES ST	Tax class change from Commercial to Exempt	2015	-7,081.92
357-15-196	1429 SHEFFIELD RD	Demo of accessory building.	2015	-105.82
357-15-360	1429 SHEFFIELD RD	Demolition of mobile home	2015	-149.98
357-15-365	1429 SHEFFIELD RD	Demolition of mobile home	2015	-165.90
357-16-275	260 QUEENSTON RD	Reduction due to fire damage	2016	-952.00
357-16-285	311 STRATHEARNE AVE	Tax class change from Residential to Exempt	2016	-6,441.20
357-16-006	0 BAY ST N	No change in the tax liability or property classification is warranted	2016	0.00
357-16-296	1590-1632 BURLINGTON ST E	Tax class change from Commercial to Payment In Lieu	2016	8,554.88
16-296A	1590 BURLINGTON ST E	Hamilton Port Authority--tenant Bridge Partners	2016	-8,554.87
357-16-295	1590-1632 BURLINGTON ST E	Tax class change from Commercial to Payment In Lieu	2016	1,447.05
16-295A	1590 BURLINGTON ST E	Hamilton Port Authority--tenant AMD	2016	-1,447.05
16-204A	100 EASTPORT BLVD	Tax class change from Commercial to Payment In Lieu	2016	-9,989.96
357-16-204	804B BEACH BLVD	Hamilton Port Authority	2016	9,989.96
357-16-181	788 UPPER OTTAWA ST	Tax class change addressed by 2016 omitted assessment	2016	0.00
357-16-316	319 SHERMAN AVE N	No change because buildings not demolished.	2016	0.00
357-16-282	1430 MAIN ST E	Property is already Exempt	2016	0.00
357-17-221	33 PARK ROW N	Reduction due to fire damage	2017	-133.95
357-17-298	1022 SAGER RD	Demolition of Single Family Dwelling	2017	-15.24
357-17-314	59 GREEN MOUNTAIN RD	No change in the tax liability or property classification is warranted	2017	0.00
357-17-316	596 ARVIN AVE	No change in the tax liability or property classification is warranted	2017	0.00
357-17-318	1835 BURLINGTON ST E	Tax class change from Industrial to Commercial	2017	-4,923.21
357-17-165	852 UPPER WENTWORTH ST	Tax class change from Commercial to Residential	2017	-1,960.22
357-17-289	231 YORK RD	Demolition of Single Family Dwelling	2017	-278.87
357-17-222	0 OLD GOVERNORS RD	Tax class change from Commercial to Residential	2017	-159.59
357-17-295	21 HOWARD BLVD	Demolition of Single Family Dwelling	2017	-320.35
357-17-204	1429 SHEFFIELD RD	Demolition of mobile home	2017	-496.38
357-17-265	16 NISBET BLVD	Reduction due to fire damage	2017	-72.18
357-17-280	171 GLOVER RD	Demolition of garage	2017	-24.71
357-17-293	8231 TWENTY RD E	Demolition of Single Family Dwelling	2017	-340.55
357-17-309	9923 DICKENSON RD W	Reduction due to fire damage	2017	-1,340.94
357-17-154	272 KING ST W	Tax class change from Commercial to Residential	2017	-899.69
357-17-279	3027 HOMESTEAD DR	Demolition of Accessory building had no value. Property is owned by the City	2017	0.00
357-17-257	243 WINDWOOD DR	Tax class change from Residential to Exempt as property was transferred to the city June 30, 2017.	2017	-251.74
357-17-258	245 WINDWOOD DR	Tax class change from Residential to Exempt as property was transferred to the city June 30, 2017.	2017	-243.35
357-17-259	0 WINDWOOD DR	Tax class change from Residential to Exempt as property was transferred to the city June 30, 2017.	2017	-95.38
357-17-260	0 WINDWOOD DR	Tax class change from Residential to Exempt as property was transferred to the city June 30, 2017.	2017	-87.41
357-17-261	0 VOYAGER PASS Rear	Tax class change from Residential to Exempt as property was transferred to the city June 30, 2017.	2017	-262.92
357-17-262	0 VOYAGER PASS	Tax class change from Residential to Exempt as property was transferred to the city June 30, 2017.	2017	-251.74

Section 357 Tax Appeals of the Municipal Act, 2001

Application #	Property Address	Reasons Detailed	Tax Year	Amount
357-17-195	1000 MAIN ST E	City owned property. Already exempt.	2017	0.00
357-17-272	72 STRACHAN ST E	City owned property. Already exempt.	2017	0.00
357-17-276	659-695 CATHARINE ST N	City owned property. Already exempt.	2017	0.00
357-17-278	5174 BERRY RD	Demolition of Accessory building	2017	-45.64
357-17-254	1955 HIGHWAY NO. 6	Tax class change from Residential to Exempt as property is a place of worship	2017	-9,914.33
357-17-304	387 RYMAL RD W	Tax class change from Multi Residential to Residential	2017	-1,856.86
357-17-305	387 RYMAL RD W	Tax class change from Multi Residential to Residential	2017	-1,935.84
357-17-306	387 RYMAL RD W	Tax class change from Multi Residential to Residential	2017	-1,071.89
357-17-307	387 RYMAL RD W	Tax class change from Multi Residential to Residential	2017	-908.52
357-17-308	387 RYMAL RD W	Tax class change from Multi Residential to Residential	2017	-880.58
357-17-273	437 RENNIE ST	Demolition of Accessory building	2017	-1,189.18
357-17-267	14 NISBET BLVD	Reduction due to fire damage	2017	-19.29
357-17-285	1294 CONCESSION 8 RD W	Demolition of mobile home	2017	-17.14
357-17-176	619 CENTRE RD	No change in the tax liability or property classification is warranted	2017	0.00
357-17-302	20 REID AVE N	Tax classification change from Commercial to Commercial Vacant Land. No change in value due to demolition of structure.	2017	0.00
357-17-153	225 LOCKE ST S	Error in Tax classification corrected with separate Post Roll Amended Notice. No change required.	2017	0.00
357-18-008	33 PARK ROW N	Reduction due to fire damage	2018	-626.78
357-18-026	44 PAVILION DR	Reduction due to fire damage	2018	-1,522.99
357-18-004	85 CHANCERY DR	Reduction due to fire damage	2018	-4,435.60
357-18-007	943 COURTLAND DR	Demolition of Single Family Dwelling	2018	-1,575.29
357-18-016	99 MILLER DR	Demolition of Single Family Dwelling	2018	-99.34
357-18-017	4 ORCHARD AVE	Reduction due to fire damage	2018	-817.72
357-18-027	63 WORSLEY RD	Demolition of Single Family Dwelling	2018	-459.47
357-18-003	6 WENDAKEE DR	Demolition of Single Family Dwelling	2018	-2,372.75
357-18-024	11 CRAIGROYSTON RD	Demolition of Single Family Dwelling	2018	-616.83
357-18-022	63 HIGHWAY 5 W	Demolition of Single Family Dwelling	2018	-6,264.39
357-18-010	11 BEAVERTON DR	Reduction due to fire damage	2018	-888.85
357-18-002	119 FIELDING CRES	Demolition of the pool	2018	-193.48
357-18-015	68 SHERWOOD RISE	Demolition of the pool	2018	-192.74
357-18-009	227 ST CLAIR BLVD	Change in Assessment corrected with separate Post Roll Amended Notice in 2017. No change required.	2018	0.00
357-18-011	10 ALLANBROOK ST	Reduction due to fire damage	2018	-4,358.44
357-18-014	362 DUNDAS ST E	Demolition of the pool	2018	-263.53
357-18-001	278 WEST 18TH ST	Tax class change from Commercial to Residential	2018	-2,570.25
			Total	- 72,152.95

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

<u>Application #</u>	<u>Property Address</u>	<u>Reasons Detailed</u>	<u>Tax Year</u>	<u>Amount</u>
358-18-004	8416 DICKENSON RD E	Pool was filled in	2017	- 292.23
358-18-002	64 MUNROE ST	Reduction due to fire damage	2017	- 1,758.10
358-17-027	891 UPPER JAMES ST	Tax class change from Commercial to Exempt	2016	- 8,575.07
358-17-016	0 SUNNYCROFT CRT S/S	Gross or Manifest Error	2016	- 123.49
358-17-039	1955 HIGHWAY NO. 6	Tax class change from Residential to Exempt. Property is a place of worship	2016	- 9,070.40
358-17039A	1955 HIGHWAY NO. 6	Tax class change from Residential to Exempt. Property is a place of worship	2016	- 498.04
			Total	- 20,317.33

Reserve Policy– Vehicle Replacement – Central Garage	 Hamilton	Corporate Services Department
Policy No: 110025		
Page 1 of 2		Approval: 2018-XX-XX

POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the Vehicle Replacement – Central Garage Reserve (110025).
PURPOSE	To ensure the long-term viability of the City’s central fleet assets excluding Transit, Police, Fire and Paramedics.
SCOPE	This Policy applies to all City employees that manage financial resources.
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Authority:</p> <ul style="list-style-type: none"> • All transfers from the Vehicle Replacement – Central Garage Reserve (110025) are to be approved by City Council either by a budget submission, a separate Council report or a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the Vehicle Replacement – Central Garage Reserve or other reserves to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include but are not limited to:</p> <ul style="list-style-type: none"> • Provision for reserve contribution from the City Operating Budget. • Net revenues received from the sale of vehicles. • Investment income earned on the reserve’s balance as per policies and procedures. <p>The use of funds from this Reserve to ensure the viability of the City’s central fleet assets are permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To fund replacement of existing vehicles and equipment. • To fund capital costs associated with fuel site restoration and upgrades. • To fund costs associated with the Fleet Acquisition Team.

Reserve Policy– Vehicle Replacement – Central Garage		Corporate Services Department
Policy No: 110025	Hamilton	Approval: 2018-XX-XX
Page 2 of 2		

RESERVE BALANCE TARGET LEVEL	<ul style="list-style-type: none"> The balance in the Reserve has a target level of 100% (\$11M 2018) of the City's annual central garage vehicle fleet replacement value.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.

Reserve Policy– Tim Hortons Field Capital Reserve		Corporate Services Department
Policy No: 112223	Hamilton	Approval: 2018-XX-XX
Page 1 of 2		

POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the Tim Hortons Field Capital Reserve (112223).
PURPOSE	<p>To ensure the long-term viability of capital assets at Tim Hortons Field.</p> <p>The Reserve provides Council and Administration with the opportunity to replace, improve, and / or maintain assets where funding from the City’s capital budget or other sources, including funding from senior levels of government, is insufficient.</p>
SCOPE	This Policy applies to all City employees that manage financial resources.
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Authority:</p> <ul style="list-style-type: none"> • All transfers from the Tim Hortons Field Capital Reserve (112223) are to be approved by City Council either by a budget submission, a separate Council report or a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the Tim Hortons Field Capital Reserve or other reserves to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include but are not limited to:</p> <ul style="list-style-type: none"> • Net concession revenues subject to the approval of the Director, Energy, Fleet and Facilities Management. • Investment income earned on the reserve’s balance as per policies and procedures. <p>The use of funds from this Reserve to ensure the viability of the capital assets at Tim Hortons Field are permitted if other sources of funding are not available. Net concession revenues transferred to the reserve are to be used solely on concession related capital as per agreement with the Hamilton Tiger Cats Football Club. Uses may include:</p> <ul style="list-style-type: none"> • To fund replacement of existing stadium infrastructure. • To fund improvements to stadium infrastructure. • To fund maintenance of existing stadium infrastructure.

Reserve Policy– Tim Hortons Field Capital Reserve	 Hamilton	Corporate Services Department
Policy No: 112223		
Page 2 of 2		Approval: 2018-XX-XX

RESERVE BALANCE TARGET LEVEL	The balance in the Reserve has a target level of 2% (\$3M 2018) of the capital replacement cost of Tim Hortons Field.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This reserve policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.

Reserve Policy– General Facility Capital Reserve		Corporate Services Department
Policy No: 108039	Hamilton	Approval: 2018-XX-XX
Page 1 of 2		

POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the General Facility Capital Reserve (108039).
PURPOSE	To ensure the long-term viability of the City’s capital assets which fall under the Facilities portfolio.
SCOPE	<p>This Policy applies to all City employees that manage financial resources.</p> <p>The Reserve provides Council and Administration with the opportunity to replace, improve, and / or maintain assets where funding from the City’s capital budget or other sources, including funding from senior levels of government, is insufficient.</p>
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Authority:</p> <ul style="list-style-type: none"> • All transfers from the General Facility Capital Reserve (108039) are to be approved by City Council either by a budget submission, a separate Council report or a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the General Facility Capital Reserve or other reserves to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include but are not limited to:</p> <ul style="list-style-type: none"> • Provision for reserve contribution from the City Operating Budget, subject to final approval from the General Manager of Finance and Corporate Services. • Investment income earned on the reserve’s balance as per policies and procedures. <p>The use of funds from this Reserve to support the viability of the City’s facility capital assets are permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To fund replacement of existing facility infrastructure. • To fund improvements to existing facility infrastructure. • To fund maintenance of existing facility infrastructure.

Reserve Policy– General Facility Capital Reserve		Corporate Services Department
Policy No: 108039	Hamilton	
Page 2 of 2		Approval: 2018-XX-XX

RESERVE BALANCE TARGET LEVEL	The balance in the Reserve has a target level of 2% (\$30M 2018) of the City’s facilities asset replacement value less the City’s annual facilities block allocation in the City’s Capital Budget Plan.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.