TOWN OF HALTON HILLS
Working Together Working for You!

COMMUNITY AND CORPORATE AFFAIRS COMMITTEE AGENDA

Meeting #: CCA-07-2018

Date: Monday, May 28, 2018, 3:00 p.m.

Location: Halton Hills Town Hall, Council Chambers
1 Halton Hills Drive

Members: **Mayor R. Bonnette, Councillor C. Somerville, Councillor J. Fogal, Councillor T. Brown, Councillor D. Kentner, Councillor A. Lawlor**

Pages

1. CALL TO ORDER

2. DISCLOSURE OF PECUNIARY INTEREST

3. COMMITTEE DELEGATIONS/PRESENTATIONS

   a. **Richard Cockfield, Senior Policy & Intergovernmental Affairs**

   Richard Cockfield, Senior Policy and Intergovernmental Affairs/Susan Silver, Senior Advisor presentation to Committee regarding Strategic Plan Update. (Refer to Item 4h of this agenda.)

   (PowerPoint)

   b. **Margaret Taylor, Recreation Coordinator, Active Living**

   Margaret Taylor, Recreation Coordinator, Active Living presentation to Committee regarding Active Living Strategy Update. (Refer to Item 4k of this agenda)

   (PowerPoint)

   c. **KPMG Presentation**

   Zac Sharp, Senior Manager, Audit/Lois Ouellette, Audit Engagement Partner, KPMG presentation to Committee regarding 2017 Financial Statements, Management Discussion and Analysis, and Financial Information Return. (Refer to Item 4d of this agenda)

   (PowerPoint)

d. **Moya Jane Leighton, Manager of Accounting and Town Treasurer**

Moya Jane Leighton, Manager of Accounting and Town Treasurer presentation to Committee regarding 2017 Financial Statements, Management Discussion and Analysis, and Financial Information Return. (Refer to Item 4d of this agenda)

(PowerPoint)

4. REPORTS & MEMORANDUMS FROM OFFICIALS

Vet Reports to be considered by the Community and Corporate Affairs Committee

Reports will be automatically held when there is a presentation or delegation on the matter.

a. **MEMORANDUM NO. LIB-2018-0004** 4

LIBRARY SERVICES MEMORANDUM NO. LIB-2018-0004 dated May 1, 2018 regarding Halton Hills Public Library's Seed Library Program.

b. **MEMORANDUM NO. FIRE-2018-0008** 8

FIRE SERVICES MEMORANDUM NO. FIRE-2018-0008 dated March 27, 2018 regarding Comments on Ministry of Health and Long Term Care (MOHLTC) Firefighter – Paramedic Pilot Projects.

c. **REPORT NO. CORPSERV-2018-0017** 11

CORPORATE SERVICES REPORT NO. CORPSERV-2018-0017 dated May 9, 2018 regarding 2017 Development Charges – Treasurer's Annual Statement.

d. **REPORT NO. CORPSERV-2018-0018 (AUTOMATIC HOLD)** 19

OFFICE OF THE CAO REPORT NO. CORPSERV-2018-0018 dated May 8, 2018 regarding 2017 Financial Statements, Management Discussion and Analysis, and Financial Information Return.

e. **REPORT NO. CORPSERV-2018-0021** 179

CORPORATE SERVICES REPORT NO. CORPSERV-2018-0021 dated May 9, 2018 regarding Town General Surplus 2017.

f. **REPORT NO. CORPSERV-2018-0027** 185

CORPORATE SERVICES REPORT NO. CORPSERV-2018-0027 dated April 30, 2018 regarding Award of the Request for Proposal for an Electricity and Natural Gas Consultant.

g. **REPORT NO. CORPSERV-2018-0032** 189

CORPORATE SERVICES REPORT NO. CORPSERV-2018-0032 dated May 11, 2018 regarding Main Street Revitalization Initiative Grant.

h. REPORT NO. ADMIN-2018-0016 (AUTOMATIC HOLD) 193

OFFICE OF THE CAO REPORT NO. ADMIN-2018-0016 dated March 28, 2018 regarding Council's Strategic Plan Update.

i. REPORT NO. ADMIN-2018-0018 239

OFFICE OF THE CAO REPORT NO. ADMIN-2018-0018 dated May 14, 2018 regarding Approval of the Terms of Reference –Joint Compliance Audit Committee.

j. REPORT NO. RP-2018-0016 252

RECREATION &PARKS REPORT NO. RP-2018-0016 dated April 9, 2018 regarding Municipal Assistance Program Requests.

k. REPORT NO. RP-2018-0017 (AUTOMATIC HOLD) 260

RECREATION AND PARKS REPORT NO. RP-2018-0017 dated April 27, 2018 regarding Active Living Strategy Update.

5. CLOSED SESSION

Committee to Convene into Closed Session if necessary.

6. RECONVENE INTO OPEN SESSION

Motion to approve items pertaining to Closed Session.

7. ADJOURNMENT

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MEMORANDUM

TO: Chair and Members of the Community and Corporate Affairs Committee

FROM: Beverley King, Manager of Community and Adult Services

DATE: May 1, 2018

MEMORANDUM NO.: LIB-2018-0004

RE: Halton Hills Public Library's Seed Library Program

PURPOSE OF THE MEMORANDUM:

The purpose of this memorandum is to advise Community and Corporate Affairs on the launch of the Seed Library program at the Halton Hills Public Library in partnership with the Georgetown Farmers' Market, the Town of Halton Hills Office of Sustainability, and the Acton Community Garden.

BACKGROUND:

The Town of Halton Hills and its citizens place a high value on sustainability, environmental stewardship, and community involvement. A partnership between the Town of Halton Hills and numerous community stakeholders resulted in the March 2013 Integrated Community Sustainability Strategy – Imagine Halton Hills, with the aim of "achieving cultural vibrancy, economic prosperity, environmental health, and social equity in our community."

Many grass roots community groups and municipal organizations are actively involved in sustainability activities throughout the Halton Region, and are eager to embrace innovative and dynamic projects that foster community sustainability goals. The Halton Hills Public Library's Seed Library initiative embraces the values shared by these groups, and has received tremendous community support throughout the consultation process.

COMMENTS:

What is a Seed Library?

Seed libraries are public library-led initiatives in which seeds are borrowed by community members, free of charge, from a shared repository. Seed libraries also encourage the return or donations of seeds harvested from plants grown from borrowed seeds in order to promote sustainability, improve local biodiversity, and foster a sense of shared community.
Seed libraries in Ontario public libraries follow a similar set of criteria. Each library creates a set of guidelines to be followed by patrons and staff as well as promotional materials that provide information about seed saving. Most libraries partner with local environmental organizations, horticultural societies, personal and business donors to fund the initial seed collection. There are currently over 35 seed libraries in Ontario.

What are the benefits?

Seed Libraries provide many physical, emotional, and financial benefits for communities and their citizens. They encourage food security and diversity; self-reliance; sustainability; economic responsibility; and a holistic sense of community and purpose. The Seed Library initiative allows the Halton Hills Public Library (HHPL) to expand its services, resources, and programs further into the community and create meaningful partnerships with key community organizations. Library staff have partnered with the Georgetown Farmers' Market, the Town of Halton Hills' Office of Sustainability, and the Acton Community Garden to secure the necessary start-up equipment for the seed libraries to be implemented in both the Georgetown and Acton branches.

The Seed Library aligns with the Georgetown Farmers' Market's mission to connect with the local community, support local farmers, and encourage healthy lifestyle choices. As the Georgetown Farmer's Market is celebrating its 25th year in 2018, this is an excellent opportunity to celebrate Downtown Georgetown and HHPL as a community hub and innovation centre.

It also aligns with the Town of Halton Hills Office of Sustainability's four pillars: cultural vibrancy, economic prosperity, environmental health, and social well-being. The Library's partnership with the Office of Sustainability has allowed us to implement the Seed Library in our Acton branch, and collaborate with the Acton Community Garden to provide a space for their organization to share knowledge.

RELATIONSHIP TO THE STRATEGIC PLAN:
The Seed Library aligns with the Halton Hills Public Library's Strategic Plan goal to raise residents' awareness of the Library's many non-traditional, innovative programs and services.
The Seed Library initiative directly aligns with one of the Town's top eight strategic priorities: sustainability. This new service is designed to enhance our ability to collaborate with community partners, encourage social sustainability, and maintain and support the Town Sustainability Implementation Committee. It also aligns with the Town's strategic goals to foster a healthy community and to foster a prosperous economy.

CONSULTATION:

Staff consulted with other Library systems that have launched similar services including the Halifax Public Library, Toronto Public Library, Idea Exchange, Burlington Public Library, Oxford County Library, Grimsby Public Library and Orangeville Public Library. Staff also consulted with community organizations including the Georgetown Horticultural Society, Acton Horticultural Society, Friends of the Old Seed House Garden, Town of Halton Hills Office of Sustainability, and the Acton Community Garden.

NEXT STEPS:

The Seed Library will launch at the Georgetown Branch in conjunction with the first Georgetown Farmer's Market of the season on Saturday June 2, 2018. The Seed Library at the Acton Branch will launch on Wednesday June 13, 2018 at the Town of Halton Hills Office of Sustainability BBQ. The Seed Library is free to all community members, and will be available at both branches of the Halton Hills Public Library, year-round. Programming plans are underway for the summer and include:

- participation with the Georgetown Farmer's Market from June to October, 2018
- participation with the Town of Halton Hills Office of Sustainability events
- partnering with the staff sustainability group at the Town Hall Garden, and the volunteers at the Acton Community Garden to invite community members to assist with the planning, planting, and maintenance of new and existing on- and off-site community gardens
- seed saving and gardening workshops
- lectures on biodiversity (pollination; local/invasive plants; GMOs)
- youth programming on planting seeds and maintaining gardens
- participation in National Seed Swap Days and annual Seedy Saturday's accessibility and enabling gardens
- accessibility and enabling gardens

CONCLUSION:

By facilitating free access to Seed Libraries for all residents of the Town of Halton Hills, the Library continues to support the community's sustainability initiatives, environmental stewardship efforts, and overall well-being. Accessibility to community Seed Libraries in both branches enhances the library's compliment of non-traditional, innovative resources, programs, and services.
Through partnerships with local organizations and community groups, the Seed Library initiative will have a significant impact for all residents seeking to live in a sustainable, conscientious, and caring community.

Reviewed and Approved by,



Geoff Cannon, Director of Library Services



Brent Marshall, CAO

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MEMORANDUM

TO: Community & Corporate Affairs Committee

FROM: John deHooge, Commissioner & Fire Chief

DATE: March 27. 2018

MEMORANDUM NO.: MEM-FIRE-2018-0008

RE: Comments on Ministry of Health and Long Term Care (MOHLTC) Firefighter – Paramedic Pilot Projects

PURPOSE OF THE MEMORANDUM:

To provide the Community and Corporate Affairs Committee with an overview of Bill 160, Strengthening Quality and Accountability for Patients Act, 2017, and potential implications to Ontario's fire services.

That the Community and Corporate Affairs Committee are advised there is no immediate or anticipated future impact to the Town of Halton Hills Fire Department.

BACKGROUND:

The Ministry of Health and Long Term Care's 2015 Patients First Action Plan for Health Care outlines strategies to improve Ontario's health system that looks to modernize first responder service delivery in a way that is sustainable and responsive to patient care. Specific to fire services, the Action Plan proposes a pilot project that determines whether firefighters certified as paramedics can play a role in enhancing the level of patient care.

This strategy supported by amendments to the Ambulance Act, were introduced as part of Bill 160, Strengthening Quality and Accountability for Patients Act. Bill 160 received Royal Assent on December 12, 2017. The legislation enables two pilot projects hosted by willing municipalities that would allow firefighters certified as paramedics to treat low acuity patients.

COMMENTS:

There is no dispute that modernization of the Act is overdue and welcome; there are however, a number of stakeholder groups that have expressed concern relative to the unknown implications stemming from the enhancements to the Act.

Over the past several months, many stakeholder groups were participants in the consultation process. The Association of Municipalities Ontario (AMO), the Ontario Association of Fire Chiefs (OAFC), the Ontario Association of Paramedic Chiefs (OAPC), the Ontario Professional Firefighters Association (OPFFA), the Emergency Services Steering Committee (ESSC), the Emergency Services Advisory Committee (ESAC), the Canadian Union of Public Employees (CUPE), and the Ontario Base Hospital Group (OBHG) brought to light some key themes described below.

1. There is general support for the enhancements to patient care models
2. Due consideration be given to the diverse needs of patients and provider such as; available resources, safety, liability, geography and local capacity
3. Protect public interest by ensuring that only individuals who are prescribed in legislation as paramedics can hold themselves as such
4. Within the circle of care, information should be shared with paramedics
5. Significant concern with implementing a firefighter-paramedic pilot in the absence of program design features
6. Costs associated with the new patient care models must be adequately funded

Specific to AMO for example, a resolution was recently brought forward on behalf of municipalities expressing concern and asking the Government to protect “unwilling municipalities from being forced by arbitrators to have a fire medic pilot or program.” AMO feels there is precedence to justify their concern because fire service 24 hour shifts were imposed onto unwilling municipalities by arbitrators. They further expressed concern with the “glacial speed” at which the Government was moving in modernizing Central Ambulance Communication Centres (CACC) across the province. Such as technology that could provide Simultaneous Notification (SN) to Tiered Response (fire/police) partners.

Note: CACC is solely operated and funded by the province while land ambulance is co-funded 50/50 by the province and the service provider.

The OAFC advised members “that participation in the MOHLTC’s consultation series for this work does not equate to endorsement for the firefighter-paramedic model. OAFC does not have a position in support or opposition to the pilot projects, either.” The OAFC goes on to state they will remain actively engaged in the consultation process until a comprehensive pilot model is designed and shared, which will ultimately enable them to share a position.

The OAFC has remained adamant that Simultaneous Notification must be a feature of the proposed pilot model. Where SN pilots are being conducted, data shows that fire response times have improved resulting in direct benefits to critical patients in need of rapid intervention.

What has become clear throughout the consultation process is there isn't a cookie cutter solution that will fit the needs of all municipalities. Should the firefighter-paramedic pilot prove beneficial, it is anticipated that a select number of larger Ontario municipalities may seize the opportunity to entrench a firefighter-paramedic program. Decisions to participate would be data driven showing tangible patient and economic benefits. Implementation for smaller municipalities operating for example within a two tier system would be highly unlikely.

While the consultation process will continue, there is little doubt that implementation of Simultaneous Notification across the province is a relatively inexpensive solution that would enhance Tiered Response and will save lives.

CONCLUSION:

There are no firefighters currently certified as paramedics within the ranks of the Halton Hills Fire Department. Fire Leadership will continue to follow this discussion closely and advise the Corporate and Community Affairs Committee of any developments that may peak our interest or potentially suggest there will be an opportunity or impact to the Town and/or the Department as a result of regulations derived from Bill 160.

Reviewed and Approved by,



Brent Marshall, CAO

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REPORT

REPORT TO: The Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Amy Prueter, Senior Financial Analyst

DATE: May 9, 2018

REPORT NO.: CORPSERV-2018-0017

RE: 2017 Development Charges – Treasurer's Annual Statement

RECOMMENDATION:

THAT report no. CORPSERV-2018-0017 dated May 9, 2018 regarding the 2017 Development Charges Treasurer's Annual Statement be received;

AND FURTHER THAT Council approve an interim loan of $100,000 from the Transportation DC Reserve to the Library Services DC Reserve.

BACKGROUND:

This report is presented to provide information to the Committee on the 2017 Development Charges Reserve Fund Statement as at December 31, 2017.

Section 2(1) of the *Development Charges Act, 1997* (DCA) provides that the council of a municipality may pass by-laws for the imposition of Development Charges (DC) against land for increased capital costs required because of increased needs for services arising from development of the area to which the by-law applies.

The purpose of DCs is to pay for growth-related capital costs such as the provision of new and/or expanded fire services, libraries, roads, recreation facilities and parks, and other eligible expenses. The Town's current Development Charges By-Law No. 2017-0049 as amended by By-Law No. 2017-0073 was approved by Council in 2017. This by-law is valid for five years and will expire on August 31, 2022. The Town indexes the DCs as of April 1 of each year. The index value is based on the Construction Price Index as reported by Statistics Canada for the previous year.

The Town is required by the DCA to provide a copy of this statement to Council, members of the public and the Minister of Municipal Affairs and Housing. The information contained in the statement is set out in Section 43 of the DCA and Section 12 and 13 of Ontario Regulation 82/98 (O. Reg. 82/98). On December 3, 2015 the

Province enacted Bill 73 the *Smart Growth for Our Communities Act, 2015* making amendments to the financial reporting requirements of the DCA to ensure reporting requirements that reflect best practices and provide detail to the community around how money from development charges is spent.

COMMENTS:

The 2017 Development Charges Treasurer's Annual Statement contains three schedules:

1. Schedule A provides a summary of the DCs including the opening and closing balances as well as a summary of financial transactions that occur within the reserve fund during the year. The Town collected $5.1 million in DCs in 2017 and earned interest of $193K on the combined balance of DC funds. DCs were used to fund the addition of $3.4 million in assets, supported $452K of capital expenditures that did not meet the asset capitalization threshold and financed $3 million of debenture principal and interest for previously acquired assets.

The Town has currently borrowed $10.2 million from reserves to interim finance growth-related capital projects where cash inflows have not yet been received into the DC reserve funds. This information was previously presented to Council and approved as part of Halton Hills Reserves, Reserve Funds, Deferred Revenue and Trust Fund Report, CORPSERV-2018-0016. In order to interim finance debenture-related repayments from DCs, a series of loans over a ten year period between the Special Infrastructure Levy Reserve and the Recreation and Parks DC Reserve Fund were approved through Council Report FIN-2016-0023.

The 'un-booked commitments' column summarizes the DC funds that have already been committed through previous budgets, and will be recognized once the expenditures have been incurred.

2. Schedule B provides a list of current growth-related capital projects that have received contributions from DCs. In total, the Town expended $3.8 million on eligible growth-related projects in 2017 with a further $4.7 million of DCs committed through approved capital budgets to fund future expenditure on projects.

3. Schedule C provides detailed information on the Town's 2017 debt repayments. Total principal and interest repayments for 2017 were $4.6 million. $3 million of this was funded by DCs and $1.6 million was funded through other reserves, recoveries and operating budget funds.

RELATIONSHIP TO STRATEGIC PLAN:

The recommendations within this report support Council's strategic priority regarding financial sustainability:

Establish sustainable financing, asset management and master plans to acquire, operate, maintain, renew and replace infrastructure.

FINANCIAL IMPACT:

The current inter-fund loans of $10.2 million from the Town's Reserve Funds to interim finance growth-related capital projects will have a financial impact on cash flows. The current Development Charges Background Study has taken these loans into account along with associated cash inflow in the DC forecast.

CONSULTATION:

Financial data used to complete the 2017 Annual Financial Statements and Financial Information Return was referred to in the compilation of this report.

PUBLIC ENGAGEMENT:

There has been no public engagement by the Town with respect to this report.

SUSTAINABILITY IMPLICATIONS:

The Town is committed to implementing our Community Sustainability Strategy, Imagine Halton Hills. Doing so will lead to a higher quality of life.

The recommendation outlined in this report is not applicable to the Strategy's implementation.

COMMUNICATIONS:

A copy of this report will be forwarded to the Minister of Municipal Affairs and Housing in accordance with the requirements of the DCA. The report will also be made available to the public for information on the Town's website.

CONCLUSION:

As required by the Development Charges Act, 1997, The Treasurer's Annual Statement regarding the 2017 activity related to the Development Charges Reserve Funds is provided to Council for Information.

Reviewed and Approved by,



Moya Jane Leighton, Manager of Accounting and Town Treasurer



Jane Diamanti, Commissioner of Corporate Services



Brent Marshall, CAO

Town of Halton Hills
December 31, 2017

Obligatory Reserve Funds (Deferred Revenue)	Opening Bal. 1-Jan-17	Collection		Utilization			Subtotal 31-Dec-17	Interfund Loans	Unbooked Commitments	Estimated Balance 31-Dec-17
		Interest	DCs Collected	TCA	Current Operations	Debt Financing				
Development Charges Act										
Public Works	(3,373,176)	3,220	147,149	(313,503)	3,536,310	-	-	-	-	-
Transportation Services	9,195,786	88,686	1,904,845	(1,406,594)	(3,572,538)	-	6,210,185	(228,920)	(2,748,762)	3,232,504
Storm Water Management Services	630,991	50,001	143,223	(1,510,480)	(45,784)	-	(732,049)	1,016,570	(238,562)	45,959
Municipal Parking Services	(382,941)	14,316	46,649	-	142	-	(321,834)	813,664	-	491,829
Fire Protection Services	(1,036,698)	5,980	228,024	(12,000)	1,379	(427,365)	(1,240,680)	1,066,506	-	(174,174)
Recreation and Parks Services	(6,146,421)	16,946	2,174,660	(120,864)	(11,823)	(2,215,096)	(6,302,597)	7,232,088	(875,241)	54,250
Library Services	(155,426)	1,634	304,420	-	(30,136)	(371,743)	(251,250)	260,164	-	8,914
Administration Services	1,058,746	11,781	152,300	-	(330,145)	-	892,682	-	(946,382)	(53,700)
Transit Services	-	15	3,541	-	51	-	3,606	-	-	3,606
Total	(209,139)	192,579	5,104,810	(3,363,441)	(452,543)	(3,014,203)	(1,741,937)	10,160,072	(4,808,946)	3,609,188

Project Code	Capital Project	Total Project Expenditures to Dec 31, 2017	Assets - DC Funded 2017	Capital Costs DC Funded 2017 - Outside of Capitalization Criteria	DC Funded Prior to 2017	Unbooked DC Funding/ Committed	Municipal Contribution	Grants / Other	Total Funding	Net Project Balance - Dec 31, 2017
1000-22-0001	Economic Development Strategy	58,780	-	9,153	(39,967)	-	(5,000)	(22,966)	(58,780)	-
2000-22-0101	Development Charges Study	68,461	-	(55,187)	(10,274)	-	(3,000)	-	(68,461)	-
3000-04-1501	Library Strategic Plan	34,924	-	(31,424)	-	-	(3,500)	-	(34,924)	-
5200-07-0102	FF Protective Clothing Repl	257,205	(12,000)	-	(42,000)	-	(193,883)	-	(247,883)	9,322
5500-03-0001	Maple Avenue Station	6,148,541	-	-	(341,000)	-	(2,498,643)	(3,296,594)	(6,136,237)	12,304
6100-10-1402	Upper Reach Tributary	-	-	-	-	(25,000)	-	-	(25,000)	(25,000)
6100-22-1701	Transit Service Strategy	54,466	-	(54,466)		(245,534)			(300,000)	(245,534)
6100-22-1702	16 Mile Creek Modelling	-				(50,000)			(50,000)	(50,000)
6100-22-1703	Premier Gateway Trans. Study	98,095	-	(98,095)		(49,889)			(147,984)	(49,889)
6200-08-0001	Eighth Line-5 to 10 SdRd Prop.	47,632	-	-	(46,945)	(113,055)	-	(1,566)	(161,566)	(113,934)
6200-10-1406	Guelph & Albert St Turn Lane	-	-	-	-	(12,000)	(2,000)	-	(14,000)	(14,000)
6200-10-1703	Hornby Rd Drainage (w/Region)	272,174	(242,235)	-		(78,165)	(39,600)		(360,000)	(87,826)
6200-16-0007	Sixth Line Steeles Avenue S.	277,053	(155,021)	-	(38,503)	(249,437)	(83,530)	-	(526,490)	(249,437)
6200-16-0009	Cycling Master Plan Constructi	124,175	-	-	(58,520)	(31,980)	(101,500)	(5,684)	(197,684)	(73,509)
6200-16-1006	Armstrong Ave. Engineering	3,400,511	(1,148,041)	-	(62,962)	(418,547)	(793,568)	(1,809,547)	(4,232,665)	(832,155)
6200-16-1007	Sixth Line Steeles Ave S Const	14,000	-	-	(11,690)	(323,950)	(19,360)	-	(355,000)	(341,000)
6200-16-1008	Inters Imp SteelesAve-Various	7,000	-	-	(1,382)	(29,618)	(126,000)	-	(157,000)	(150,000)
6200-16-1411	10th Line - 5 to 10 SdRd Eng	13,946	(3,946)	-	(10,000)	(96,054)	-	-	(110,000)	(96,054)
6200-17-0010	Steeles Ave. Sidewalk 401 Corr	288,903	(496)	-	(35,707)	(97,779)	(252,701)	-	(386,682)	(97,779)
6200-20-0117	Drainage Area No. 10 Constr	2,464,603	(1,268,245)	(46,357)	(639,583)	(85,397)	(510,417)	-	(2,549,999)	(85,397)
6200-27-0114	Halton Hills Dr Extension Desi	222,849	(30,902)	-	(191,947)	(793,297)	-	-	(1,016,147)	(793,297)
6200-27-1012	Glen Lawson E/A	139,586	(44,209)	-	(95,377)	(28,414)	-	-	(168,000)	(28,414)
6200-27-1604	10th Line - 5 to 10 SdRd Eng	8,399	-	-	(8,399)	(116,601)	-	-	(125,000)	(116,601)
6500-16-0101	Surface Treatment	813,915	-	-	(97,277)	(6,723)	(609,000)	(107,638)	(820,638)	(6,723)
6500-18-0110	Traffic Infrastructure	191,369	(23,979)	-	(137,263)	(172,701)	(30,000)	(127)	(364,070)	(172,701)
6500-28-1401	Traffic Sgnl 8th Line&15 SdRd	243,660	-	-	(194,928)	(13,072)	(52,000)	-	(260,000)	(16,340)
6800-06-1602	New Equipment 2016	514,680	(313,503)	-	(201,177)	-	-	-	(514,680)	-
7000-22-0001	Official Plan	62,540	-	-	(38,204)	(30,000)	(226,496)	-	(294,700)	(232,160)
7000-22-0002	Prmr Gateway Rpl Emp Lands SS	496,139	-	(170,141)	(255,830)	(159,029)	(75,000)	-	(660,000)	(163,861)
7100-02-0002	South Acton Land Use Study	-	-	-	-	(180,000)	(20,000)	-	(200,000)	(200,000)
7100-22-0007	SWG Planning Study	180,120	-	-	(96,583)	(36,077)	(114,740)	-	(247,400)	(67,279)
7100-22-1501	Zoning By-law Review	101,524	-	-	(30,816)	(38,184)	(85,000)	-	(154,000)	(52,476)
7100-22-1702	Vision Gtown Detailed Analysis	549	-	(549)		(179,506)	(19,945)		(200,000)	(199,451)
7100-22-1901	Gtown Downtown Secondary Plan	16,586	-	(16,586)		(165,073)	(18,341)		(200,000)	(183,414)
7300-22-1001	Stewarttown Planning Study	-	-	-	-	(108,000)	(42,000)	-	(150,000)	(150,000)
8100-06-0101	New Program Equipment	47,301	(8,434)	(2,639)	(24,403)	-	(11,825)	-	(47,301)	-
8121-22-1501	Active Living Strategy	49,303	-	-	(44,373)	-	(4,930)	-	(49,303)	-
8200-22-0001	GCC Prelim Schematic Plan	2,536	-	-	(1,826)	(34,174)	(14,000)	-	(50,000)	(47,464)
8200-27-1401	Acton Youth Space Reno Des/Eng	-	-	-	-	(45,000)	(5,000)	-	(50,000)	(50,000)
8210-03-1002	Acton Arena Twin Construct	12,449,824	-	-	(434,404)	-	(12,618,444)	(636,750)	(13,689,598)	(1,239,774)

Project Code	Capital Project	Total Project Expenditures to Dec 31, 2017	Assets - DC Funded 2017	Capital Costs DC Funded 2017 - Outside of Capitalization Criteria	DC Funded Prior to 2017	Unbooked DC Funding/ Committed	Municipal Contribution	Grants / Other	Total Funding	Net Project Balance - Dec 31, 2017
8240-02-0001	Cultural Centre Alternation	2,218,218	-	-	(298,688)	(41,548)	(1,336,355)	(629,406)	(2,305,997)	(87,780)
8500-11-0112	HHVHI 13 Neighbourhood Park	76,303	(47,103)	-	(7,200)	(143,697)	(22,000)	-	(220,000)	(143,697)
8500-11-1604	Frnbrk Ph3 HHVHI 17 Parkette	229,208	(22,302)	(7,394)	(164,585)	-	(21,272)	(16,500)	(232,053)	(2,845)
8500-11-1607	Upper Canada College Parkette	52,106	(43,026)	(3,869)		(160,105)	(23,000)		(230,000)	(177,894)
8500-19-0105	Trafalgar Sports Park	154,280	-	-	(154,280)	(61,115)	-	-	(215,395)	(61,115)
8500-19-1401	Traf.Sports Pk.Ph 5B-Scope Chg	230,348	-	-	(206,226)	(81,774)	(32,000)	-	(320,000)	(89,653)
8500-22-1502	Cemetery Business Plan Update	46,880	-	-	(9,376)	(624)	(40,000)	-	(50,000)	(3,120)
8500-24-0110	Trails System	593,415	-	(328)	(530,313)	(39,759)	(62,600)	(174)	(633,174)	(39,759)
8500-24-1701	Hungry Hollow Trails Ph 1	8,120	-	(7,308)	-	(179,892)	(20,800)		(208,000)	(199,880)
8500-27-1601	Gtown Sports Action Pk D&E	2,180	-	-	(1,710)	(43,290)	(5,000)	-	(50,000)	(47,820)
0104-10-0001	DC Exemptions (contra capital proj)	-		32,647	-	-	(32,647)	-	-	-
	Total	32,782,406	(3,363,441)	(452,543)	(4,563,718)	(4,764,061)	(20,175,096)	(6,526,952)	(39,845,812)	(7,063,406)

		Growth Related/DC Eligible			Non DC Eligible Cost Share					
Capital Projects Currently Funded by Debentures	2017 Debt Repayment (Principal & Interest)	Funded from Fire Protection Services DC	Funded from Recreation & Parks Services DC	Funded from Library Services DC	Total Funded from DC	Funded from SILR	Funded from Other Reserves	Regional Recovery	Funded from Operating	2017 Total Funding
Georgetown Library	405,347			(312,588)	(312,588)	(53,887)	(38,872)	-	-	(405,348)
Acton Library	98,591			(59,154)	(59,154)	(39,436)	-	-	-	(98,591)
Georgetown Hospital	307,500				-	-	(307,500)	-	-	(307,500)
Cultural Centre	4,586		(4,586)		(4,586)	-	-	-	-	(4,586)
Tennis Courts	69,480		(20,844)		(20,844)	(48,636)	-	-	-	(69,480)
Soccer Field	70,512		-		-	(70,512)	-	-	-	(70,512)
Georgetown Arena	1,763,181		(904,854)		(904,854)	(858,327)	-	-	-	(1,763,180)
Acton Arena	1,427,569		(1,284,812)		(1,284,812)	(142,757)	-	-	-	(1,427,569)
Fire Station	458,616	(427,365)			(427,365)	-	-	(4,221)	(27,030)	(458,616)
Totals	4,605,382	(427,365)	(2,215,096)	(371,743)	(3,014,203)	(1,213,555)	(346,372)	(4,221)	(27,030)	(4,605,382)

TOWN OF HALTON HILLS
Working Together Working for You!

REPORT

REPORT TO: The Chair and Members of Community & Corporate Affairs Committee

REPORT FROM: Dana Stanescu, Accounting Supervisor

DATE: May 8, 2018

REPORT NO.: CORPSERV-2018-0018

RE: 2017 Financial Statements, Management Discussion and Analysis, and Financial Information Return

RECOMMENDATION:

THAT Report no. CORPSERV-2018-0018 dated May 8, 2018 regarding the 2017 Financial Statements, Management Discussion and Analysis, and Financial Information Return be received;

AND FURTHER THAT the 2017 audited draft Financial Statements, and Financial Information Return be approved as presented and forwarded to Council for approval;

AND FURTHER THAT the 2017 Management Discussion and Analysis be received as information;

AND FURTHER THAT the 2017 audit findings report (Appendix C) be received as information and forwarded to Council as information.

BACKGROUND:

This report is presented in order to provide Community & Corporate Affairs Committee with an overview of the 2017 Financial Statements, and Financial Information Return (FIR). The Financial Statements have been prepared by staff in accordance with Canadian Public Sector Accounting Standards for local governments as recommended and established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. These statements have been audited by the Town's external auditors KPMG, LLP, who have provided an audit findings report (Appending C).

Approval is requested from Committee for the audited draft 2017 Financial Statements and FIR. As in other years, it will be presented to Council following the Community & Corporate Affairs Committee Meeting.

In addition, a Management Discussion and Analysis is also included to provide Community & Corporate Affairs Committee with a narrative to accompany the draft financial statements.

COMMENTS:

The attached financial statements (Appendix A) are presented in draft format and will be finalized pending Council approval on June 11, 2018.

In addition to the FIR, the draft 2017 Financial Statements consist of:

- the Consolidated draft Financial Statements of the Town including the Halton Hills Public Library, the Acton Business Improvement Area, the Georgetown Central Business Improvement Area and Investment in Halton Hills Community Energy Corp. (HHCEC)
- the draft Trust Fund Statements administered by the Town

For the FIR, the Municipal Act, 2001, S.O.2001, c25 as amended, specifically states that each municipality will annually report on its financial affairs, accounts and transactions.

The purpose of the FIR is to gather specified information on the finances of municipalities across Ontario, which is then stored on the Ministry of Municipal Affairs and Housing server. The data is publicly available on the Ministry's website. It is used by the Ministries for policy development, evaluation and monitoring. Other users include the Local Planning Appeal Tribunal, municipalities, municipal associations, Statistics Canada, other provinces, the investment and banking communities, debenture holders, the academic community, consultants and others interested in the municipal sector.

The Management Discussion and Analysis (MD&A) (Appendix B) is a narrative prepared by the Treasurer to supplement the 2017 financial results. An MD&A is an unaudited document which is intended to supply the reader of the financial statements with a balanced commentary of the Town's financial performance, systems, controls, legal compliance, financial position and financial condition. It also highlights forward looking information that will impact the Town.

The audit findings report is presented to Committee following the completion of the Town's audit each year. It outlines the audit risks associated with any findings that might have arisen throughout the course of the audit. It also provides an overview of KPMG's approach to audit quality and risk management alongside information on any upcoming regulatory developments pertaining to the Town.

RELATIONSHIP TO STRATEGIC PLAN:

This report supports Council's current "Top Eight" priorities through:

Effective, efficient and economical delivery of the Town's existing services.

FINANCIAL IMPACT:

There is no financial impact directly associated with this report.

CONSULTATION:

Corporate Services staff were consulted throughout the preparation of the 2017 Financial Statements.

PUBLIC ENGAGEMENT:

There is no public engagement associated with this report.

SUSTAINABILITY IMPLICATIONS:

The Sustainability Implications of the recommendations of this report were reviewed against the requirements of the Town's Sustainability Implications Worksheet. The Worksheet is completed for substantial non-administrative reports, major projects, studies, policies and initiatives that are relevant to advancing the Town's economic, cultural, environmental and social wellbeing, and quality of life. Since this report is none of the latter, the Sustainability Implications section is not applicable.

COMMUNICATIONS:

Notification to residents is made via the Council agenda and the Town's website. Once approved by Council, the Financial Statements, FIR and MD&A will be incorporated into the Town's annual Financial Report. This report will be posted on the Town's website, and residents can also contact the Service Halton Hills counter to request a printed copy.

CONCLUSION:

Once the draft statements have been approved by Council, the annual financial report will be published, which will include the Town's consolidated financial statements, separate financial statements for the Halton Hills Public Library, the Acton Business Improvement Area, the Georgetown Central Business Improvement Area and the Halton Hills Community Energy Corporation (HHCEC).

Reviewed and Approved by,



Moya Jane Leighton, Manager of Accounting and Town Treasurer



Jane Diamanti, Commissioner of Corporate Services



Brent Marshall, CAO

TOWN OF HALTON HILLS

2017 Financial Statements and
Financial Information Return

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	PAGE NUMBER
INDEPENDENT AUDITOR'S REPORT	5→6
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	7
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS	8
CONSOLIDATED STATEMENT OF OPERATIONS	9
CONSOLIDATED STATEMENT OF CASH FLOWS	10
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	11→38
TRUST FUNDS	
Independent Auditor's Report	34
Statement of Financial Position	35
Statement of Change in Net Financial Assets	36
Statement of Operations	37
Statement of Cash Flows	38
Notes to Financial Statements	39
HALTON HILLS LIBRARY BOARD	
Independent Auditor's Report	40
Statement of Financial Position	41
Statement of Change in Net Financial (Debt) Assets	42
Statement of Operations	43
Statement of Cash Flows	44
Notes to Financial Statements	45 →50
ACTON BUSINESS IMPROVEMENT AREA	
Independent Auditor's Report	51 →52
Statement of Financial Position	53
Statement of Operations	54
Statement of Change in Net Financial Assets	55
Statement of Cash Flows	56
Notes to Financial Statements	57→60
GEORGETOWN CENTRAL BUSINESS IMPROVEMENT AREA	
Independent Auditor's Report	61→62
Statement of Financial Position	63
Statement of Operations	64
Statement of Change in Net Financial Assets (Debt)	65
Statement of Cash Flows	66
Notes to Financial Statements	67→70

DRAFT

	PAGE NUMBER
HALTON HILLS COMMUNITY ENERGY CORPORATION	
Independent Auditors' Report	71→72
Consolidated Statements of Financial Position	73→74
Consolidated Statement Comprehensive Income	75
Consolidated Statements of Changes in Equity	76
Consolidated Statement of Cash Flows	77
Notes to Consolidated Financial Statements	78→101

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This page is reserved for the Independent Auditors' Report issued by KPMG related to their audit of the consolidated fiancial statements for the Corporation of the Town of Halton Hills (Page 1 of 2)

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This page is reserved for the Independent Auditors' Report issued by KPMG related to their audit of the consolidated fiancial statements for the Corporation of the Town of Halton Hills (Page 2 of 2)

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Consolidated Statement of Financial Position
December 31, 2017, with comparative figures for 2016

	2017	2016
Financial assets		
Cash	**$ 6,162,358**	$ 5,657,592
Short-term investments (Note 2)	**68,417,557**	57,874,612
Taxes receivable (Note 3)	**4,542,809**	4,559,126
Accounts receivable	**2,197,395**	5,469,547
Long-term receivables (Note 4)	**2,114,067**	2,363,187
Investment - HHCEC (Note 5)	**47,497,246**	46,495,672
Inventory	**13,922**	14,560
	130,945,354	122,434,296
Liabilities		
Accounts payable and accrued liabilities (Note 7)	**6,294,666**	6,106,962
Other current liabilities	**8,468,257**	8,126,586
Deferred revenue (Note 8)	**12,591,600**	12,741,996
Employee benefits obligation (Note 9)	**3,031,984**	2,056,764
Liability for contaminated sites (Note 10)	**367,500**	350,000
Liability for post closure solid waste landfill (Note 11)	**121,643**	129,251
Long-term liabilities (Note 12, Note 13)	**27,981,565**	32,263,082
	58,857,215	61,774,641
Net financial assets	**72,088,139**	60,659,655
Non-financial assets (Note 14)		
Tangible capital assets - net (Note 15)	**332,895,930**	335,490,075
Prepaid expenses and inventory	**908,904**	809,534
	333,804,834	336,299,609
Accumulated surplus (Note 16)	**$ 405,892,973**	$ 396,959,264

Contingent liabilities (Note 17)
Lease commitments (Note 18)

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Consolidated Statement of Change in Net Financial Assets
Year ended December 31, 2017, with comparative figures for 2016

	Budget (Note 23)	**2017**	2016
Annual surplus	$ 2,254,982	**$ 8,933,709**	$ 17,926,449
Acquisition of tangible capital assets	(15,756,631)	**(15,756,631)**	(21,936,664)
Amortization of tangible capital assets	17,369,886	**18,350,776**	17,438,543
(Gain) loss on disposal of tangible capital assets	-	**-**	(4,255,921)
Proceeds on sale of tangible capital assets	-	**-**	4,560,887
Change in prepaid expenses and inventory	-	**(99,370)**	58,383
Change in net financial assets	3,868,237	**11,428,484**	13,791,677
Net financial assets, beginning of year	60,659,655	**60,659,655**	46,867,978
Net financial assets, end of year	**$ 64,527,892**	**$ 72,088,139**	$ 60,659,655

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

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Consolidated Statement of Operations
Year ended December 31, 2017, with comparative figures for 2016

	Budget (Note 23)	**2017**	2016
Revenues			
Taxation	$ 47,069,141	**$ 47,269,959**	$ 45,171,325
User fees and charges	7,017,348	**6,985,311**	7,097,627
Government transfers			
Federal (Note 19)	1,493,500	**2,271,607**	2,137,511
Provincial (Note 19)	1,423,100	**1,883,982**	1,196,843
Other municipalities	802,600	**1,818,695**	3,726,173
Investment income	900,000	**1,783,034**	1,624,816
Development charges	7,479,400	**6,830,187**	8,697,241
Donated tangible capital assets	-	**1,874,482**	2,932,685
Donations	500	**348,692**	571,945
Interest from HHCEC (Note 5)	665,000	**665,049**	710,432
Equity income from HHCEC (Note 5)	1,692,000	**2,693,525**	1,966,275
Other	4,322,070	**5,131,606**	9,250,562
	72,864,659	**79,556,129**	85,083,435
Expenses			
General government	9,914,833	**11,705,085**	10,137,842
Protection services	11,648,411	**11,063,681**	10,670,066
Transportation services	23,655,253	**22,394,707**	21,722,545
Environmental services	1,214,573	**1,358,689**	1,318,576
Health services	276,974	**276,946**	244,893
Social and family services	904,771	**863,001**	845,088
Recreation and cultural services	19,243,420	**19,435,584**	18,984,810
Planning and development	3,751,442	**3,524,727**	3,233,166
	70,609,677	**70,622,420**	67,156,986
Annual surplus	2,254,982	**8,933,709**	17,926,449
Accumulated surplus, beginning of year	396,959,264	**396,959,264**	379,032,815
	-	-	
Accumulated surplus, end of year (Note 16)	$ 399,214,246	**$405,892,973**	$396,959,264

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

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Consolidated Statement of Cash Flows
Year ended December 31, 2017, with comparative figures for 2016

	2017	2016
Operating Activities		
Annual surplus	**$ 8,933,709**	$ 17,926,449
Items not affecting cash:		
(Gain) loss on disposal of tangible capital assets	**-**	(4,255,921)
Amortization of tangible capital assets	**18,350,776**	17,438,543
Donated tangible capital assets	**(1,874,482)**	(2,932,685)
Change in employee benefit obligation	**975,220**	102,777
Change in liability for contaminated sites	**17,500**	-
Change in liability for post closure solid waste landfill	**(7,608)**	5,663
Equity income from HHCEC	**(2,693,525)**	(1,966,275)
Changes in non-cash working capital:		
Taxes receivable	**16,317**	410,550
Accounts receivable	**3,272,152**	570,508
Prepaid expenses and inventory	**(99,370)**	58,383
Accounts payable and accrued liabilities	**187,704**	(3,588,207)
Other current liabilities	**341,671**	1,038,089
Deferred revenue	**(150,396)**	(2,970,883)
Inventory	**638**	3,310
Net change in cash from operations	**27,270,306**	21,840,301
Capital Activities		
Acquisition of tangible capital assets	**(13,882,149)**	(19,003,979)
Proceeds on sale of tangible capital assets	**-**	4,560,887
Net change in cash from capital activities	**(13,882,149)**	(14,443,092)
Investing Activities		
(Acquisition) redemption of investments	**(10,293,825)**	(7,415,159)
Dividends from HHCEC	**1,691,951**	1,646,568
Net change in cash from investing activities	**(8,601,874)**	(5,768,591)
Financing Activities		
Long-term debt issued	**415,467**	1,606,706
Long-term debt repaid	**(4,696,984)**	(4,250,020)
Net change in cash from financing activities	**(4,281,517)**	(2,643,314)
Net change in cash activities	**504,766**	(1,014,696)
Cash, beginning of year	**5,657,592**	6,672,288
Cash, end of year	**$ 6,162,358**	$ 5,657,592

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

1. Summary of Significant Accounting Policies

The consolidated financial statements of The Corporation of the Town of Halton Hills (Town) are the representation of the Town's management prepared 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 Town are as follows:

(a) Basis of Consolidation

(i) Consolidated entities

These consolidated financial statements reflect the assets, liabilities, revenue, and expenses of the reporting entity (excluding Halton Hills Community Energy Corporation see (ii) below). The reporting entity is comprised of all organizations, local boards and committees accountable for the administration of their financial affairs and resources, to the Town, and which are owned and controlled by the Town. The following local boards are included in these consolidated financial statements:

The Halton Hills Library Board
Acton Business Improvement Area
Georgetown Central Business Improvement Area

All material interdepartmental and organizational transactions and balances are eliminated on consolidation.

(ii) Investment in Halton Hills Community Energy Corporation (HHCEC)

The Town's investment in Halton Hills Community Energy Corporation (HHCEC) is accounted for on a modified equity basis, consistent with Canadian public sector accounting standards. Under the modified equity basis, HHCEC's accounting principles are not adjusted to conform with those of the Town and inter-organizational transactions and balances are not eliminated. The Town recognizes its equity interest in the annual income or loss of HHCEC in its statement of operations with a corresponding increase or decrease in its investment asset account. Any dividends that the Town may receive from HHCEC will be reflected as reductions in the investment asset account.

(iii) Accounting for region and school board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the Region of Halton are not reflected in the these consolidated financial statements.

(iv) Trust funds

Trust funds and their related operations administered by the Town are not consolidated, but are reported separately on the trust funds financial statements.

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1. Summary of Significant Accounting Policies (Continued)

(b) (i) Basis of accounting

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(ii) Investments

Short term investments are carried at the lower of cost and market value.

(iii) Inventory

Inventory is valued at the lower of cost and net realizable value.

(iv) Tangible capital assets

(a) Tangible capital assets are recorded at cost plus all directly related charges incurred in order to bring the asset into a condition ready for use by the Town. Cost includes amounts that are directly attributed to acquisition, construction, development or betterment of the asset. Tangible capital assets are amortized on a straight-line basis over the estimated useful life of the asset. The only exception as noted below is for land, which is considered to have an infinite life. Amortization costs are recorded in the Consolidated Statement of Operations and are calculated and charged monthly against the appropriate asset class. The asset categories and useful lives are as follows:

ASSETS	USEFUL LIFE (YEARS)
Land	Infinite
Land improvements	3-100
Buildings	10-50
Equipment	3-25
Vehicles	3-20
Linear assets	5-50
Leasehold improvements	Duration of lease

The Town regularly reviews its tangible capital assets to eliminate obsolete items.

Assets under construction (construction in progress) are not amortized until the asset is available for productive use. Interest on debt incurred during construction of related tangible capital assets is expensed in the consolidated statement of operations.

(b) Contributed and donated tangible capital assets are recorded at their fair value at the date of receipt and are also recorded as revenue.

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1. Summary of Significant Accounting Policies (Continued)

(v) Taxation and related revenues

Property tax billings are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC) based upon Current Value Assessment (CVA). Tax rates are established annually by Town Council, incorporating amounts to be raised for local services and the requisition made by the Region of Halton in respect of regional services. The Town is required to collect education taxes on behalf of the Province of Ontario. Requisitions from the Region of Halton and the Province for education taxes are not reported in taxation revenue on the statement of operations. A mandatory property tax mitigation process exists in Ontario whereby commercial, industrial and multi-residential property tax increases are capped at the greater of 10% of the previous year's actual taxes and 5% of the previous year's actual CVA taxes. The cap is funded through a claw back of reassessment related tax decreases in these property classes. A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received the Town determines the taxes applicable and renders supplemental tax billings. Taxation revenues and related services are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred. Assessments and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known.

The Town is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

(vi) Deferred revenue

Receipts which are restricted by 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 brought into revenue in the fiscal period they are expended.

(vii) Investment income

Investment income earned on surplus current funds, reserves and reserve funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balances.

(viii) Other revenue recognition

Other revenue received throughout the year is recognized on an accrual basis when collectability is reasonably assured.

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1. Summary of Significant Accounting Policies (Continued)

(ix) 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 meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(x) Employee benefits obligation

The Town provides certain employee benefits which will require funding in future periods. These benefits include benefits under the Workplace Safety and Insurance Board (WSIB) Act, and extended health and dental benefits for a closed group of early retirees. An independent actuarial study to determine the costs of benefits under the Workplace Safety and Insurance Board Act and liabilities for future payments of extended health and dental benefits has been undertaken using management's best estimate of insurance and health care cost trends, long term inflation rates and discount rates. Unamortized actuarial gains and losses are amortized over the expected average remaining service life of the employee group (EARSL). EARSL is 10.17 years for WSIB and 13 years for extended health and dental benefits.

(xi) Liability for contaminated sites

On January 01, 2015, the Town adopted Public Sector Accounting Standard PS 3260 Liability for Contaminated Sites. Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

a) An environmental standard exists
b) Contamination exceeds the environmental standard
c) The organization is directly responsible of accepts responsibility for the liability
d) Future economic benefits will be given up, and
e) A reasonable estimate of the liability can be made.

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1. Summary of Significant Accounting Policies (Continued)

(xii) Liability for post closure solid waste landfill

The Town accrues landfill post closure costs including pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses, discounted, adjusted for estimated inflation, and reduce the liability when paid.

Future events may result in significant changes to the estimated total expenses and the estimated liabilities, and would be recognized prospectively, as a change in estimates, when applicable.

(xiii) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks and investments in money market instruments, with a term to maturity of 90 days or less at acquisition. Investing and financing activities that do not require the use of cash or cash equivalents are excluded from the Consolidated Cash Flow Statement and disclosed separately.

(xiv) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, doubtful accounts, in performing actuarial valuations of employee future benefits, estimating the liabilities for contaminated sites and post closure solid waste landfill.

The Town's implementation of PS3150 has also required management to make estimates of historical costs, useful lives and residual values of tangible capital assets.

Actual results could differ from these estimates.

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1. Summary of Significant Accounting Policies (Continued)

(xv) Long-term receivable

The long-term receivable is valued at cost. Recoverability is assessed annually and a valuation allowance is recorded when recoverability has been impaired. The loan receivable is written off when it is no longer recoverable. Recoveries of loans receivable previously written off are recognized in the year received. Interest revenue is recognized as it is earned. Loans with significant concessionary terms, (such as non-interest bearing loans), are accounted for as a grant which is shown as an expense on the Consolidated Statement of Operations. Long-term receivable is reported in Note 4.

(xvi) Future changes in significant accounting policies

The following accounting standards have been issued by PSAB but are not yet effective. The Town is currently evaluating the effect of adopting these standards on their financial statements.

Section PS 2200, "Related Party Disclosures", is effective for years beginning on or after April 1, 2017. This standard relates to related party disclosures and defines related parties.

Section PS 3210, "Assets", is effective for years beginning on or after April 1, 2017. This standard provides a definition of assets and further expands that definition as it relates to control.

Section PS 3320, "Contingent Assets", is effective for years beginning on or after April 1, 2017. This standard defines contingent assets.

Section PS 3380, "Contractual Rights", is effective for years beginning on or after April 1, 2017. This standard defines contractual rights to future assets and revenue.

Section PS 3420, "Inter-entity Transactions", is effective for years beginning on or after April 1, 2017. This standard relates to the measurement of transactions between public sector entities that comprise the government's reporting entity.

Section PS 3450, "Financial Instruments", PS 1201 "Financial Statement Presentation" and PS 2601 "Foreign Currency" are effective for years beginning on or after April 1, 2021, and set out the recognition criteria and reporting requirements for all types of financial instruments, including derivatives.

Section PS 3280, "Asset Retirement Obligations", is effective for years beginning on or after April 1, 2021. This standard addresses the reporting of legal obligations associated with the retirement of tangible capital assets.

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2. Short-term Investments

The Town pools its investment money with Halton Region in an effort to obtain a better rate of return. The Town is able to withdraw from funds as needed with no restrictions. The Town has $68,417,557 (2016 - $57,874,612) invested in the fund as at December 31, 2017. The market value of the investment is $68,510,666 (2016 - $58,854,607). During 2017, the invested funds earned a realized year-to-date rate of return, net of fees, of 2.96%.

3. Taxes Receivable

Included in taxes receivable of $4,542,809 (2016 - $4,559,126) as reported on the Consolidated Statement of Financial Position as at December 31, 2017, are taxes owing from 2 (2016 – 8) properties in the amount of $38,856 (2016 - $133,210), which have been placed under tax registration under the authority of the Municipal Tax Sales Act of 1990. It is the policy of council to take all authorized measures to control the escalation of defaulted tax payments.

4. Long-term Receivables

	2017	2016
Acton Agricultural Society	**$ 390,628**	$ 530,113
Halton Hills Gymnastic Centre Loan	**234,663**	256,273
Acton Town Hall	**253,800**	276,892
Georgetown Soccer Club	**884,247**	926,944
Halton Hills Minor Football Association	**271,036**	271,036
Other long-term receivables	**79,693**	101,929
	$ 2,114,067	$2,363,187

Acton Agricultural Society Loan
The loan is repayable in blended semi-annual principal and interest payments (principal of $139,485 and interest of $11,568 for year 2017), bears interest annually at the 10 year Canadian bond rate in effect at the beginning of the year (2017- 2.33%) and matures May 31, 2021.

Halton Hills Gymnastic Centre Loan
The loan is repayable annually in the amount of $36,610 plus interest at the average 10 year Canadian Bond rate in effect at the beginning of the calendar year (7– 2.33%). The loan amount is not to exceed $324,000 and matures March 31, 2024.

Acton Town Hall
The loan is repayable annually in the amount of $23,074 plus interest based on the Bank of Canada prime business rate in effect on December 31 of the previous year (2017 – 2.31%) The loan matures on December 03, 2028.

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Georgetown Soccer Club Loan
The loan is repayable annually in the amount of $102,600 (principal of $42,697 and interest of $59,903) and matures in 2030. It carries an effective interest rate of 6.5%.

Halton Hills Minor Football Association Loan
The loan is repayable annually in the amount of $30,000 (principal of $0 and interest of $8,500) and matures in 2030. It carries an effective interest rate of 6.5%.

5. Investment in Halton Hills Community Energy Corporation

HHCEC and its wholly owned subsidiaries is owned and controlled by the Town and as a government business enterprise is accounted for on the modified equity basis in these consolidated financial statements.

HHCEC serves as the electrical distribution utility for Halton Hills' residents. Other activities of HHCEC and its subsidiaries are to provide hot water tank and sentinel light rentals, water metre reading and billing services as well as energy related services.

(a) Promissory Note Receivable

HHCEC issued a promissory note to the Town, which bears interest at a prescribed rate set annually by the Town, and is due December 31, 2020. The prescribed rate of interest on the note is 4.12% for the period January 1, 2017 to December 31, 2017 (4.12% for January 1, 2016 to March 31, 2016 and 4.54% for April 1, 2016 to December 31, 2016). There are no fixed terms for the repayment of principal. Interest received during the year with respect to the promissory note is $665,049 (2016 - $710,432).

(b) Note payable to Southwestern Energy Inc.

The Town entered into an agreement with Southwestern Energy Inc. to implement an LED streetlight conversion project. Financing was provided in the amount of $1,958,891, plus HST. The Town recorded the liability at $1,993,368 including 1.76% HST. $1,222,113 was outstanding as at December 31, 2017 (2016 - $1,578,232). The note payable bears interest at 4.75% and is repayable through the energy savings achieved from the conversion. The agreement has an estimated work value and ultimate loan value of $2 million and the project is expected to complete in July 2018.

(c) Loan payable to Southwestern Energy Inc.

The Town entered into an agreement with Southwestern Energy Inc. to install a geothermal HVAC System at a Town facility. The loan was provided in the amount of $535,614 with a prescribed rate of interest of 1.57% per annum (2016 – 1.57%). Quarterly interest and principal repayments are scheduled up to August 30, 2029 with an outstanding balance of $321,735 as at December 31, 2017 (2016 - $347,686).

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5. Investment in Halton Hills Community Energy Corporation (Continued)

The following table provides condensed supplementary consolidated financial information for HHCEC and its subsidiaries for the year ended December 31:

Financial Position	**2017**	2016
Assets		
Current	**$ 17,513,089**	$ 17,693,197
Capital	**78,151,389**	68,751,095
Other	**13,672,177**	8,940,309
Total Assets	**$ 109,336,655**	$ 95,384,601
Liabilities		
Current	**$ 29,087,825**	$ 27,393,392
Promissory note payable to Town of Halton Hills	**16,141,970**	16,141,970
Other	**32,751,584**	21,495,537
Total Liabilities	**$ 77,981,379**	$ 65,030,899
Equity		
Share capital	**$ 16,161,663**	$ 16,161,663
Retained earnings	**15,417,960**	14,322,540
Accumulated other comprehensive income/(loss)	**(224,347)**	(130,501)
Total equity	**$ 31,355,276**	$ 30,353,702
Total liabilities and equity and regulatory balances	**$ 109,336,655**	$ 95,384,601
Financial Activities		
Revenue	**$ 79,125,259**	$ 86,489,218
Expenses	**76,152,143**	82,726,376
Net movement in regulatory balances	**185,745**	1,987,523
Net income & net movement in regulatory balances	**$ 2,787,371**	$ 1,966,275
Other comprehensive income	**(93,846)**	-
Total comprehensive income	**$ 2,693,525**	$ 1,966,275
Equity income from HHCEC	**$ 2,693,525**	$ 1,966,275
Retained earnings, beginning of year	**$ 14,322,540**	$ 14,002,833
Net income & net movement in regulatory balances	**2,787,371**	1,966,275
Dividends on common shares	**(1,691,951)**	(1,646,568)
Retained earnings, end of year	**$ 15,417,960**	$ 14,322,540
Accumulated other comprehensive income/(loss), beginng of year	**$ (130,501)**	$ (130,501)
Other comprehensive income	**(93,846)**	-
Accumulated other comprehensive income/(loss), end of year	**$ (224,347)**	$ (130,501)
Town of Halton Hills' investment in HHCEC represented by:		
Promissory note receivable	**$ 16,141,970**	$ 16,141,970
Investment in shares of HHCEC	**16,161,663**	16,161,663
Accumulated other comprehensive income/(loss)	**(224,347)**	(130,501)
HHCEC retained earnings	**15,417,960**	14,322,540
Total investment in HHCEC	**$ 47,497,246**	$ 46,495,672

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5. Investment in Halton Hills Community Energy Corporation (Continued)

Related Party Transactions and Balances

The following summarizes the Town's related party transactions and balances with the Corporation for the years ended December 31:

	2017	2016
Transactions		
Revenue		
Property taxes	**125,648**	100,490
Interest on promissory notes	**665,049**	710,432
Expenses		
Energy purchases (at commercial rates)	**1,580,634**	1,830,308
Distribution expenses	**258,403**	333,610
Streetlight maintenance and other	**1,312,468**	1,903,883
Dividends Received	**1,691,951**	1,646,548
Amounts due to the Town		
Promissory note	**16,141,970**	16,141,970
Amounts due to related party		
Accounts payable and accrued liabilities	**390,554**	412,343
Loan payable to Southwestern energy	**321,735**	347,686
Note payable to Southwestern energy	**1,222,113**	1,578,232

6. Bank Indebtedness

Credit facilities available to the Town from a financial institution, by way of loans, overdrafts or Bankers Acceptances, amount to $500,000. Interest on these facilities is at prime minus .75%. At December 31, 2017, these credit facilities were not utilized by the Town.

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7. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include financial obligations to outside organizations and individuals as a result of transactions and events on or before the end of the accounting period. They are the result of contracts, agreements and legislation in force at the end of the accounting period that require the Town to pay for goods and services acquired or provided prior to the accounting date. A further breakdown is provided below:

		2017	2016
Trade Accounts Payable	**$**	**4,439,665**	$ 3,903,781
Payables to Other Governments		**1,693,605**	1,053,986
Accrued Liabilities		**161,396**	1,149,195
		6,294,666	6,106,962

8. Deferred Revenue

In accordance with standards established by PSAB, obligatory reserve funds are reported as deferred revenue. Provincial legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the Town are provided below:

Deferred Revenue Continuity
Note 8

	Balance at 31-Dec-16	**Receipts**	**Revenue Recognized**	**Balance at 31-Dec-17**
Development charges	$ (209,139)	$ 5,297,389	$ (6,830,187)	**$ (1,741,937)**
Capital committed	27,097	763	-	**27,860**
Parkland	4,373,238	407,814	(32,833)	**4,748,219**
Building Code Act, 1992	4,191,767	2,274,514	(876,681)	**5,589,600**
Gas tax - Federal	1,093,419	1,856,440	(2,250,682)	**699,177**
Total deferred revenue - obligatory	9,476,382	9,836,920	(9,990,383)	**9,322,919**
Other	3,265,614	9,824,215	(9,821,148)	**3,268,681**
	$ 12,741,996	$ 19,661,135	$ (19,811,531)	**$ 12,591,600**

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9. Employee Benefits Obligation

Summary of employee benefits obligation is provided below:

Future payments required for:	2017	2016
Liability for WSIB (a)	**$ 1,417,042**	$ 568,604
Vacation pay liability (b)	**164,787**	150,393
Retirement benefits (c)	**1,450,155**	1,337,767
	$ 3,031,984	$ 2,056,764

(a) Liability for Workplace Safety & Insurance Board (WSIB)

The Town is a Schedule II employer under the Workplace Safety and Insurance Act. As a Schedule II employer, the Town assumes the liability for any award made under the Act.

An independent actuarial valuation dated March 16, 2016 and updated to December 31, 2017 estimated the liability at $1,417,042 (2016 - $568,604) as at December 31, 2017. A reserve in the amount of $645,820 (2016 - $595,820) is available to partially offset this liability.

The significant actuarial assumptions adopted in estimating the Town's accrued benefits obligations are as follows:

- Interest (discount rate): 4.25%
- Administration costs: 38% of compensation
- WSIB Benefit escalation of 2.75% for Loss of Earnings, 6% for Health Care, 2% for Survivor Benefits and 2% for Non-Economic Loss

Information about the Town's WSIB liability is as follows:

WSIB Liability	2017	2016
Accrued benefit obligation at January 1	**$ 400,395**	$ 390,061
Service cost	**904,633**	49,454
Interest cost	**17,669**	17,214
Benefit payments	**(57,580)**	(56,334)
	1,265,117	400,395
Unamortized actuarial gain	**151,925**	168,209
Employee benefits obligation at December 31	**$ 1,417,042**	$ 568,604

Included in current service cost is amortization of the actuarial gain in the amount of $16,284 (2016 - $26,644)

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(b) Vacation Pay Liability

The vacation year for CUPE members is from May 1 to April 30. Vacations earned in that twelve month period may be taken anytime during the following twelve months. The vacation pay liability at December 31, 2017 represents the vacation earned but not yet taken.

(c) Retirement Benefits

The Town provides dental and health care benefits between the time an employee retires under the Ontario Municipal Employees Retirement System (OMERS), or retires at a normal retirement age, up to the age of 65.

Using the information contained in an independent actuarial valuation dated March 16, 2016, management has estimated a liability of $1,450,155 (2016 - $1,337,767) for the retirement benefits based on the present value of the current obligation for past and current employees. The significant actuarial assumptions adopted in estimating the Town's accrued benefits obligations are as follows:

- Interest (discount rate): 4.75%
- Dental benefit escalation: 4.00%
- Health benefit escalation: 6% in 2017, reducing by 0.333% per year to 4% in 2023

Information about the Town's benefit liabilities are as follows:

Retirement Benefit Liability	**2017**	2016
Accrued benefit obligation at January 1	**$ 1,636,159**	$ 1,570,477
Service cost	**89,398**	83,670
Interest cost	**77,708**	74,391
Benefit payments	**(89,799)**	(92,379)
	1,713,466	1,636,159
Unamortized actuarial loss	**(263,311)**	(298,392)
Accrued benefit obligation at December 31	**$ 1,450,155**	$ 1,337,767

Included in current service cost is amortization of the actuarial loss in the amount of $35,081 (2016 - $52,700).

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10. Liability for contaminated sites

The Town estimated a liability of $367,500 as at December 31, 2017 (2016 - $350,000) for remediation of a contaminated site. The site was a former junk yard with shallow soils less than 0.5m below grade which have been impacted and contain broken glass, bricks and small fragments of plastic and metal. The soil contamination obligates the Town to undertake remediation activities. Clean up and restoration to MOE standard requires subsurface investigation, sort/screen, removal of materials, and placement of clean fill. Subsequent to the initial measurement, the obligation will be adjusted at the end of each year to reflect the passage of time and changes in the estimated obligation. Changes in the obligation are recognized in the Statement of Operations as an operating expense.

The future remediation costs and any post-remediation costs have an estimated undiscounted cost of $381,465 and have been recorded in the financial statements at present value using a discount rate of 1.9%. Estimates for these costs are based upon quotes provided by experts.

11. Liability for post closure solid waste landfill

The Town ceased to operate its solid waste landfill site in 1973 and is required to conduct post-closure procedures. These procedures are conducted by the Region of Halton on behalf of the Town. The Region monitors the site and the expenditure is included in the waste management levy. The recorded liability of $121,643 (2016 - $129,251) is the present value of future cash flows associated with the closure and post-closure costs of $5,592 annually, discounted using an average long-term borrowing rate of 5% and an annual inflation rate of 2%. The total undiscounted liability is $327,243. The estimated length of time required for post-closure care is 40 years.

12. Long-term Liabilities

(a)

Total long-term liabilities incurred by the Town at the end of the year.	**2017**	2016
Debentures payable to Region of Halton	**$ 25,294,918**	$ 29,139,183
Loan payable to Southwestern Energy	**321,735**	347,686
Loan payable to Halton District School Board	**1,142,799**	1,197,981
Note payable to Southwestern Energy	**1,222,113**	1,578,232
	$ 27,981,565	$ 32,263,082

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(b) Of the long-term liabilities reported in (a) of this note, principal payments are payable as follows:

2018	$ 5,236,221
2019	3,681,750
2020	3,764,715
2021	3,852,407
2022	3,404,979
2023-2035	8,041,493
	$ 27,981,565

(c) The long-term liabilities in (a) issued in the name of the Town have been approved by by-law. 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.

(d) Interest expense on net long-term liabilities amounted to $735,167 (2016 - $817,932). The long-term liabilities bear interest at rates ranging from 1.57% to 6.46%.

13. Charges for Long-term Liabilities

Total charges for the year for long-term liabilities which are reported on the Consolidated Statement of Financial Position are as follows:

	2017	2016
Principal Repaid		
Debentures	**$3,866,710**	$3,786,201
Debentures recoverable from Region of Halton	**3,505**	3,451
Loan agreement with Halton District School Board	**55,182**	51,832
Note payable to Southwestern Energy	**771,587**	408,536
	$4,696,984	$4,250,020
Loan Interest Payments		
Debentures	**734,451**	817,162
Debentures recoverable from Region of Halton	**716**	770
	$735,167	$817,932
	$5,432,151	$5,067,952

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14. Non-financial Assets

Tangible capital and other non-financial assets are accounted for as assets by the Town because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Town unless they are sold.

(a) Contributed or Donated Capital Assets

The Town received $1,874,482 (2016 - $2,932,685) in contributed capital assets.

Contributed Assets	2017	2016
Paved Roads & Sidewalks	$ 1,130,503	$ 2,207,975
Land	-	396,020
Street Lighting	90,554	145,750
Urban Storm Sewers	536,644	-
Storm Water Management Pond	94,581	-
Traffic Operations & Roadside	22,200	182,940
	$ 1,874,482	$ 2,932,685

(b) Tangible Capital Assets Disclosed at Nominal Values

There are no tangible capital assets recognized at a nominal value.

(c) Write Down of Tangible Capital Assets

The Town has recorded $Nil (2016 - $Nil) in write-downs of tangible capital assets.

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15. Tangible Capital Assets

Cost	Balance, Dec 31, 2016	Additions	Disposals	Balance Dec 31, 2017
General				
Land	40,051,975	-	-	40,051,975
Land improvements	38,464,386	778,601	17,272	39,225,715
Buildings	92,200,376	29,272	-	92,229,648
Equipment	25,807,030	1,916,736	111,589	27,612,177
Vehicles	4,749,241	189,871	-	4,939,112
Leasehold improvements	320,771	-	-	320,771
Infrastructure				-
Land	4,139,125	66,942	-	4,206,067
Land improvements	2,353,660	151,516	-	2,505,176
Buildings	8,741,854	28,129	-	8,769,983
Linear assets	347,459,173	12,816,129	-	360,275,302
Equipment	9,565,416	506,920	-	10,072,336
Vehicles	9,057,091	1,292,005	175,746	10,173,350
Construction in progress				-
Work in progress	6,792,837	1,368,902	3,388,392	4,773,347
Total Cost	589,702,935	19,145,023	3,692,999	605,154,959
Accumulated Amortization				
General				
Land improvements	16,341,466	1,310,315	17,272	17,634,509
Buildings	30,393,019	2,943,606	-	33,336,625
Equipment	16,663,401	1,614,133	111,589	18,165,945
Vehicles	2,525,847	274,330	-	2,800,177
Leasehold improvements	184,793	10,343	-	195,136
Infrastructure				
Land improvements	999,076	133,007	-	1,132,083
Buildings	1,296,930	352,072	-	1,649,002
Linear assets	175,510,440	10,551,713	-	186,062,153
Equipment	5,303,995	447,220	-	5,751,215
Vehicles	4,993,893	714,037	175,746	5,532,184
Accumulated Amortization	254,212,860	18,350,776	304,607	272,259,029
Net Book Value				
General				
Land	40,051,975	-	-	40,051,975
Land improvements	22,122,920	(531,714)	-	21,591,206
Buildings	61,807,357	(2,914,334)	-	58,893,023
Equipment	9,143,629	302,603	-	9,446,232
Vehicles	2,223,394	(84,459)	-	2,138,935
Leasehold improvements	135,978	(10,343)	-	125,635
Infrastructure				
Land	4,139,125	66,942	-	4,206,067
Land improvements	1,354,584	18,509	-	1,373,093
Buildings	7,444,924	(323,943)	-	7,120,981
Linear assets	171,948,733	2,264,416	-	174,213,149
Equipment	4,261,421	59,700	-	4,321,121
Vehicles	4,063,198	577,968	-	4,641,166
Construction in progress				
Work in progress	6,792,837	1,368,902	3,388,392	4,773,347
Net Book Value - 2017	335,490,075	794,247	3,388,392	332,895,930
Net Book Value - 2016	331,296,920	5,251,000	1,057,845	335,490,075

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15. Tangible Capital Assets (Continued)

Works of art and historical treasures

The Town has received paintings and other pieces of artwork that are displayed at various Town facilities. The works of art and historical treasures are held for exhibition, educational and historical interest. Such assets are deemed worthy of preservation because of social rather than financial benefits they provide to the community. The historical costs of the art and treasures are not determinable or relevant to their significance. No valuation of the collection has been conducted or disclosed in the consolidated financial statements.

16. Accumulated Surplus

	2017	2016
General surplus/deficit		
-General Surplus (Contract employee costs)	**$ 137,624**	$ -
-Unexpended capital financing	**9,101,383**	7,094,910
	9,239,007	7,094,910
Equity in tangible capital assets		
-Net tangible capital assets	**328,122,583**	328,697,238
-Construction in progress	**4,773,347**	6,792,837
-Debt issued (net of Region recoveries)	**(25,573,197)**	(29,439,907)
	307,322,733	306,050,168
Equity in HHCEC	**47,497,246**	46,495,672
Unfunded employee benefits	**(2,665,587)**	(1,704,761)
Unfunded liability for contaminated sites	**(367,500)**	(350,000)
Unfunded liability for postclosure care of solid waste landfill sites	**(121,643)**	(129,251)
Business Improvement Area	**157,047**	137,240
Reserves set aside for specific purposes by Council		
-for insurance	**134,324**	192,682
-for workers' compensation	**645,820**	595,820
-for election	**161,508**	100,500
-for tax rate stabilization	**2,263,607**	950,696
-for OMB Hearings	**350,000**	350,000
-for capital purposes	**40,633,912**	36,779,452
Total Reserves	**44,189,171**	38,969,150
Reserve funds set aside for specific purposes by Council		
-for John Elliott Award	**10,454**	10,761
-for capital purposes	**632,045**	385,375
Total Reserve Funds	**642,499**	396,136
	$ 405,892,973	$ 396,959,264

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17. Contingent Liabilities

(a) From time to time, the Town may be involved in claims in the normal course of business. Management assesses such claims and where material exposure is considered likely and, where the amount of the claim is quantifiable, provisions for loss are made based on management's assessment of the likely outcome. The Town does not provide for claims that are considered unlikely to result in a significant loss, claims for which the outcome is not determinable or claims where the amount of loss cannot be reasonably estimated. Any settlements or awards under such claims are provided for when reasonably determinable.

(b) In the normal course of business, appeals are made by taxpayers against property assessments, the resolution of which is not known as at the date of issuance of these financial statements. It is the practice of the Town to provide for any claims only when the amount of decrease in assessment can be estimated.

18. Lease Commitments

The Town leases premises and is committed to minimum annual lease payments under terms of lease agreements which include Georgetown Seniors Centre lease with Lenbro Holdings Ltd. expires in 2019 and also the 50 year lease of Heritage Acton for recreational programing purposes:

2018	$	236,774
2019	$	182,783
2020	$	13,112
2021	$	13,375
2022	$	13,642
Thereafter	$	967,126
	$	**1,426,812**

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19. Government Transfers

	2017	2016
Federal		
Federal Gas Tax	$ 2,250,682	$ 2,115,904
Other grants	20,925	21,607
	$ 2,271,607	$ 2,137,511
Provincial		
Dedicated Gas Tax	$ 436,443	$ 427,339
Ministry of Health and Long Term Care	219,763	182,176
Ontario Community Infrastructure Fund	717,670	329,332
Investing in Ontario Act	-	112,000
Other grants	510,106	145,996
	$ 1,883,982	$ 1,196,843

20. Segmented Information

Segmented information has been identified based on various operating departments within the Town. Their activities are reported by functional area in the body of the financial statements. Revenue and expenses are separately disclosed in the segmented information, along with the services they provide, as follows:

General government – Mayor and Council, Office of the CAO, Finance, Information Technology, & Purchasing

The departments within general government are responsible for the general management and control of the Corporation, including adopting bylaws, adopting administrative policy, levying taxes, providing administrative, technical, and financial services. They also ensure quality services are provided to the community and that the services provided are aligned with Council approved actions.

Protection services – Fire Protection and Preventive Services Department, By-law Enforcement, Licensing, Animal and Weed Control, Building Services

The Fire Protection and Preventive Services department provides a wide range of fire prevention, fire suppression and emergency rescue services. Community, marriage and business licensing are provided by Finance department. Animal and weed control are provided by the Planning & Infrastructure department. The Building Services Division is responsible for permit processing and building inspections and by-law enforcement.

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20. Segmented Information (Continued)

Transportation services – Planning & Infrastructure Department, Parking Control

The Planning & Infrastructure department is responsible for operations, infrastructure management (roads, bridges and sewers), traffic control, accessible transit service and development engineering. The Enforcement Services team under Office of the CAO provides the parking enforcement.

Environmental services – Storm Water Management

Storm water management services are provided by the Planning & Infrastructure department.

Health services

Cemetery services are provided by the Planning & Infrastructure department and Recreation and Parks departments.

Social and family services

The Senior Centres services are provided by the Recreation and Parks department.

Recreation and cultural services – Recreation and Parks Department, Library

The Recreation and Parks department is responsible for the development, provision and maintenance of facilities, parks and recreation and cultural programs and services. Planning & Infrastructure department provides the maintenance for parks. The Halton Hills Public Library provides the community with materials, programs and services to support and encourage informal life-long learning.

Planning and development – Planning and Sustainability, Economic Development, Business Improvement Area

The Planning & Infrastructure department provides direction to Council and the community through land use policy formulation and implementation. The Economic Development section of the Office of the CAO assists businesses through technical processes associated with the relocation or set up of business. With support of the Town, the Business Improvement Area board of management provides business promotion and improvement in downtown Acton and Georgetown.

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20. Segmented Information (Continued)

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. Property taxation has been apportioned to segments based on net budgeted expenses. Equity income from Halton Hills Hydro has been included under the General Government segment, other revenue. For additional information, see the schedules below for the years 2017 and 2016.

2017	General Government	Protection Services	Transportation Services	Environ-mental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning & Development	Total 2017
Revenue:									
Taxation for municipal purposes	$ 6,637,529	$ 7,798,080	$ 15,836,114	$ 813,101	$ 185,421	$ 605,703	$ 12,882,592	$ 2,511,419	$ 47,269,959
User fees and charges	277,396	117,076	865,873	-	286,140	69,452	4,885,153	484,221	6,985,311
Government of Canada grants	-	-	2,253,346	-	-	-	18,261	-	2,271,607
Province of Ontario grants	9,384	-	1,450,372	-	-	219,763	204,463	-	1,883,982
Other municipalities	-	38,758	1,446,513	-	-	-	333,424	-	1,818,695
Investment income	1,782,161	-	873	-	-	-	-	-	1,783,034
Development charges	13,438	439,980	3,429,444	-	-	-	2,761,763	185,562	6,830,187
Donations	-	-	1,261,820	613,962	-	-	347,392	-	2,223,174
Other	4,877,507	2,285,589	610,771	-	1,890	122,186	430,242	161,995	8,490,180
Total revenue	**13,597,415**	**10,679,483**	**27,155,126**	**1,427,063**	**473,451**	**1,017,104**	**21,863,290**	**3,343,197**	**79,556,129**
Expenses:									
Salaries, wages & employee benefits	7,556,299	8,871,948	7,105,881	-	125,066	477,743	10,598,108	2,486,176	37,221,221
Interest on long-term debt	729,867	4,584	-	-	-	-	-	-	734,451
Purchased goods	503,899	313,569	2,349,560	3,276	19,426	46,082	2,264,968	310,705	5,811,485
Purchased services	2,648,358	618,958	2,265,894	-	11,221	32,677	1,507,726	433,948	7,518,782
Financial expenses	190,916	4,690	725	-	-	233,587	75,252	639	505,809
Transfers to others	(270,383)	232,637	(596,019)	416	99,407	71,236	661,970	280,632	479,896
	11,358,956	**10,046,386**	**11,126,041**	**3,692**	**255,120**	**861,325**	**15,108,024**	**3,512,100**	**52,271,644**
Amortization	346,129	1,017,295	11,268,666	1,354,997	21,826	1,676	4,327,560	12,627	18,350,776
Write-down of tangible capital assets	-	-	-	-	-	-	-	-	-
Loss on disposal	-	-	-	-	-	-	-	-	-
Total expenses	**11,705,085**	**11,063,681**	**22,394,707**	**1,358,689**	**276,946**	**863,001**	**19,435,584**	**3,524,727**	**70,622,420**
Annual surplus/(deficit)	**$ 1,892,330**	**$ (384,198)**	**$ 4,760,419**	**$ 68,374**	**$ 196,505**	**$ 154,103**	**$ 2,427,706**	**$ (181,530)**	**$ 8,933,709**

2016	General Government	Protection Services	Transportation Services	Environ-mental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning & Development	Total 2016
Revenue:									
Taxation for municipal purposes	$ 6,558,439	$ 7,403,007	$ 14,426,169	$ 913,328	$ 198,126	$ 601,164	$ 12,724,343	$ 2,346,749	$ 45,171,325
User fees and charges	272,912	140,971	818,263	-	261,570	58,969	4,931,133	613,809	7,097,627
Government of Canada grants	4,727	-	2,115,904	-	-	-	16,880	-	2,137,511
Province of Ontario grants	11,117	-	906,300	-	-	182,176	97,250	-	1,196,843
Other municipalities	15,000	38,054	3,673,119	-	-	-	-	-	3,726,173
Investment income	1,624,816	-	-	-	-	-	-	-	1,624,816
Development charges	15,178	444,466	507,609	-	-	-	7,528,996	200,992	8,697,241
Donations	-	-	2,360,491	367,000	-	-	777,139	-	3,504,630
Other	4,158,117	2,132,101	746,197	-	4,007	156,237	4,590,851	139,759	11,927,269
Total revenue	**12,660,306**	**10,158,599**	**25,554,052**	**1,280,328**	**463,703**	**998,546**	**30,666,592**	**3,301,309**	**85,083,435**
Expenses:									
Salaries, wages & employee benefits	6,196,500	8,504,036	6,891,397	-	109,522	461,847	10,160,807	2,427,252	34,751,361
Interest on long-term debt	812,330	4,832	-	-	-	-	-	-	817,162
Purchased goods	507,769	342,926	2,761,497	436	17,775	52,565	2,374,173	285,218	6,342,359
Purchased services	2,170,076	621,301	2,060,716	-	11,875	30,456	1,357,433	390,285	6,642,142
Financial expenses	392,306	2,954	752	-	-	223,485	99,654	1,799	720,950
Transfers to others	(194,602)	217,127	(570,694)	-	83,976	74,220	507,744	116,656	234,427
	9,884,379	**9,693,176**	**11,143,668**	**436**	**223,148**	**842,573**	**14,499,811**	**3,221,210**	**49,508,401**
Amortization	253,463	976,890	10,510,567	1,318,140	21,745	2,515	4,343,267	11,956	17,438,543
Write-down of tangible capital assets	-	-	-	-	-	-	-	-	-
Loss on disposal	-	-	68,310	-	-	-	141,732	-	210,042
Total expenses	**10,137,842**	**10,670,066**	**21,722,545**	**1,318,576**	**244,893**	**845,088**	**18,984,810**	**3,233,166**	**67,156,986**
Annual surplus/(deficit)	**$ 2,522,464**	**$ (511,467)**	**$ 3,831,507**	**$ (38,248)**	**$ 218,810**	**$ 153,458**	**$ 11,681,782**	**$ 68,143**	**$ 17,926,449**

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21. Trust Funds

Trust funds administered by the Town amounting to $5,084,115 (2016 - $4,841,712) are not included in the Consolidated Statement of Financial Position, nor have their operations been included in the Consolidated Statement of Operations.

22. Pension Agreements

The Town makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan, which as of December 31, 2017, was on behalf of 356 members of its staff (2016 – 342). 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 service and rates of pay.

Contributions of employees with a normal retirement age of 65 were being made at a rate of 9% for earnings up to the yearly maximum pensionable earnings of $55,300 and at a rate of 14.6% for earnings greater than the yearly maximum pensionable earnings. Contributions of employees with a normal retirement age of 60 (Fire Department) were being made at a rate of 9.2% for earnings up to the yearly maximum pensionable earnings of $55,300 and at a rate of 15.8% for earnings greater than the yearly maximum pensionable earnings.

The amount contributed to OMERS for 2017 was $2,466,071 (2016 - $2,421,190) for current service and is included as an expense on the Consolidated Statement of Operations.

23. Budget Figures

The budget figures are those approved by Council and have been reclassified to conform with these financial statements.

24. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation, which has had no effect on annual surplus or cash position.

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This page is reserved for the Independent Auditors' Report issued by KPMG related to their audit of the Trust Funds of the Corporation of the Town of Halton Hills (Page 1 of 1)

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Trust Funds
Statement of Financial Position
December 31, 2017, with comparative figures for 2016

	2017	2016
Financial assets		
Investments (Note 2)	**$ 5,084,115**	$ 4,841,712
Net financial assets, accumulated surplus	**$ 5,084,115**	$ 4,841,712

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

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Trust Funds
Statement of Change in Net Financial Assets
Year ended December 31, 2017, with comparative figures for 2016

	2017	2016
Annual surplus, being change in net financial assets	**$ 242,403**	$ 124,462
Net financial assets - beginning of year	**4,841,712**	4,717,250
Net financial assets, end of year	**$ 5,084,115**	$ 4,841,712

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

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Trust Funds
Statement of Operations
Year ended December 31, 2017, with comparative figures for 2016

	2017	2016
Revenue		
Cemetery maintenance	**$ 38,051**	$ 44,759
Developer contributions	**160,488**	30,122
Interest	**138,617**	144,476
	337,156	219,357
Expenses		
Transfer to Town of Halton Hills	**93,729**	94,676
Limehouse Presbyterian Cemetery	**1,024**	219
	94,753	94,895
Annual surplus	**242,403**	124,462
Accumulated surplus, beginning of year	**4,841,712**	4,717,250
Accumulated surplus, end of year	**$ 5,084,115**	$ 4,841,712
Analysis of year end position		
Fairview Cemetery	**$ 566,917**	$ 540,715
Greenwood Cemetery	**1,270,114**	1,231,696
Hornby Presbyterian Cemetery	**841**	830
Limehouse Presbyterian Cemetery	**36,714**	34,683
Union Presbyterian Cemetery	**4,247**	4,131
Candidate Contributions	**-**	8
Georgetown Hospital Foundation	**17,599**	17,117
Transportation Maintenance	**2,801,470**	2,636,894
Gateway Feature	**149,387**	145,297
Private Traffic Signal Maintenance Fund	**236,826**	230,341
Total trust funds	**$ 5,084,115**	$ 4,841,712

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

THE CORPORATION OF THE TOWN OF HALTON HILLS
Trust Funds
Statement of Cash Flows
Year ended December 31, 2017, with comparative figures for 2016

		2017		2016
Operating activities				
Annual surplus	**$**	**242,403**	$	124,462
Financing activities				
Acquisition of investments		**(242,403)**		(124,462)
Net change in cash		**-**		-
Cash, beginning of year		**-**		-
Cash, end of year	**$**	**-**	**$**	**-**

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

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1. Summary of Significant Accounting Policies

The financial statements of the Trust Funds of The Corporation of the Town of Halton Hills (the "Town") are the representation of the Town's management prepared in accordance with Canadian public sector accounting standards recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant accounting policies adopted by the Trust Funds of the Town are as follows:

i) Basis of Accounting

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ii) Revenue Recognition

Revenue received throughout the year is recognized on an accrual basis when collectability is reasonably assured.

iii) Investments

Investments are carried at cost. When there has been a loss in value that is other than a temporary decline in value, the respective investment is written down to recognize the loss.

2. Investments

The Town pools its investment money with Halton Region in an effort to obtain a better rate of return. The Town is able to withdraw the funds as needed with no restrictions. The Town has $5,084,115 (2016 - $4,841,712) invested in the fund as at December 31, 2017. The market value of the amount invested is $5,091,034 (2016 - $4,923,697). During 2017, the invested funds earned a realized year-to-date rate of return, net of fees, of 2.96% (2016 – 2.97%).

3. Terms of Trust

The investments held at year end are in accordance with the Trustee Act R.S.O. 1990.

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This page is reserved for the Independent Auditors' Report issued by KPMG related to their audit of the Library fiancial statements for the Corporation of the Town of Halton Hills (Page 1 of 1)

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Halton Hills Library Board
Statement of Financial Position
December 31, 2017, with comparative figures for 2016

	2017	2016
Financial assets		
Due from the Town of Halton Hills	**$ 556,528**	$ 258,989
	556,528	258,989
Liabilities		
Deferred revenue (Note 8)	**7,968**	574
Long-term liabilities (Note 2)	**5,944,434**	6,322,821
	5,952,402	6,323,395
Net debt	**(5,395,874)**	(6,064,406)
Non-financial assets		
Tangible capital assets (Note 3)	**14,381,564**	15,068,361
Accumulated surplus (Note 5)	**$ 8,985,690**	$ 9,003,955

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

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Halton Hills Library Board
Statement of Change in Net Debt
Year ended December 31, 2017, with comparative figures for 2016

	Budget (Note 6)	2017	2016
Annual surplus (deficit)	$ (223,143)	**(18,265)**	$ (74,838)
Acquisition of tangible capital assets	(362,324)	**(362,324)**	$ (358,982)
Amortization of tangible capital assets	966,843	**1,049,121**	$ 1,041,278
Change in net debt	381,376	**668,532**	$ 607,458
Net debt - beginning of year	(6,064,406)	**(6,064,406)**	$(6,671,864)
Net debt, end of year	$ (5,683,030)	**(5,395,874)**	$(6,064,406)

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

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THE CORPORATION OF THE TOWN OF HALTON HILLS
Halton Hills Library Board
Statement of Operations
Year ended December 31, 2017, with comparative figures for 2016

	Budget (Note 6)	2017	2016
Revenue			
Town of Halton Hills	$ 3,942,188	**$ 3,963,169**	$ 4,001,034
Government of Canada grants (Note 4)	1,000	**18,261**	16,880
Province of Ontario grants (Note 4)	61,300	**77,024**	67,900
Development charges	372,700	**404,112**	372,687
Fines, rentals and other	67,700	**106,990**	109,963
	4,444,888	**4,569,556**	4,568,464
Expenses			
Salaries, wages and benefits	3,072,000	**2,833,885**	2,903,989
Materials and supplies	19,200	**64,985**	61,203
Programming	6,900	**24,044**	24,922
Repairs and maintenance	9,600	**8,316**	26,928
Telephone	4,000	**3,212**	3,858
Advertising	2,700	**4,367**	3,811
Printing and photocopying	13,600	**17,920**	14,458
Audit	3,900	**5,529**	3,900
Contracted services	124,400	**136,938**	95,215
Rent	301,688	**301,905**	301,618
Equipment costs	2,500	**2,500**	17,065
General	140,700	**135,099**	145,057
Amortization	966,843	**1,049,121**	1,041,278
	4,668,031	**4,587,821**	4,643,302
Annual (deficit) surplus	(223,143)	**(18,265)**	(74,838)
Accumulated surplus, beginning of year	9,003,955	**9,003,955**	9,078,793
Accumulated surplus, end of year	$ 8,780,812	**$ 8,985,690**	$ 9,003,955

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

THE CORPORATION OF THE TOWN OF HALTON HILLS
HALTON HILLS LIBRARY BOARD
Statement of Cash Flows
Year ended December 31, 2017, with comparative figures for 2016

	2017	2016
Operating activities		
Annual deficit	**$ (18,265)**	$ (74,838)
Item not affecting cash:		
Amortization of tangible capital assets	**1,049,121**	1,041,278
Changes in non-cash working capital:		
Due to/from Town of Halton Hills	**(297,539)**	(155,187)
Deferred revenue	**7,394**	(81,347)
Net change in cash from operations	**740,711**	729,906
Capital activities		
Acquisition of tangible capital assets	**(362,324)**	(358,982)
Net change in cash from capital activities	**(362,324)**	(358,982)
Financing activities		
Long-term debt repaid	**(378,387)**	(370,924)
Net change in cash from financing activities	**(378,387)**	(370,924)
Net change in cash	-	-
Cash - beginning of year	-	-
Cash - end of year	**$ -**	$ -

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

1. Summary of Significant Accounting Policies

The financial statements of the Halton Hills Library Board of the Corporation of the Town of Halton Hills (the "Library") are the representation of management prepared in accordance with Canadian public sector accounting standards as recommended and established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant accounting policies adopted by the Halton Hills Library Board are as follows:

i) Basis of Accounting

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ii) Measurement Uncertainty

The preparation of financial statements in accordance with Canadian Public Sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

The Town's implementation of PS3150 has also required management to make estimates of historical costs, useful lives and residual values of tangible capital assets.

Actual results could differ from those estimates.

iii) Revenue Recognition

Revenue received throughout the year is recognized on an accrual basis when collectability is reasonably assured.

iv) Government Transfers

Government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, providing that the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made, except when and to the extent that, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

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1. Summary of Significant Accounting Policies (continued)

(v) Tangible Capital Assets

(a) Tangible capital assets are recorded at cost plus all directly related charges incurred in order to bring the asset into a condition ready for use by the Library. Cost includes amounts that are directly attributed to acquisition, construction, development or betterment of the asset. Tangible capital assets are amortized on a straight-line basis over the estimated useful life of the asset. The only exception as noted below, is for land, which is considered to have an infinite life. Amortization costs are recorded in the Statement of Operations and are calculated and charged monthly against the appropriate asset class. The asset categories and useful lives are as follows:

ASSET	USEFUL LIFE (YEARS)
Land	Infinite
Buildings	10-50
Equipment	3-25

The Library regularly reviews its tangible capital assets to eliminate obsolete items.

Assets under construction (work in progress) are not amortized until the asset is available for productive use.

(b) Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

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2. Long-term Liabilities

(a)

	2017	2016
Total long-term liabilities incurred by the Library	**$5,944,434**	$ 6,322,821

(b)

Of the long-term liabilities reported in (a) of this note, principal payments are payable as follows:

2018	385,557
2019	393,696
2020	401,033
2021	408,551
2022	365,914
2023-2032	3,989,683
	$ 5,944,434

(c) The long-term liabilities in (a) issued in the name of the Town have been approved by Town by-law. 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.

(d) Interest expense on net long-term liabilities amounted to $125,551 (2016 - $133,196). The long-term liabilities bear interest at rates ranging from 2.0% to 3.3%.

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3. Tangible Capital Assets

Cost	Balance December 31, 2016	Additions	Disposals	Balance December 31 2017
Land	78,836	-	-	78,836
Buildings	17,392,486	-	-	17,392,486
Equipment	4,918,846	362,324	-	5,281,170
Work in progress	-	-	-	-
Total Cost	22,390,168	362,324	-	22,752,492
Accumulated Amortization				
Buildings	3,721,099	673,405	-	4,394,504
Equipment	3,600,708	375,716	-	3,976,424
Accumulated Amortization	7,321,807	1,049,121	-	8,370,928
Net Book Value				
Land	78,836	-	-	78,836
Buildings	13,671,387	(673,405)	-	12,997,982
Equipment	1,318,138	(13,392)	-	1,304,746
Work in progress	-	-	-	-
Net Book Value - 2017	15,068,361	(686,797)	-	14,381,564
Net Book Value - 2016	15,750,657	(682,296)	-	15,068,361

(i) Contributed Capital Assets

The Library received $nil (2016 - $nil) in contributed tangible capital assets.

(ii) Tangible Capital Assets Disclosed at Nominal Values

There are no tangible capital assets recognized at a nominal value.

(iii) Write-down of Tangible Capital Assets

The Library has not recorded write-downs of tangible capital assets in the current year.

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4. Government Transfers

The government transfers reported in the Statement of Operations are:

	2017	2016
Federal		
New Horizons for Seniors grant	**$ 14,261**	$ 13,727
Other grants	**4,000**	3,153
	$ 18,261	$ 16,880
Provincial		
Per Capita	**$ 77,024**	$ 67,900
	$ 77,024	$ 67,900

5. Accumulated Surplus

	2017	2016
General Operating deficit	**$ 165,095**	$ -
Unexpended Capital financing	**149,933**	33,772
	315,028	33,772
Equity in tangible capital assets		
-Net tangible capital assets	**14,381,564**	15,068,361
-Debt issued	**(5,944,434)**	(6,322,821)
	8,437,130	8,745,540
Library Capital Reserve	**233,532**	224,643
Total Reserves	**233,532**	224,643
	$ 8,985,690	$ 9,003,955

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6. Budget

The budget figures are those approved by Council and have been reclassified to conform with these financial statements.

7. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation, which has had no effect on annual surplus or cash position.

8. Deferred Revenue

The Town of Halton Hills manages a development charge obligatory reserve fund for the library in the amount of $7,968 (2016 - $574) that is funded by contributions from developers as stipulated by the development charges by-law and identified in the development charges background study.

Opening Balance	$574
Funds Received	411,506
Revenue Recognized	(404,112)
Closing Balance	$7,968

The development charges will be spent on tangible capital assets to facilitate library growth. Tangible capital assets are Town owned, recognizing that the Town maintains title of Library facilities and furniture.

Development charges are funded and recognized as revenue in the Library's Statement of Operations when eligible expenses are incurred.

9. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation, which has had no effect on annual surplus or cash position.

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INDEPENDENT AUDITORS' REPORT

To the Members of Acton Business Improvement Area, Members of Council, Inhabitants and Ratepayers of the Town of Halton Hills

We have audited the accompanying financial statements of Acton Business Improvement Area which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net financial assets and cash flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 financial statements.

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KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

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 consolidated financial statements present fairly, in all material respects, the financial position of the Acton Business Improvement Area as at December 31, 2017 and its results of operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

DATE

Hamilton, Canada

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KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

ACTON BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial Assets		
Cash	$ 18,123	$ 43,604
Accounts receivable	31,590	18,965
	49,713	62,569
Financial Liabilities		
Accounts payable and accrued liabilities	1,173	3,290
Due to Town of Halton Hills	5,085	5,085
Deferred Revenue (note 3)	-	2,600
	6,258	10,975
Net financial assets	43,455	51,594
Non-Financial assets		
Tangible capital assets (note 2)	54,156	55,303
Lease commitments (note 5)		
Accumulated surplus	$ 97,611	$ 106,897

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

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ACTON BUSINESS IMPROVEMENT AREA

Statement of Operations

Year ended December 31, 2017, with comparative information for 2016

	Budget (note 4)	2017	2016
Revenue:			
Town of Halton Hills	$ 92,591	$ 99,841	$ 98,341
Leathertown festival	11,500	17,575	11,394
Farmer's market	-	-	3,695
Facade improvement grant	5,000	2,350	2,407
Summer student grant	3,100	2,663	3,150
Sponsorship program	1,000	2,970	2,000
Other revenue	7,745	4,629	3,547
Winter carnival	9,000	10,405	6,220
Canada day grant	1,450	-	950
	131,386	140,073	131,704
Expenses:			
Salaries and wages	51,900	50,000	54,564
Advertising and promotion	2,950	8,493	8,685
Repairs and maintenance	26,700	26,004	15,057
Rent	13,200	13,200	13,200
General expenses	21,050	11,628	903
Facade Improvement Program expenses	10,310	5,356	4,714
Event entertainment	-	17,795	9,072
Strategic plan	5,276	10,408	-
Amortization	-	1,147	1,147
Miscellaneous	-	5,328	4,730
	131,386	149,359	112,072
Annual (deficit) surplus	-	(9,286)	19,632
Accumulated surplus, beginning of year	106,897	106,897	87,265
Accumulated surplus, end of year	$ 106,897	$ 97,611	$ 106,897

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

DRAFT

ACTON BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	Budget (note 4)	2017	2016
Annual (deficit) surplus	$ -	$ (9,286)	$ 19,632
Amortization of tangible capital assets	-	1,147	1,147
Change in net financial assets	-	(8,139)	20,779
Net financial assets, beginning of year	51,594	51,594	30,815
Net financial assets, end of year	$ 51,594	$ 43,455	$ 51,594

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

DRAFT

ACTON BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities		
Annual (deficit) surplus	$ (9,286)	$ 19,632
Item not involving cash:		
Amortization of capital assets	1,147	1,147
	(8,139)	20,779
Change in non-cash operating working capital:		
Accounts receivable	(12,625)	(4,271)
Accounts payable and accrued liabilities	(2,117)	(9)
Deferred Revenue	(2,600)	(4,257)
Due to Town of Halton Hills	-	585
	(17,342)	(7,952)
Net change in cash	(25,481)	12,827
Cash, beginning of year	43,604	30,777
Cash, end of year	$ 18,123	$ 43,604

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

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ACTON BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2017

1. Significant accounting policies:

The financial statements of the Business Improvement Area are the representations of management prepared in accordance with Canadian public sector accounting standards.

(a) Basis of accounting:

The Business Improvement Area follows 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 a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(b) Use of estimates:

The preparation of financial statements 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 revenue and expenses during the year. Actual results could differ from those estimates.

(c) Revenue recognition:

Government transfers are recognized as revenue in 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.

Revenues from other income, fundraising and donations are recognized as earned.

(d) Tangible capital assets:

(i) Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Street signs	15
Trash receptacles	10

Amortization is charged from the date of acquisition.

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1. **Significant accounting policies (continued):**

   (d) Tangible capital assets (continued):

   (ii) Contributions of tangible capital assets:

   Tangible capital assets received as contributions are recorded at their fair value at the date of the receipt and also recorded as revenue.

2. **Tangible capital assets:**

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Land	$ 51,470	$ -	$ -	$ 51,470
Street signs	4,761	-	-	4,761
Trash receptacles	8,296	-	-	8,296
	$ 64,527	$ -	$ -	$ 64,527

Accumulated amortization	Balance at December 31, 2016	Amortization expense	Disposals	Balance at December 31, 2017
Land	$ -	$ -	$ -	$ -
Street signs	3,094	318	-	3,412
Trash receptacles	6,130	829	-	6,959
	$ 9,224	$ 1,147	$ -	$ 10,371

	Net book value December 31, 2016	Net book value December 31, 2017
Land	$ 51,470	$ 51,470
Street signs	1,667	1,349
Trash receptacles	2,166	1,337
	$ 55,303	$ 54,156

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2. Tangible capital assets (continued):

(a) Contributed tangible capital assets:

The Business Improvement Area received $nil (2016 - $nil) in contributed tangible capital assets.

(b) Tangible capital assets disclosed at nominal values:

There are no tangible capital assets recognized at a nominal value.

(c) Write-down of tangible capital assets:

The Business Improvement Area has not recorded write-downs of tangible capital assets during the year.

3. Deferred revenue:

Deferred revenue consists of the following:

	2017	2016
Balance, beginning of year	$ 2,600	$ 6,857
Add: inflows	-	2,600
Less: revenue earned	(2,600)	(6,857)
	$ -	$ 2,600

4. Budget:

The budget data is based on the approved 2017 budget approved by the Board on March 14, 2017. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and as such have not been included. For this reason, budget figures were not provided on the statement of changes in net financial assets.

5. Lease commitments:

The Business Improvement Area is committed to minimum annual lease payments under an operating lease for its office space until 2017 in the amount of $13,200.

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6. Government transfers:

	2017	2016
Town of Halton Hills	$ 99,841	$ 92,591
Federal Government	-	4,100
	$ 99,841	$ 96,691

7. Comparative figures:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

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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 Members of Georgetown Central Business Improvement Area

We have audited the accompanying financial statements of Georgetown Central Business Improvement Area, which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net financial assets and cash flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 financial statements.

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

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Georgetown Central Business Improvement Area as at December 31, 2017 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
April 18, 2018

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KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

GEORGETOWN CENTRAL BUSINESS IMPROVEMENT AREA

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	$ 114,518	$ 102,738
Accounts receivable	17,027	8,418
	131,545	111,156
Liabilities		
Accounts payable and accrued liabilities	17,953	25,509
	17,953	25,509
Net financial assets	113,592	85,647
Non-financial assets		
Tangible capital assets (note 2)	97,344	104,074
Lease commitments (note 4)		
Accumulated surplus	$ 210,936	$ 189,721

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

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GEORGETOWN CENTRAL BUSINESS IMPROVEMENT AREA

Statement of Operations

Year ended December 31, 2017, with comparative information for 2016

	Budget (note 3)	2017	2016
Revenue:			
Town of Halton Hills	$ 193,750	$ 193,000	$ 189,618
Farmer's market	28,000	29,077	30,132
Sponsorship program	6,000	6,435	6,575
International flavours	7,000	5,025	4,725
Facade improvement grant	5,000	5,000	5,000
Classic car show	7,000	5,880	6,005
Student Grant	-	4,391	-
Pop-up market	4,000	1,349	8,793
	250,750	250,157	250,848
Expenses:			
Salaries and wages	92,500	100,614	93,429
Repairs and maintenance	68,000	47,086	45,376
Advertising and promotion	49,450	39,713	52,687
Office and general	9,300	7,088	11,819
Facade improvement expenses	10,000	9,673	6,823
Rent	13,500	10,439	9,730
Amortization of tangible capital assets	-	11,480	10,809
Insurance	1,000	1,108	1,837
Memberships	2,000	1,741	1,494
	245,750	228,942	234,004
Annual surplus	5,000	21,215	16,844
Accumulated surplus, beginning of year		189,721	172,877
Accumulated surplus, end of year	$	$ 210,936	$ 189,721

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

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GEORGETOWN CENTRAL BUSINESS IMPROVEMENT AREA

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	Budget (note 3)	2017	2016
Annual surplus	$	$ 21,215	$ 16,844
Purchase of tangible capital assets		(4,750)	(2,887)
Amortization of tangible capital assets		11,480	10,809
Change in prepaid expense and deposits		-	339
Change in net financial assets		27,945	25,105
Net financial assets, beginning of year		85,647	60,542
Net financial assets, end of year	$	$ 113,592	$ 85,647

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

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GEORGETOWN CENTRAL BUSINESS IMPROVEMENT AREA

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus	$ 21,215	$ 16,844
Item not involving cash:		
Amortization of tangible capital assets	11,480	10,809
Change in non-cash operating working capital:		
Accounts receivable	(8,609)	6,639
Prepaid expenses and deposits	-	339
Accounts payable and accrued liabilities	(7,556)	8,527
Net change in cash from operating activities	16,530	43,158
Capital activities:		
Purchase of tangible capital assets	(4,750)	(2,887)
Net change in cash	11,780	40,271
Cash, beginning of year	102,738	62,467
Cash, end of year	$ 114,518	$ 102,738

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

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GEORGETOWN CENTRAL BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2017

The Georgetown Central Business Improvement Area was established in accordance with Section 220 of the Municipal Act (R.S.O. 1990) for the purpose of providing improvement, beautification and maintenance of lands, buildings and structures in the area and the promotion of Georgetown as a business and shopping area.

1. Significant accounting policies:

The financial statements of the Georgetown Central Business Improvement Area are the representations of management prepared in accordance with Canadian public sector accounting standards.

(a) Basis of accounting:

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

(b) Government transfers:

Government transfers are recognized in the financial statements as revenues when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amounts can be made except when, and to the extent that, stipulations by the transferors 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.

(c) Other income:

Other income is reported as revenue in the period earned.

(d) Measurement uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

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1. Significant accounting policies (continued):

(e) Tangible capital assets:

Tangible capital assets are stated at cost plus all directly related charges incurred in order to bring the asset into a condition ready for use by the organization less accumulated amortization. Tangible capital assets are amortized over the estimated useful life of the asset. All asset categories are amortized. Amortization costs are recorded in the statement of operations. Amortization is calculated and charged monthly against the appropriate asset class. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods.

Asset	Basis	Rate
Kiosk	Straight-line	10 years
Trash receptacles and benches	Straight-line	10 years
Computer equipment	Declining balance	20%
Signage and sculpture	Straight-line	15 years

The organization regularly reviews its capital assets to eliminate obsolete items.

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2. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Kiosk	$ 5,935	$ -	$ -	$ 5,935
Trash receptacles and benches	15,921	4,750	-	20,671
Computer equipment	3,962	-	-	3,962
Signage and sculpture	124,743	-	-	124,743
	$ 150,561	$ 4,750	$ -	$ 155,311

Accumulated amortization	Balance at December 31, 2016	Amortization expense	Disposals	Balance at December 31, 2017
Kiosk	$ 4,055	$ 594	$ -	$ 4,649
Trash receptacles and benches	7,385	2,067	-	9,452
Computer equipment	1,449	502	-	1,951
Signage and sculpture	33,598	8,317	-	41,915
	$ 46,487	$ 11,480	$ -	$ 57,967

	Net book value December 31, 2016	Net book value December 31, 2017
Kiosk	$ 1,880	$ 1,286
Trash receptacles and benches	8,536	11,219
Computer equipment	2,513	2,011
Signage and art sculpture	91,145	82,828
	$ 104,074	$ 97,344

3. Budget:

The budget data presented in these financial statements is based upon the 2017 budget approved by the Board on October 11, 2016. Amortization and acquisitions of tangible capital assets were not contemplated on development of the budget and, as such, has not been included. For this reason, budget figures were not provided on the statement of changes in net financial assets.

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4. Lease commitments:

The Business Improvement Area is committed to minimum annual lease payments under an operating lease for its office space expiring in 2018. Lease payments required under this lease for 2018 total $6,780.

5. Comparative figures:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

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This section is reserved for the Independent Auditors' Report and Audited Financial Statements issued by KPMG related to their audit of the Halton Hills Community Energy Corporation (35 Pages)

The approved Audited Financial Statements for the Halton Hills Community Energy Corporation will be distributed upon receipt from the Halton Hills Community Energy Corporation.

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2017 FINANCIAL INFORMATION RETURN

Municipality: Halton Hills T
Tier: Lower-Tier
Area: Halton R

MSO Office: Central Ontario
Asmt Code: 2415
MAH Code: 14401

Submitting: FIR Schedules Only
Version: 2017.01001

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title		Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE		
12	GRANTS, USER FEES AND SERVICE CHARGES		
20	TAXATION INFORMATION		
22	MUNICIPAL AND SCHOOL BOARD TAXATION		
24	PAYMENTS-IN-LIEU OF TAXATION		
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY		
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY	
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES		
42	ADDITIONAL INFORMATION		
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS		
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS		
54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS		
61	DEVELOPMENT CHARGES RESERVE FUNDS		
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)		
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY	
74	LONG TERM LIABILITIES AND COMMITMENTS		
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)		
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)		
79	COMMUNITY IMPROVEMENT PLANS		
80	STATISTICAL INFORMATION		
81	ANNUAL DEBT REPAYMENT LIMIT		
83	NOTES		

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Dana Stanescu
0022	Telephone	905-873-2601 ext 2434
0024	Fax	905-873-2347
0028	Email **(Required)**	dstanescu@haltonhills.ca
0030	Website address of Municipality	www.haltonhills.ca
0091	Municipal Auditor	Lois Ouellette
0092	Municipal Audit Firm	KPMG
0095	Municipal Auditor's Email **(Required)**	louellette@kpmg.ca
0090	Municipal Treasurer	Moya Jane Leighton
0093	Municipal Treasurer's Email **(Required)**	moyajanel@haltonhills.ca
0094	Date	18/05/2018

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0	
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen.		INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40		Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support		

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	20,874	Municipal
0041	Population	58,672	Municipal
0042	Youth Population	9,055	Stats Can

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2017

	STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
			1
			$
	Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		45,529,558
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		1,412,965
9940		Subtotal	46,942,523
0510	Estimated tax revenue		
0620	Ontario Municipal Partnership Fund (OMPF)		0
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699		Subtotal	0
	Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)		927,199
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		956,783
0820	Canada conditional grants (SLC 12 9910 02)		20,924
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)		0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)		2,250,682
0899		Subtotal	4,155,588
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)		0
1099	Revenue from other municipalities (SLC 12 9910 03)		1,818,695
1299	Total User Fees and Service Charges (SLC 12 9910 04)		6,991,780
	Licences, permits, rents, etc.		
1410	Trailer revenue and permits		
1420	Licences and permits		1,137,391
1430	Rents, concessions and franchises		
1431	Royalties		
1432	Green Energy		
1498	Other		
1499		Subtotal	1,137,391
	Fines and penalties		
1605	Provincial Offences Act (POA) *Municipality which administers POA only*		
1610	Other fines		373,799
1620	Penalties and interest on taxes		727,771
1698	Other		
1699		Subtotal	1,101,570
	Other revenue		
1805	Investment income		1,266,481
1806	Interest earned on reserves and reserve funds		516,554
1811	Gain/Loss on sale of land & capital assets		59,073
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)		6,830,190
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)		32,833
1814	Other Deferred revenue earned	Building Permits	876,681
1830	Donations		348,686
1831	Donated Tangible Capital Assets (SLC 53 0610 01)		1,874,482
1840	Sale of publications, equipment, etc.		
1850	Contributions from non-consolidated entities		
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)		2,357,000
1870	Gaming and Casino Revenues		
1890	Other	General Recoveries	1,041,189
1891	Other	Visa rebate	54,975
1892	Other	Interest & Misc revenues	551,225
1893	Other	Gravel royalties	276,671
1894	Other		
1895	Other		
1896	Other		
1897	Other		
1898	Other		
1899		Subtotal	16,086,040
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)		
1905	Increase/Decrease in Government Business Enterprise equity		1,001,574
9910		TOTAL Revenues	79,235,161

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2017

	Continuity of Accumulated Surplus/(Deficit)	1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	79,235,161
2020	LESS: Total Expenses (SLC 40 9910 11)	70,301,452
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	8,933,709
2060	Accumulated surplus/(deficit) at the beginning of year	396,959,264
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	396,959,264
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	405,892,973

	Continuity of Government Business Enterprise Equity	1 $
6010	Government Business Enterprise Equity, beginning of year	47,497,246
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	47,497,246

Total of line 0899 includes:

	Provincial Gas Tax Funding	1 $
4018	Provincial Gas Tax for Transit operating expenses.	436,443
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	436,443

Total of line 0899 includes:

	Canada Gas Tax Funding	1 $
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	924,582
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	635,771
4033	Roadways - Traffic Operations & Roadside	93,668
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	1,654,021

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2017

		Ontario Conditional Grants 1 $	Canada Conditional Grants 2 $	Other Municipalities 3 $	User Fees and Service Charges 4 $	Ontario Grants - Tangible Capital Assets 5 $	Canada Grants - Tangible Capital Assets 6 $	Other Municipalities - Tangible Capital Assets 7 $
0299	General government	9,384			283,865			
	Protection services							
0410	Fire			38,758	28			
0420	Police							
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation authority							
0440	Protective inspection and control				112,865			
0445	Building permit and inspection services				4,183			
0450	Emergency measures							
0460	Provincial Offences Act (POA)							
0498	Other							
0499	Subtotal	0	0	38,758	117,076	0	0	0
	Transportation services							
0611	Roads - Paved	18,387		1,445,739	522,145	630,333		
0612	Roads - Unpaved							
0613	Roads - Bridges and Culverts	0				326,450		
0614	Roads - Traffic Operations & Roadside							
0621	Winter Control - Except sidewalks, Parking Lots	38,759						
0622	Winter Control - Sidewalks, Parking Lots Only							
0631	Transit - Conventional							
0632	Transit - Disabled & special needs	436,443		774	271,528			
0640	Parking							
0650	Street lighting							
0660	Air transportation							
0698	Other							
0699	Subtotal	493,589	0	1,446,513	793,673	956,783	0	0
	Environmental services							
0811	Wastewater collection/conveyance							
0812	Wastewater treatment & disposal							
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment							
0832	Water distribution/transmission							
0840	Solid waste collection							
0850	Solid waste disposal							
0860	Waste diversion							
0898	Other							
0899	Subtotal	0	0	0	0	0	0	0
	Health services							
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries				358,340			
1098	Other							
1099	Subtotal	0	0	0	358,340	0	0	0
	Social and family services							
1210	General assistance							
1220	Assistance to aged persons	219,763			69,452			
1230	Child care							
1298	Other							
1299	Subtotal	219,763	0	0	69,452	0	0	0
	Social Housing							
1410	Public Housing							
1420	Non - Profit/Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499	Subtotal	0	0	0	0	0	0	0
	Recreation and cultural services							
1610	Parks				304,508			
1620	Recreation programs	31,879		2,541	1,708,300			
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other	95,560		330,883	2,692,914			
1640	Libraries	77,024	18,261		34,814			
1645	Museums							
1650	Cultural services				144,617			
1698	Other							
1699	Subtotal	204,463	18,261	333,424	4,885,153	0	0	0
	Planning and development							
1810	Planning and zoning				484,221			
1820	Commercial and industrial		2,663					
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	Subtotal	0	2,663	0	484,221	0	0	0
1910	Other							
9910	TOTAL	927,199	20,924	1,818,695	6,991,780	956,783	0	0

2017.01

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Asmt Code: 2415
MAH Code: 14401

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2017

General Information

1. Optional Property Classes in Effect

			2
			Y or N
0202	N	New Multi-Residential	Y
0205	G	Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y
0210	D	Office Building	Y
0215	S	Shopping Centre	Y
0220	L	Large Industrial	Y
0225	Other		N

2. Capping Parameters and Results

			Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
			1	2	3	4	5	6	7	8	9	10	11
			Y or N	%	$	$	%	%	$	$	Y or N	Y or N	Y or N
0320	M	Multi-Residential		0.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0330	C	Commercial		29.9%	-16,160	-12,062	10.0%	10.0%	500	500	Y	Y	Y
0340	I	Industrial		26.1%	-50,965	-50,965	10.0%	10.0%	500	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

					Low Band		Middle Band	
			Grad. Tax Rates in Effect?	Number of Tax Bands	CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
			2	3	4	5	6	7
			Y or N	#	$	%	$	%
0610	C	Commercial	N					
0611	G	Parking Lot	N					
0612	D	Office Building	N					
0613	S	Shopping Centre	N					
0620	I	Industrial	N					
0621	L	Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

			Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
			2	3	4
			Y or N	Year	# of Yrs
0805	R	Residential	N		
0810	M	Multi-Residential	N		
0815	N	New Multi-Residential	N		
0820	C	Commercial (Includes G, D, S)	N		
0840	I	Industrial (Includes L)	N		
0850	F	Farmland	N		
0855	T	Managed Forest	N		
0860	P	Pipeline	N		

5. Rebates for Eligible Charities

			2
			%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)		40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

			INTERIM Billing Installments			FINAL Billing Installments		
			Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
			2	3	4	5	6	7
			#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R	Residential	2	20170224	20170426	2	20170628	20170927
1220	M	Multi-Residential	2	20170224	20170426	2	20170628	20170927
1230	F	Farmland	0			1	20170927	
1240	T	Managed Forest	2	20170224	20170426	2	20170628	20170927
1250	C	Commercial	2	20170224	20170426	2	20170628	20170927
1260	I	Industrial	2	20170224	20170426	2	20170628	20170927
1270	P	Pipeline	2	20170224	20170426	2	20170628	20170927
1298	Other	PIL's, and Right of Ways	2	20170224	20170426	2	20170628	20170927

2017.01

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	11,543,170,565	44,816,981	34,005,546	30,760,921	109,583,448

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Halton Hills T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	11,342,656,777	9,683,752,763	0.367347%	0.278730%	0.179000%	0.825077%	35,572,975	26,991,524	17,333,917	79,898,416
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	347,000	296,000	0.367347%	0.278730%	0.179000%	0.825077%	1,087	825	530	2,442
0027	RD	0	Residential	Education Only	1.000000	100%	4,629,700	4,460,425	0.000000%	0.000000%	0.179000%	0.179000%	0	0	7,984	7,984
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	75%	1,269,200	1,007,525	0.275510%	0.209048%	0.134250%	0.618808%	2,776	2,106	1,353	6,235
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	102,199,100	101,129,675	0.734694%	0.557460%	0.179000%	1.471154%	742,994	563,757	181,022	1,487,773
0080	NT	0	New Multi-Residential	Full Occupied	2.000000	100%	3,747,900	3,727,575	0.734694%	0.557460%	0.179000%	1.471154%	27,386	20,780	6,672	54,838
0110	FT	0	Farmland	Full Occupied	0.200000	100%	436,201,800	339,024,675	0.073469%	0.055746%	0.044750%	0.173965%	249,078	188,993	151,714	589,785
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	11,548,200	9,436,725	0.091837%	0.069683%	0.044750%	0.206270%	8,666	6,576	4,223	19,465
0210	CT	0	Commercial	Full Occupied	1.456500	100%	653,313,100	553,634,698	0.535041%	0.405970%	0.860141%	1.801152%	2,962,173	2,247,591	4,762,039	9,971,803
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.456500	100%	797,600	648,088	0.535041%	0.405970%	0.860141%	1.801152%	3,468	2,631	5,574	11,673
0240	CU	0	Commercial	Excess Land	1.456500	70%	18,223,100	14,411,347	0.374529%	0.284179%	0.602099%	1.260807%	53,975	40,954	86,771	181,700
0270	CX	0	Commercial	Vacant Land	1.456500	70%	25,466,995	21,275,695	0.374529%	0.284179%	0.602099%	1.260807%	79,684	60,461	128,101	268,246
0310	GT	0	Parking Lot	Full Occupied	1.456500	100%	1,025,200	939,700	0.535041%	0.405970%	0.860141%	1.801152%	5,028	3,815	8,083	16,926
0320	DT	0	Office Building	Full Occupied	1.456500	100%	2,671,000	2,283,250	0.535041%	0.405970%	0.860141%	1.801152%	12,216	9,269	19,639	41,124
0340	ST	0	Shopping Centre	Full Occupied	1.456500	100%	150,332,300	136,584,215	0.535041%	0.405970%	0.860141%	1.801152%	730,782	554,491	1,174,817	2,460,090
0510	IT	0	Industrial	Full Occupied	2.359900	100%	213,414,600	173,734,841	0.866903%	0.657775%	1.335379%	2.860057%	1,506,113	1,142,784	2,320,019	4,968,916
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.359900	100%	2,683,800	2,155,837	0.866903%	0.657775%	1.335379%	2.860057%	18,689	14,181	28,789	61,659
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I	1.000000	75%	2,064,500	1,305,875	0.275510%	0.209048%	0.134250%	0.618808%	3,598	2,730	1,753	8,081
0540	IU	0	Industrial	Excess Land	2.359900	65%	5,768,600	4,665,129	0.563487%	0.427554%	0.867996%	1.859037%	26,287	19,946	40,493	86,726
0545	IK	0	Industrial	Excess Land, Shared PIL	2.359900	65%	557,100	453,525	0.563487%	0.427554%	0.867996%	1.859037%	2,556	1,939	3,937	8,432
0570	IX	0	Industrial	Vacant Land	2.359900	65%	128,686,700	97,872,500	0.563487%	0.427554%	0.867996%	1.859037%	551,499	418,458	849,529	1,819,486
0610	LT	0	Large Industrial	Full Occupied	2.359900	100%	49,163,100	43,451,025	0.866903%	0.657775%	1.335379%	2.860057%	376,678	285,810	580,236	1,242,724
0620	LU	0	Large Industrial	Excess Land	2.359900	65%	4,170,900	3,749,475	0.563487%	0.427554%	0.867996%	1.859037%	21,128	16,031	32,545	69,704
0710	PT	0	Pipeline	Full Occupied	1.061700	100%	17,531,000	16,394,000	0.390013%	0.295928%	1.140000%	1.825941%	63,939	48,514	186,892	299,345
2140	JT	0	Industrial, NConstr.	Full Occupied	2.359900	100%	15,716,700	14,234,939	0.866903%	0.657775%	1.140000%	2.664678%	123,403	93,634	162,278	379,315
2145	JU	0	Industrial, NConstr.	Excess Land	2.359900	65%	2,673,800	2,427,066	0.563487%	0.427554%	0.741000%	1.732041%	13,676	10,377	17,985	42,038
2440	XT	0	Commercial, NConstr.	Full Occupied	1.456500	100%	123,470,600	104,377,401	0.535041%	0.405970%	0.860141%	1.801152%	558,462	423,741	897,793	1,879,996
2445	XU	0	Commercial, NConstr.	Excess Land	1.456500	70%	1,479,100	1,306,788	0.374529%	0.284179%	0.602099%	1.260807%	4,894	3,714	7,868	16,476
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.456500	100%	252,599,800	204,422,013	0.535041%	0.405970%	0.860141%	1.801152%	1,093,742	829,892	1,758,318	3,681,952
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.456500	70%	10,000	7,795	0.374529%	0.284179%	0.602099%	1.260807%	29	22	47	98
													0	0	0	0
9201				Subtotal			13,574,419,272	11,543,170,565					44,816,981	34,005,546	30,760,921	109,583,448

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	TOTAL	335,011			335,011

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	7 $	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	510	01	Hospitals													
0010	RT	0	Residential	Full Occupied	1.000000	100%	11,342,656,777	9,683,752,763	0.002746%			0.002746%	265,916			265,916
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	347,000	296,000	0.002746%			0.002746%	8			8
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	75%	1,269,200	1,007,525	0.002059%			0.002059%	21			21
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	102,199,100	101,129,675	0.005492%			0.005492%	5,554			5,554
0080	NT	0	New Multi-Residential	Full Occupied	2.000000	100%	3,747,900	3,727,575	0.005492%			0.005492%	205			205
0110	FT	0	Farmland	Full Occupied	0.200000	100%	436,201,800	339,024,675	0.000549%			0.000549%	1,861			1,861
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	11,548,200	9,436,725	0.000686%			0.000686%	65			65
0210	CT	0	Commercial	Full Occupied	1.456500	100%	653,313,100	553,634,698	0.003999%			0.003999%	22,140			22,140
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.456500	100%	797,600	648,088	0.003999%			0.003999%	26			26
0240	CU	0	Commercial	Excess Land	1.456500	70%	18,223,100	14,411,347	0.002800%			0.002800%	404			404
0270	CX	0	Commercial	Vacant Land	1.456500	70%	25,466,995	21,275,695	0.002800%			0.002800%	596			596
0310	GT	0	Parking Lot	Full Occupied	1.456500	100%	1,025,200	939,700	0.003999%			0.003999%	38			38
0320	DT	0	Office Building	Full Occupied	1.456500	100%	2,671,000	2,283,250	0.003999%			0.003999%	91			91
0340	ST	0	Shopping Centre	Full Occupied	1.456500	100%	150,332,300	136,584,215	0.003999%			0.003999%	5,462			5,462
0510	IT	0	Industrial	Full Occupied	2.359900	100%	213,414,600	173,734,841	0.006480%			0.006480%	11,258			11,258
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.359900	100%	2,683,800	2,155,837	0.006480%			0.006480%	140			140
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I	1.000000	75%	2,064,500	1,305,875	0.002059%			0.002059%	27			27
0540	IU	0	Industrial	Excess Land	2.359900	65%	5,768,600	4,665,129	0.004212%			0.004212%	196			196
0545	IK	0	Industrial	Excess Land, Shared PIL	2.359900	65%	557,100	453,525	0.004212%			0.004212%	19			19
0570	IX	0	Industrial	Vacant Land	2.359900	65%	128,686,700	97,872,500	0.004212%			0.004212%	4,122			4,122
0610	LT	0	Large Industrial	Full Occupied	2.359900	100%	49,163,100	43,451,025	0.006480%			0.006480%	2,816			2,816
0620	LU	0	Large Industrial	Excess Land	2.359900	65%	4,170,900	3,749,475	0.004212%			0.004212%	158			158
0710	PT	0	Pipeline	Full Occupied	1.061700	100%	17,531,000	16,394,000	0.002915%			0.002915%	478			478
2140	JT	0	Industrial, NConstr.	Full Occupied	2.359900	100%	15,716,700	14,234,969	0.006480%			0.006480%	922			922
2145	JU	0	Industrial, NConstr.	Excess Land	2.359900	65%	2,673,800	2,427,066	0.004212%			0.004212%	102			102
2440	XT	0	Commercial, NConstr.	Full Occupied	1.456500	100%	123,470,600	104,377,401	0.003999%			0.003999%	4,174			4,174
2445	XU	0	Commercial, NConstr.	Excess Land	1.456500	70%	1,479,100	1,306,788	0.002800%			0.002800%	37			37
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.456500	100%	252,599,800	204,422,013	0.003999%			0.003999%	8,175			8,175
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.456500	70%	10,000	7,795	0.002800%			0.002800%	0			0
													0			0
9401				Subtotal			13,569,789,572	11,538,710,170					335,011			335,011

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2017

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		2,729,600		2,729,600

	RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 $	Phase-In Taxable Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
6001	450	01	Waste Collection													
0010	RT	0	Residential	Full Occupied	1.000000	100%	9,215,696,977	7,874,133,263		0.029028%		0.029028%		2,285,703		2,285,703
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	347,000	296,000		0.029028%		0.029028%		86		86
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	102,199,100	101,129,675		0.058056%		0.058056%		58,712		58,712
0080	NT	0	New Multi-Residential	Full Occupied	2.000000	100%	3,747,900	3,727,575		0.058056%		0.058056%		2,164		2,164
0110	FT	0	Farmland	Full Occupied	0.200000	100%	2,952,300	2,240,700		0.005806%		0.005806%		130		130
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	211,400	189,725		0.007257%		0.007257%		14		14
0210	CT	0	Commercial	Full Occupied	1.456500	100%	474,690,300	415,946,197		0.042279%		0.042279%		175,858		175,858
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.456500	100%	720,600	586,650		0.042279%		0.042279%		248		248
0240	CU	0	Commercial	Excess Land	1.456500	70%	7,060,700	5,631,247		0.029596%		0.029596%		1,667		1,667
0270	CX	0	Commercial	Vacant Land	1.456500	70%	13,461,995	10,438,445		0.029596%		0.029596%		3,089		3,089
0310	GT	0	Parking Lot	Full Occupied	1.456500	100%	844,000	772,750		0.042279%		0.042279%		327		327
0320	DT	0	Office Building	Full Occupied	1.456500	100%	2,671,000	2,283,250		0.042279%		0.042279%		965		965
0340	ST	0	Shopping Centre	Full Occupied	1.456500	100%	150,332,300	136,584,215		0.042279%		0.042279%		57,746		57,746
0510	IT	0	Industrial	Full Occupied	2.359900	100%	134,939,300	117,653,191		0.068503%		0.068503%		80,596		80,596
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.359900	100%	2,077,800	1,660,650		0.068503%		0.068503%		1,138		1,138
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I	1.000000	75%	2,064,500	1,305,875		0.021771%		0.021771%		284		284
0540	IU	0	Industrial	Excess Land	2.359900	65%	4,327,900	3,658,454		0.044527%		0.044527%		1,629		1,629
0545	IK	0	Industrial	Excess Land, Shared PIL	2.359900	65%	557,100	453,525		0.044527%		0.044527%		202		202
0570	IX	0	Industrial	Vacant Land	2.359900	65%	18,372,600	15,156,150		0.044527%		0.044527%		6,749		6,749
0610	LT	0	Large Industrial	Full Occupied	2.359900	100%	49,163,100	43,451,025		0.068503%		0.068503%		29,765		29,765
0620	LU	0	Large Industrial	Excess Land	2.359900	65%	4,170,900	3,749,475		0.044527%		0.044527%		1,670		1,670
0710	PT	0	Pipeline	Full Occupied	1.061700	100%	16,532,000	15,456,500		0.030819%		0.030819%		4,764		4,764
2140	JT	0	Industrial, NConstr.	Full Occupied	2.359900	100%	1,808,600	1,660,100		0.068503%		0.068503%		1,137		1,137
2145	JU	0	Industrial, NConstr.	Excess Land	2.359900	65%	9,400	8,650		0.044527%		0.044527%		4		4
2440	XT	0	Commercial, NConstr.	Full Occupied	1.456500	100%	38,962,000	34,211,343		0.042279%		0.042279%		14,464		14,464
2445	XU	0	Commercial, NConstr.	Excess Land	1.456500	70%	1,479,100	1,306,788		0.029596%		0.029596%		387		387
2835	ZT	0	Shopp. Centre, NConstr	Full Occupied	1.456500	100%	303,900	235,575		0.042279%		0.042279%		100		100
2840	ZU	0	Shopp. Centre, NConstr	Excess Land	1.456500	70%	10,000	7,795		0.029596%		0.029596%		2		2
9601				Subtotal			10,249,713,772	8,793,934,788						2,729,600		2,729,600

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

		Municipal Taxes		Education	
		LT / ST	UT	Taxes	TOTAL
		12	13	14	15
		$	$	$	$
	4. ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	38,300		-38,300	0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	468,435	383,084	348,015	1,199,534
	6. AMOUNT LEVIED BY TAX RATE				
9910	TOTAL Levied by Tax Rate	45,658,727	37,118,230	31,070,636	113,847,593
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	289,610			289,610
8097	Other				0
9890	Subtotal	289,610	0	0	289,610
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	Subtotal	0	0	0	0
	9. TOTAL AMOUNT LEVIED				
9990	TOTAL Levies	45,948,337	37,118,230	31,070,636	114,137,203

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	51,539,675	271,515	206,015	222,998	700,528

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Halton Hills T														
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	688,000	539,500	0.367347%	0.278730%	0.179000%	0.825077%	1,982	1,504	966	4,452
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	778,000	652,750	0.367347%	0.278730%		0.646077%	2,398	1,819	0	4,217
1210	CF	0	Commercial	PIL: Full Occupied	1.456500	100%	28,580,700	25,813,425	0.535041%	0.405970%	0.860141%	1.801152%	138,112	104,795	222,032	464,939
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.456500	100%	19,531,000	17,652,250	0.535041%	0.405970%		0.941011%	94,447	71,663	0	166,110
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.456500	70%	3,237,000	2,223,750	0.374529%	0.284179%		0.658708%	8,329	6,319	0	14,648
1560	IW	0	Industrial	PIL: Excess Land, 'General' Only	2.359900	65%	5,873,000	4,658,000	0.563487%	0.427554%		0.991041%	26,247	19,915	0	46,162
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			58,687,700	51,539,675					271,515	206,015	222,998	700,528

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	2,029			2,029

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	7 $	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001	510	01	Hospitals													
1015	RP	0	Residential	PIL: Full Occupied, Taxable Ten	1.000000	100%	688,000	539,500	0.002746%			0.002746%	15			15
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	778,000	652,750	0.002746%			0.002746%	18			18
1210	CF	0	Commercial	PIL: Full Occupied	1.456500	100%	28,580,700	25,813,425	0.003999%			0.003999%	1,032			1,032
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.456500	100%	19,531,000	17,652,250	0.003999%			0.003999%	706			706
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.456500	70%	3,237,000	2,223,750	0.002800%			0.002800%	62			62
1560	IW	0	Industrial	PIL: Excess Land, 'General' Only	2.359900	65%	5,873,000	4,658,000	0.004212%			0.004212%	196			196
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
													0			0
9401				Subtotal			58,687,700	51,539,675					2,029			2,029

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2017

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9699	TOTAL		12,098		12,098

	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 $	PIL Phased-In Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
6001	450	01	Waste Collection													
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	778,000	652,750		0.029028%		0.029028%		189		189
1210	CF	0	Commercial	PIL: Full Occupied	1.456500	100%	25,394,300	23,194,325		0.042279%		0.042279%		9,806		9,806
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.456500	100%	5,850,000	4,620,000		0.042279%		0.042279%		1,953		1,953
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.456500	70%	600,000	507,750		0.029596%		0.029596%		150		150
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
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														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
														0		0
9601				Subtotal			32,622,300	28,974,825						12,098		12,098

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
		12	13	14	15
		$	$	$	$
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	TOTAL PILS Levied by Tax Rate	273,544	218,113	222,998	714,655
	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	Subtotal	0	0	0	0
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province	99,874	75,218	234,187	409,279
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province	229,554	172,886	583,220	985,660
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	4,741	3,659		8,400
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	Subtotal	334,169	251,763	817,407	1,403,339
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied	607,713	469,876	1,040,405	2,117,994

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

1. Municipal and School Board Taxation

		TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	64.296%	0.727%	33.436%	1.541%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (CVA) 18 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	11,348,902,677	11,348,585,377	9,689,516,713	9,689,264,832	82,466,811	35,842,783	29,280,244	17,343,784	13,414,523	29,304	3,726,204	173,753	
0050	Multi-residential	105,947,000	211,894,000	104,857,250	209,714,500	1,609,246	776,139	645,413	187,694	167,610	339	18,861	884	
0110	Farmland	436,201,800	87,240,360	339,024,675	67,804,935	591,776	250,939	189,123	151,714	146,117		5,597		
0140	Managed Forests	11,548,200	2,887,050	9,436,725	2,359,181	19,544	8,731	6,590	4,223	3,716	1	503	3	
9110	Subtotal	11,902,599,677	11,650,606,787	10,142,835,363	9,969,143,448	84,687,377	36,878,592	30,121,370	17,687,415	13,731,966	29,644	3,751,165	174,640	0
0210	Commercial	697,800,795	997,256,471	589,969,828	843,697,601	10,637,450	3,122,466	2,532,499	4,982,485	3,203,539	36,223	1,665,944	76,780	0
0215	Commercial New Construction.	124,949,700	181,342,945	105,684,189	153,358,020	1,915,534	567,567	442,306	905,661	582,304	6,584	302,817	13,956	0
0310	Parking Lot	1,025,200	1,493,204	939,700	1,368,673	17,291	5,066	4,142	8,083	5,197	59	2,703	125	0
0320	Office Building	2,671,000	3,890,312	2,283,250	3,325,554	42,180	12,307	10,234	19,639	12,627	143	6,566	303	0
0325	Office Building New Constructic	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	150,332,300	218,958,995	136,584,215	198,934,909	2,523,298	736,244	612,237	1,174,817	755,360	8,541	392,812	18,104	0
0345	Shopping Centre New Construc	252,609,800	367,921,804	204,429,808	297,748,609	3,690,327	1,101,946	830,016	1,758,365	1,130,558	12,783	587,927	27,096	0
9120	Subtotal	1,229,388,795	1,770,863,731	1,039,890,990	1,498,433,367	18,826,080	5,545,596	4,431,434	8,849,050	5,689,585	64,333	2,958,768	136,364	0
0510	Industrial	353,175,300	718,619,235	280,187,707	574,045,553	7,059,660	2,124,504	1,690,636	3,244,520	2,086,097	23,588	1,084,838	49,998	0
0515	Industrial New Construction. .	18,390,500	41,191,276	16,662,005	37,315,994	423,518	138,103	105,152	180,263	115,902	1,311	60,273	2,778	0
0610	Large Industrial	53,334,000	122,417,889	47,200,500	108,291,525	1,346,837	400,780	333,276	612,781	393,994	4,455	204,889	9,443	0
0615	Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	424,899,800	882,228,400	344,050,212	719,653,072	8,830,015	2,663,387	2,129,064	4,037,564	2,595,992	29,353	1,350,000	62,219	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	17,531,000	18,612,663	16,394,000	17,405,510	304,587	64,417	53,278	186,892	120,164	1,359	62,489	2,880	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties					0	38,300	0	-38,300	-24,625	-279	-12,806	-590	
9170	Supplementary Taxes					1,199,534	468,435	383,084	348,015	270,789	1,257	71,166	4,803	
9180	Total Levied by Rate					113,847,593	45,658,727	37,118,230	31,070,636	22,383,871	125,666	8,180,782	380,316	0
9190	Amts Added to Tax Bill					289,610	289,610	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	13,574,419,272	14,322,311,580	11,543,170,565	12,204,635,397	114,137,203	45,948,337	37,118,230	31,070,636	22,383,871	125,666	8,180,782	380,316	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (CVA) 18 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 6 $
1010	Residential	1,466,000	1,466,000	1,192,250	1,192,250	8,891	4,413	3,512	966
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	Subtotal	1,466,000	1,466,000	1,192,250	1,192,250	8,891	4,413	3,512	966
1210	Commercial	51,348,700	73,374,974	45,689,425	65,574,980	659,406	242,688	194,686	222,032
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	0	0	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Constructic	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220	Subtotal	51,348,700	73,374,974	45,689,425	65,574,980	659,406	242,688	194,686	222,032
1510	Industrial	5,873,000	9,008,800	4,658,000	7,145,069	46,358	26,443	19,915	0
1515	Industrial New Construction. .	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Construct	0	0	0	0	0	0	0	0
9230	Subtotal	5,873,000	9,008,800	4,658,000	7,145,069	46,358	26,443	19,915	0
1705	Landfill	0	0	0	0	0	0	0	0
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0	0
9270	Supplementary PILS					0	0	0	0
9280	Total Levied by Rate					714,655	273,544	218,113	222,998
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					1,403,339	334,169	251,763	817,407
9299	TOTAL before Adj.	58,687,700	83,849,775	51,539,675	73,912,299	2,117,994	607,713	469,876	1,040,405

Part 3 contains Distribution of PILS by School Boards

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

	Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	Canada	24,249	20,164	38,693	83,106		83,106	62,942	20,164						
5020	Canada Enterprises	11,187	9,300	17,846	38,333		38,333	29,033	9,300						
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act	13,263	10,076		23,339		23,339	13,263	10,076						
5230	Inst. Payments - Heads and Beds	4,741	3,659	0	8,400		8,400	4,741	3,659						
5232	Railway Rights-of-way	99,874	75,218	234,187	409,279		409,279	99,874	75,218	234,187	150,573	1,702	78,303	3,609	
5234	Utility Corridors/Transmission	229,554	172,886	583,220	985,660		985,660	812,774	172,886						
5236	Hydro-Electric Power Dams	0	0	0	0		0								
5240	Other Min of Environment & Infrastructure	33,337	25,108	966	59,411		59,411	33,337	25,108	966	966				
	Ontario Enterprises														
5410	Ontario Mortgage and Housing Corporation				0		0								
5430	Liquor Control Board of Ont.	4,368	3,632		8,000		8,000	4,368	3,632						
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	0	0	0	0		0								
5437	Ontario Lottery and Gaming Corp.				0		0								
5460	Other				0		0								
5610	Municipal Enterprises	3,569	2,968	5,696	12,233		12,233	9,265	2,968						
5910	Other Muns and Enterprises	183,571	146,865	159,797	490,233		490,233	343,368	146,865						
5950	Amounts Added to PIL	0	0	0	0		0								
9599	TOTAL	607,713	469,876	1,040,405	2,117,994	0	2,117,994	1,412,965	469,876	235,153	151,539	1,702	78,303	3,609	0

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MAH Code: 14401

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2017

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1 $	2 $	3 $	4 $	5 $	6 $	16 $	7 $	12 $	13 $	11 $
	General government											
0240	Governance	1,280,869		121,152	137,408		182,436		1,721,865	-87,778	166,282	1,800,369
0250	Corporate Management	2,610,023		95,109	917,291	-130,028		346,129	3,838,524	14,993	401,977	4,255,494
0260	Program Support	3,678,301	729,867	288,220	1,593,660	-24			6,290,024	-380,035	-5,180,122	729,867
0299	Subtotal	7,569,193	729,867	504,481	2,648,359	-130,052	182,436	346,129	11,850,413	-452,820	-4,611,863	6,785,730
	Protection services											
0410	Fire	6,302,665	4,584	260,141	273,479	1,002		1,017,295	7,859,166	29,893	787,379	8,676,438
0420	Police								0			0
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority								0			0
0440	Protective inspection and control	697,335		20,070	339,106	3,190			1,059,701	718	121,733	1,182,152
0445	Building permit and inspection services	1,871,949		33,359	6,373	498			1,912,179	202,026	242,430	2,356,635
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)								0			0
0498	Other								0			0
0499	Subtotal	8,871,949	4,584	313,570	618,958	4,690	0	1,017,295	10,831,046	232,637	1,151,542	12,215,225
	Transportation services											
0611	Roads - Paved	5,354,547		1,178,255	1,103,117	725		9,581,701	17,218,345	-1,796,029	669,272	16,091,588
0612	Roads - Unpaved	74,623		22,511	9,974				107,108	139,857	28,491	275,456
0613	Roads - Bridges and Culverts	20,868		9,111				826,583	856,562	30,376	8,288	895,226
0614	Roads - Traffic Operations & Roadside	717,863		130,533	240,918			357,578	1,446,892	322,372	171,462	1,940,726
0621	Winter Control - Except sidewalks, Parking Lots	493,502		566,082	1,771				1,061,355	610,203	191,665	1,863,223
0622	Winter Control - Sidewalks, Parking Lots Only	100,811		30,045					130,856	82,966	24,347	238,169
0631	Transit - Conventional								0			0
0632	Transit - Disabled & special needs	190,421		89,849	653,025			40,734	974,029		107,229	1,081,258
0640	Parking	15,202		7,100	23,500			73,280	119,082	13,880	6,734	139,696
0650	Street lighting			300,635	149,581			388,790	839,006		51,801	890,807
0660	Air transportation								0			0
0698	Other (Maintenance agreements)	86,916		8,265	84,009				179,190	-95,181	9,842	93,851
0699	Subtotal	7,054,753	0	2,342,386	2,265,895	725	0	11,268,666	22,932,425	-691,556	1,269,131	23,510,000
	Environmental services											
0811	Wastewater collection/conveyance								0			0
0812	Wastewater treatment & disposal								0			0
0821	Urban storm sewer system								0			0
0822	Rural storm sewer system	51,127		7,173				1,354,997	1,413,297	95,537	6,734	1,515,568
0831	Water treatment								0			0
0832	Water distribution/transmission								0			0
0840	Solid waste collection								0			0
0850	Solid waste disposal								0			0
0860	Waste diversion								0			0
0898	Other (Litter free/emerald ash borer)			3,276					3,276	416	518	4,210
0899	Subtotal	51,127	0	10,449	0	0	0	1,354,997	1,416,573	95,953	7,252	1,519,778
	Health services											
1010	Public health services								0			0
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries	125,066		19,426	11,221			21,826	177,539	99,407	29,009	305,955
1098	Other								0			0
1099	Subtotal	125,066	0	19,426	11,221	0	0	21,826	177,539	99,407	29,009	305,955
	Social and family services											
1210	General assistance			169	6,206				6,375		518	6,893
1220	Assistance to aged persons	477,743		45,913	26,471	233,587		1,676	785,390	71,236	97,904	954,530
1230	Child care								0			0
1298	Other								0			0
1299	Subtotal	477,743	0	46,082	32,677	233,587	0	1,676	791,765	71,236	98,422	961,423

2017.01

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Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2017

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1 $	2 $	3 $	4 $	5 $	6 $	16 $	7 $	12 $	13 $	11 $
	Social Housing											
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	667,765		243,102	108,444			1,037,675	2,056,986	480,572	171,980	2,709,538
1620	Recreation programs	1,958,112		110,807	152,563	26,342			2,247,824	117,062	270,920	2,635,806
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	4,555,991		1,635,753	943,179	42,522	90,000	2,137,527	9,404,972	-10,733	821,566	10,215,805
1640	Libraries	2,849,119		130,186	154,444	1,703		1,049,121	4,184,573	277,695	391,099	4,853,367
1645	Museums								0			0
1650	Cultural services	554,226		144,538	149,096	4,685		103,237	955,782	-292,625	64,234	727,391
1698	Other								0			0
1699	Subtotal	10,585,213	0	2,264,386	1,507,726	75,252	90,000	4,327,560	18,850,137	571,971	1,719,799	21,141,907
	Planning and development											
1810	Planning and zoning	2,017,840		77,944	432,635	639	19,022		2,548,080	73,172	298,375	2,919,627
1820	Commercial and Industrial	468,337		232,761	1,311		188,438	12,627	903,474		38,333	941,807
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	Subtotal	2,486,177	0	310,705	433,946	639	207,460	12,627	3,451,554	73,172	336,708	3,861,434
1910	Other								0			0
9910	TOTAL	37,221,221	734,451	5,811,485	7,518,782	184,841	479,896	18,350,776	70,301,452	0	0	70,301,452

2017.01

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MAH Code: 14401

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2017

Additional information contained in Schedule 40

		1 $
	Total of column 1 includes:	
5010	Salaries and wages	28,781,059
5020	Employee benefits	8,440,162
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	37,221,221
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	37,221,221
	Total of column 3 includes:	
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
	Total of column 4 includes:	
5210	Municipal Property Assessment Corporation (MPAC)	
	Total of column 5 includes:	
5610	Short term interest costs	
	Total of column 6 includes:	
5810	Grants to charitable and non-profit organizations	424,735
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
	Total of column 11 includes:	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				
		2017 Opening Net Book Value	2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance	2017 Closing Net Book Value
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $
0299	General government	7,911,428	17,849,366	652,481			18,501,847	9,937,938	346,129		10,284,067	8,217,780
	Protection services											
0410	Fire	12,151,759	20,128,254	323,174			20,451,428	7,976,495	1,017,295		8,993,790	11,457,638
0420	Police	0	0				0	0			0	0
0421	Court Security	0	0				0	0			0	0
0422	Prisoner Transportation	0	0				0	0			0	0
0430	Conservation authority	0	0				0	0			0	0
0440	Protective inspection and control	0	0				0	0			0	0
0445	Building permit and inspection services	0	0				0	0			0	0
0450	Emergency measures	0	0				0	0			0	0
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	Subtotal	12,151,759	20,128,254	323,174	0	0	20,451,428	7,976,495	1,017,295	0	8,993,790	11,457,638
	Transportation services											
0611	Roads - Paved	139,952,153	280,102,652	9,927,765	175,746		289,854,671	140,150,499	9,424,375	175,746	149,399,128	140,455,543
0612	Roads - Unpaved	1,036,672	2,802,311	19,150			2,821,461	1,765,639	157,326		1,922,965	898,496
0613	Roads - Bridges and Culverts	16,119,488	36,460,326	2,217,987			38,678,313	20,340,838	826,583		21,167,421	17,510,892
0614	Roads - Traffic Operations & Roadside	4,801,389	9,379,607	320,616			9,700,223	4,578,218	357,578		4,935,796	4,764,427
0621	Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631	Transit - Conventional	0	0				0	0			0	0
0632	Transit - Disabled & special needs	332,128	520,284				520,284	188,156	40,734		228,890	291,394
0640	Parking	1,613,344	2,526,988				2,526,988	913,644	73,280		986,924	1,540,064
0650	Street lighting	4,054,621	10,705,626	806,931			11,512,557	6,651,005	388,790		7,039,795	4,472,762
0660	Air transportation	0	0				0	0			0	0
0698	Other (Adjust opening balance)	0	1				1	1			1	0
0699	Subtotal	167,909,795	342,497,795	13,292,449	175,746	0	355,614,498	174,588,000	11,268,666	175,746	185,680,920	169,933,578
	Environmental services											
0811	Wastewater collection/conveyance	0	0				0	0			0	0
0812	Wastewater treatment & disposal	0	0				0	0			0	0
0821	Urban storm sewer system	54,763,788	73,440,592	1,541,062			74,981,654	18,676,804	1,354,997		20,031,801	54,949,853
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	0	0				0	0			0	0
0832	Water distribution/transmission	0	0				0	0			0	0
0840	Solid waste collection	0	0				0	0			0	0
0850	Solid waste disposal	0	0				0	0			0	0
0860	Waste diversion	0	0				0	0			0	0
0898	Other	0	0				0	0			0	0
0899	Subtotal	54,763,788	73,440,592	1,541,062	0	0	74,981,654	18,676,804	1,354,997	0	20,031,801	54,949,853
	Health services											
1010	Public health services	0	0				0	0			0	0
1020	Hospitals	0	0				0	0			0	0
1030	Ambulance services	0	0				0	0			0	0
1035	Ambulance dispatch	0	0				0	0			0	0
1040	Cemeteries	529,299	706,565				706,565	177,266	21,826		199,092	507,473
1098	Other	0	0				0	0			0	0
1099	Subtotal	529,299	706,565	0	0	0	706,565	177,266	21,826	0	199,092	507,473
	Social and family services											
1210	General assistance	0	0				0	0			0	0
1220	Assistance to aged persons	20,562	95,362				95,362	74,800	1,676		76,476	18,886
1230	Child care	0	0				0	0			0	0
1298	Other	0	0				0	0			0	0
1299	Subtotal	20,562	95,362	0	0	0	95,362	74,800	1,676	0	76,476	18,886

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Asmt Code: 2415
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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2017 Opening Net Book Value	2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance	2017 Closing Net Book Value
		1 $	2 $	3 $	4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $
	Social Housing											
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	22,252,096	35,080,045	1,412,229	128,861		36,363,413	12,827,949	1,037,675	128,861	13,736,763	22,626,650
1620	Recreation programs	0	0				0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634	Rec. Fac. - All Other	45,391,084	66,772,411	187,652			66,960,063	21,381,327	2,137,527		23,518,854	43,441,209
1640	Libraries	15,068,358	22,390,168	362,324			22,752,492	7,321,810	1,049,121		8,370,931	14,381,561
1645	Museums	0	0				0	0			0	0
1650	Cultural services	2,496,215	3,690,976				3,690,976	1,194,761	103,237		1,297,998	2,392,978
1698	Other	0	0				0	0			0	0
1699	Subtotal	85,207,753	127,933,600	1,962,205	128,861	0	129,766,944	42,725,847	4,327,560	128,861	46,924,546	82,842,398
	Planning and development											
1810	Planning and zoning	0	0				0	0			0	0
1820	Commercial and Industrial	202,854	258,564	4,750			263,314	55,710	12,627		68,337	194,977
1830	Residential development	0	0				0	0			0	0
1840	Agriculture and reforestation	0	0				0	0			0	0
1850	Tile drainage/shoreline assistance	0	0				0	0			0	0
1898	Other	0	0				0	0			0	0
1899	Subtotal	202,854	258,564	4,750	0	0	263,314	55,710	12,627	0	68,337	194,977
1910	Other	0	0				0	0			0	0
9910	Total Tangible Capital Assets	328,697,238	582,910,098	17,776,121	304,607	0	600,381,612	254,212,860	18,350,776	304,607	272,259,029	328,122,583

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Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV) 1 $	2017 Closing Net Book Value (NBV) 11 $
	General Capital Assets		
2005	Land	40,051,975	40,051,975
2010	Land Improvements	22,122,920	21,591,207
2020	Buildings	61,807,357	58,893,023
2030	Machinery & Equipment	9,143,629	9,446,232
2040	Vehicles	2,223,394	2,138,935
2097	Other (Leasehold Improvements)	135,978	125,635
2098	Other	0	
2099	Total General Capital Assets	135,485,253	132,247,007

		2017 Opening Net Book Value (NBV) 1 $	2017 Closing Net Book Value (NBV) 11 $
	Infrastructure Assets		
2205	Land	4,139,125	4,206,067
2210	Land Improvements	1,354,584	1,373,093
2220	Buildings	7,444,924	7,120,981
2230	Machinery & Equipment	4,261,421	4,321,121
2240	Vehicles	4,063,198	4,641,166
2250	Linear Assets	171,948,733	174,213,148
2297	Other	0	
2298	Other	0	
2299	Total Infrastructure Assets	193,211,985	195,875,576
9920	Total Tangible Capital Assets	328,697,238	328,122,583
2405	Construction-in-progress	6,792,837	4,773,347
9921	Total Tangible Capital Assets and Construction-in-progress	335,490,075	332,895,930

2017.01

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Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2017

	ANALYSIS BY FUNCTIONAL CLASSIFICATION		COST			
			2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
			1 $	2 $	3 $	4 $
0299	General government		3,738	48,370	3,739	48,369
	Protection services					
0410	Fire		0			0
0420	Police		0			0
0421	Court Security		0			0
0422	Prisoner Transportation		0			0
0430	Conservation authority		0			0
0440	Protective inspection and control		0			0
0445	Building permit and inspection services		0			0
0450	Emergency measures		0			0
0460	Provincial Offences Act (POA)		0			0
0498	Other		0			0
0499		Subtotal	0	0	0	0
	Transportation services					
0611	Roads - Paved		3,755,328	571,149	2,250,983	2,075,494
0612	Roads - Unpaved		55,439			55,439
0613	Roads - Bridges and Culverts		1,011,138	286,345	962,972	334,511
0614	Roadways - Traffic Operations & Roadside		2,152	9,253		11,405
0621	Winter Control - Except sidewalks, Parking Lots		0			0
0622	Winter Control - Sidewalks, Parking Lots Only		0			0
0631	Transit - Conventional		0			0
0632	Transit - Disabled & special needs		0			0
0640	Parking		0			0
0650	Street lighting		4,397		4,397	0
0660	Air transportation		0			0
0698	Other		0			0
0699		Subtotal	4,828,454	866,747	3,218,352	2,476,849
	Environmental services					
0811	Wastewater collection/conveyance		0			0
0812	Wastewater treatment & disposal		0			0
0821	Urban storm sewer system		1,697,765	35,738		1,733,503
0822	Rural storm sewer system		0			0
0831	Water treatment		0			0
0832	Water distribution/transmission		0			0
0840	Solid waste collection		0			0
0850	Solid waste disposal		0			0
0860	Waste diversion		0			0
0898	Other		0			0
0899		Subtotal	1,697,765	35,738	0	1,733,503
	Health services					
1010	Public health services		0			0
1020	Hospitals		0			0
1030	Ambulance services		0			0
1035	Ambulance dispatch		0			0
1040	Cemeteries		0			0
1098	Other		0			0
1099		Subtotal	0	0	0	0
	Social and family services					
1210	General assistance		0			0
1220	Assistance to aged persons		0			0
1230	Child care		0			0
1298	Other		0			0
1299		Subtotal	0	0	0	0
	Social Housing					
1410	Public Housing		0			0
1420	Non-Profit/Cooperative Housing		0			0
1430	Rent Supplement Programs		0			0
1497	Other		0			0
1498	Other		0			0
1499		Subtotal	0	0	0	0
	Recreation and cultural services					
1610	Parks		173,055	394,462	166,301	401,216
1620	Recreation programs		0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill		0			0
1634	Rec. Fac. - All Other		89,825	23,585		113,410
1640	Libraries		0			0
1645	Museums		0			0
1650	Cultural services		0			0
1698	Other		0			0
1699		Subtotal	262,880	418,047	166,301	514,626
	Planning and development					
1810	Planning and zoning		0			0
1820	Commercial and Industrial		0			0
1830	Residential development		0			0
1840	Agriculture and reforestation		0			0
1850	Tile drainage/shoreline assistance		0			0
1898	Other		0			0
1899		Subtotal	0	0	0	0
1910	Other		0			0
9910		Total Construction-In-Progress	6,792,837	1,368,902	3,388,392	4,773,347

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 53

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2017

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

			1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)		8,933,709
1020	Acquisition of tangible capital assets		-13,882,149
1030	Amortization of tangible capital assets (SLC 51 9910 08)		18,350,776
1031	Contributed (Donated) tangible capital assets		-1,874,482
1032	Change in construction-in-progress		
1040	(Gain)/Loss on sale of tangible capital assets		-59,073
1050	Proceeds on sale of tangible capital assets		59,073
1060	Write-downs of tangible capital assets		
1070	Other		
1071	Other		
1099		Subtotal	2,594,145
1210	Change in supplies inventories		-72,567
1220	Change in prepaid expenses		-26,803
1230	Other		
1299		Subtotal	-99,370
1410	(Increase)/decrease in net financial assets/net debt		11,428,484
1420	Net financial assets (net debt), beginning of year		60,659,655
9910	Net financial assets (net debt), end of year		72,088,139

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1 $
	Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario housing programs		
0235	Serial debentures		
0240	Sinking fund debentures		
0245	Long term bank loans		
0250	Long term reserve fund loans		
0255	Lease purchase agreements (Tangible capital leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
0299		Subtotal	0
	Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy		
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)		4,815,023
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		2,128,089
0416	Recreation land (The Planning Act) (SLC 60 1032 01)		189
0419	Donations		10,934
0420	Other	BIA Assets	4,750
0446	Proceeds from the sale of Tangible Capital Assets, etc		
0447	Investment income		
0448	Prepaid special charges		
0495	Other	Apply funds from capital holding	1,792,306
0496	Other	Recoveries	1,671,288
0497	Other	Gas tax used to fund non tangible capital assets	-596,661
0498	Other		
0501		Subtotal	9,825,918
	Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)		596,661
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		956,783
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Gas Tax (SLC 10 4099 01)		1,654,021
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		Subtotal	3,207,465
0499		Subtotal	13,033,383
0610	Contributed (Donated) tangible capital assets		1,874,482
9920		Total Capital Financing	14,907,865
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		-848,766

2017.01

FIR2017: Halton Hills T

Schedule 54

Asmt Code: 2415

MAH Code: 14401

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2017

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2017 Actual 1 $
	Operating Transactions	
	Cash received from	
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other	
0299	Subtotal	0
	Cash paid for	
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other	
0699	Cash applied to capital transactions	0
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899	Cash provided by / (applied to) investing transactions	0
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2017 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	0

		1 $
	Cash:	
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2017

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2017 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	8,933,709
2020	Non-cash items including amortization	19,276,815
2021	Contributed (Donated) tangible capital assets	-1,874,482
2022	Change in non-cash assets and liabilities	1,124,957
2030	Prepaid expenses	-99,370
2040	Change in deferred revenue	-150,396
2096	Other	
2097	Other	
2098	Other	
2099	Cash provided by operating transactions	27,211,233
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	59,073
0620	Cash used to acquire tangible capital assets	-13,882,149
0630	Change in construction-in-progress	
0698	Other	
0699	Cash applied to capital transactions	-13,823,076
	Investing Transactions	
0810	Proceeds from portfolio investments	249,120
0820	Portfolio investments	
0898	Other (Dividends from HHCEC)	1,691,951
0899	Cash provided by / (applied to) investing transactions	1,941,071
	Financing Transactions	
1010	Proceeds from long term debt issues	415,467
1020	Principal long term debt repayment	-3,866,710
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other (Kiwanis)	-55,183
1097	Other (Geothermal)	-3,505
1098	Other (Note payable to SWE)	-771,586
1099	Cash applied to financing transactions	-4,281,517
1210	Increase in cash and cash equivalents	11,047,711
1220	Cash and cash equivalents, beginning of year	63,532,204
9920	Cash and cash equivalents, end of year	74,579,915

		2017 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	6,162,358
1402	Temporary borrowings	
1403	Short term investments	68,417,557
1404	Other	
9940	Cash and cash equivalents, end of year	74,579,915

		1 $
	Cash:	
1501	Unrestricted	74,579,915
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	74,579,915

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2017

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		$	$	$
0299	Balance, beginning of year	9,476,382	396,136	38,969,150
0310	Allocation of Surplus		276,671	17,765,394
0315	Allocation of Surplus : for operating		276,671	2,145,921
0320	Allocation of Surplus : for capital			15,619,473
	Development Charges Act			
0610	Non-discounted services	2,276,095		
0620	Discounted services	2,828,719		
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	Subtotal Development Charges Act	5,104,814		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)	280,298		
0841	Investment Income	460,251	293	516,261
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))	2,165,768		
0862	Gasoline Tax - Federal	1,825,791		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	9,836,922	276,964	18,281,655
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset		19,150	4,795,873
1015	For current operations	876,681	11,450	8,265,762
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	2,128,089		
1026	Development Charges earned to operations (SLC 61 0299 07)	4,702,101		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition	189		
1035	Recreational land (the Planning Act) earned to operations	32,644		
1042	Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047	Deferred revenue earned (Canada Gas Tax)	2,250,682		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	9,990,386	30,600	13,061,635
2099	Balance, end of year	9,322,918	642,500	44,189,170

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2017

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds			
5020	Contingencies			
	Asset Replacement funds for: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			2,490,624
5060	Sick leave			
5070	Insurance			134,324
5080	Workplace Safety and Insurance Board (WSIB)			645,820
5090	Post-employment benefits			
5091	Tax rate stabilization			2,263,607
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government			1,044,062
5210	Protection services			4,242,373
	Transportation services:			
5215	Roadways		632,045	1,296,752
5216	Winter Control			750,000
5220	Transit			123,278
5221	Parking			25,462
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			65,094
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			489,682
5275	Libraries			398,629
5276	Museums			
5277	Cultural services			5,230
5280	Planning and development			
5290	Other (JE Award(Discr)/SILR, Cap rep etc)		10,455	30,214,233
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services	4,212,254		
5620	Development Charges Act - Discounted services	-5,954,187		
5640	Subdivider contributions	27,857		
5650	Recreational land (the Planning Act)	4,748,219		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))	5,589,599		
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	699,176		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	TOTAL	9,322,918	642,500	44,189,170

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2017

	Development Charges		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
				Development Charges Proceeds				Development Charges Disbursements					
			1	2	3	5	6	7	8	9	10	11	12
			$	$	$	$	$	$	$	$	$	$	$
0205	General Government		1,058,746	152,300	11,781		164,081	303,839				303,839	918,988
0210	Fire Protection		-1,036,698	228,024	5,980		234,004	426,601	12,000			438,601	-1,241,295
0215	Police Protection		0				0					0	0
0220	Roads and Structures		9,195,788	1,904,849	88,686		1,993,535	60,822	1,406,593	3,536,311		5,003,726	6,185,597
0225	Transit		0	3,541	15		3,556	-51				-51	3,607
0230	Wastewater		0				0					0	0
0235	Stormwater		630,991	143,223	50,001		193,224	1,278,292	277,973			1,556,265	-732,050
0240	Water		0				0					0	0
0245	Emergency Medical Services		0				0					0	0
0250	Homes for the Aged		0				0					0	0
0255	Daycare		0				0					0	0
0260	Housing		0				0					0	0
0265	Parkland Development		0				0					0	0
0270	GO Transit		0				0					0	0
0275	Library		-155,426	304,420	1,634		306,054	402,823				402,823	-252,195
0280	Recreation		-6,146,421	2,174,661	16,946		2,191,607	2,229,917	118,020			2,347,937	-6,302,751
0285	Development Studies		0				0					0	0
0286	Parking		-382,941	46,649	14,316		60,965	-142				-142	-321,834
0287	Animal Control		0				0					0	0
0288	Municipal Cemeteries		0				0					0	0
0290	Other	Public Works	-3,373,175	147,147	3,220		150,367	0	313,503	-3,536,311		-3,222,808	0
0295	Other		0				0					0	0
0296	Other		0				0					0	0
0297	Other		0				0					0	0
0299	TOTAL		-209,136	5,104,814	192,579	0	5,297,393	4,702,101	2,128,089	0	0	6,830,190	-1,741,933

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2017

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify) Sq. Metre

RESIDENTIAL CHARGES ($)

	Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments < = 1 Bedroom 4	Apartments > = 2 Bedroom 5	Secondary Units 17	Special Care/Needs 6	Multiples > = 3 Bedroom 7	Multiples < = 2 Bedroom 8	Other 9
1	Municipal Wide Charges							Special Care/Needs	Multiples > = 3 Bedroom	Multiples < = 2 Bedroom	
					If Other, Please Specify >						
370	Other Transportation Service	5,840.00	5,840.00		2,131.00	2,853.00	1,678.00	1,678.00	4,716.00	3,424.00	
210	Fire	442.00	442.00		161.00	216.00	127.00	127.00	357.00	259.00	
650	Transit	16.00	16.00		6.00	8.00	4.00	4.00	13.00	9.00	
350	Municipal Parking	44.00	44.00		16.00	22.00	13.00	13.00	36.00	26.00	
410	Parks and Recreation	7,621.00	7,621.00		2,781.00	3,723.00	2,190.00	2,190.00	6,154.00	4,468.00	
310	Library	1,010.00	1,010.00		369.00	494.00	290.00	290.00	816.00	592.00	
110	Administration Studies	390.00	390.00		143.00	191.00	112.00	112.00	315.00	229.00	
630	Stormwater	177.00	177.00		65.00	86.00	51.00	51.00	143.00	104.00	
9910	TOTAL MUNICIPAL WIDE CHARGES	15,540.00	15,540.00	0.00	5,672.00	7,593.00	4,465.00	4,465.00	12,550.00	9,111.00	0.00

NON - RESIDENTIAL CHARGES ($)

	Service	NON Res. Per Sq. Metre 10	Industrial Per Sq. Metre 11	Commercial Per Sq. Metre 12	Institutional Per Sq. Metre 13	Other 14	Other 15	Other 16
1	Municipal Wide Charges							
					If Other, Please Specify >			
370	Other Transportation Service	47.68	14.03					
210	Fire	3.61	1.06					
650	Transit	0.13	0.04					
350	Municipal Parking	0.38	0.11					
410	Parks and Recreation	2.33	2.33					
310	Library	0.31	0.31					
110	Administration Studies	3.56	0.96					
630	Stormwater	1.52	0.45					
9910	TOTAL MUNICIPAL WIDE CHARGES	59.52	19.29	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year? Yes

If yes(Y), please attach an electronic version of the new by-law.

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2017

	Financial Assets	1 $
0299	Cash and cash equivalents	74,579,915
	Accounts receivable	
0410	Canada	474,926
0420	Ontario	328,161
0430	Upper-tier	294,610
0440	Other municipalities	10,475
0450	School boards	-16,384
0490	Other receivables	1,105,607
0499	Subtotal	2,197,395
	Taxes receivable	
0610	Current year's levies	2,377,877
0620	Previous year's levies	1,152,893
0630	Prior year's levies	404,796
0640	Penalties and interest	757,243
0690	LESS: Allowance for uncollectables	150,000
0699	Subtotal	4,542,809
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	47,497,246
0828	Other	
0829	Subtotal	47,497,246
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	43,456
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other Kiwanis	1,155,283
0845	Subtotal	1,198,739
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	0
0890	Other Long Term Receivable	929,250
0898	Subtotal	929,250
9930	TOTAL Financial Assets	130,945,354

8010	* Market value of Investments included in Line 0829	68,510,666

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2017

			1 $
	Liabilities		
	Temporary loans		
2010	Operating purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		Subtotal	0
	Accounts Payable		
2210	Canada		21,863
2220	Ontario		635,237
2230	Upper-tier		1,024,100
2240	Other municipalities		12,405
2250	School boards		93,497
2260	Interest on debt		67,899
2270	Trade accounts payable		4,439,665
2290	Other		8,468,257
2299		Subtotal	14,762,923
2301	Estimated Tax Liabilities (PS3510)		
	Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)		9,322,918
2490	Other		3,268,682
2499		Subtotal	12,591,600
	Long term liabilities		
2610	Debt issued		25,616,653
2620	Debt payable to others		
2630	Lease purchase agreements (Tangible capital leases)		
2640	Other	HDSB Loan	1,142,799
2650	Other	Note Payable to SWE	1,222,113
2660	LESS: Debt issued on behalf of Government Business Enterprise		
2699		Subtotal	27,981,565
	Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure		121,643
	Post employment benefits		
2810	Accumulated sick leave		
2820	Accrued vacation pay		164,787
2830	Accrued pensions payable		1,417,042
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)		1,450,155
2898	Other		
2899		Subtotal post employment benefits	3,031,984
	Liability for contaminated sites		
2910	Remediation costs of contaminated sites		367,500
9940		TOTAL Liabilities	58,857,215
9945		Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	72,088,139

			1 $
	Non-Financial Assets		
6210	Tangible Capital Assets (SLC 51 9921 11)		332,895,930
6250	Inventories of Supplies		437,342
6260	Prepaid Expenses		471,562
6299		Total Non-Financial Assets	333,804,834
9970		Total Accumulated Surplus/(Deficit)	405,892,973

			1 $
	Analysis of the Accumulated Surplus/(Deficit)		
6410	Equity in Tangible Capital Assets		332,895,930
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		44,831,670
6430	General Surplus/ (Deficit)		137,624
6431	Unexpended capital financing		9,101,383
	Local boards		
5030	Transit operations		
5035	Water operations		
5040	Wastewater operations		
5041	Solid waste operations		
5045	Libraries		
5050	Cemeteries		
5055	Recreation, community centres and arenas		
5060	Business Improvement Area		157,047
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		Total Local Boards	157,047
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		47,497,246
6601	Unfunded Employee Benefits		-1,248,545
6602	Unfunded Landfill closure costs		-121,643
6603	Unfunded Remediation costs of contaminated sites		-367,500
6610	Other	Long Term Debt	-25,573,197
6620	Other	Unfunded WSIB costs	-1,417,042
6630	Other		
6640	Other		
6699		Total Other	-28,727,927
9971		Total Accumulated Surplus/(Deficit)	405,892,973

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

	Continuity of Taxes Receivable	9 $
0210	Taxes receivable, beginning of year	4,559,125
0215	PLUS: Amounts added to tax bills for collection purposes only	787,049
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	114,137,203
0225	PLUS: Current Year Penalties and Interest	410,539
0240	LESS: Total cash collections (SLC 72 0699 09)	114,082,112
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,315,920
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	-46,925
0280	PLUS:	
0290	Taxes receivable, end of year	4,542,809

	Cash Collections	9 $
0610	Current year's tax	111,642,127
0620	Previous year's tax	1,637,122
0630	Penalties and interest	802,863
0640	Amounts added to tax bills for collection purposes only	0
0690	Other	
0699	TOTAL Cash Collections	114,082,112

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FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
1099	Municipal Act (353, 354, 357, 358, RfR)	245,210	3,074	167,436	8,992		424,712	320,968	276,932	1,022,612
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mu						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	14,876	168	7,736	357		23,137	15,360	11,408	49,905
2299	Vacant Unit Rebates (Mun. Act 364)	48,069	544	24,997	1,152		74,762	46,255	39,864	160,881
2399	Reduction for Heritage Property (Mun. Act 365.2)	4,494	25	1,481	56		6,056	9,930	6,611	22,597
2890	Other Seniors Tax Rebate	10,076	269	2,153			12,498	26,266	21,161	59,925
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
2899	Tax adjustments before allowances	322,725	4,080	203,803	10,557	0	541,165	418,779	355,976	1,315,920

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
4010	Tax sale, Tax registration accounts							16,101		16,101
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Ac						0			0
4420	Net Impact of 5% Capping Limit Program						0	-63,026		-63,026
4890	Other						0			0
4891	Other						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	-46,925	0	-46,925

	Additional Information									
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	22,212,685	123,288	8,055,282	373,368	0	30,764,624			

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2017

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other	
0298	Other	
0299	Subtotal	0
0499	PLUS: All debt assumed by the municipality from others	27,981,565
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	43,456
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	43,456
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	27,938,109

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	25,294,918
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other: SWE loan and Note Payable	1,500,392
1298	Other: HDSB Loan	1,142,799
9920	TOTAL Net Long Term Liabilities of the Municipality	27,938,109

3. Debt burden of the municipality: Analysed by function

1405	General government	1,117,787
1410	Protection services	696,189
	Transportation services:	
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	1,222,113
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	18,940,915
1475	Libraries	5,944,434
1476	Museums	
1477	Cultural services	16,671
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	27,938,109

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Asmt Code: 2415
MAH Code: 14401

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2017

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
	US Dollars:	$
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	
2120	Total income earned from investments of sinking funds' monies	
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	TOTAL	0

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Asmt Code: 2415
MAH Code: 14401

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2017

8. Contingent liabilities

		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4	1	2	3
		Y or N	Y or N	$	Years
2610	Pending or threatened litigation				
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640	Outstanding loans guaranteed				
2698	Other				
2699	TOTAL			0	

10. Debt Charges for the current year

		Principal	Interest	Total
		1	2	3
		$	$	$
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	1,349,194	237,763	
3014	Other	2,517,516	496,688	
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	TOTAL	3,866,710	734,451	
	Line 3099 includes:			
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

11. Long term debt refinanced

		Principal	Interest
		1	2
		$	$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		$	$	$	$	$	$	$	$
3210	Year 2018	22,800	4,230	1,352,253	206,569	58,748	73,852	3,798,859	439,241
3220	Year 2019	23,160	3,870	1,386,288	172,622	62,545	70,055	2,206,139	379,753
3230	Year 2020	23,525	3,505	1,413,745	134,451	66,586	66,014	2,257,185	323,691
3240	Year 2021	23,896	3,133	1,441,499	92,691	70,890	61,710	2,312,390	261,522
3250	Year 2022	24,273	2,757	1,016,362	48,083	75,471	57,129	2,285,083	193,653
3260	Years 2023 to 2027	127,230	7,920	780,078	64,422	457,128	205,872	4,220,351	347,567
3270	Years 2028 onwards	33,394	394	335,795	17,179	351,431	46,369	1,711,005	93,118
3280	Int. to be earned on sink. funds .								
3299	TOTAL	278,278	25,809	7,726,020	736,017	1,142,799	581,001	18,791,012	2,038,545

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to: **FIR.mah@ontario.ca**

3601

* Use ALT + ENTER Keys to "Return" to the next line.

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FIR2017: Halton Hills T

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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

GOVERNMENT BUSINESS ENTERPRISES

	STATEMENT OF FINANCIAL POSITION	Please Specify GBE					Total
		1	2	3	4	5	20
	Assets	$	$	$	$	$	$
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other						0
0299	Total Assets	0	0	0	0	0	0
	Liabilities						
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
	STATEMENT OF OPERATIONS						
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2017.01001

FIR2017: Halton Hills T

Asmt Code: 2415

MAH Code: 14401

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

	Community Improvement Plans (Section 28 of the Planning Act)	Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1	2
		$	#
	Grants		
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
	Loans		
2210	Loans issued in current year (2017)		
2220	Outstanding Loans as of 2017		
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation		
2420	Deferral		

	Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017
2610	Year: 2018
2620	Year: 2019
2630	Year: 2020
2640	Year: 2021
2650	Year: 2022
2660	Years beyond 2022

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

	1. Municipal workforce profile	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
	Employees of the Municipality			
0205	Administration	41.00	4.00	
0210	Fire	44.00	72.00	0.00
0211	Uniform	40.00	66.00	
0212	Civilian	4.00	6.00	
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	1.00		
0225	Public Works	98.00	42.00	43.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	52.00	268.00	
0250	Libraries	16.00	46.00	
0255	Planning	14.00		
0290	Other	6.00	5.00	
0298	Subtotal	272.00	437.00	43.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
	Employees of Joint Local Boards			
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	272.00	437.00	43.00

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

2. Selected investments of own sinking funds as at Dec. 31

		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		$	$	$	$
0610	Own sinking funds				

3. Municipal procurement this year

		Number of Contracts	Value of Contracts
		1	2
		#	$
1010	Total construction contracts awarded	17	8,167,957
1020	Construction contracts awarded at $100,000 or greater	15	8,080,295

4. Building permit information

		Number of Building Permits	Total Value of Building Permits
		1	2
		#	$
1210	Residential properties	606	165,998,315
1220	Multi-Residential properties		
1230	All other property classes	403	197,427,729
1299	Subtotal	1,009	363,426,044

5. Insured value of physical assets

		1
		$
1410	Buildings	136,282,193
1420	Machinery and equipment	5,119,528
1430	Vehicles	4,014,373
1497	Other (Fine Arts & Art Gallery)	936,420
1498	Other (Contents)	9,880,677
1499	Subtotal	156,233,191

6. Total Dollar Losses due to Structural Fires

		1
		$
1510	Losses due to structural fires, averaged over 3 yrs (2015 - 2017)	1,997,401

2017.01001

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Asmt Code: 2415

MAH Code: 14401

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 $	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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Asmt Code: 2415
MAH Code: 14401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
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0841						
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0845						
0846						
0847						
0848						
0849						

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Asmt Code: 2415

MAH Code: 14401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0851	The Halton Hills Library Board	Library Board	1604	100%		
0852	Acton Business Improvement Area	Business Improvement Area	1805	100%		
0853	Georgetown Central Business Imp. Area	Business Improvement Area	1805	100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

9. Building Permit Information (Performance Measures)

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				TACBOC Construction Value Standard
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				

		1 $
	Total Value of Construction Activity	
1304	Total Value of Construction Activity for 2017 based on permits issued.	363,426,044

		Median Number of Working Days 1 #
	Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):	
1306	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres) Reference : provincial standard is 10 working days	9
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres) Reference : provincial standard is 15 working days	14
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional) Reference : provincial standard is 20 working days	15
1312	**Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.	30

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
	Number Of Building Permit Applications			
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)	277	366	643
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	33	28	61
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)	39	21	60
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.	1		1
1322	Subtotal	350	415	765

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
	Land Use Planning (using building permit information)			
1350	Number of residential units in new detached houses	276	284	
1352	Number of residential units in new semi-detached houses			
1354	Number of residential units in new row houses			
1356	Number of residential units in new apartments/condo apartments			
1358	Subtotal	276	284	0

		Hectares 1 #
	Land Designated for Agricultural Purposes	
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017.	22,776

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

11. Transportation Services

		1
		#
1710	Roads : Total Paved Lane Km	891
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	504

		Column 1	Column 2	Column 3	Description 4
		#	#	#	LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				PCI2014

1730	Roads : Total UnPaved Lane Km	24
1740	Winter Control : Total Lane Km maintained in winter	900
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	
1755	Transit : Population of Service Area.	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	18,612

	Rating Of Bridges And Culverts	Number of structures where the condition of primary components is rated as good to very good, requiring only repair 1 #	Total Number 2 #
1765	Bridges	42	67
1766	Culverts	18	31
1767	Subtotal	60	98

		Column 1	Column 2	Column 3	Description 4
		#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				OSIM2016

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	471
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	506
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	
1850	Water Main Breaks : Number of water main breaks in a year.	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	
1860	Solid Waste Collection : Total tonnes collected from all property classes.	
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	
1870	Waste Diversion : Total tonnes diverted from all property classes.	

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	25
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	30,510
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	14,545

14. Other Revenue (Used for the calculation of Operating Cost)

		1
		$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	498,382,050

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 81
ANNUAL DEBT REPAYMENT LIMIT
based on the information reported for the year ended December 31, 2017

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

	DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT	1
	Debt Charges for the Current Year	$
0210	Principal (SLC 74 3099 01)	3,866,710
0220	Interest (SLC 74 3099 02)	734,451
0299	Subtotal	4,601,161
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	4,601,161

		1
	Excluded Debt Charges	$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	4,601,161

		1
		$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	79,235,161
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,883,982
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	20,924
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	2,250,682
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,818,695
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	59,073
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	6,830,190
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	32,833
2253	Other Deferred revenue earned (SLC 10 1814 01)	876,681
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	1,874,482
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	1,001,574
2299	Subtotal	16,649,116
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	62,586,045
2620	25% of Net Revenues	15,646,511
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	11,045,350

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

2017.01

FIR2017: Halton Hills T

Asmt Code: 2415
MAH Code: 14401

Schedule 83
NOTES
for the year ended December 31, 2017

NOTES

0010	Schedule 10 :	
0020	Schedule 12 :	
0030	Schedule 40 :	
0040	Schedule 51 :	
0050	Schedule 53 :	
0060	Schedule 54 :	
0070	Schedule 60 :	
0080	Schedule 70 :	
0090	Schedule 74 :	
0110	Schedule - Other :	

MANAGEMENT DISCUSSION & ANALYSIS

The 2017 Consolidated Financial Statements attest to the Town's continued commitment to service and program delivery while maintaining a strong financial foundation to support future growth.

The Town of Halton Hills is pleased to present its 2017 Annual Financial Report including a management discussion and analysis, which provides a descriptive narrative to support the consolidated financial statements. These statements include the operations of the Town, the Halton Hills Public Library Board, the Acton Business Improvement Area, the Georgetown Business Improvement Area and the Town's investment in its local distribution company, Halton Hills Community Energy Corporation (HHCEC) and are intended to provide details regarding the financial position and activities of the Town for the fiscal year ended December 31, 2017

These financial statements, prepared in accordance with the Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (PSAB) include the consolidated statement of financial position, the statement of operations, the statement of change in net financial assets and the statement of cash flows. Each of these four statements are explained in detail within this report and provide information concerning the Towns' assets and liabilities, the activities undertaken during the year and how they were financed.

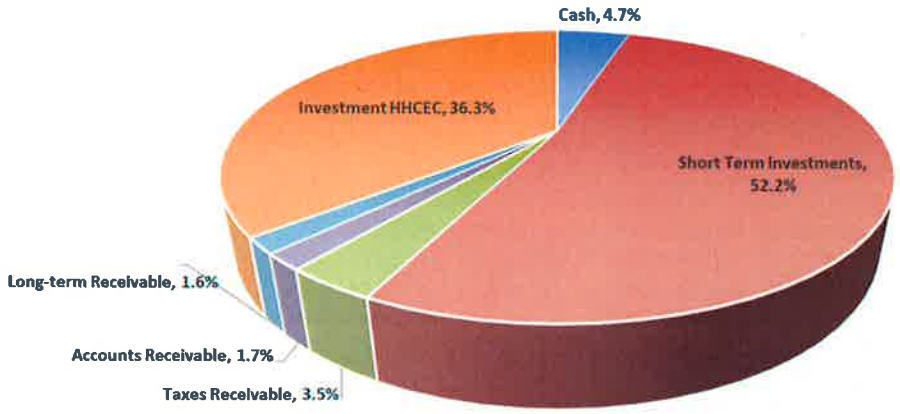
The Town also manages a number of trust funds which are not consolidated within the Town's own financial statements. These funds are reported and audited separately and are also attached within this report.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

The consolidated statement of financial position is a snapshot of the total financial assets (cash, investments and receivables) less liabilities (payables, deferred revenue, long-term debt) at December 31, 2017 resulting in a net financial asset position for the Town. This statement also provides details relating to the Town's non-financial assets including tangible capital assets and states the Town's accumulated surplus

Financial Assets

The Town's overall financial assets have increased by $8.5M, totaling $130.9M at the end of 2017. The main driver for this is the increase in the amount of short term investments. The following graph shows the distribution of financial assets:



Cash & Short Term Investments

Short term investments of $68.4M have increased by $10.5M since 2016. This increase is reflective of:

- additional contributions to Town reserves as a result of a favourable 2017 operating budget surplus;
- planned contributions to reserves for the arena debt repayments as per the financing plan;
- the transition to a full 24-7 fire service complement in line with the Fire Master Plan;
- the timing impact of cash outflows related to capital project commitments; and,
- cash inflows related to Development Charge collections.

Return on Investment

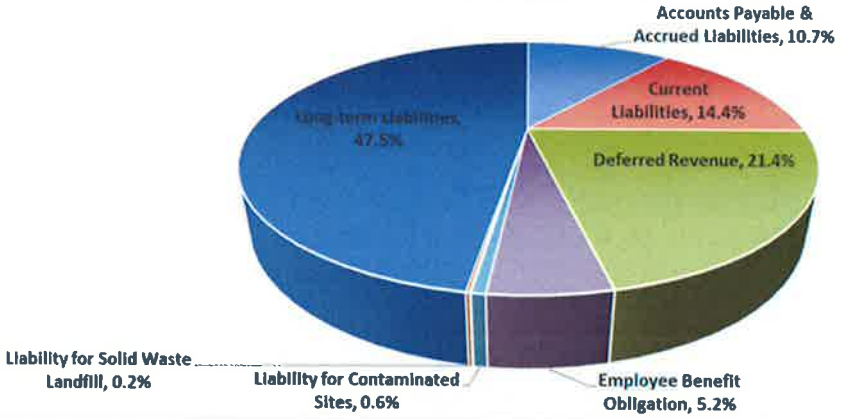
The Town invests its reserves with the Region of Halton through a pooled investment agreement and also holds its operating funds with Canadian Financial Institutions in interest bearing accounts. The combined rate of return from all investments is 2.78% and is subject to market conditions and fluctuations based on the pooled investment aggregate amount and the length of the investment term.

Investment in Halton Hills Community Energy Corporation

The Town's investment in the Halton Hills Community Energy Corporation (HHCEC) amounts to 36.3% of the total financial assets or $47.4M. Owned and controlled by the Town of Halton Hills, HHCEC and its wholly owned subsidiaries are accounted for on the modified equity basis in the consolidated financial statements.

Liabilities

The Town's liabilities total $58.8M, and have dropped by $2.9M since 2016, due mainly to the repayment of long term debt. Accounts payable and other current liabilities remain steady at a total of $14.7M. A notable increase of $1M in the employee benefit obligation is related to recent Ontario Workplace Safety and Insurance Act amendments to include lung cancer as a presumptive work-related disease for firefighters. The Town has a Workplace Safety Insurance Board reserve which can be used if needed to partially offset this unfunded liability.



Long term Liabilities

Long term liabilities represent the largest share of the Town's liabilities amounting to $27.9M, a reduction of $4.2M since 2016. These liabilities predominantly consist of debentures payable to the Regional Municipality of Halton. The Town's debt load is timed to drop considerably over the next five years as is depicted in the following table, leaving considerable debt room to support upcoming growth if required:

Current Debt Load Reduction Plan	
2018	$25,616,653
2019	$21,661,295
2020	$18,042,091
2021	$14,343,962
2022	$10,562,445

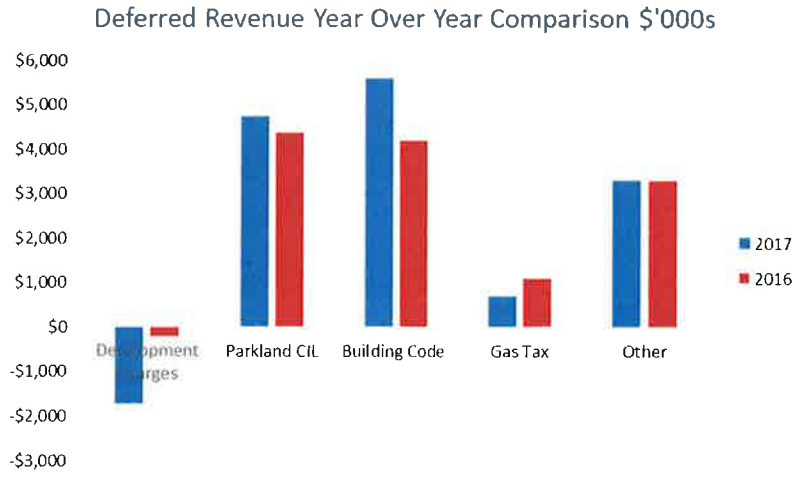
The Province sets an allowable debt limit for Municipalities whereby annual debt repayments should not exceed 25% of net revenues. Town Council has also approved a further restriction on debt levels through the 2012 Long Range Financial Plan, limiting annual debt charges to a targeted maximum of 10% of the annual tax levy. For 2017, the Town's debt repayments were within 0.1% of this target.

In addition to the prescribed debt limit, the Province monitors each municipality's debt load through a financial indicator which measures the annual debt servicing cost as a percentage of total operating revenue. In the past few of years, the Town has been in the low end of the moderate challenge category; however, with the current debt load reduction plan, this will move into the low challenge category within the next twelve months.

Flexibility Indicator	Range	Actuals							
		2017	Level of Challenge	2016	Level of Challenge	2015	Level of Challenge	2014	Level of Challenge
Debt Servicing Cost as a % of Total Operating Revenue	Low: < 5% Mod: 0% to 10% High: > 10%	5.8%	Mod	5.4%	Mod	5.0%	Low	4.0%	Low

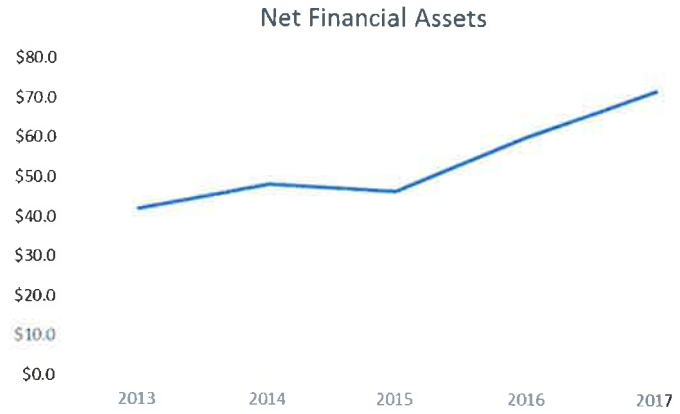
Deferred Revenue

Deferred revenue is another large contributor to the liabilities total at $12.5M. This value is comparable to the prior year, however it is important to note the change in composition of deferred revenues. The development charges are in a deficit position and are currently being supported through a series of cash flow loans from various reserves. Deferred revenue related to building permit revenue has increased by $1.4M due to the timing of the recognition of permit revenue. The following graph shows the year over year comparison of the change in composition of deferred revenue.



Net Financial Assets

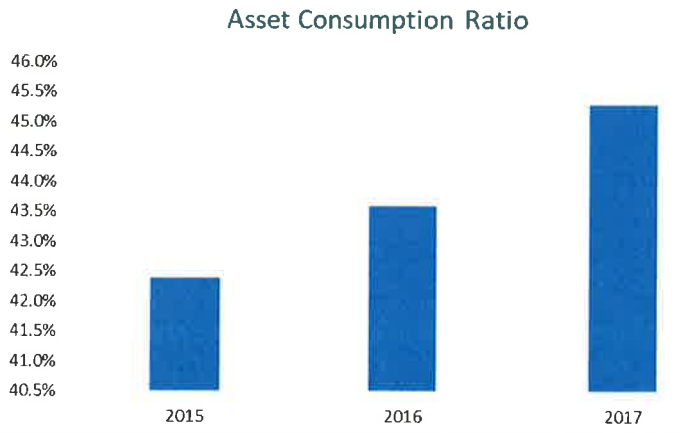
The Town is in a net financial asset position of $72M which has increased by $11.4M since 2016. This indicates there is an increase in resources available for the future, a continuing trend over the last few years. Higher balances in reserves and lower investments in tangible capital assets have contributed to this increase. The following chart shows the increase since 2013 in the net financial asset value:



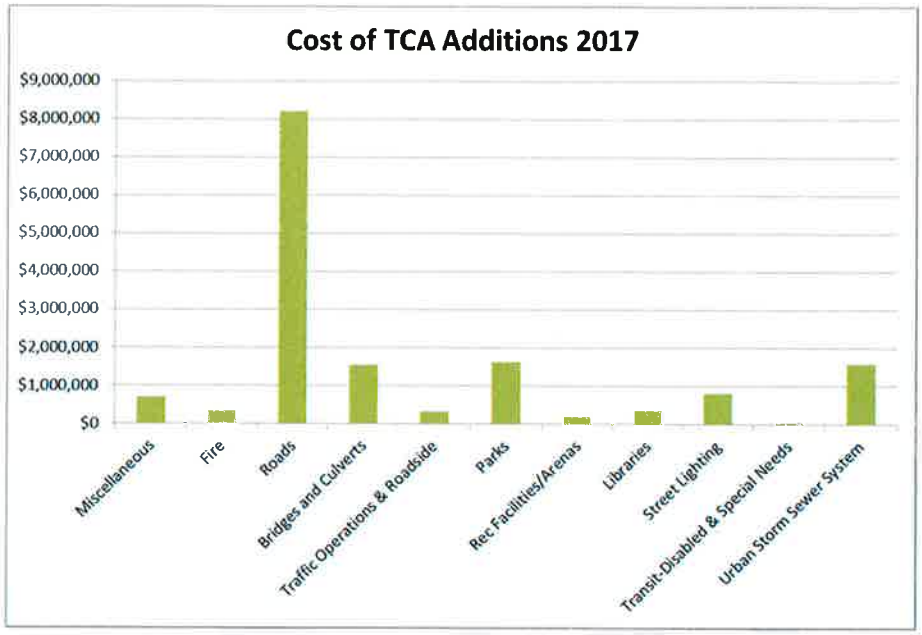
Non-Financial Assets

Non-financial assets primarily consist of net tangible capital assets (asset cost less accumulated amortization). In 2017, these assets decreased in value by $2.5M indicating that they are amortizing at a faster rate than they are being replaced. Amortization uses an accounting useful life which often times is inconsistent with actual asset condition. The asset management group is currently conducting asset condition assessments, the results of which will be reflected in the 2018 capital budget and beyond to plan the timing of asset replacements, rehabilitations and enhancements.

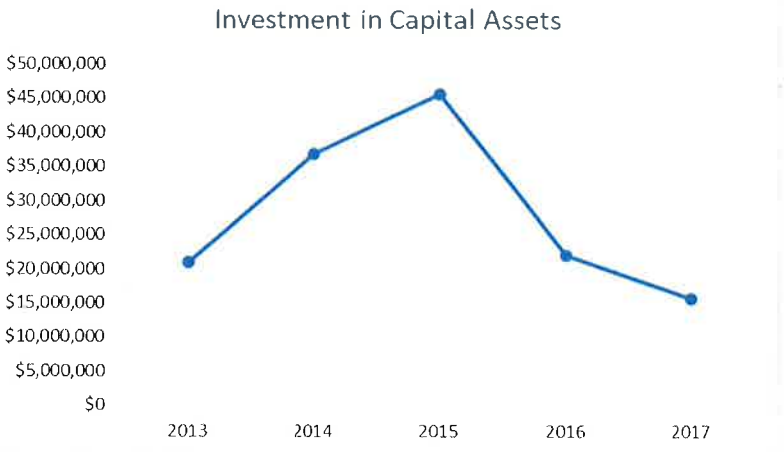
The following graph depicting the asset consumption ratio (accumulated amortization divided by asset cost) also shows the same declining trend over the last 3 years:



In 2017, the Town invested over $8M in upgrading road infrastructure assets, mainly with the Armstrong Avenue reconstruction and through the regular pavement management program. An additional $1.6M was spent to upgrade culverts and a further $1.6M was used to improve various community parks. There were no other large infrastructure projects planned for 2017. The following graph shows the distribution of the 2017 tangible capital assets by cost over the different asset groups:

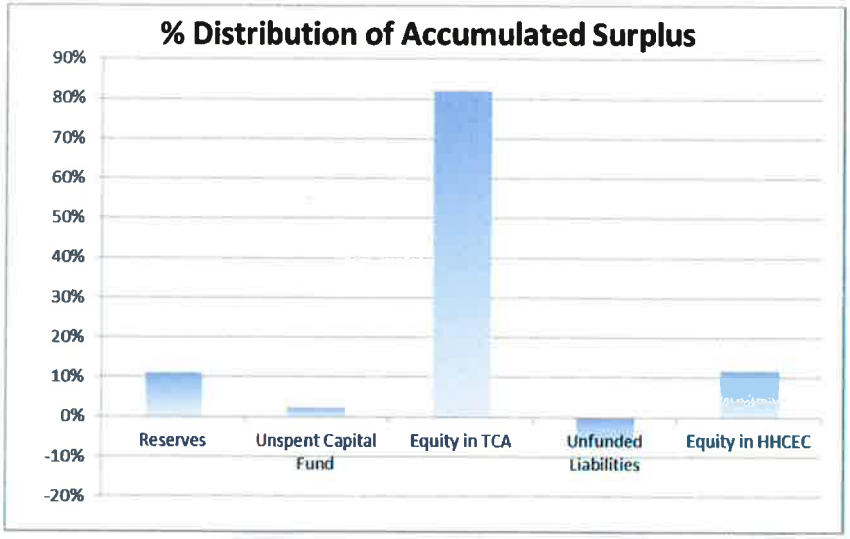


Over the past few years, the Town has undertaken some large construction projects such as the Public Works Operations Centre and a second ice pad at the Acton arena in 2015, and prior to that there was the construction of two new ice pads at the Mold Masters Sportsplex and a large scale renovation/expansion to the Georgetown Branch Library. The timing of such projects in combination with the timing of assumptions of assets from developers, results in fluctuations year-over-year in the investment in capital assets as can be seen in the following graph:



Accumulated Surplus

The accumulated surplus includes the Town's reserves of $44.1M, discretionary reserve funds of $642K and unspent capital project funds of $9.1M. The majority of the accumulated surplus however, represents the value of non-financial assets such as equity in tangible capital assets held for the provision of future services and the Town's investment in Halton Hills Community Energy Corporation and therefore cannot be considered as cash. The following table illustrates the components of the accumulated surplus on a percentage basis:



CONSOLIDATED STATEMENT OF OPERATIONS

The consolidated statement of operations shows the Town's revenues and expenditures. It combines all operating fund activities, and non-tangible capital asset related items from the capital fund.

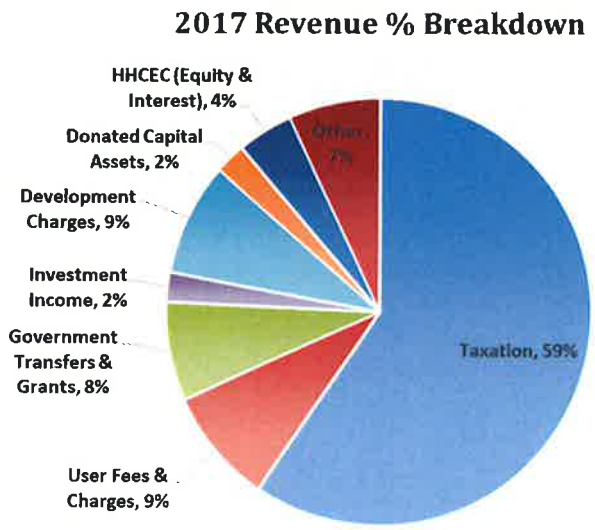
Budget

As part of the Town's annual budget process, a combined operating and capital budget compliant with the Public Sector Accounting Board (PSAB) requirements is presented to Council for approval. These numbers can be located in the budget columns of both the consolidated statement of operations and consolidated statement of change in net financial assets. The table below shows the transition from the cash-based operating surplus to the surplus reported in accordance with standards prescribed by PSAB:

Operating Budget Surplus	$	1,486,670
Add general surplus		137,624
Remove operating transfers to & from reserves		12,551,101
Remove debt principal repayment		3,870,215
Add operating expenses from capital budget		(2,910,387)
Add revenues from capital budget		9,354,110
Add amortization expense		(18,350,776)
Add assumed/donated assets		1,874,482
Add net gain on asset disposal		59,073
Add post employment benefit expenses		(960,826)
Add post closure landfill expenses		7,607
Add contaminated sites expenses		(17,500)
Add interest income related to reserve balance		516,553
Add arena surcharge & misc recovery		289,633
Consolidation of HHCEC		1,001,574
Consolidation of BIAs (excluding amortization)		24,556
PSAB Annual Surplus	$	8,933,709
(Reported in the Financial Statements)		

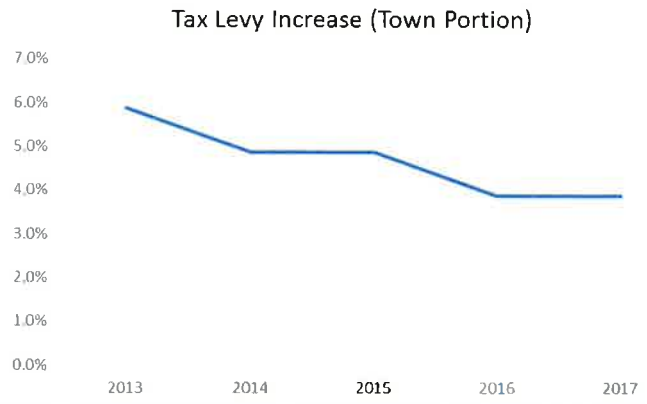
Revenues

Revenues have decreased by $5.5M due to differences year-over-year in the recognition of gains on the disposal of fixed assets coupled with the lower utilization of development charge revenues, fewer assets assumed from developers and a decrease in the number of projects in 2017 that were eligible for recovery from the Regional Municipality of Halton. The following chart shows the percentage breakdown of all 2017 revenues:



Taxation

There was a 3.9% general levy tax increase (Town portion), net of assessment growth in 2017. This rate increase is comparable with prior year increases. The supplementary tax billing amount was approximately $500K less than in the prior year, with fewer mid-year additions to the tax roll. The following table shows the declining trend for tax rate increases over the past 5 years:



User Fees & Charges

User fees have dropped slightly since the prior year mainly due to the decreases in the amount of planning fee revenue that was eligible to be recognized as per public sector accounting standards. In 2018, a recreation user fee review will be undertaken to examine and refine the cost recovery model. The following table shows further details of the types of fees included in the reported user fee revenue line:

Comparison Of User Fees Year Over Year

	2017	2016	Difference
Activan	271,528	207,807	63,721
Aquafit/Lifesaving	141,681	130,360	11,321
Arena Floor Rental	90,983	86,692	4,291
Business Licenses	112,865	127,454	(14,589)
Cemetery Fees	247,514	233,691	13,823
Facility Rentals	390,027	407,088	(17,061)
General Admission	127,182	144,351	(17,169)
General Registration	1,163,330	1,143,282	20,048
Ice Rental	2,094,395	2,113,691	(19,296)
Memberships	96,714	95,974	740
Park Rental	304,508	323,819	(19,311)
Planning Fees	916,142	1,075,531	(159,389)
Tax Certificates & Information	266,595	261,256	5,339
Miscellaneous User Fees	761,847	746,634	15,213
	$6,985,311	$7,097,630	(112,319)

Development Charges

Development charges recognized as revenue in 2017 are considerably lower than the prior year, dropping by $1.8M. In 2016, there was a large land purchase that was eligible for development charge funding which increased the amount of revenue that could be recognized for that year. The following table highlights how development charges were used in 2017 to fund the repayment of debentures and finance capital and non-capital projects:

	$
Drainage Area No. 10	1,314,603
Armstrong Ave. Phase 1	1,148,041
New Equipment	321,937
Hornby Road Drainage	242,235
Sixth Line Steeles Ave. S	155,021
HHVHI 13 Neighbourhood Park	47,103
Upper Canada College Parkette	43,026
Fernbrook Ph3 (HHVHI 17) Parkette	19,457
Miscellaneous Capital Assets	72,018
Non Capital Expenditures	452,543
Fund Debentures	3,014,203
	$6,830,187

Government Transfers and Grants

Transfers from upper levels of government also contribute substantially to the revenues of the Town. In 2017, they totaled $5.9M. The federal gas tax revenues recognized remain constant year-over-year, resulting in similar spending patterns on core infrastructure. The Provincial grants have increased by $678K, predominantly from the Ontario Community Infrastructure Fund (OCIF) and Connecting Links Funding.

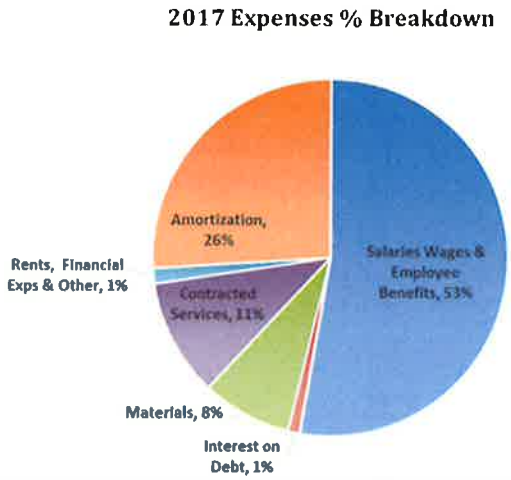
Donated Capital Assets

In 2017, the Town assumed $1.8M of tangible capital assets from developers. These are reported as revenue in the statement of operations as the asset provides a future benefit to the Town. Each time the Town acquires additional assets there will be a corresponding increase in future operating budgets to take account of the need for increased staff hours and material resources for their maintenance and upkeep. The following table highlights the 2017 asset assumptions from developers:

Type of Assumption	Development	$
Paved Roads & Sidewalks	Chester & Mountainview Ph 2	1,130,503
Street Lighting	Chester & Mountainview Ph 2	90,554
Urban Storm Sewers	First Gulf - Fifth Line Re-alignment	536,644
Storm water Management Pond	Churchill Road South	94,581
Traffic Operations	Chester & Mountainview Ph 2	22,200
		$1,874,482

Expenses

Expenses have increased by $3.4M, driven in the main from inflationary labour increases, additional positions to support growth and increased amortization costs from recently added facilities. The following table shows the percentage split of total expenses:



Salaries, Wages & Employee Benefits

Labour costs have increased by 7.1% since 2016. There were 14.5 full time equivalent positions added to the staff complement in 2017. In addition, there was a non-union cost of living adjustment of 1.75% and various job re-evaluations resulting from the re-organization that happened mid-way through the year. There were also increases from other contractual obligations relating to unionized staff. The aggregate cost of these increases was mitigated to some degree by savings from salary gaps resulting from planned delays in hiring for staff vacancies.

Amortization

Amortization expenses represent the annual allocation of a portion of the historical cost of tangible capital assets as an expense over its useful life. The purpose of amortization is to show the decline in the asset's value as it ages over time and from its usage in the provision of services. In 2017, amortization expenses increased by $912K, due largely to the amortization of new roads.

Contracted Services

Contracted services increased by $876K or 13.2%when compared with the prior year. In 2017, increases in legal fees and insurance were responsible for the variances year- over- year; however, when compared to a five year average, the 2017 costs are comparable and reasonable.

Materials

Material costs in 2017 have decreased by $531K or 8.4% mainly because of the favourable winter season weather conditions. Fewer snow events mean lower usage of sand and salt and more constant temperatures mitigated the impacts of the freeze-thaw cycle, resulting in a lower demand for asphalt required for filling potholes.

Annual Surplus

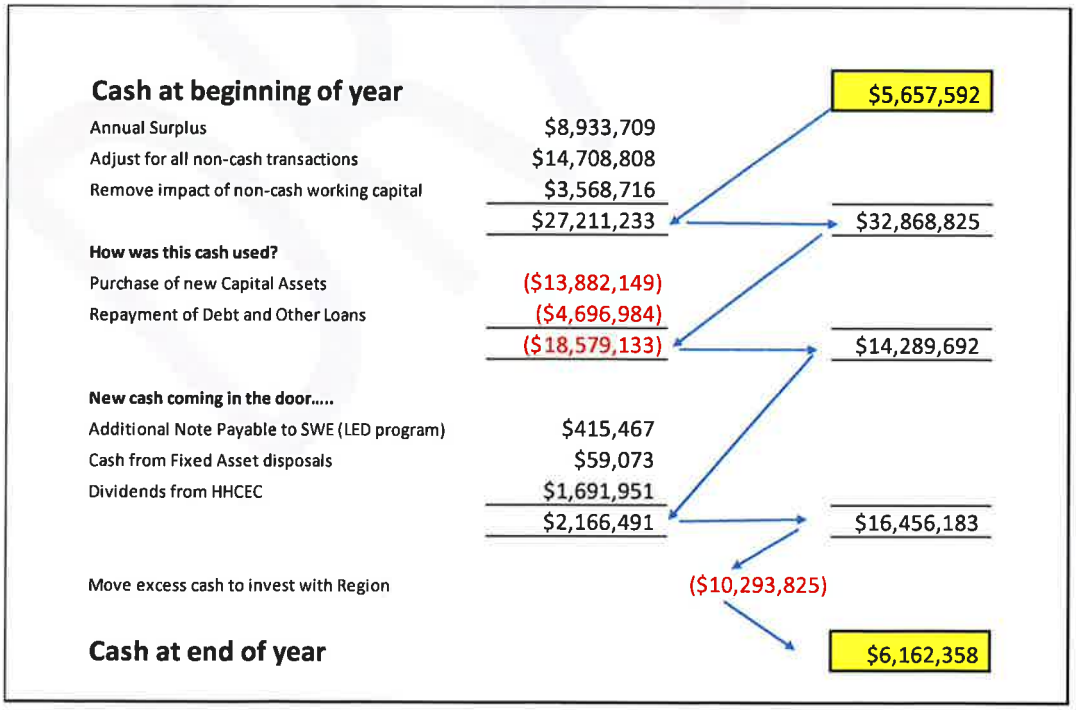
An annual surplus of $8.9M is being reported and contributes to the accumulated surplus which now stands at $405.8M.

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

The Consolidated statement of change in net financial assets outlines the difference between the reported annual surplus and the change in net financial assets. It demonstrates how the Town has increased its net financial assets through lower investments in tangible capital asset additions coupled with increased capital asset consumption and a relatively small increase in the amounts of prepaid expenses and supplies inventory.

CONSOLIDATED STATEMENT OF CASH FLOWS

The Consolidated Statement of Cash Flows shows how the Town used its cash in 2017. By adjusting the annual surplus for items that do not result in a cash transaction and taking into account the changes in working capital since the prior year, the result is a net increase in cash of $27.2M from operations. $18.5M of this cash was used to buy new capital assets and repay debt and loans. Additional monies of $1.6M were received in the form of dividends from Halton Hills Community Energy Corporation, and $415K was provided as an additional financing facility from Southwestern Energy (SWE) to cover the upfront cost of the LED street light conversion project. Of the total $16.4M cash on hand, $10.2M of excess cash was transferred to the Region of Halton to take advantage of the pooled investment arrangement, leaving remaining cash on hand at Canadian banking institutions of $6.1M. The following table shows the movements in the Town's cash throughout 2017:



LONG RANGE FINANCIAL PLANNING

Investments in Town reserves have been steadily increasing over the past five years. Long range financial planning is an ongoing activity and is critical given the increasing complexity of the Town's financial portfolio, and the increased gap in cash flow timing as growth-related capital investments are made in advance of the anticipated population growth. Work is currently underway to develop a forecasting tool through the 2018 Long Range Financial Plan that will further support key financing decisions.

The following table shows how the reserve balances have increased over the last five years, the contributions that have been made to reserves, the draw-downs from reserves and the loans that have been established to interim finance development charges:

	2013	2014	2015	2016	2017
Opening Balance	$26,766,720	$22,496,285	$25,460,827	$29,919,510	$38,969,150
Contributions as per long range plan	$8,324,780	$9,998,600	$10,940,100	$11,022,463	$11,584,491
Additional contributions	$4,970,652	$3,712,337	$8,234,090	$9,549,773	$4,694,233
Surplus distribution	$0	$39,754	$771,282	$850,478	$1,486,670
Interest earned	$604,227	$419,190	$547,310	$543,634	$516,261
Utilization of reserves	($18,170,094)	($11,205,339)	($16,034,099)	($12,916,708)	($13,061,634)
Ending Balance	$22,496,285	$25,460,827	$29,919,510	$38,969,150	$44,189,171
Cash loans from reserves to DCs	($2,128,173)	($2,105,099)	($2,105,099)	($10,137,288)	($10,724,128)
Cash available in reserves	$20,368,112	$23,355,728	$27,814,411	$28,831,862	$33,465,043

ASSET MANAGEMENT PLAN

Asset management is the application of financial, technical, strategic planning and other inter-disciplinary techniques to effectively utilize and realize value from physical assets over their lifecycles. The Town is currently working to enhance its 2014 Asset Management plan, which was originally comprised of the limited asset categories of roads, bridges and culverts. Next steps include the expansion of the asset categories included in the plan and the development of a corporate asset management policy, a level of service strategy, a state of infrastructure report and a risk management framework.

The Town aligns asset management with other key corporate initiatives including the long range financial plan, storm water management, fleet management, urban tree management strategy, the climate change adaptation plan and the corporate technology strategic plan. Ultimately the culminating effect of this alignment is reflected in the annual capital and operating budgets where carefully planned funding ensures ongoing commitment to preserving optimal asset lifecycles.

CONCLUSION

Consistent tax rate increases of 3.9% (Town portion) combined with a solid debt management approach and commitment to maintaining healthy reserves have all contributed to the Town having preserved a steady financial position over the last few years. Extensive growth is planned for Halton Hills in the near future, and as such, some growth-related capital investments have already taken place and the Town is proud to showcase new arenas, libraries and a state-of-the-art operations centre. Like most other municipalities, rapid growth has placed a strain on the management and collection of development charges to cover these costs as building to meet demand occurs in advance of receipt of cash flows from developers. As such, the Town has taken the approach to interim cash-flow the cost of growth from healthy reserves, until development charges can be recovered. The Town's financial position was boosted in 2017 due to lower levels of investment in tangible capital assets and a focus on reinvestment back to reserves. The 2017 operating surplus was also relatively healthy, a true testament to careful management of operating budgets and a sustained commitment to reserve building in order to support future growth.

In 2018, the Town will re-evaluate its financial portfolio through the undertaking of a long range financial plan. This plan will incorporate asset management planning and the impacts of both the Vision Georgetown and Premier Gateway secondary plans. Continued focus on the Town's finances will be imperative to the successful growth and development of a sustainable community.

M. J. Leighton

Moya Leighton CPA, CGA, MBA

Town Treasurer and Manager of Accounting

May 28th, 2018

2018 and Beyond

The Town of Halton Hills prides itself in maintaining a small-town feel while competing with large municipalities to attract investments and offering residents the amenities of big city living. The slogan 'Small Town Living at its Best' is reflective of the Town's exceptionally high quality of life. While there is an expectation of relatively modest growth in 2018, the Town is preparing to meet provincial growth targets of an additional 30,000 people by 2031.

Over the next several years, the Town endeavours to create a balance between managing expected growth, addressing replacement of existing infrastructure and providing the quality of life expected by residents. As such, the municipal tax levy has been stabilized at a 3.9% increase (net of assessment growth) over the past three years. These increases are reflective of the Municipal Price Index for the area, but still address the requirements needed to maintain current levels of service expected by residents. Central to the Town's approach to growth planning is its strong interest in sustainable development and energy conservation. This interest is reflected in an integrated sustainability strategy organized under four pillars:



The 2018 Capital Budget addresses the Town's need for maintaining existing transportation infrastructure, as well as the construction of 22nd Side Road and the Eighth Line and Halton Hills Drive extensions. In addition, the Georgetown Sports Action Park, Trafalgar Sports Park and phase two of the Hungry Hollow Trails projects are expected to be underway in 2018. Phase two of the Gellert Community Centre is scheduled for commencement in 2019.

FINANCIAL MANAGEMENT

The responsibility for financial management is governed through a series of by-laws which prescribe the appropriate purchasing, investment, risk management, reserve and debt management policies. The Council of the Town of Halton Hills has ultimate authority to allocate funds and this is done through the annual operating and capital budget process. The following areas are subject to rigorous defined processes and controls supporting reasonable effective and efficient management of Town resources.

Capital Budget

The capital budget process commences with planning for the implementation of Council's Strategic priorities. These priorities in combination with the Asset Management Plan guide the creation of the capital budget. A detailed business case for each capital project is compiled which is then subject to a management review and prioritized using a pre-defined prioritization matrix. Financial affordability is determined through the long range financial planning tool and the appropriate funding sources are confirmed by the Treasurer and allocated to capital projects. Following a comprehensive review by Senior Management, the proposed capital budget is presented to Council through a series of ward specific budget review meetings where there is opportunity for detailed discussion. The capital budget is subsequently presented to Budget Committee for final review and is open to public delegation, prior to finalization.

Capital projects approved through the capital budget process are the responsibility of the Department Heads and they are accountable to the CAO, Council and tax payers for financial performance and service delivery.

Operating Budget

The creation of the annual operating budget also follows a highly structured process. Starting with a detailed needs assessment, Town Management reviews existing programs and service levels along with requests for new initiatives to determine if additional resources will be required, or if there is the opportunity to reallocate resources and gain efficiencies. Research is conducted and projections are made to determine appropriate inflationary increases for operating expenditures. Senior management holds a series of thorough discussions to review revenues and expenditures for potential savings, opportunities for economies of scale and/or adjustments to services and programs. The proposed tax rate increase is reviewed for consistency with prior tax years, comparability with neighbouring municipalities and affordability for the average tax payer. It is presented to Council mid-way through the budget process to obtain a direction for staff to follow when preparing the operating budget details. The final proposed budget is discussed again with members of Council through ward specific review meetings prior to the final presentation to budget committee where tax payers have the opportunity to speak as a delegation.

Department Heads are responsible for the delivery of effective and efficient services and programs. They are ultimately accountable to the CAO, Council and tax payers.

Treasury Team

The Town has a highly skilled Treasury team responsible for all finance functions from debt management to taxes to budgets. In addition to being responsible for maintaining accurate records, the team is responsible for providing regular information to management who are accountable for the programs, services and capital projects that they manage and deliver. They also report periodically to Council and tax payers on various financial aspects such as reserve balances, and performance against budget.

Through the careful management of the Town's financial portfolio, the Treasury team provides advice to Senior Management and Council on the various financial options that are available to support growth and maintain existing programs and service levels.

Annually, the Treasury team prepares the Town's financial statements in accordance with the standards prescribed by the Public Sector Accounting Board (PSAB) and coordinates the operating and capital budget process. Bound by Ontario Regulation 284/09 which requires municipalities to prepare a report to Council outlining expenses that have been excluded from budgets, the Treasury team prepares a report which converts the budget into a PSAB compliant format. This report is presented to Budget Committee and is subsequently audited by the Town's external auditors and reported in the annual consolidated financial statements.

The Treasury team also has the responsibility for developing, monitoring and ensuring compliance with financial controls. Strong financial controls and processes provide reasonable assurance on the accuracy of the Town's data and the ensuing financial statements. Accurate information is of upmost importance for sound decision making and effective management of Town resources.

MANAGEMENT REPORT

The accompanying consolidated financial statements of the Corporation of the Town of Halton Hills have been prepared in accordance with Canadian public sector accounting standards and are the responsibility of the Town's management. The preparation of financial statements includes the use of estimates based on management's judgment. These estimates are required when transactions affecting the current reporting period cannot be finalized with certainty until future periods.

The Town has an internal control system that provides reasonable assurance over the safeguarding of its assets and the accuracy of transactions. Through the established authorization process and formal reporting procedures along with appropriate levels of management review, these controls ensure accurate, timely and reliable information.

Additionally, the Town has many accounting policies that provide guidance on the treatment of various transactions from a technical aspect. Note 1 of the accompanying notes to the financial statements includes a summary of the significant accounting policies that have been used to prepare the financial statements.

The consolidated financial statements have been audited by KPMG LLP, the current external auditors for the Town. The auditors have included an independent auditor report for each of the attached financial statements. These reports outline the scope and responsibility of the auditors and management throughout the audit process and express an opinion over the financial statements.

The auditors meet regularly with Town management throughout the audit process and report to the Community and Corporate Affairs Committee at the planning stage of the audit and again at the completion of the audit to present the findings.

M. J. Leighton

Moya Leighton CPA, CGA, MBA

Town Treasurer and Manager of Accounting

May 28th, 2018

The Corporation of the Town of Halton Hills

Audit Findings Report

For the year ended December 31, 2017

KPMG LLP

Licensed Public Accountants, Chartered Professional Accountants

Prepared May 18 for presentation on May 28, 2018

kpmg.ca/audit



The contacts at KPMG in connection with this report are:

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Table of Contents

Executive summary	**3**
Audit risks and results	**5**
Financial statement presentation and disclosure	**8**
Adjustments and differences	**9**
Appendices	**10**

Executive summary

Purpose of this report

The purpose of this Audit Findings Report is to assist you, as a member of the audit committee, in your review of the results of our audit of the consolidated financial statements of the Corporation of the Town of Halton Hills (the "Town") as at and for the year ended December 31, 2017.

This Audit Findings Report builds on the Audit Plan we presented to the Audit Committee on March 19, 2018.

Changes from the Audit Plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

Audit risks and results

We discussed with you at the start of the audit a number of **financial reporting risks and other matters**. The key areas of focus included:

- Revenue recognition including government grants, development charges and related deferrals;
- Tangible capital assets;
- Post-employment benefit liability;
- Contaminated sites liability;
- Operating expenditures;
- Investment in Halton Hills Community Energy Corporation; and
- Cash handling.

We are satisfied that our audit work has appropriately dealt with the risks.

*This Audit Findings Report should not be used for any other purpose or by anyone other than the audit committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Executive summary

Finalizing the audit

As of the date of this report, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Receipt of legal letter replies;
- Receipt of signed management letter;
- Completing our discussions with the audit committee; and
- Obtaining evidence of the Board's approval of the financial statements.

We will update the audit committee, and not solely the Chair (as required by professional standards), on significant matters, *if any*, arising from the completion of the audit, including the completion of the above procedures. Our auditors' report will be dated upon the completion of any remaining procedures.

Control and other observations

We did not identify any control deficiencies that we determined to be significant deficiencies in ICFR.

Accounting estimates

Overall, we are satisfied with the reasonability of accounting estimates.

Independence

We confirm that we are independent with respect to the Town (and its related entities), within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada. We are independent and have extensive quality control and conflict checking processes in place.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

Audit risks and results

Inherent risk of material misstatement is the susceptibility of a balance or assertion to misstatement which could be material, individually or when aggregated with other misstatements, assuming that there are no related controls. We highlight our significant findings in respect of significant financial reporting risks as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

Significant financial reporting risks	Our response and significant findings
Fraud risk from revenue recognition	— Our audit approach remained consistent with the audit plan and no new risks were identified. To reiterate, we had rebutted this risk within our audit plan based on the nature of revenues at the Town.
Fraud risk from management override of controls	— As the risk is not rebuttable, our audit methodology incorporated the required procedures in professional standards to address this risk. — Our audit approach remained consistent with the audit plan and no new risks were identified.

Audit risks and results

We identified other areas of focus for our audit in our discussion with you in the Audit Plan.

Significant findings from the audit regarding other areas of focus are as follows:

Other areas of focus	Why	Our response and significant findings
Government transfers, user charges, taxation revenue	Risk of material misstatement related to the completeness and accuracy of grant revenue	— We performed substantive testing over the revenue recognition. — We performed comparison analysis of user fees and charges and ensured proper recognition as the related services are provided. — We performed comparison analysis of government grant revenue to prior year and reviewed supporting documents ensuring revenue recognition is appropriate. — No audit differences were found
Operating expenditures (including payroll)	Risk surrounding the completeness, existence and accuracy of reported expenses and accruals.	— We completed various audit procedures around operating expenditures, including payroll and employee benefits expenditures. — We performed a detailed comparison of operating expenditures to budget and investigated significant variances. — No misstatements related to operating expenses were identified during our testing.
Tangible capital assets ("TCA")	Judgment is involved in determining nature of project as capital versus expense. Risk relating to the classification of expenditures between capital assets and operating expenses.	— We obtained the year-end TCA continuity schedule and tested significant additions and disposals during the year. — We tested significant contributed assets and ensured these assets were appropriately recognized and included in TCA at fair value. — We performed substantive testing over depreciation of TCA. — We found no misstatements during our testing of TCA.
Contaminated Sites	Risk of material misstatement related to the completeness and accuracy of the liability and related expenses	— The Town has recorded an estimated liability of $367,500 pertaining to remediation for a property that was a former junk yard as disclosed in the notes to the financial statements. — We have reviewed the methods and procedures in place at the Town and note them to be reasonable so as to identify and evaluate current contaminated sites liabilities. We have also reviewed financial statements for disclosures believe them to be sufficient.

Audit risks and results (continued)

Other areas of focus for our audit, as identified in our discussion with you in the Audit Plan.

Other areas of focus	Why	Our response and significant findings
Employee future benefits	Risk of material misstatement related to the completeness and accuracy of the liability and related expenses	— We obtained a copy of the most recent actuarial valuation completed in 2015 with updated projections for 2017 and evaluated management's expert and their work for use as audit evidence. — Management obtained an updated projection for the Town's WSIB liability following a fatal claim award and note no other changes to the original actuarial valuation completed in 2015. — We reviewed the assumptions used by the actuary for reasonableness. — We determined that the work of management's expert and management's assumptions were reasonable and could be used as audit evidence.
Developer charges and developer contribution revenues	Risk of material misstatement related to the existence, accuracy, and completeness of developer charges and developer contribution revenues	— We performed substantive testing over the recognition of significant developer contributions and charges earned. — We ensured the charges and contributions were recognized as the eligible expenditures are incurred. — No audit differences were found
Investments and related income	Risk of material misstatement related to the existence and valuation of investments and accuracy of related income.	— We confirmed all significant investments held at year end for both cost and fair market value. — We performed a substantive analytical testing over investment income and noted the amount of related income earned in the current year was within expectation and our recalculations. — We received an audit confirmation of balances and income from your custodian and manager, the Regional Municipality of Halton.
Cash handling	At the request of the Committee and management, we have perform audit procedures over the cash handling policies and related control procedures for specified locations.	— We have reviewed the cash collection processes for: — Gellert Community Centre — Planning and Sustainability — Acton Arena and MoldMaster Sports Plex — Cultural Centre — No process and control issues have been identified.
Investment in Halton Hills Community Energy Corporation	Risk of material misstatement related to the completeness, accuracy, valuation and presentation of the investment.	— We have obtained and reviewed the audited financial statements of the Town's utility investment and ensured the results between the two entities reconciled appropriately. — No audit differences were found.

Financial statement presentation and disclosure

The presentation and disclosure of the financial statements are, in all material respects, in accordance with the Town's relevant financial reporting framework. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter included in the Appendices.

We also highlight the following:

Form, arrangement, and content of the financial statements	The financial statements are, in all material respects, in accordance with the applicable financial accounting framework. The disclosures in the notes to the financial statements are appropriate.
Application of accounting pronouncements issued but not yet effective	There are no concerns at this time regarding future implementation of new and revised standards. New standards with effective dates in the near future are described in Appendix 6.

Adjustments and differences

Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences. Professional standards require that we request of management and the audit committee that all identified differences be corrected. We have already made this request of management.

Corrected adjustments

We did not identify any adjustments that were communicated to management and subsequently corrected in the financial statements.

Uncorrected differences

We did not identify differences that remain uncorrected.

Appendices

Appendix 1: Required communications

Appendix 2: Value for fees

Appendix 3: Audit Quality and Risk Management

Appendix 4: Background and professional standards

Appendix 5: Data & Analytics in Audit

Appendix 6: Current developments

Appendix 1: Required communications

In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

- **Auditors' report** – the conclusion of our audit is set out in our draft auditors' report to the draft financial statements
- **Management representation letter** – in accordance with professional standards, copies of the management representation letter are provided to the Audit Committee.
- **CPAB Big Four Firm Public Report (November 2017)** – Please refer to http://www.cpab-ccrc.ca/Documents/News%20and%20Publications/2017%20Big%20Four%20Report%20EN.pdf

Appendix 2: Value for fees

The Value of our Audit Services

We recognize that the primary objective of our engagement is the completion of the audit of the financial statements in accordance with professional standards. We also believe that our role as external auditor of the Corporation of the Town of Halton Hills and the access to information and people in conjunction with our audit procedures, place us in a position to provide other forms of value. We know that you expect this of us.

We understand your expectations. To facilitate a discussion (either in the upcoming meeting or in separate discussions), we have outlined some of the attributes of our team and our processes that we believe enhanced the value of our audit service. We recognize that certain of these items are necessary components of a rigorous audit.

We welcome your feedback.

- Extensive industry experience on our audit team – as you have experienced, the senior members of our team have extensive experience in audits of the municipalities and related organizations. This experience ensures that we are well positioned to identify and discuss observations and insights that are important to you, as we have demonstrated to you by insight we shared;
- Involvement of specialists – Our audit team is supported by KPMG specialists in income and other taxes, information risk management, and others as required. We expect each of the specialists have provided insights and observations as a result of their audit support processes; and

Appendix 3: Audit Quality and Risk Management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems.

Visit our Audit Quality Resources page for more information including access to our audit quality report, Audit quality: Our hands-on process.

- Other controls include:
  - Before the firm issues its audit report, the Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits.
  - Technical department and specialist resources provide real-time support to audit teams in the field.
- We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.
- We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.
- All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.



- We do not offer services that would impair our independence.
- The processes we employ to help retain and develop people include:
  - Assignment based on skills and experience;
  - Rotation of partners;
  - Performance evaluation;
  - Development and training; and
  - Appropriate supervision and coaching.
- We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.
- Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Appendix 4: Background and professional standards

Internal control over financial reporting

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

The control deficiencies communicated to you are limited to those control deficiencies that we identified during the audit.

Documents containing or referring to the audited financial statements

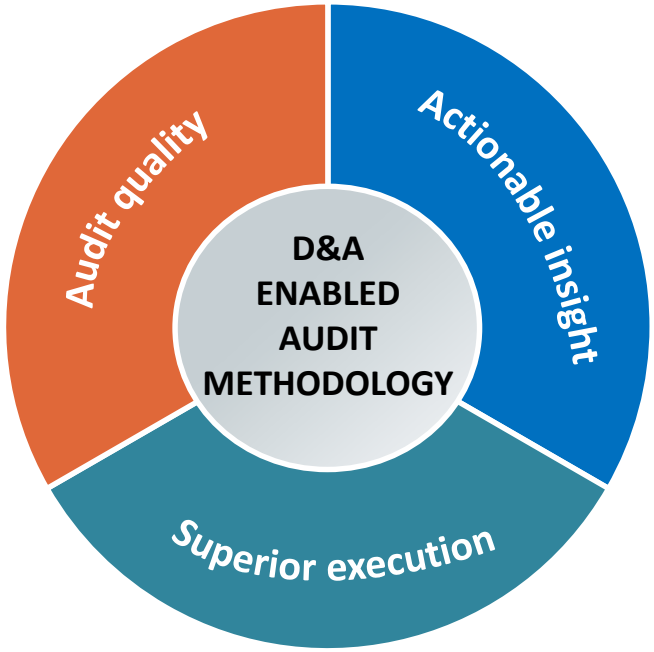
We are required by our professional standards to read only documents containing or referring to audited financial statements and our related auditors' report that are available through to the date of our auditors' report. The objective of reading these documents through to the date of our auditors' report is to identify material inconsistencies, if any, between the audited financial statements and the other information. We also have certain responsibilities, if on reading the other information for the purpose of identifying material inconsistencies, we become aware of an apparent material misstatement of fact.

Appendix 5: Data & Analytics in Audit

Turning data into value

KPMG continues to make significant investments in our Data & Analytics (D&A) capabilities to help enhance audit quality and provide actionable insight to our clients by unlocking the rich information that businesses hold.

When D&A is applied to the audit, it enables us to test complete data populations and understand the business reasons behind outliers and anomalies. Advancements in D&A tools allow us to analyze data at more granular levels, focusing on higher risk areas of the audit and developing insights you can then leverage to improve compliance, potentially uncover fraud, manage risk and more.



KPMG is enhancing the audit

The combination of our proven industry experience, technical know-how and external data allows us to focus our audit on the key business risks, while providing relevant insights of value to you.

FOR THE AUDIT

AUDIT QUALITY

- Automated testing of 100% of the population
- Focuses manual audit effort on key exceptions and identified risk areas

FOR YOUR BUSINESS

ACTIONABLE INSIGHT

- Helping you see your business from a different perspective
- How effectively is your organization using your systems?

Appendix 6: Current developments

Current developments, created by KPMG Public Sector and Not-for-profit Practice, summarizes regulatory and governance matters impacting Government Organizations. We provide this information to help you understand upcoming changes and challenges they may face in the industry. We attach this summary to every audit plan and findings report (if significant changes occur).

The following is a summary of the current developments that are relevant to the Town

Standard	Summary and implications
– PS 3380 – Contractual Rights	This standard is a disclosure standard which defines contractual rights to future assets and revenue and sets out the required disclosures. Information about a public sector entity's contractual rights should be disclosed in notes or schedules to the financial statements and should include descriptions about their nature and extent and the timing. The standard also indicates that the exercise of professional judgment would be required when determining contractual rights that would be disclosed. Factors to consider include, but are not limited to: (a) contractual rights to revenue that are abnormal in relation to the financial position or usual business operations; and (b) contractual rights that will govern the level of certain type of revenue for a considerable period into the future. Examples of a contractual right include contractual rights to receive payments under a shared cost agreement or contractual rights to receive lease payments. This standard is effective for fiscal periods beginning on or after April 1, 2017 (the Town's December 31, 2018 year-end). Implications: Additional disclosures may be required if contractual rights to assets or revenue exist
– PS 3210, Assets	– This Standard provides a definition of assets and further expands that definition as it relates to control. Assets are defined as follows: – They embody future economic benefits that involve a capacity, singly or in combination with other assets, to provide goods and services, to provide future cash inflows, or to reduce cash outflows – The public sector entity can control the economic resources and access to the future economic benefits. – The transaction or event giving rise to the public sector entity's control has already occurred. – The standard also includes some disclosure requirements related to economic resources that are not recorded as assets to provide the user with better information about the types of resources available to the public section entity. – This standard is effective for fiscal periods beginning on or after April 1, 2017 (the Town's December 31, 2018 year-end). – Implications: Assets such as accrued receivables will have to be reviewed to determine if they meet this definition.

– PS 3320, Contingent Assets	This standard defines contingent assets. They have two basic characteristics: – An existing condition or situation that is unresolved at the financial statement date – An expected future event that will resolve the uncertainty as to whether an asset exists The standard also has specific disclosure requirements for contingent assets when the occurrence of the confirming event is likely. This standard is effective for fiscal periods beginning on or after April 1, 2017 (the Town's December 31, 2018 year-end). Contingent assets include grants receivable where the conditions are met but funding is conditional upon approval of an application for funding Implications: Additional disclosures may be required if contingent assets exist.
PS 2200 Related Party Disclosures	This standard relates to related party disclosures and defines related parties. Related parties could be either an entity or an individual. Related parties exist when one party has the ability to control or has shared control over another party. Individuals that are key management personnel or close family members may also be related parties. Disclosure is only required when the transactions or events between related parties occur at a value different from what would have been recorded if they were not related and the transactions could have a material financial impact on the financial statements. Material financial impact would be based on an assessment of the terms and conditions underlying the transaction, the financial materiality of the transaction, the relevance of the information and the need for the information to enable the users to understand the financial statements and make comparisons. This standard also specifies the information required to be disclosed including the type of transactions, amounts classified by financial statement category, the basis of measurement, and the amounts of any outstanding items, any contractual obligations and any contingent liabilities. The standard also requires disclosure of related party transactions that have occurred where no amounts has been recognized. This standard is effective for fiscal periods beginning on or after April 1, 2017 (the Town's December 31, 2018 year-end). Implications: Related parties will have to be identified. Additional disclosures may be required with respect to transactions with related parties.
PS 3420 Inter-entity Transactions	This standard relates to the measurement of transactions between public sector entities that comprise the government's reporting entity. Transactions are recorded at carrying amounts with the exception of the following: – In the normal course of business – use exchange amount – Fair value consideration – use exchange amount – No or nominal amount – provider to use carrying amount; recipient choice of either carrying amount or value fair. – Cost allocation – use exchange amount This standard is effective for fiscal periods beginning on or after April 1, 2018 (the Town's December 31, 2019 year-end). Implications: The Town will have to identify these transactions and determine if they have been measured at the carrying amount if required.

PS 3450 Financial Instruments	A standard has been issued, establishing a standard on accounting for and reporting all types of financial instruments including derivatives. The effective date of this standard has recently been deterred and it is now effective for fiscal periods beginning on or after April 1, 2021 (the Town's December 31, 2022 year-end). Implications: This standard will require the Town to identify any contracts that have embedded derivatives and recognize these on the consolidated statement of financial position at fair value. Portfolio investments in equity instruments are required to be recorded at fair value. Changes in fair value will be reported in a new financial statement – statement of re-measurement gains and losses. This standard sets out a number of disclosures in the financial statements designed to give the user an understanding of the significance of financial instruments to the Town. These disclosures include classes of financial instruments and qualitative and quantitative risk disclosures describing the nature and extent of risk by type. The risks to be considered include credit, currency, interest rate, liquidity, and market risk.
PS 2601 Foreign Currency Translation	A revised standard has been issued establishing standards on accounting for and reporting transactions that are denominated in a foreign currency. The effective date of this standard has been deferred and is effective for fiscal periods beginning on or after April 1, 2019 (the Town's December 31, 2020 year-end). Earlier adoption is permitted. An entity early adopting this standard must also adopt the new financial instruments standard. Implications: Exchange gains and losses arising prior to settlement are recognized in a new statement of re-measurement gains and losses.
PS 3280 Asset Retirement Obligations	This standard provides guidance in accounting for and reporting a liability for asset retirement obligations. The standard applies to legal obligations and defines which asset retirement activities would be included in the cost of a tangible capital asset. This standard is effective for fiscal periods beginning on or after April 1, 2021 (the Town's December 31, 2022 year-end). Implications: A new liability will be recognized on the statement of financial position.

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TOWN OF HALTON HILLS
Working Together Working for You!

REPORT

REPORT TO: Chairs and Members of Community & Corporate Affairs Committee

REPORT FROM: Dana Stanescu, Accounting Supervisor

DATE: May 9, 2018

REPORT NO.: CORPSERV-2018-0021

RE: Town General Surplus 2017

RECOMMENDATION:

THAT Report No. CORPSERV-2018-0021 dated May 9, 2018 regarding 2017 Town General Surplus be received as information;

AND FURTHER THAT $137,624 of funding previously approved in the 2017 operating budget for contracted labour positions be held in general surplus and carried forward to 2018;

AND FURTHER THAT the final operating surplus of $1,486,670, as approved through Report CORPSERV-2018-0023, be distributed as follows, the Special Infrastructure Reserve $125,000, Tax Rate Stabilization Reserve $100,000, Building Repairs & Maintenance Reserve $100,000 and Pavement Management Reserve $100,000, as per the recommended contributions specified in the Long Range Financial Plan. The remaining 2017 operating surplus be distributed to the Library Capital Reserve $165,097 and Tax Rate Stabilization Reserve $896,573.

BACKGROUND:

This report is presented in order to provide Community & Corporate Affairs Committee with a general status update on the 2017 Town General Surplus as at December 31, 2017.

COMMENTS:

Report No. CORPSERV-2018-0023 had the following recommendations pertaining to the year-end close, approved by Council on April 16, 2018:

> THAT Report No. CORPSERV-2018-0023 dated March 13, 2018 regarding the Operating Budget Status as at December 31, 2017 be received;
>
> AND FURTHER THAT Council authorize staff to distribute $125,000 of the 2017 operating surplus to the Special Infrastructure Reserve, $100,000 to the Tax Rate Stabilization Reserve, $100,000 to the Building Repairs & Maintenance Reserve and $100,000 to the Pavement Management Reserve, as per the recommended contribution in the Long Range Financial Plan;
>
> AND FURTHER THAT Council approve the distribution of the remaining 2017 operating surplus be distributed to the Library Capital Reserve in the amount of $165,097 and the Tax Rate Stabilization Reserve in the amount of $896,573;
>
> AND FURTHER THAT the Committee recommend Council approve the adjustment of the amount distributed to the Tax Rate Stabilization Reserve, should there be any further changes to the operating surplus as a result of the annual year-end audit.

The annual audit is now complete and the final December 31, 2017 operating budget surplus remains the same as previously reported, at $1,486,670. The surplus distribution policy approved through the 2012 Long Range Financial Plan recommended that the operating surplus be distributed to reserves in the following breakdown, as outlined in Report CS-2012-0039, 65% to Capital Reserve, 20% to Tax Rate Stabilization Reserve, and 15% to Building Repair and Maintenance Reserve. However, staff recommended a variation to the above surplus distribution policy in Report CORPSERV-2018-0023, and propose distribution as follows, $425,000 of surplus funds be directed to reserves specifically for long range financial planning purposes to offset the 2018 operating budget constraints; the library department operating surplus of $165,097 be distributed to the Library Capital Reserve as per policy 04-07-23; and finally, due to large draws in recent years staff is recommending 100% of the remaining surplus be used to replenish the Tax rate Stabilization Reserve.

	Surplus Distribution
2018 LRFP Annual Increases	
Special Infrastructure Levy Reserve	$125,000
Tax Rate Stabilization Reserve	$100,000
Building Repairs & Maintenance Reserve	$100,000
Pavement Management Reserve	$100,000
	$425,000
Remaining Reserve Distribution	
Library Capital Reserve	$165,097
Tax Rate Stabilization Reserve	$896,573
	$1,486,670

In addition, there is $137,624 in general surplus relating to contract positions that were approved through the 2017 operating budget. Due to the nature of the hiring process it is not always possible to have a contract position commence on January 1. Therefore, this amount represents the timing delay in hiring the contractual positions, and needs to be carried forward and recognized in 2018 to offset pre-approved expenses.

As reported through TR-2004-0011 and FIN-2004-0046, it was recommended that any future interest income earnings above the budgeted amount be transferred to the Technology Replacement Reserve. In 2017, the amount transferred to the Technology Replacement Reserve in advance of determining the final operating surplus was $372,806.

RELATIONSHIP TO STRATEGIC PLAN:

This report supports the strategic objective:

Council's current "Top Eight" priorities, 2014-2018

Establish sustainable financing, asset management and master plans to acquire, operate, maintain, renew and replace infrastructure.

Strategic plan objective I.2 – To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.

FINANCIAL IMPACT:

The distribution of the annual operating surplus to Reserves outlined in this report assists with meeting the goals of the Long Range Financial Plan (LRFP); further details on the status and impact of the Town's Reserves will be provided in the updated LRFP, to be presented to Council through a Special Council meeting on July 4, 2018.

CONSULTATION:

Finance staff consulted with departments to determine the contents of Schedule "A".

PUBLIC ENGAGEMENT:

There is no public engagement associated with this report.

SUSTAINABILITY IMPLICATIONS:

The sustainability implications of the recommendations of the report were reviewed against the requirements of the Town's Sustainability Implications Worksheet. The Worksheet is completed for substantial non-administrative reports, major projects, studies, policies and initiatives that are relevant to advancing the Town's economic, cultural, environmental and social wellbeing, and quality of life. Since this report is none of the latter, the Sustainability Implications section is not applicable.

COMMUNICATIONS:

There is no communications impact.

CONCLUSION:

Final operating expenses for each department were the same as the preliminary numbers reported in Report No. CORPSERV-2018-0023, and therefore did not require any changes to the amounts distributed to Reserves.

Reviewed and Approved by,



Moya Jane Leighton, Manager of Accounting and Town Treasurer



Jane Diamanti, Commissioner of Corporate Services



Brent Marshall, CAO

Schedule "A"

Town of Halton Hills
2017 General Operating Surplus

	Budget	Actual	Variance	
Net Expenditures				
Council	$ 796,300	$ 762,934	$ 33,366	
Office of the CAO	2,144,900	2,219,223	(74,323)	
Corporate Services	4,740,300	4,427,161	313,139	
Library Services	3,418,388	3,253,291	165,097	
Fire Services	6,562,900	6,263,323	299,577	
Transportation & Public Works	11,577,748	10,736,798	840,950	
Planning & Sustainability	1,712,400	1,536,841	175,559	
Recreation & Parks	6,183,200	5,903,957	279,243	
Corporate Non Departmental	1,812,564	2,345,337	(532,773)	
Capital Financing & Other	11,583,100	11,576,276	6,824	
Total Net Expenditures				$ 1,506,659
Corporate Revenue				
Investment Income	(900,000)	(899,066)	(934)	
Tax Penalty	(800,000)	(727,771)	(72,229)	
Halton Hills Community Energy	(1,313,100)	(1,313,100)	-	
Provincial Offences	(180,000)	(194,575)	14,575	
Capital Chargeback	(445,400)	(445,400)	-	
Supplementary taxes	(275,000)	(464,950)	189,950	
Payments in Lieu of Taxes	(1,464,800)	(1,446,756)	(18,044)	
General Levy Variance to Budget		(4,461)	4,461	
BIA Variance to General Levy		(3,135)	3,135	
Other (Includes net bag tag program)	(1,500)	1,779	(3,279)	
Total Corporate Revenue				117,635
	45,152,000	43,527,706		
2017 Total General Operating Surplus				**$ 1,624,294**
Distribution of Surplus				
2018 LRFP Annual Increases				(125,000)
Special Infrastructure Levy Reserve				(100,000)
Tax Rate Stabilization Reserve				(100,000)
Building Repairs & Maintenance Reserve				(100,000)
Pavement Management Reserve				(425,000)
Remaining Reserve Distribution				(165,097)
Library Capital Reserve				(896,573)
Tax Rate Stabilization Reserve				(1,486,670)
				(137,624)
Carry forward contracted labour				**(1,624,294)**

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REPORT

REPORT TO: Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Simone Gourlay, Manager of Purchasing

DATE: April 30, 2018

REPORT NO.: CORPSERV-2018-0027

RE: Award of the Request for Proposal for an Electricity and Natural Gas Consultant
File: TE/F18

RECOMMENDATION:

THAT Report No. CORPSERV-2018-0027 dated April, 30, 2018, regarding the Award of the Request for Proposal for an Electricity and Natural Gas consultant, be received;

AND FURTHER THAT Council approve the award of Request for Proposal for an Electricity and Natural Gas Consultant to E2 Energy Inc., 6711 Mississauga Road, Mississauga, ON L5N 2W3 for a three (3) year term with three (3) one (1) year options to renew at a cost of $5,441.00 plus applicable taxes per year;

AND FURTHER THAT the Mayor and Clerk be authorized to sign the Natural Gas Management Services and Agency Agreement with E2 Energy Inc., Union Gas Agency Appointment Agreement, Union Gas' Unionline Access Agreement, Tri-Party Agency Acknowledgement Agreement with our existing suppliers, New Supplier Agreements and any other necessary agreements for the strategy and procurement of the supply of electricity and natural gas.

BACKGROUND:

In 2011, Council authorized the Town's participation in a Natural Gas Procurement Program through Report CS-2011-0200 together with the City of Burlington, the Regional Municipality of Halton and the Town of Milton through the consultant E2 Energy Inc. In 2013, Council authorized the Town's participation in an Electricity Procurement Program through Report CS-2013-0027 together with the City of Burlington, the Regional Municipality of Halton, Conservation Halton and the Town of Milton through the consultant E2 Energy Inc.

The current consultant contract term with E2 Energy Inc. is expiring but the gas and electricity supply remains in place. As such, Halton Hills together with Halton Region, Burlington and Conservation Halton developed and issued a Request for Proposal for electricity and natural gas consulting services.

COMMENTS:

The Request for Proposal was issued on February 16, 2018. The bid was advertised on the Town of Halton Hill's website and on www.biddingo.com. Twelve (12) firms downloaded the bid and five (5) firms submitted bids.

Aegent Energy Advisors	Toronto
E2 Energy Inc.	Mississauga
ECNG Energy Group	Burlington
VIP Energy Services Inc.	Waterloo
Wattsworth Analysis Inc.	London

The five bids were evaluated on:

- Experience of the firm, team and designated project manager
- Approach, Methodology and Value Add
- Fees

Two firms were shortlisted and interviewed by Purchasing and Energy Management staff from Halton Region, Burlington and Halton Hills. E2 Energy Inc. ranked the highest. They have consulted for numerous non-profit agencies including the City of Mississauga, Thames Valley School Board and the Ontario Association of Physical Plant Administrators for all of the Ontario universities. E2 will be able to provide the Town and other agencies involved with the required services and reports to make timely decisions regarding our natural gas and electricity procurement. Although the consulting fees are minimal, E2 will be providing a strategy for procuring natural gas and electricity for all Town Hall facilities.

RELATIONSHIP TO STRATEGIC PLAN:

The recommendations of this report directly support the Strategic Directions, Goals and Objectives of the Town of Halton Hills Strategic Plan of Municipal Service Delivery through effective, efficient and economical delivery of the Town's existing services.

FINANCIAL IMPACT:

The annual operating budget for all Town of Halton Hills' facilities is approximately $300,000 for natural gas heating, and $2,150,000 for electricity. The consulting fee is included in this amount.

CONSULTATION:

Staff has worked in conjunction with purchasing staff and energy specialists from the Region of Halton and the City of Burlington to evaluate the bid submissions for the Electricity and Natural Gas Consultant. All are in agreement with this recommendation.

PUBLIC ENGAGEMENT:

There is no public engagement impact.

SUSTAINABILITY IMPLICATIONS:

The Town is committed to implementing our Community Sustainability Strategy, Imagine Halton Hills. Doing so will lead to a higher quality of life.

The recommendation outlined in this report is not applicable to the Strategy's implementation.

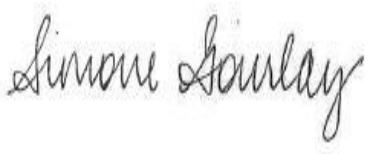
COMMUNICATIONS:

There is no communications impact.

CONCLUSION:

Staff recommend the award of the Request for Proposal for the Electricity and Natural Gas Consultant to E2 Energy Inc.

Reviewed and Approved by,



Simone Gourlay, Manager of Purchasing



Jane Diamanti, Commissioner of Corporate Services



Brent Marshall, CAO

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REPORT

REPORT TO: Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Duncan Robertson, CPA, CMA, Budgets and Financial Reporting Supervisor

DATE: May 11, 2018

REPORT NO.: CORPSERV-2018-0032

RE: Main Street Revitalization Initiative Grant

RECOMMENDATION:

THAT Report No. CORPSERV-2018-0032 dated May 11, 2018 regarding Ontario's Main Street Revitalization Initiative Grant be received;

AND FURTHER THAT the Mayor and Clerk be authorized to sign the "Municipal Funding Agreement Ontario's Main Street Revitalization Initiative" on behalf of the Town of Halton Hills;

AND FURTHER THAT staff be authorized to bring forward a by-law to Council in order to execute the Municipal Funding Agreement between the Association of Municipalities of Ontario and the Town of Halton Hills, and all subsequent agreements or amendments with respect to Ontario's Main Street Revitalization Initiative Funds with the Association of Municipalities of Ontario;

AND FURTHER THAT funding received under Ontario's Main Street Revitalization Initiative be directed to support the Town of Halton Hills' Community Improvement Plan.

BACKGROUND:

On March 12th, 2018, the Association of Municipalities (AMO) and the Ministry of Agriculture, Food and Rural Affairs (OMAFRA) entered into an agreement to execute the Main Street Revitalization Initiative. This initiative will provide $26 million in funding to municipal governments to help undertake main street revitalization activities that support and benefit small businesses within their communities.

The initiative became effective April 1st, 2018 and extends eligibility to all lower and upper tier municipalities. The Town of Halton Hills has been approved to receive $84,000 of funding in 2018. These funds will be allocated to the Town of Halton Hills Community Improvement Plan (CIP).

A CIP is a program that sets a framework for revitalization, redevelopment, or renewal of an area with financial incentives to help make those improvements happen.

The Town of Halton Hills introduced the Halton Hills Comprehensive Community Improvement Plan in 2010. The Plan offers a "Tool Box" of programs that, depending on demand and Town objectives, can be used to promote strategic business investments in designated areas of the Town. Categories include façade improvements, landscaping, environmental site assessments and others. The Town provides grants equal to a certain percentage of the cost of eligible facade and storefront improvements, restoration works and other projects that add economic impact to the community, under a set of prescribed eligibility guidelines and other conditions.

Beginning in 2014, Council approved an annual capital budget of $75,000 in order to fund the CIP. When the CIP was activated in 2014, two of eleven programs were approved – the "Façade Improvement Grant" and the "Revitalization Grant". In 2016, additional programs were introduced, namely, "Brownfield Parkland Dedication Reduction Program" and the "Landscape Improvement Program". The balance of programs was activated in October of 2017.

Any unused funds in a given year are carried over to the next year. Initially, the program was not fully subscribed (2014 and 2015). The Program's uptake increased significantly in the following two years as a result of the positive visual impact of façade improvements and additional marketing. In each of 2016 and 2017, the applications submitted accounted for not only the annual $75,000, but the also the funding carried over from 2014 and 2015. The Town's CIP is fully subscribed for 2018 with all funds approved in the 2018 Budget. The funds from the Main Street Revitalization Initiative would go towards supporting the backlog of demand for additional projects. Funding received under the Main Street Revitalization Initiative can be used to support CIP projects up to and including March 31, 2020.

Furthermore, programs were initially applicable only in Downtown Acton, Downtown Georgetown and the Guelph Street Corridor. In response to demand for the program, the Façade program now applies across the Town, rather than being area-specific.

Since 2014, about $296,000 in loans/grants has been approved. In 2017, the most successful year to date, about $136,000 was awarded to 8 projects resulting in a total community investment of about $250,000. While the multiplier effect caused by every $1 dollar of Town investment via the CIP program varies based on the unique characteristics of each project, it is estimated that each $1 of Town CIP funding translates into a total of $2 to $5 in investment.

COMMENTS:

The Town is now in receipt of the new Municipal Funding Agreement (MFA) and it must be executed through a municipal by-law. The MFA sets out the requirements for which the municipality will agree to comply.

RELATIONSHIP TO STRATEGIC PLAN:

This report supports the strategic objective:

Council's current "Top Eight" priorities, 2014-2018

Implement the approved Community Improvement Plan for employment areas.

FINANCIAL IMPACT:

The Town has been approved to receive $84,000 of initiative funding in 2018. The Main Street Revitalization Initiative will provide additional funding to continue to implement the Community Improvement Plan.

CONSULTATION:

The Economic Development Office has been consulted in the preparation of this report. The financial impact of this report has been reviewed and agreed upon by the Town Treasurer.

PUBLIC ENGAGEMENT:

No public engagement required in reference to this report.

SUSTAINABILITY IMPLICATIONS:

The Town is committed to implementing our Community Sustainability Strategy, Imagine Halton Hills. Doing so will lead to a higher quality of life.

The recommendation outlined in this report advances the Strategy's implementation.

This report supports the Economic Prosperity pillar of Sustainability and in summary the alignment of this report with the Community Sustainability Strategy is good.

COMMUNICATIONS:

Two signed copies of the MFA, along with a copy of the authorizing by-law will be sent to AMO, in accordance with the terms set out in the agreement.

CONCLUSION:

Staff recommends that the requirements set by AMO be met as outlined in the MFA so that the provincial funding may be received.

Reviewed and Approved by,



Moya Jane Leighton, Manager of Accounting and Town Treasurer



Jane Diamanti, Commissioner of Corporate Services



Brent Marshall, CAO

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REPORT

REPORT TO: Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Susan Silver, Senior Advisor, Strategic Planning and Continuous Improvement

DATE: March 28, 2018

REPORT NO.: ADMIN-2018-0016

RE: Council's Strategic Plan Update

RECOMMENDATION:

THAT report No. ADMIN-2018-0016 dated March 28, 2018 regarding Council's Strategic Plan be received;

AND FURTHER THAT, in response to Council's direction contained in Report no. PDS-2015-0035 to conduct an internal review of actions contained in the 2010-2014 Strategic Action Plan, Council receive and refer to Appendix A;

AND FURTHER THAT, Council sunset the 2010-2014 Strategic Action Plan;

AND FURTHER THAT, Council receive the status update for the 2014-2018 Strategic Action Plan Top Eight Priorities and refer to Appendix B.

BACKGROUND:

Council will recall, as part of the re-structuring in 2017, the Office of the CAO added a Strategic Planning function to better focus the organization strategically, provide corporate oversight and provide Council with the information it needs to achieve its priorities. The Strategic Planning function was elevated from the Planning and Infrastructure Department to the Office of the CAO to provide corporate leadership, accountability and direct support from the CAO. This also provided greater opportunities for Planning to focus on key land use planning initiatives. Strategic Planning staff have since developed the Corporate Strategic Planning Framework which integrates and aligns Council's priorities with departmental business plans, the Town's Budget and Business Plan as well as undertaking monitoring and reporting.

In May of 2017, Strategic Planning facilitated a Council Workshop to review progress on Council's Strategic Plan, which included the 2010-2014 Strategic Action Plan as per direction contained in Report no. PDS-2015-0035. Council received a full and detailed review of accomplishments and ongoing activities which included a transition of actions from the 2010-2014 action list to activities under the 2014-2018 Strategic Action Plan Top 8, which was endorsed by Council in June 2015.

COMMENTS:

2010-2014 Strategic Plan

Under the 2010-2014 Strategic Plan, 251 actions were identified. An internal review was conducted to assess the status of actions and the following provides an analysis of the results:

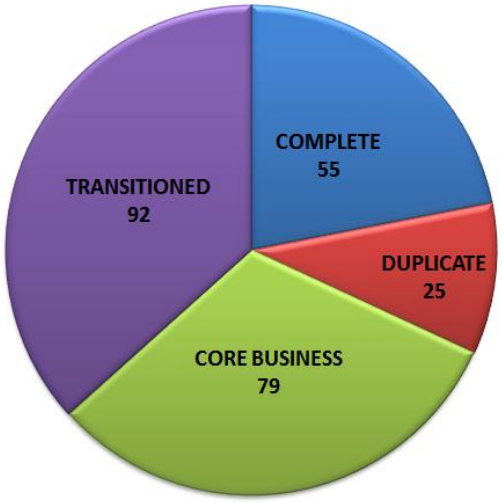


Figure 1: Disposition of 251 Strategic Actions from 2010-2014 Plan

Complete – Specific actions completed
Duplicate – Actions identified as the same as another action (same or similar wording and outcomes)
Transitioned – Actions under the 2010-2014 plan that are now captured in the 2014-2018 Strategic Action Plan.
Core Business – Activity that is part of the Town's current and ongoing business.

A detailed listing of all 251 actions and corresponding status is available in Appendix A of this report. Given that open actions defined in the previous 2010-2014 have been transitioned under the 2014-2018 plan, it is recommended that the 2010-2014 plan be officially sunset.

2014-2018 Strategic Plan

Results to date of the 2014-2018 Strategic Plan were also reviewed during the May 2017 workshop. The Plan endorsed by Council in June 2015 consists of 8 Top Priorities, with 37 Goals associated with the Action Plan. Appendix B provides an updated progress on the 'TOP EIGHT' Priorities / 2014-2018 Strategic Plan.

Next Steps
Upon commencement of the 2018-2022 Council term, staff will bring forward a report to review final results of the 2014-2018 Top 8 along with a proposed process to establish a new Strategic Plan.

RELATIONSHIP TO STRATEGIC PLAN:

This is directly related to the Strategic Plan.

FINANCIAL IMPACT:

There is no financial impact.

CONSULTATION:

Strategic Action Plan updates were provided by and shared with all Commissioners.

PUBLIC ENGAGEMENT:

The supporting appendices will be made available online via the Town of Halton Hills 2014-2018 Strategic Action Plan Priorities website.

SUSTAINABILITY IMPLICATIONS:

The Town is committed to implementing our Community Sustainability Strategy, Imagine Halton Hills. Doing so will lead to a higher quality of life.

The recommendation outlined in this report is not applicable to the Strategy's implementation.

CONCLUSION:

Staff have outlined accomplishment to date under the 2014-2018 Strategic Plan which will form the basis for reviewing Council's Strategic Priorities in the new term of Council.

Reviewed and Approved by,



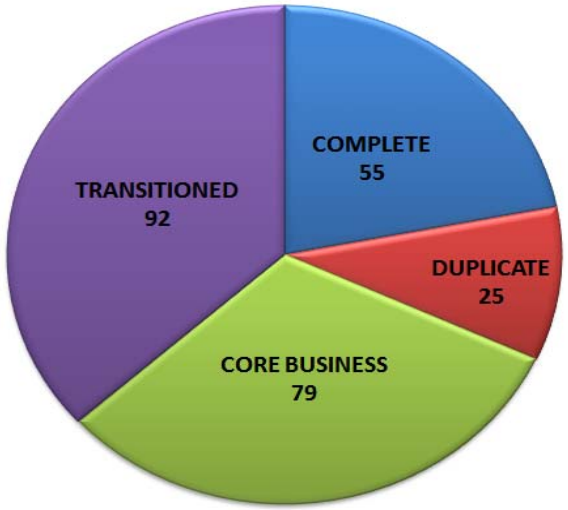
Richard Cockfield, Senior Policy & Intergovernmental Affairs



Brent Marshall, CAO

APPENDIX A TO REPORT ADMIN-2018-0016

The information contained in this appendix details the Goals, Objectives and Actions defined under the 2010-2014 Strategic Action Plan and provides status for each. It is recommended via Report ADMIN-2018-0016 that this plan be officially sunset and focus be put towards the status of the 2014-2018 Top 8.



Complete – Specific actions completed
Duplicate – Actions identified as the same as another action (same or similar wording and outcomes)
Transitioned – Actions under the 2010-2014 plan that are now captured in the 2014-2018 Strategic Action Plan.
Core Business – Activity that is part of the Town's current and ongoing business.

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(a)	Participate in the preparation of Healthy Community Guidelines by the Region, and implement the guidelines in a manner appropriate to the Halton Hills context. (PI) COMPLETE		Planning
COMPLETE	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(b)	Develop and distribute promotional materials that highlight how people can live and work in Halton Hills in a Healthy Communities" manner. (PI) SUPERCEDED		Planning
COMPLETE	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(d)	Support the Halton Hills Public Library - Strategic Plan that provides for appropriate, equitable and effective delivery of library service, in coordination with other Town services. (CS) COMPLETED		Library
COMPLETE	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(e)	Update Library Strategic Plan.(CS - implementation underway) COMPLETED		Library
COMPLETE	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(d)	Develop and publish the Town's Accessibility Standards in a business-friendly manual, for the purpose of encouraging businesses and industry to be more accessible - from a universal design standpoint. (CAO - Clerks) COMPLETE	A.4.(d)	CAO-Clerks
COMPLETE	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(e)	Work in cooperation with the Chamber of Commerce and the Business Improvement Associations to develop promotional materials that outline customer-based accessibility features of member businesses [DUPLICATES A.4.d].	A.4.(d)	CAO-Clerks
COMPLETE	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(f)	Work with the development industry to get voluntary acceptance of accessible housing standards or recommendations. (PI - Building Code updated) SUPERCEDED		Planning
COMPLETE	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(g)	Develop a Master Plan for the Activan program, in consultation with the Accessibility Advisory Committee, to ensure that the system grows with the needs of the community. (PI - Public Works) COMPLETE		Planning
COMPLETE	Foster a Healthy Community	To ensure the use of appropriate design strategies to create safe communities.	A.5.(a)	Ensure that current and emerging trends involving "safe community design strategies" are incorporated into the Region's Healthy Community Guidelines, and are implemented by the Town. COMPLETE		Planning

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Foster a Healthy Community	To ensure the use of appropriate design strategies to create safe communities.	A.5.(c)	Develop promotional materials that inform residents and business owners of the benefits of "safe community design" , and the comparative results the Town achieves regarding fire/crime/vandalism rates. (PI - Policy) COMPLETE		Planning
COMPLETE	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(n)	Develop a Corporate Sustainability Strategy (PI - Sustainability) COMPLETE		Planning
COMPLETE	Foster a Healthy Community	To establish a greenspace network for the recreational use of residents that complements the Natural Heritage System.	A.7.(d)	Assess remaining trail linkages and/or open spaces identified in the Trails & Cycling Master Plans that are currently not in public ownership. (RP - Parks) COMPLETE Will inform 2018-19 Active Transportation Master Plan		Rec Parks
COMPLETE	Foster a Healthy Community	To encourage and promote community volunteerism.	A.10.(b)	Develop a Community Volunteer Policy, in cooperation with interested stakeholders in the voluntary sector, that will define the Town's roles. (RP) COMPLETE Full time Volunteer Coordinator in 2018		Rec Parks
COMPLETE	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(c)	Partner with Credit Valley Conservation, and the Region to complete the Black Creek Sub-watershed Study. (PI - Policy) ONGOING Partnered wit and provided funding. CVC is lead		Planning
COMPLETE	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(e)	Identify and prioritize the completion of sub-watershed studies within Halton Hills in cooperation with Credit Valley Conservation, Conservation Halton, Grand River Conservation Authority. (PI - Policy) COMPLETE		Planning
COMPLETE	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(g)	Maintain the Town's current approach to acquiring and/or securing natural heritage features into public ownership. [DUPLICATES A. 8.c] (RP - Parks) COMPLETE	A.8.(c)	Rec Parks
COMPLETE	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(g)	Complete an audit of the pedestrian infrastructure and assess ways to make walking a more appealing means of transportation. (PI - Transportation, TSIC) COMPLETE		TPW

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(h)	Develop a Community Energy Plan, in cooperation with Halton Hills Community Energy Corporation. (PI - Sustainability) COMPLETE	B.5.(h)	Planning
COMPLETE	Foster a Prosperous Economy	To ensure an adequate supply of employment lands to provide flexibility and options for the business community and provide a range of job opportunities.	C.1.(c)	Preserve 2031 employment lands through HPBATS Corridor Protection process, by re-location if necessary, to ensure 340 ha secured through ROPA 38. (PI - Policy) ONGOING Subject to ROPA 47 and OPA 30 & Premier Gateway Pahse 1B	C.1.(c)	Planning
COMPLETE	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(c)	Take a leadership role in expediting the extension of water and wastewater servicing to the 401/407 Corridor. (CAO - Strategic Planning, PI) ONGOING	C.3.(c)	CAO-Strategy
COMPLETE	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(d)	Assess the feasibility of including Industrial/Commercial stormwater management ponds in the Development Charge program to allow the Town to provide the ponds when required for development of employment lands. (Finance - part of 2017 DC By-law review considerations again) ONGOING		Corporate Services
COMPLETE	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(e)	Continue to optimize the capacity of the ground water servicing systems, for non-residential development in the existing urban areas of Acton and Georgetown. (PI) ONGOING		Planning
COMPLETE	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(g)	Work with Halton Region staff to facilitate the fast-tracking of the servicing extension to the 401/407 corridor. [DUPLICATES C.3.c] (PI - Policy; CAO)	C.3.(c)	CAO-Strategy
COMPLETE	Foster a Prosperous Economy	To maintain and enhance our historic downtowns and vibrant commercial areas to provide for shopping, services, cultural amenities and entertainment.	C.6.(d)	Maintain funding for enhancements to the Theatre and Gallery as part of the Georgetown Branch Renovation/Expansion project. (Community Services - Culture) COMPLETE		Culture
COMPLETE	Foster a Prosperous Economy	To promote the Town's strategic location in the Greater Golden Horseshoe for economic development purposes.	C.7.(b)	Partner with the private sector to develop Corridor Gateway. Include the Town's 401/407 gateway feature within the Town's capital budget with a view to showcasing the Town's strategic presence in the Greater Golden Horseshoe Area (GGHA). (CAO - EDO) COMPLETE		CAO-EcDev
COMPLETE	Foster a Prosperous Economy	To promote the Town's strategic location in the Greater Golden Horseshoe for economic development purposes.	C.7.(c)	Assess the economic impacts of HPBATS (N-S Corridor) and the East-West link. (PI - Policy; EDO) COMPLETE		Planning

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Foster a Prosperous Economy	To facilitate the establishment of a competitive business environment that is easily able to adapt to changing circumstances and priorities.	C.8.(a)	Develop and implement an Economic Development Strategy to 2031 having regard for the Region's 2011 Comprehensive Economic Development Strategy and Competitive Readiness Initiative. (CAO- EDO) COMPLETE		CAO-EcDev
COMPLETE	Foster a Prosperous Economy	To pursue partnerships across the Town's public and private sectors that enhance the community's economic wellbeing.	C.11.(a)	Explore opportunities with the Region of Halton, Toronto Marketing Alliance and the private sector for the timely servicing of the 401/407 Corridor. [DUPLICATES C.3.c] (CAO - Strategic Planning)	C.3.(c)	CAO-Strategy
COMPLETE	Preserve, Protect and Promote our Distinctive History	To require and develop a planning framework for the conservation of significant built heritage, cultural landscapes and archaeological resources.	D.1.(a)	Maintain, and expand as necessary, a comprehensive Heritage Register according to the Council-approved protocol.(PI - Policy) ONGOING Heritage Phase 4 completed		Planning
COMPLETE	Preserve, Protect and Promote our Distinctive History	To require and develop a planning framework for the conservation of significant built heritage, cultural landscapes and archaeological resources.	D.1.(c)	Maintain and promote the Council-approved Heritage Tax Rebate program. (PI - Policy/Clerks) COMPLETE		Planning
COMPLETE	Preserve, Protect and Promote our Distinctive History	To require and develop a planning framework for the conservation of significant built heritage, cultural landscapes and archaeological resources.	D.1.(d)	Prepare a Cultural Heritage Master Plan and develop a phased implementation strategy, inclusive of financing and priorities. (Community Services - Culture) COMPLETE	D.1.(d)	Culture
COMPLETE	Preserve, Protect and Enhance our Countryside	To protect and enhance the Niagara Escarpment and the Protected Countryside (i.e. the Greenbelt) as unique and important features in the Town.	E.1.(a)	Actively participate in the statutory review of Provincial Plans. (PI - Policy) ONGOING		Planning
COMPLETE	Preserve, Protect and Enhance our Countryside	To recognize, protect, and enhance the established network of rural settlement areas that support and contribute to the countryside character of the Town.	E.2.(a)	Update the Norval Secondary Plan and bring into conformity with the Greenbelt Plan. (PI - Policy) COMPLETE		Planning
COMPLETE	Protect and Enhance Our Agriculture	To recognize and promote the role agricultural lands play in managing growth and defining community structure.	F.3.(a)	Work with the Region to implement the Sustainable Halton agricultural strategy that promotes agriculture. (CAO - EDO) ONGOING		CAO-EcDev
COMPLETE	Achieve Sustainable Growth	To provide for a moderate scale of growth that is in keeping with the Town's urban structure and protects its' rural character.	G.1.(a)	Defend Council decision in ROPA 37&38/OPA 10 of a moderate scale of growth to the 2031 planning horizon. (PI - Policy) COMPLETE	G.1.(a)	Planning
COMPLETE	Achieve Sustainable Growth	To ensure that new urban areas are appropriately sized and phased relative to planned growth to 2031 and in conjunction with required infrastructure improvements.	G.2.(a)	Participate in the Region's ROPA 38 Guidelines, and implement the guidelines in a manner appropriate to the Halton Hills context. (PI - Policy) COMPLETE		Planning

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Achieve Sustainable Growth	To ensure that new urban areas are appropriately sized and phased relative to planned growth to 2031 and in conjunction with required infrastructure improvements.	G.2.(d)	Pursue changes in provincial legislation to enable the acquisition of "community hub" sites in conjunction with and beyond the current 5% parks requirement in the Planning Act. (RP; Finance' Policy) ONGOING Vision Georgetown Secondary Plan		Rec Parks
COMPLETE	Achieve Sustainable Growth	To ensure that new population growth takes place by way of identifiable, sustainable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.	G.9.(e)	Apply the Town's 'first-generation' Green Development Evaluation Checklist by requiring all proponents of new major ground-related residential projects to review and complete the Checklist, and demonstrate compliance to the fullest extent feasible based on best industry practices. [Done successfully. Replaced by Green Development Standards] (PI - Sustainability) COMPLETE		Planning
COMPLETE	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(h)	Prepare a strategy to upgrade the Town's streetlighting system to both meet minimum maintenance standards and move towards sustainability. [done] (PI - Transportation) COMPLETE		TPW
COMPLETE	Provide Sustainable Infrastructure & Services	To maintain adequate fire and emergency management services.	H.3.(d)	Commission a Fire Services Master Plan - Update by 2007-2008. COMPLETE		Fire
COMPLETE	Provide Sustainable Infrastructure & Services	To partner with other orders of government, and the private sector, to plan and finance infrastructure expansion and improvements.	H.4.(c)	Partner with the Halton Hills Community Energy Corporation in the preparation of a Community Energy Plan. [Done. DUPLICATES B.5.h] (PI - Sustianability)	B.5.(h)	Planning
COMPLETE	Provide Sustainable Infrastructure & Services	To advocate for adequate police and emergency medical services.	H.5.(c)	Advocate for services to respond to areas of strategic interest. [DUPLICATES H.5.a]	H.5.(a)	CAO-Strategy
COMPLETE	Provide Sustainable Infrastructure & Services	To work with other orders of government to ensure the provision of a safe, diverse and integrated transportation system.	H.6.(b)	Participate with the Municipal Partners in the Halton-Peel Boundary Area Transportation Study to complete a Corridor Protection planning exercise as set out in the Memorandum of Understanding resulting from HPBATS. (PI - Transportation) COMPLETE To be reviewed in light of GTA West decision		TPW

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Provide Responsive, Effective Municipal Government	Support Council and staff participation in efforts to advocate for issues important to the Halton Hills community.	I.1.(d)	Review the current governance structure in order to optimize advocacy and leadership capability with respect to: Time (part-time or full time governance), Resourcing (human and technological), Structure (efficiency & effectiveness), Delegated authority (staff and committee roles), Training and professional development for members of Council. (CAO - Strategic Planning; Clerks) ONGOING		CAO-Strategy
COMPLETE	Provide Responsive, Effective Municipal Government	Support Council and staff participation in efforts to advocate for issues important to the Halton Hills community.	I.1.(e)	To integrate sustainability principles into everyday decision-making, including in priority setting, and developing plans, policies and initiatives. (CAO - Strategic Planning; PI) COMPLETE & ONGOING		Planning
COMPLETE	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(c)	Adopt a Performance Management Model for the Town. (Community Services - HR) COMPLETE		Corporate Services
COMPLETE	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(c)	Pursue feasibility of central customer service centres. [implementation underway via Customer Service Strategy] (CAO - Clerks) COMPLETE		CAO-Clerks
COMPLETE	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(e)	Revisit the 2005 Public Survey for the purpose of benchmarking the Town's most recent accomplishments. [DUPLICATES I.3.h] (Community Services - Communications); Surveys part of Core Business	I.3.(h)	Corporate Services
COMPLETE	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(g)	Develop strategies to improve performance in target areas. [DUPLICATES I.3.f] (CAO)	I.3.(f)	CAO-Strategy
COMPLETE	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(d)	Develop comprehensive standards for the utilization of communication solution(s) for both legislated and non-legislated communications to the public. [done with the new Communication Guide] (Community Services - Communications) COMPLETE		Corporate Services

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
COMPLETE	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(e)	Ensure consistency with newly created Town standards regarding preferred solutions. G (Community Services - Communications) ONGOING		Corporate Services
COMPLETE	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(i)	Explore ways to support Councillors in communicating with their constituents (e.g. ward meetings, newsletters). (Community Services - Communications) ONGOING		Corporate Services
COMPLETE	Provide Responsive, Effective Municipal Government	To participate fully in Region-wide initiatives to protect and promote the Town's objectives.	I.6.(a)	Defend Council decision in ROPA 38/OPA 10 of a moderate scale of growth to the 2031 planning horizon. [DUPLICATES G.1.a] (PI - Policy)	G.1.(a)	Planning
COMPLETE	Provide Responsive, Effective Municipal Government	To create an implementation and monitoring framework for the Community Strategic Plan.	I.8.(d)	Sequence the strategic actions assigned to the first 4 years of the plan, into chronological order for each year of the Council's 4 year term. [being done via the Corporate Strategic Planning Framework] (CAO - Strategic Planning) COMPLETE		CAO-Strategy
COMPLETE	Provide Responsive, Effective Municipal Government	To create an implementation and monitoring framework for the Community Strategic Plan.	I.8.(e)	Make the Annual Monitoring Report widely available to the public on the website, library branches and information kiosk. [DUPLICATES I.8.c] (Community Services - Communications; CAO)	I.8.(c)	CAO-Strategy

COMPLETE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Foster a Healthy Community	To promote an adequate supply of housing and range of housing choices to meet the needs of present and future residents, including affordable, accessible and seniors housing.	A.1.(a)	Update the Municipal Housing Statement based on the Region's Joint Municipal Housing Statement & Comprehensive Housing Strategy. (P&I) SUPERCEDED		Planning
CORE BUSINESS	Foster a Healthy Community	To attract and retain a suitable range of health and social services.	A.2.(b)	Maintain communications with the Local Health Integration Network (LHIN), Georgetown Hospital (Halton Health Care Services) and Halton Region Public Health, to ensure that an appropriate level of service is provided to a changing population. (RP) ONGOING Builds on Youth Services Network model, Community Safety and Well-Being Joint Working Group		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To attract and retain a suitable range of health and social services.	A.2.(c)	Continue to work with Links to Care, and other health and social service agencies, and offer support as Council determines to be appropriate.(RP) ONGOINGBuilds on Youth Services Network model, Community Safety and Well-Being Joint Working Group		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(c)	Implement and update the Recreation and Parks Strategic Action Plan which provides for the development of a broad range of educational and recreational services that can meet the changing needs of a growing population. (RP) COMPLETED & ONGOING Departmental Work Plan		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(f)	Promote and support the development of a network (range) of subsidies for individuals and families to access educational and recreational services. (RP) ONGOING Rates and Fee review underway 2018	A.3.(f)	Rec Parks
CORE BUSINESS	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(h)	Work with third party recreation, education and industry service providers, as well as post secondary and other institutions to optimize opportunities for residents and the local work-force. (RP) ONGOING Also builds on Youth Services Network Model		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(a)	Continue to monitor regulations from the Accessibility for Ontarians with Disabilities Act (AODA), and to ensure compliance to all municipal responsibilities. (CAO - Clerks) ONGOING March 2019 New Legislation		CAO-Clerks

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(b)	Continue to implement the recommendations contained within the Town's Accessibility Plan, as outlined by the Halton Hills Accessibility Advisory Committee (HHAAC) and in the completed Facility Accessibility Reviews. (CAO - Clerks) ONGOING	A.4.(b)	CAO-Clerks
CORE BUSINESS	Foster a Healthy Community	To ensure the use of appropriate design strategies to create safe communities.	A.5.(b)	Maintain the Town's current practice on design strategies to create safe communities. (PI - Development) ONGOING		Planning
CORE BUSINESS	Foster a Healthy Community	To establish a greenspace network for the recreational use of residents that complements the Natural Heritage System.	A.7.(a)	Develop a financing strategy that will serve to expedite trail construction, inclusive of third party funding and/or participation. (RP) ONGOING Long Range Financial Plan and Asset Management Levels of Service		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To establish a greenspace network for the recreational use of residents that complements the Natural Heritage System.	A.7.(b)	Continue to implement the recommendations contained in the Town's Trails & Cycling Master Plans (PI - Transportation) ONGOING	A.7.(b)	TPW
CORE BUSINESS	Foster a Healthy Community	To establish a greenspace network for the recreational use of residents that complements the Natural Heritage System.	A.7.(c)	Continue to update promotional materials that inform trail users on the Town's policies regarding the function of natural heritage features, and the appropriate stewardship and access through the Town's open space system. (RP - Parks) ONGOING		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To establish a greenspace network for the recreational use of residents that complements the Natural Heritage System.	A.7.(e)	Promote the trail system for the use and enjoyment of the public. (RP - Parks) ONGOING		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To recognize that a healthy community is made up of an interconnected system of open spaces and natural heritage features.	A.8.(a)	Continue to promote and enforce the Town's policies regarding natural heritage features and functions, and the appropriate stewardship and access through the Town's open space system. . (RP - Parks, open space management) ONGOING	A.8.(a)	Rec Parks
CORE BUSINESS	Foster a Healthy Community	To recognize that a healthy community is made up of an interconnected system of open spaces and natural heritage features.	A.8.(b)	Continue to work in cooperation with Credit Valley Conservation, Conservation Halton and Grand River Conservation Authority and other land stewards to maintain and promote the integrity of open spaces and natural heritage features. (RP - Parks) ONGOING Official Plan		Rec Parks
CORE BUSINESS	Foster a Healthy Community	To recognize that a healthy community is made up of an interconnected system of open spaces and natural heritage features.	A.8.(c)	Maintain the Town's current approach to acquiring open spaces and natural heritage features through the development application process, or other means. (RP - Parks) ONGOING	A.8.(c)	Rec Parks

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Foster a Healthy Community	To support and enhance a variety of arts and cultural opportunities for the enjoyment of the public.	A.9.(a)	Provide leadership in the development of a Community Arts, Culture, and Heritage - Strategic Action Plan, by supporting the Halton Hills Cultural Round Table through a Memorandum Of Understanding. (CS - Culture) ONGOING		Culture
CORE BUSINESS	Foster a Healthy Community	To support and enhance a variety of arts and cultural opportunities for the enjoyment of the public.	A.9.(b)	Develop an implementation plan, inclusive of financing, that will support the outcomes of the Strategic Action Plan. [Budget & Business Plan?] (CAO - Office of Strategic Planning) ONGOING		CAO-Strategy
CORE BUSINESS	Foster a Healthy Community	To encourage and promote community volunteerism.	A.10.(a)	Maintain the Town's current role in supporting volunteerism. (RP) ONGOING		Rec Parks
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(a)	Continue to work cooperatively with Credit Valley Conservation, Conservation Halton and Grand River Conservation Authority to protect our ground and surface water resources (PI - Sourcewater Protection) ONGOING	B.1.(a)	Planning
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(b)	Continue to participate actively on the Board of Directors, of both Credit Valley Conservation and Conservation Halton. (CAO) ONGOING		CAO-Strategy
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(d)	Continue to require an Environmental Impact Study, for proposed development that may impact the Natural Heritage System (PI - Development Review) ONGOING		Planning
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(f)	Participate in Source Water Protection programs. (PI - Policy) ONGOING		Planning
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To protect and conserve the quantity and quality of our ground and surface water resources, and ensure the integrity of our watersheds and aquatic ecosystems through integrated watershed planning and management.	B.1.(g)	Continue to complete improvements to stormwater outflows at Fairy Lake in Acton, and in Georgetown. (PI - Engineering) ONGOING		Planning

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(b)	Incorporate the Regional Natural Heritage System in the approved Regional Official Plan into the Town Official Plan. (PI - Policy) ONGOING	B.3.(b)	Planning
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(d)	Develop a land securement strategy, which establishes priorities for municipal purchase, in coordination with the Region and Conservation Authorities. (RP - Parks + CA coordination) ONGOING Parkland Acquisition Strategy 2015	B.3.(d)	Rec Parks
CORE BUSINESS	Preserve, Protect and Enhance our Environment	To encourage improvements to air quality through facility management, land use planning, transportation management and other programs, and work with other orders of government to address greenhouse gas emissions.	B.4.(c)	Educate the public on the benefits of not idling their cars, in concert with effective enforcement of the Anti-Idling By-law. (CAO - Enforcement/Clerks)		CAO-Clerks
CORE BUSINESS	Foster a Prosperous Economy	To ensure an adequate supply of employment lands to provide flexibility and options for the business community and provide a range of job opportunities.	C.1.(a)	Undertake a Secondary Plan process for the Future Employment Area identified in OPA No. 10, and implement into Town Official Plan. (PI - Policy) ONGOING Integrated into departmental work plan	C.1.(a)	Planning
CORE BUSINESS	Foster a Prosperous Economy	To ensure an adequate supply of employment lands to provide flexibility and options for the business community and provide a range of job opportunities.	C.1.(b)	Continue to pursue protection of strategic employment lands beyond the 2031 planning horizon of the Official Plan. (PI - Policy) ONGOING	C.1.(b)	Planning
CORE BUSINESS	Foster a Prosperous Economy	To facilitate the retention and expansion of existing businesses in the Town.	C.2.(a)	Continue the Town's efforts in proactively visiting employers for the purpose of maintaining and/or enhancing business relationships. (CAO - EDO) ONGOING		CAO-EcDev
CORE BUSINESS	Foster a Prosperous Economy	To facilitate the retention and expansion of existing businesses in the Town.	C.2.(c)	Continue to utilize and update the Economic Development Manufacturing Expansion Fund. (CAO - EDO) ONGOING		CAO-EcDev
CORE BUSINESS	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(a)	Ensure that the appropriate resources are in place to facilitate the timely processing of non-residential applications. (PI - Development Review) ONGOING		Planning
CORE BUSINESS	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(b)	Monitor and report annually on the Town's performance related to residential/non-residential assessment. (CAO - EDO/FIN) ONGOING		CAO-EcDev

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(f)	Encourage industrial land owners in older industrial areas to intensify the industrial use of their lands through severances, additions, renovations etc. (CAO - EDO) ONGOING		CAO-EcDev
CORE BUSINESS	Foster a Prosperous Economy	To protect strategic employment lands from conversions to non-employment uses.	C.4.(a)	Preserve existing designated employment lands. (PI) ONGOING	C.4.(a)	Planning
CORE BUSINESS	Foster a Prosperous Economy	To maintain and enhance our historic downtowns and vibrant commercial areas to provide for shopping, services, cultural amenities and entertainment.	C.6.(a)	Continue to support the Business Improvement Associations through Council liaison, and annual operating funds. (CAO - EDO) ONGOING		CAO-EcDev
CORE BUSINESS	Foster a Prosperous Economy	To maintain and enhance our historic downtowns and vibrant commercial areas to provide for shopping, services, cultural amenities and entertainment.	C.6.(b)	Ensure compliance to the urban design guidelines, and promote enhancements as opportunity permits. (PI - Development Review) ONGOING		Planning
CORE BUSINESS	Foster a Prosperous Economy	To maintain and enhance our historic downtowns and vibrant commercial areas to provide for shopping, services, cultural amenities and entertainment.	C.6.(e)	Continue to support the Town's visual artists, and performing arts organizations in order to facilitate entertainment and exposure to the arts, in collaboration with the Halton Hills Cultural Round Table. (Community Services - Culture) ONGOING		Culture
CORE BUSINESS	Foster a Prosperous Economy	To promote the Town's strategic location in the Greater Golden Horseshoe for economic development purposes.	C.7.(a)	Develop a marketing strategy that includes a section on messaging and branding that promotes the Town's strategic location for business development opportunities within the GGHA COMPLETE	C.7.(a)	CAO-EcDev
CORE BUSINESS	Foster a Prosperous Economy	To promote the establishment of more viable live/work relationships to reduce commuting.	C.9.(a)	Continue efforts to attract a diverse range of employment opportunities that serve the diversity of workers living in the community. (CAO - EDO) ONGOING	C.9.(a)	CAO-EcDev
CORE BUSINESS	Preserve, Protect and Promote our Distinctive History	To require and develop a planning framework for the conservation of significant built heritage, cultural landscapes and archaeological resources.	D.1.(b)	Review and amend the heritage policies of the Official Plan to reflect the Heritage Register protocol. (PI - Policy) ONGOING		Planning
CORE BUSINESS	Preserve, Protect and Promote our Distinctive History	To encourage the preservation and enhancement of the historical character of the Town's distinctive neighbourhoods, districts, hamlets and rural settlement areas.	D.2.(a)	Evaluate the appropriateness of establishing additional heritage conservation districts or special policy areas as an important component of a Cultural Heritage Master Plan. [DUPLICATES D.1.d] (PI - Policy)	D.1.(d)	Planning

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Preserve, Protect and Promote our Distinctive History	To require that all new development occurs in a manner that conserves and complements the significant built heritage and cultural heritage landscape resources of the Town	D.3.(a)	Require a Cultural Heritage Impact Statement, where appropriate, to ensure conservation of heritage resources through the development process. (PI - Development Review) ONGOING	D.3.(a)	Planning
CORE BUSINESS	Preserve, Protect and Promote our Distinctive History	To use the conservation of built heritage and cultural heritage landscape resources to enhance the character and vitality of neighbourhoods, and provide opportunities for economic development and tourism.	D.4.(a)	Work with the Chamber of Commerce, BIA's and the Region to promote tourism that leverages agri-tourism, eco-tourism, heritage and countryside opportunities. [DUPLICATES C.10.a] (CAO -EDO)	7B	CAO-EcDev
CORE BUSINESS	Protect and Enhance Our Agriculture	To support and promote agricultural land uses and other compatible rural business activities.	F.2.(a)	Implement the approved Comprehensive Community Improvement Plan for the agricultural/rural area of the Town, including an Agri-Business Economic Development Strategy, Agricultural Government Support Program and farm marketing materials. (CAO - EDO) ONGOING		CAO-EcDev
CORE BUSINESS	Protect and Enhance Our Agriculture	To support and promote agricultural land uses and other compatible rural business activities.	F.2.(b)	Advocate for Region of Halton participation in the Comprehensive Community Improvement Plan, through the Region's CIP Guidelines or other means. (CAO - EDO) ONGOING		CAO-EcDev
CORE BUSINESS	Achieve Sustainable Growth	To provide for a moderate scale of growth that is in keeping with the Town's urban structure and protects its' rural character.	G.1.(b)	Complete second phase of ROPA 38 conformity to address the Rural System and the Regional Natural Heritage System. (PI - Policy) ONGOING		Planning
CORE BUSINESS	Achieve Sustainable Growth	To ensure that new urban areas are appropriately sized and phased relative to planned growth to 2031 and in conjunction with required infrastructure improvements.	G.2.(b)	Implement OPA 10 through the preparation of Secondary Plans for the new growth areas to 2031. (Pi - Policy) ONGOING		Planning
CORE BUSINESS	Achieve Sustainable Growth	To ensure that new urban areas are appropriately sized and phased relative to planned growth to 2031 and in conjunction with required infrastructure improvements.	G.2.(c)	Ensure compliance to the Town's strategic plan relative to; Complete, healthy, and identifiable communities and neighborhoods, Financing obligations towards neighborhood and community infrastructure, Preservation of natural heritage resources [DUPLICATES captured elsewhere in multiple actions] (PI - Policy)		Planning
CORE BUSINESS	Achieve Sustainable Growth	To promote a 'growth pays for itself' philosophy.	G.4.(b)	Explore the use of Alternate Strategies to address any shortfalls to maintain the desired level of service of new home owners. (FIN) ONGOING LRFP, Budget part of Core Business		Corporate Services

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Achieve Sustainable Growth	To ensure that new population growth takes place by way of identifiable, sustainable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.	G.9.(c)	Work with the development industry in the creation of Block Plans for all new communities or neighbourhoods. (PI - Policy) ONGOING		Planning
CORE BUSINESS	Achieve Sustainable Growth	To ensure that new population growth takes place by way of identifiable, sustainable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.	G.9.(d)	Recognize the new funding and development realities for the elementary and secondary schools in Halton under Provincial Education Funding Standards and identifying "Community Hubs". (RP) ONGOING Youth Services Network, Gary Allan School proposal		Rec Parks
CORE BUSINESS	Achieve Sustainable Growth	To promote intensification and affordable housing in appropriate locations within the Town.	G.10.(b)	Update the Municipal Housing Statement based on the Region's Joint Municipal Housing Statement & Comprehensive Housing Strategy. (PI - Policy) ONGOING		Planning
CORE BUSINESS	Achieve Sustainable Growth	To ensure the efficient use of urban land and infrastructure in existing communities and new growth areas.	G.11.(a)	Strategically assess existing infrastructure/servicing for targeted enhancements. (RP - Asset Management) ONGOING Corporate Asset Management (CAM) launched 2017		Rec Parks
CORE BUSINESS	Achieve Sustainable Growth	To ensure the efficient use of urban land and infrastructure in existing communities and new growth areas.	G.11.(c)	Undertake infill servicing strategy study in cooperation with the Region to determine allocation for new development. (PI - Policy) COMPLETED T8-3B/C	3B/C	Planning
CORE BUSINESS	Achieve Sustainable Growth	To explore with the public and private sectors the use of innovative financial strategies to minimize the fiscal impacts of growth on existing development.	G.12.(c)	Seek financial strategies with the private sector that will enable "Community Hubs" to be located and developed. (RP) ONGOING		Rec Parks
CORE BUSINESS	Provide Sustainable Infrastructure & Services	To ensure that infrastructure required for growth is provided in a timely manner.	H.2.(f)	Ensure that road infrastructure in new areas is designed and constructed using Town accepted best practices related to active transportation, safety for all users and sustainability. (PI - transportation) ONGOING		TPW
CORE BUSINESS	Provide Sustainable Infrastructure & Services	To maintain adequate fire and emergency management services.	H.3.(a)	Monitor the current Fire Services Master Plan and update as required. (Fire) ONGOING		Fire
CORE BUSINESS	Provide Sustainable Infrastructure & Services	To maintain adequate fire and emergency management services.	H.3.(b)	Continue to work cooperatively with area Services, to ensure optimization of emergency response to area residents and businesses. (Fire) ONGOING	H.3.(b)	Fire

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Provide Sustainable Infrastructure & Services	To maintain adequate fire and emergency management services.	H.3.(c)	Develop promotional materials to inform residents and business on the performance and accomplishments of the Town's fire and emergency services. (Fire) ONGOING		Fire
CORE BUSINESS	Provide Sustainable Infrastructure & Services	To advocate for adequate police and emergency medical services.	H.5.(a)	Communicate issues of local safety and concern, and advocate for adequate support and/or response. (Fire) ONGOING	H.5.(a)	Fire
CORE BUSINESS	Provide Sustainable Infrastructure & Services	To advocate for adequate police and emergency medical services.	H.5.(b)	Continue to work cooperatively with the Region of Halton Police Service and Emergency Medical Service. [DUPLICATES H.3.b] (Fire)	H.3.(b)	Fire
CORE BUSINESS	Provide Responsive, Effective Municipal Government	Support Council and staff participation in efforts to advocate for issues important to the Halton Hills community.	I.1.(b)	Assess the results of the inventory to determine the extent to which Council and staff involvement is aligned with A) the strategic priorities of the current term of Council, and B) the longer term strategic priorities combined with I.1.c]. (CAO - Strategic Planning) ONGOING	I.1.(b)	CAO-Clerks
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(a)	Ensure compliance with all mandatory statutory and policy requirements of the Municipal Act and any other legislation applicable to the Town. ONGOING		CAO-Clerks
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(e)	Undertake a Policy, Procedures and Legislative Review at least once each Council Term as to the need for and the effectiveness of each of the Town's Policies, Procedures and Regulatory By-laws. (CAO - Strategic Planning; Clerks) ONGOING		CAO-Clerks
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(f)	Promote public interest in matters related to municipal accountability and transparency. (CAO - Clerks) ONGOING		CAO-Clerks
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(g)	Initiate the reporting of information that demonstrates accountability and/or promotes transparency in matters of public interest. [part of I.2.f] (CAO - Clerks) ONGOING		CAO-Clerks

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(f)	Establish targets to improve in areas identified as "important" having a moderate to low satisfaction rating. (CAO) ONGOING	I.3.(f)	CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(h)	Periodically update Town-wide surveys to measure the public's perception of and satisfaction with the Town's performance. (Community Services - Communications) ONGOING	I.3.(h)	Corporate Services
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To encourage and support community participation in municipal decision-making.	I.4.(c)	Create, maintain and support a roster of strategic advisory committees of Council, that ensure public participation on issues related to the goals of the strategic plan. (CAO - Strategic Planning) ONGOING		CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To encourage and support community participation in municipal decision-making.	I.4.(e)	Review the current distribution schedule of Committee and Council Agendas and Reports, and assess the effectiveness of promoting public participation. (CAO - Clerks) ONGOING		CAO-Clerks
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To encourage and support community participation in municipal decision-making.	I.4.(f)	Provide training, resources, support and recognition to citizen members of Town advisory committees. (CAO - Clerks) ONGOING		CAO-Clerks
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To participate fully in Region-wide initiatives to protect and promote the Town's objectives.	I.6.(b)	Support active participation in "CAO's" and "Area Directors" meetings to remain current on issues of regional significance, having impact at the local level. (CAO - Strategic Planning) ONGOING		CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To participate fully in Region-wide initiatives to protect and promote the Town's objectives.	I.6.(c)	Ensure Town representation on matters that could impact the Town's objectives and interests. (CAO - Strategic Planning) ONGOING		CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To participate fully in Region-wide initiatives to protect and promote the Town's objectives.	I.6.(d)	Prepare reports and discussion papers on regional issues for the purpose of establishing a Town position. (CAO - Strategic Planning) ONGOING		CAO-Strategy

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To create an implementation and monitoring framework for the Community Strategic Plan.	I.8.(a)	Conduct a review of the Town Strategic Plan at the commencement of a new Council term(CAO - Strategic Planning) ONGOING		CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To create an implementation and monitoring framework for the Community Strategic Plan.	I.8.(b)	Review strategic actions that are designed to address the scope of each strategic objective of the Strategic Plan, and revise them as appropriate (CAO - Strategic Planning) ONGOING		CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To create an implementation and monitoring framework for the Community Strategic Plan.	I.8.(c)	Produce a to Council to on the progress made to implement the Strategic Plan to date, in a format that is easy for residents to understand. (CAO - Strategic Planning) ONGOING	I.8.(c)	CAO-Strategy
CORE BUSINESS	Provide Responsive, Effective Municipal Government	To create an implementation and monitoring framework for the Community Strategic Plan.	I.8.(f)	Integrate strategic actions into each of the ensuing years capital and operating budgets (Finance; All departments) [being done as part of annual Budget and Business Plan] ONGOING		Corporate Services

CORE BUSINESS

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
DUPLICATE	Foster a Healthy Community	To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.	A.3.(g)	Ensure that appropriate funds are available to support access to educational and recreational services for all residents. [DUPLICATES A.3.f] (RP)	A.3.(f)	Rec Parks
DUPLICATE	Foster a Healthy Community	To provide accessibility throughout the community.	A.4.(c)	Develop a financing strategy that will address the high priority recommendations of the Accessibility Plan. [DUPLICATES A.4.b] (CAO - Clerks)	A.4.(b)	CAO-Clerks
DUPLICATE	Foster a Healthy Community	To recognize that a healthy community is made up of an interconnected system of open spaces and natural heritage features.	A.8.(d)	Develop promotional material that outlines the benefits of the Town's open space and natural heritage system to the watershed, air quality, flora, and fauna. [DUPLICATES A.8.a] (RP - Parks)	A.8.(a)	Rec Parks
DUPLICATE	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(a)	Adopt the Halton Natural Areas Inventory as a planning guide to inform the development of future land use plans. [DUPLICATES B.3.b]	B.3.(b)	Planning
DUPLICATE	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(c)	Develop a land stewardship strategy in concert with the public and related agencies. [DUPLICATES B.3.d] (PI - Policy)	B.3.(d)	Planning
DUPLICATE	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(e)	Develop a financing strategy that supports the Town's objectives relating to; Land Stewardship, Land Purchasing, Property Restoration [DUPLICATES B.3.d] (RP - Parks)	B.3.(d)	Rec Parks
DUPLICATE	Preserve, Protect and Enhance our Environment	To preserve, protect, enhance, and where possible, restore, a Natural Heritage System of significant natural heritage features and areas, and their related ecological functions.	B.3.(f)	Continue to work in cooperation with Credit Valley Conservation, Conservation Halton, Grand River Conservation Authority and other land stewards to maintain and promote the integrity of the Natural Heritage System. [DUPLICATES A.8.c] (RP - Parks)	A.8.(c)	Rec Parks
DUPLICATE	Preserve, Protect and Enhance our Environment	To encourage improvements to air quality through facility management, land use planning, transportation management and other programs, and work with other orders of government to address greenhouse gas emissions.	B.4.(b)	Implement the Cycling Master Plan and the Active Transportation initiatives identified in the Transportation Master Plan. [DUPLICATES A.7.b] (PI - Transportation)	A.7.(b)	TPW
DUPLICATE	Preserve, Protect and Enhance our Environment	To encourage the acquisition by the Town of significant natural areas, especially as development occurs in designated urban areas.	B.6.(a)	Reference the Town's Land Securement Strategy to determine the natural area and supportive lands (including linkages) required, in order to achieve the Town's objectives. [DUPLICATES B.3.d] (RP - Parks)	B.3.(d)	Rec Parks

DUPLICATE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
DUPLICATE	Preserve, Protect and Enhance our Environment	To encourage the acquisition by the Town of significant natural areas, especially as development occurs in designated urban areas.	B.6.(b)	Provide financing options to purchase (if required) strategic natural areas. [DUPLICATES B.3.d] (RP - Parks; Finance)	B.3.(d)	Rec Parks
DUPLICATE	Preserve, Protect and Enhance our Environment	To encourage the acquisition by the Town of significant natural areas, especially as development occurs in designated urban areas.	B.6.(c)	Maintain the Town's current approach to acquiring open spaces and natural heritage features through the development application process, or other means. [DUPLICATES A.8.c] (RP - Parks	A.8.(c)	Rec Parks
DUPLICATE	Foster a Prosperous Economy	To protect strategic employment lands from conversions to non-employment uses.	C.4.(b)	Continue to work with landowners in potential strategic employment land areas to preserve them for the eventual development of their properties for employment land uses when the need arises. [DUPLICATES C.4.a] (PI; EDO)	C.4.(a)	Planning
DUPLICATE	Foster a Prosperous Economy	To aggressively promote all of the Town's employment areas, including the opportunities provided by the 401/407 Employment Corridor.	C.5.(b)	Exploit the messaging capability available along the 401/407 corridor to supplement the Town's overall goals of economic development. (CAO - EDO) [DUPLICATES C.7.a]	C.7.(a)	CAO-EcDev
DUPLICATE	Foster a Prosperous Economy	To promote the establishment of more viable live/work relationships to reduce commuting.	C.9.(b)	Promote Halton Hills as a desirable "work at home" community, with strategic access to international airports and the GGHA employment district. [DUPLICATES C.9.a] (CAO - EDO)	C.9.(a)	CAO-EcDev
DUPLICATE	Foster a Prosperous Economy	To pursue partnerships across the Town's public and private sectors that enhance the community's economic wellbeing.	C.11.(c)	Proactively promote the Town's interest in facilitating alliances with the Greater Toronto Marketing Alliance and other and partnership opportunities with the public and private sector, consistent with Town policies. [DUPLICATES C.11.a/b] (CAO - EDO)	C.11.a/b	CAO-EcDev
DUPLICATE	Preserve, Protect and Promote our Distinctive History	To encourage the preservation and enhancement of the historical character of the Town's distinctive neighbourhoods, districts, hamlets and rural settlement areas.	D.2.(b)	Establish policies that ensure new development complements the heritage character of heritage areas. [DUPLICATES D.3.a] (PI - Policy)	D.3.(a)	Planning
DUPLICATE	Preserve, Protect and Enhance our Countryside	To protect and enhance the Niagara Escarpment and the Protected Countryside (i.e. the Greenbelt) as unique and important features in the Town.	E.1.(b)	Consider Niagara Escarpment and Protected Countryside lands when developing priorities for the Town's land securement strategy. [DUPLICATES B.3.d] (RP - Parks)	B.3.(d)	Rec Parks
DUPLICATE	Achieve Sustainable Growth	To manage the pace of growth so that it is commensurate with the Town's ability to accommodate community infrastructure.	G.3.(a)	Capitalize on the current and future servicing capabilities along the 401/407 Premier Gateway employment corridor to assist in funding the current infrastructure requirements. [DUPLICATES C.3.c] (CAO - EDO)	C.3.(c)	CAO-EcDev

DUPLICATE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
DUPLICATE	Achieve Sustainable Growth	To ensure that sufficient fully serviced employment lands are designated to 2031 to accommodate new and expanded business activities that provide employment opportunities for local residents and provide greater balance between residential and non-residential assessment in the Town.	G.6.(a)	Preserve 2031 employment lands through HPBATS Corridor Protection process, by re-location if necessary, to ensure 340 ha secured through ROPA 38. [DUPLICATES C.1.c] (PI - Policy)	C.1.(c)	Planning
DUPLICATE	Achieve Sustainable Growth	To ensure that sufficient fully serviced employment lands are designated to 2031 to accommodate new and expanded business activities that provide employment opportunities for local residents and provide greater balance between residential and non-residential assessment in the Town.	G.6.(b)	Implement OPA 10 through the preparation of a Secondary Plan for the Future Employment Area to 2031. [DUPLICATES C.1.a] (PI - Policy)	C.1.(a)	Planning
DUPLICATE	Achieve Sustainable Growth	To promote the identification of strategic employment land reserves to accommodate employment growth beyond 2031.	G.8.(a)	Continue to pursue protection of strategic employment lands beyond the 2031 planning horizon of the Official Plan. [DUPLICATES C.1.b] (PI - Policy)	C.1.(b)	Planning
DUPLICATE	Achieve Sustainable Growth	To promote the identification of strategic employment land reserves to accommodate employment growth beyond 2031.	G.8.(b)	Engage the landowners of the potential long-term employment land reserves beyond 2031 to preserve them for industrial land use when the need arises. [DUPLICATES C.1.b] (CAO - EDO)	C.1.(b)	CAO-EcDev
DUPLICATE	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(g)	Integrate the recommendations of the Cycling Master Plan into current and capital forecasts. [DUPLICATES A.7.b] (PI - Transportation)	A.7.(b)	TPW
DUPLICATE	Provide Sustainable Infrastructure & Services	To partner with other orders of government, and the private sector, to plan and finance infrastructure expansion and improvements.	H.4.(b)	Explore opportunities for water conservation with the Region etc. [DUPLICATES B.1.a] (PI - Sustainability)	B.1.(a)	Planning
DUPLICATE	Provide Responsive, Effective Municipal Government	Support Council and staff participation in efforts to advocate for issues important to the Halton Hills community.	I.1.(c)	Assign or re-assign Council/staff representation to identified gap areas, or areas of strategic focus. [DUPLICATES I.1.b] (CAO)	I.1.(b)	CAO-Strategy

DUPLICATE

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Foster a Healthy Community	To attract and retain a suitable range of health and social services.	A.2.(a)	Continue to work with the Region on existing initiatives designed to identify and/or address current priorities on health and social service, including; Physician recruitment, truth about youth, senior service strategy, childrens services strategy, action 2010, active living network (P&I; RP) SUPERCEDED T8-5E/3D	5E/3D	Rec Parks
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(a)	Continue to up-grade and/or retrofit the Town's assets as opportunity permits. [DUPLICATES A.6.f] (RP- Facilities)	2A	Rec Parks
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(b)	Complete an inventory of the Town's current policies and practices that support and/or promote sustainable design and energy efficiency. SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(c)	Commission an audit on the Town's sustainable design and energy efficiency policies and practices, in order to assess what measures the Town could take to improve its performance. (PI - Sustainability) SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(d)	Establish minimum standards for sustainable design and energy efficiency for all new Town funded capital projects (PI - Sustainability) SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(e)	Update the Town's sustainable design and energy efficiency standards on a 5 year cycle (PI - Sustainability) SUPERCEDED T8-5D	5D	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(f)	Develop a revitalization and retrofit program that is designed to upgrade the Town's current assets, to Town standards, on a cost benefit rationalization model (RP - Assets) SUPERCEDED T8-2A	2A	Rec Parks
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(g)	Develop a financing plan that is designed to fund the retrofit and upgrade requirements of the Town's current assets. [DUPLICATES A.6.f] (RP - Assets) SUPERCEDED T8-2A	2A	Rec Parks
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(h)	Update the Town's Capital Budget and Forecast to reflect any changes resulting from meeting the Town's standards. [DUPLICATES A.6.f] (Finance) SUPERCEDED T8-2A	2A	Corporate Services

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(i)	Continue to encourage and promote sustainable design and energy efficiency to home and business owners, by way of policy development and/or by Town example of best practice implementation. (PI - Sustainability) SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(j)	Work with developers to facilitate best practices in sustainable design and energy efficiency. [DUPLICATES A.6.i] (PI - Sustainability)	5F	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(k)	Continue Town efforts to retrofit buildings to achieve sustainable design and energy efficiency objectives. (RP - Assets) SUPERCEDED T8-5F	5F	Rec Parks
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(l)	Design new neighbourhoods and infill developments using principles of sustainability and energy & water conservation. (PI - Policy) SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Foster a Healthy Community	To develop innovative programs and partnerships related to sustainable design and energy efficiency.	A.6.(m)	Continue to develop a "Town-led, community owned" Integrated Community Sustainability Plan. (PI - Sustainability) SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To promote an “environment-first” philosophy that recognizes the importance of the protection of the natural environment in all municipal decision-making.	B.2.(a)	Maintain and support the Town Sustainability Committee. (PI - Sustainability) SUPERCEDED T8-5G	5G	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To encourage improvements to air quality through facility management, land use planning, transportation management and other programs, and work with other orders of government to address greenhouse gas emissions.	B.4.(a)	Continue to monitor best-practices, and implement energy conservation in municipal buildings and infrastructure. (PI - Sustainability, in partnership with Corporate Energy Management Team) SUPERCEDED T8-5F	5F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(a)	Continue to monitor best practices, and implement energy conservation in municipal buildings and infrastructure. [DUPLICATES B.4.a] (PI - Sustainability, in partnership with Corporate Energy Management Team)	5F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(b)	Design new Facilities to incorporate LEED® Strategies. (PI - Sustainability, in partnership with Corporate Energy Management Team) SUPERCEDED T8-5C/D/F	5C/D/F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(c)	Participate in the testing (piloting) of new technologies aimed at energy conservation on a case by case basis (see A.6.) (PI - Sustainability, in partnership with Corporate Energy Management Team) SUPERCEDED T8-5C/D/F	5C/D/F	Planning

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(d)	Assess alternate fuel for fleet applications (e.g. electric/battery powered ice resurfacer purchased in 2010). Facilitate the sharing and distribution of information related to energy conservation approaches and technologies. (PI - Sustainability, in partnership with Corporate Energy Management Team, Asset Management) SUPERCEDED T8-5C/D/F	5C/D/F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(e)	Promote the Town standards for "efficient, effective, and environmentally friendly" design and facilities, in an effort to encourage residents and businesses to adopt similar or enhanced energy systems. [DUPLICATES A.6.d] (PI - Sustainability, in partnership with Corporate Energy Management Team)	5F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(f)	In addition to alternative fuels, complete a comprehensive review of the fleet composition to determine where efficiencies can be achieved through "right-sizing". (PI - Sustainability, in partnership with Corporate Energy Management Team) SUPERCEDED T8-5C/D/F	5C/D/F	Planning
TRANSITIONED	Preserve, Protect and Enhance our Environment	To conserve energy through community design, land use planning, transportation planning, and the design/retrofitting of public and private buildings.	B.5.(i)	Invest in Green Energy opportunities. (PI - Sustainability, Asset Management, Finance) SUPERCEDED T8-5C	5C	Planning
TRANSITIONED	Foster a Prosperous Economy	To facilitate the retention and expansion of existing businesses in the Town.	C.2.(b)	Consider opportunities consistent with the approved Community Improvement Plan to provide incentives for redevelopment. (CAO - EDO) SUPERCEDED T8-6C	6C	CAO-EcDev
TRANSITIONED	Foster a Prosperous Economy	To facilitate a rebalancing of the residential to non-residential assessment ratio to provide for the Town's long-term financial viability.	C.3.(h)	Explore alternative servicing strategies, as may be appropriate for the existing urban areas of Acton/Georgetown. (PI) SUPERCEDED T8-6B	6B	Planning
TRANSITIONED	Foster a Prosperous Economy	To aggressively promote all of the Town's employment areas, including the opportunities provided by the 401/407 Employment Corridor.	C.5(a)	Develop an overall marketing strategy that accommodates the phased implementation of specific priority areas outlined in the Strategic Plan. (CAO - Strategic Planning) SUPERCEDED by T8	T8	CAO-Strategy
TRANSITIONED	Foster a Prosperous Economy	To aggressively promote all of the Town's employment areas, including the opportunities provided by the 401/407 Employment Corridor.	C.5.(c)	Implement the approved Comprehensive Community Improvement Plan for identified employment areas within the Town. (CAO - EDO) SUPERCEDED T8-6C	6C	CAO-EcDev

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Foster a Prosperous Economy	To aggressively promote all of the Town's employment areas, including the opportunities provided by the 401/407 Employment Corridor.	C.5.(d)	Prepare a Marketing Strategy to market the Comprehensive Community Improvement Plan to businesses and developers. (CAO - EDO) SUPERCEDED T8-6C	6C	CAO-EcDev
TRANSITIONED	Foster a Prosperous Economy	To maintain and enhance our historic downtowns and vibrant commercial areas to provide for shopping, services, cultural amenities and entertainment.	C.6.(c)	Implement the approved Comprehensive Community Improvement Plan for the two Downtown Areas, and the Guelph Street Corridor. (CAO - EDO) SUPERCEDED T8-6C	6C	CAO-EcDev
TRANSITIONED	Foster a Prosperous Economy	To maintain and enhance our historic downtowns and vibrant commercial areas to provide for shopping, services, cultural amenities and entertainment.	C.6.(f)	Recognize and feature historic downtowns.(Community Services - Culture) SUPERCEDED T8-3B	3B	Culture
TRANSITIONED	Foster a Prosperous Economy	To promote opportunities for tourism that are linked to the Town's natural and cultural heritage and countryside character.	C10.(a)	Work with the Chamber of Commerce, BIAs and the Region to promote tourism that leverages agri-tourism, eco-tourism, heritage and Countryside opportunities. (CAO - EDO) SUPERCEDED T8-7B	7B	CAO-EcDev
TRANSITIONED	Foster a Prosperous Economy	To promote opportunities for tourism that are linked to the Town's natural and cultural heritage and countryside character.	C10.(b)	Develop a phased implementation strategy, inclusive of financing and priorities. (PI) SUPERCEDED T8-7B	7B	Planning
TRANSITIONED	Foster a Prosperous Economy	To pursue partnerships across the Town's public and private sectors that enhance the community's economic wellbeing.	C.11.(b)	Maintain and enhance the Town's relationship with the Acton and Georgetown BIAs, Chamber of Commerce, Halton Federation of Agriculture and Region Economic Development (CAO - EDO) SUPERCEDED T8-7B	7B	CAO-EcDev
TRANSITIONED	Preserve, Protect and Promote our Distinctive History	To require that all new development occurs in a manner that conserves and complements the significant built heritage and cultural heritage landscape resources of the Town	D.3.(b)	Investigate strategies to protect built heritage resources through the comprehensive planning of new development areas. (PI - Policy) SUPERCEDED T8-3B	3B	Planning
TRANSITIONED	Preserve, Protect and Promote our Distinctive History	To foster civic pride by recognizing the contribution that built heritage and cultural heritage landscapes make to the rural and urban character of the Town.	D.5.(a)	Working with local historical organizations, prepare interpretive materials that demonstrate how the community's built heritage and cultural heritage landscapes functioned over time, as part of the preparation of a Arts, Culture and Heritage Strategic Action Plan. (Community Services - Cultural Master Plan; PI - Policy; PI - Sustainbaility) SUPERCEDED	T8	Planning

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Preserve, Protect and Promote our Distinctive History	To foster civic pride by recognizing the contribution that built heritage and cultural heritage landscapes make to the rural and urban character of the Town.	D.5.(b)	Showcase opportunities to educate residents and visitors on the Town's built heritage and cultural heritage landscapes. [DUPLICATES D.5.a] (Community Services - Culture)	T8	Culture
TRANSITIONED	Preserve, Protect and Promote our Distinctive History	To foster civic pride by recognizing the contribution that built heritage and cultural heritage landscapes make to the rural and urban character of the Town.	D.5.(c)	Explore a signage program for historical rural communities. [DUPLICATES D.5.a] (Cultural Services - Culture)	T8	Culture
TRANSITIONED	Preserve, Protect and Enhance our Countryside	To recognize, protect, and enhance the established network of rural settlement areas that support and contribute to the countryside character of the Town.	E.2.(b)	Update the Glen Williams Secondary Plan.(PI - Policy - funded in approved Capital Budget) ONGOING Scheduled for 2019 Dept. Work Plan		Planning
TRANSITIONED	Preserve, Protect and Enhance our Countryside	To explore opportunities to promote and augment the Protected Countryside.	E.3.(a)	Participate in the GTA Countryside Mayors' Alliance and work to develop a countryside economic development strategy. (CAO) SUPERCEDED T8-7C	7C	CAO-EcDev
TRANSITIONED	Protect and Enhance Our Agriculture	To support and promote the agricultural industry as an integral part of the Town economy.	F.1.(a)	Promote the development of new niche and diverse agricultural business initiatives in Halton Hills - greenhouses, vegetables and flowers, wine production, farming and cooking schools, and the equine industry. (PI - Sustainability - Integrated Community Sustainability Strategy) SUPERCEDED T8-5B, 7A/B	5B, 7A/B	Planning
TRANSITIONED	Protect and Enhance Our Agriculture	To support and promote the agricultural industry as an integral part of the Town economy.	F.1.(b)	Investigate the provision of locally grown food in Town facilities. (PI - Sustainability; - Integrated Community Sustainability Strategy) SUPERCEDED T8-5B	5B	Planning
TRANSITIONED	Protect and Enhance Our Agriculture	To support and promote the agricultural industry as an integral part of the Town economy.	F.1.(c)	Continue to advocate to local supermarkets and restaurants to carry and feature locally grown produce. (PI - Sustainability - Integrated Community Sustainability Strategy) SUPERCEDED T8-5B	5B	Planning
TRANSITIONED	Achieve Sustainable Growth	To ensure that new urban areas are appropriately sized and phased relative to planned growth to 2031 and in conjunction with required infrastructure improvements.	G.2.(e)	Accommodate growth while employing best practices and innovation in energy and water conservation and design. (PI - Sustainability; Policy) SUPERCEDED T8-5B	5B	Planning
TRANSITIONED	Achieve Sustainable Growth	To manage the pace of growth so that it is commensurate with the Town's ability to accommodate community infrastructure.	G.3.(b)	Incorporate detailed phasing policies into the Official Plan and future Secondary Plans for new growth areas. (PI - Policy) SUPERCEDED T8-3A	3A	Planning

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Achieve Sustainable Growth	To promote a 'growth pays for itself' philosophy.	G.4.(a)	Continue to develop full cost infrastructure financing policies for new development areas. (Finance; Policy) SUPERCEDED T8-2C	2C	Corporate Services
TRANSITIONED	Achieve Sustainable Growth	To promote a 'growth pays for itself' philosophy.	G.4.(c)	Establish policies that require new residential development to construct all neighbourhood specific infrastructure and linkages, in addition to the proportionate share of Development Charges for community wide infrastructure. (PI - Policy; Finance) SUPERCEDED T8-2D	2D	Planning
TRANSITIONED	Achieve Sustainable Growth	To promote a 'growth pays for itself' philosophy.	G.4.(d)	Advocate for changes to the Development Charges Act that would require new development to bear 100% of net growth-related capital costs, on a best practice sustainable basis (including the ability to collect DC's to fund hospital construction). (Finance; CAO) SUPERCEDED T8-2D	2D	Corporate Services
TRANSITIONED	Achieve Sustainable Growth	To ensure that new growth contributes in a positive manner to the Town's short and long term economic and fiscal viability and sustainability.	G.5.(a)	Examine the fiscal impacts of growth as part of the development of a long-term financial plan to 2031. (Finance; Policy) SUPERCEDED T8-2B	2B	Corporate Services
TRANSITIONED	Achieve Sustainable Growth	To ensure that the character and stability of existing residential neighbourhoods is maintained when accommodating growth.	G.7.(a)	Implement OPA 9/Intensification Strategy in a manner that maintains the character of existing residential neighbourhoods. (PI - Policy) ONGOING T8-3B/C	3B/C	Planning
TRANSITIONED	Achieve Sustainable Growth	To ensure that new population growth takes place by way of identifiable, sustainable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.	G.9.(a)	Establish standards that define healthy, sustainable and complete communities and neighborhoods. [combine with G/9.f] (PI - Sustainability) SUPERCEDED T8-5B	5B	Planning
TRANSITIONED	Achieve Sustainable Growth	To ensure that new population growth takes place by way of identifiable, sustainable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.	G.9.(b)	Working in partnership with the public and agencies, undertake the development of healthy, complete, identifiable and sustainable communities, that meet the Town's urban design guidelines. (PI - Sustainability; All departments) SUPERCEDED T8-5B/D	5B/D	Planning
TRANSITIONED	Achieve Sustainable Growth	To ensure that new population growth takes place by way of identifiable, sustainable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.	G.9.(f)	Explore the adoption of 'Sustainable Development Guidelines' for development of new growth areas, intensification and redevelopment, for the various forms of development (e.g. subdivisions, site plans, buildings etc.). [DUPLICATES G.9.a] (PI - Sustainability)	5B	Planning

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Achieve Sustainable Growth	To promote intensification and affordable housing in appropriate locations within the Town.	G.10.(a)	Implement OPA 9/Intensification Strategy in a manner that maintains the character of existing residential neighbourhoods. [DUPLICATES G.7.a] (PI - Policy)	3B/C	Planning
TRANSITIONED	Achieve Sustainable Growth	To ensure the efficient use of urban land and infrastructure in existing communities and new growth areas.	G.11.(b)	Implement the approved Community Improvement Plan to encourage intensification through redevelopment. (CAO - EDO) SUPERCEDED T8-6C	6C	CAO-EcDev
TRANSITIONED	Achieve Sustainable Growth	To ensure the efficient use of urban land and infrastructure in existing communities and new growth areas.	G.11.(d)	Undertake a South Acton/Beardmore land use study. (PI - Policy) SUPERCEDED T8-6B	6B	Planning
TRANSITIONED	Achieve Sustainable Growth	To explore with the public and private sectors the use of innovative financial strategies to minimize the fiscal impacts of growth on existing development.	G.12.(a)	Advocate with senior levels of government for additional funding to pay for growth. [DUPLICATES G.4.d] (CAO - Strategic Planning)	2D	CAO-Strategy
TRANSITIONED	Achieve Sustainable Growth	To explore with the public and private sectors the use of innovative financial strategies to minimize the fiscal impacts of growth on existing development.	G.12.(b)	Proactively promote opportunities for private sector participation in front-ending emerging growth related infrastructure requirements, recognizing there will still be municipal costs. (PI; Finance) SUPERCEDED T8-2C	2C	Planning
TRANSITIONED	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(a)	Define asset categories and develop an asset management strategy, inclusive of necessary financing to maintain and replace assets. (R&P/Finance) SUPERCEDED T8-2A	2A	Rec Parks
TRANSITIONED	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(b)	Develop standards and policies, by major asset category, that defines; Efficient, Effective, Environmentally Sustainable [DUPLICATE A.6.f] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(c)	Prepare a long term operating and capital financial plan to ensure the financial support for infrastructure and services that are responsive to the community needs. (Finance/ All) SUPERCEDED T8-2A	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(d)	Establish financing plans to retrofit existing infrastructure to achieve the Town standards regarding "efficient" effective and environmentally sustainable" [DUPLICATES A.6.f] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(e)	Establish policies that define third party involvement in financing retrofits and upgrades. [combines with H.1.f] (R&P/Finance) SUPERCEDED T8-2A	2A	Rec Parks

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Provide Sustainable Infrastructure & Services	To provide infrastructure and services that meets the needs of our community in an efficient, effective and environmentally sustainable manner.	H.1.(f)	Promote opportunities for third party participation in financing retrofits and upgrades. [DUPLICATES H.1.e] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To ensure that infrastructure required for growth is provided in a timely manner.	H.2.(a)	Establish minimum provision standards for current and future infrastructure by asset category as defined. [DUPLICATES H.1.a] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To ensure that infrastructure required for growth is provided in a timely manner.	H.2.(b)	Develop master plans for each asset category; [DUPLICATES H.1.a] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To ensure that infrastructure required for growth is provided in a timely manner.	H.2.(c)	Ensure that all new assets are integrated into the Town's asset management and financing protocol. [DUPLICATES H.1.a] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To ensure that infrastructure required for growth is provided in a timely manner.	H.2.(d)	Develop full cost infrastructure financing for new developments. (Finance) SUPERCEDED T8-2D	2D	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To ensure that infrastructure required for growth is provided in a timely manner.	H.2.(e)	Promote third party participation in the financing or provision of assets and services, ensuring consistency with Town policies. [DUPLICATES H.1.e] (Finance)	2A	Corporate Services
TRANSITIONED	Provide Sustainable Infrastructure & Services	To partner with other orders of government, and the private sector, to plan and finance infrastructure expansion and improvements.	H.4.(a)	Develop a third party partnership engagement model or policy. [duplicates H.1.e] [action is unclear]	2A	CAO-Strategy
TRANSITIONED	Provide Sustainable Infrastructure & Services	To work with other orders of government to ensure the provision of a safe, diverse and integrated transportation system.	H.6.(a)	Identify all safe, diverse and integrated transportation network solutions consistent with the Strategic Plan 2008.(PI - Transportation) SUPERCEDED T8-4	4	TPW
TRANSITIONED	Provide Sustainable Infrastructure & Services	To work with other orders of government to ensure the provision of a safe, diverse and integrated transportation system.	H.6.(c)	Complete a Transportation Master Plan to review and prioritize transportation network solutions consistent with the Strategic Plan that addresses all modes of travel, including active transportation. (PI - Transportation) SUPERCEDED T8-4	4	TPW
TRANSITIONED	Provide Sustainable Infrastructure & Services	To work with other orders of government to ensure the provision of a safe, diverse and integrated transportation system.	H.6.(d)	Advocate for funding commitments for transportation priorities to other orders of government and/or stakeholders. (CAO - Strategic Planning) SUPERCEDED T8-2D, 4A/G	2D, 4A/G	CAO-Strategy

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Provide Sustainable Infrastructure & Services	To work with other orders of government to ensure the provision of a safe, diverse and integrated transportation system.	H.6.(e)	Participate in the GTA West Corridor Environmental Assessment process to ensure that the needs and concerns of Halton Hills are clearly articulated. (PI - Transportation) SUPERCEDED T8-4G, 6D	4G, 6D	TPW
TRANSITIONED	Provide Sustainable Infrastructure & Services	To work with other orders of government to ensure the provision of a safe, diverse and integrated transportation system.	H.6.(f)	Continue to monitor the Niagara to GTA Environmental Assessment process as it relates to linkages to the GTA West corridor and policy direction. (PI - Transportation) SUPERCEDED T8-4G, 6D	4G, 6D	TPW
TRANSITIONED	Provide Responsive, Effective Municipal Government	Support Council and staff participation in efforts to advocate for issues important to the Halton Hills community.	I.1.(a)	Develop an inventory of Council and staff representation and/or linkages on/to local, regional, provincial, and national advocacy and leadership committees. [(CAO - Clerks ,Strategic Plannning) ONGOING		CAO-Strategy
TRANSITIONED	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(b)	Undertake a Service and Program Delivery Review at least once each Council Term as to the need for and the economy, efficiency and effectiveness of each of the Town's Services and Programs. (CAO - Strategic Planning - FIN, department business plans) SUPERCEDED T8-1	1	CAO-Strategy
TRANSITIONED	Provide Responsive, Effective Municipal Government	To ensure the accountability and transparency of the Town's operations, and that appropriate management policies, practices and procedures are in place.	I.2.(d)	Establish an independent internal audit capacity for the Town in terms of financial and "value for money" controls. (Finance) ONGOING	1	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(a)	Establish and implement a Town-focused, service-quality training program, that clearly defines Council and staff roles and expectation with respect to delivering excellence in customer service. [implementation underway via Customer Service Strategy] (CAO - Clerks) SUPERCEDED T8-8A/B/C	8A/B/C	CAO-Clerks
TRANSITIONED	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(b)	Optimize the use of the Town's website to offer as many on-line services and transactions, thereby enhancing time and flexibility for customer service. (Community Services - Communications) SUPERCEDED T8-8C	8C	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To foster excellence in the provision of customer service.	I.3.(d)	Monitor the Town's participation in the modified 311 customer service program operated by the Region of Halton, with a view to optimizing the capability of the 311 service. (CAO - Clerks) SUPERCEDED T8-8A/C	8A/C	CAO-Clerks

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Provide Responsive, Effective Municipal Government	To encourage and support community participation in municipal decision-making.	I.4.(a)	Actively promote public participation in municipal decision making through Council delegations,and/or direct communications with Council and staff. [combined with I.4.b] (CAO - Clerks) SUPERCEDED T8-8A	8A	CAO-Clerks
TRANSITIONED	Provide Responsive, Effective Municipal Government	To encourage and support community participation in municipal decision-making.	I.4.(b)	Initiate dedicated community consultations on issues of significant importance to communities-of-interest or the public at large. [DUPLICATES I.4.a] (CAO; All departments) SUPERCEDED T8-8A	8A	CAO-Strategy
TRANSITIONED	Provide Responsive, Effective Municipal Government	To encourage and support community participation in municipal decision-making.	I.4.(d)	Promote public participation on strategic advisory committees, and ensure that a sound cross-section of views and interests are maintained. [DUPLICATES I.4.c] (CAO - Clerks) SUPERCEDED T8-8A	8A	CAO-Clerks
TRANSITIONED	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(a)	Continue to monitor the Town's current capacity to achieve desired results for communicating with the community. see H.3.(h) (Community Services - Communications) SUPERCEDED T8-8C	8C	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(b)	Continue to optimize the use of the Town's website as a primary tool for warehousing comprehensive information related to all aspects of Town services and activities. [DUPLICATES I.3.b] (Community Services - Communications) SUPERCEDED T8-8C	8C	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(c)	Continue to optimize the use of Identify current and emerging communication solutions. , such as social media, that are responsive to the community. (Community Services - Communications) SUPERCEDED T8-8C	8C	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(f)	Optimize the Town's current communication mediums to provide primary and/or supplementary information to residents, business, and visitors. (Communications) SUPERCEDED T8-8A/B/C	8A/B/C	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(g)	Incorporate all identified strategic actions involving promotional information into the Town's communication plan. (Communications) SUPERCEDED T8-8A	8A	Corporate Services

TRANSITIONED

STATUS	GOAL	OBJECTIVE	#	ACTION DESCRIPTIONS (251)	CROSS REF	PRIME
TRANSITIONED	Provide Responsive, Effective Municipal Government	To expand opportunities for communication with our community.	I.5.(h)	Make better use of the website to inform the residents of current issues. [DUPLICATES I.3.b] (Community Services - Communications)	8C	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To participate fully in Region-wide initiatives to protect and promote the Town's objectives.	I.6.(e)	Encourage a joint Regional/Local Municipality review of Service and Program Delivery at the Regional and Local Levels at least once each Council Term as to whether service and program delivery should remain the same for each municipal program and service at either level in whole or in part. (CAO - Strategic Planning) ONGOING	1	CAO-Strategy
TRANSITIONED	Provide Responsive, Effective Municipal Government	To foster a greater understanding of the Town's roles and responsibilities and relationships with other orders of government.	I.7.(a)	Develop a communications strategy designed to educate the public on the Town's roles, responsibilities, and areas of jurisdiction. (Communications) SUPERCEDED T8-8A	8A	Corporate Services
TRANSITIONED	Provide Responsive, Effective Municipal Government	To foster a greater understanding of the Town's roles and responsibilities and relationships with other orders of government.	I.7.(b)	Design an implementation plan that accommodates the phasing of the communications strategy from a cost: benefit standpoint. [DUPLICATES I.7.a] (Community Services - Communications)	8A	Corporate Services

TRANSITIONED

APPENDIX B TO REPORT ADMIN-2018-0016

The information contained in this appendix details the current status of the 2014-2018 Strategic Action Plan Top Eight Priorities

#	Priority	Objective	Prime	Results and Actions
1	Municipal Service Delivery	The effective, efficient and economical delivery of the Town's existing services.	CAO	The organizational re-restructuring has ensured that staffing resources are aligned with the Town's key priorities. -The Customer Service Strategy has been completed including staff training and creation of a new customer service area called "Service Halton Hills" in theTown Hall. -Introduced Strategic Planning Framework to align work plans, budgets and strategic priorities, supported by Strategic Planning staff in Office of CAO, allowing Planning to focus on land-use -Raised profile of Transportation -Fire operating 24/7 Process and Technology improvements included: -Restructuring of the Standing Committees of Council provides for a more efficient and effective process in the delivery of staff recommendations, information updates and key presentations prior to final disposition by Council. -The Systems, Processes and Information - Redesigning It Together SPIRIT project delivered milestone achievements in upgrading the Town's financial management system, implementing a responsive and integrated salary planning tool, automating Purchasing approval through workflow, documenting rationale for Project Costing roadmap and introducing the system landscape to enable forward thinking decision making in the context of IT investment. -Development Review Committee made improvements to pre-consultation process -Launched online bidding platform -Introduced mobile building inspections -Improved Business Licencing processes Completed Capital projects, including Acton arena, Three Musketears Skate park, Active Easy launch, Employee Engagement survey, Library Master Plan, Corporate Technology Plan
2A	Financial Sustainability	Establish sustainable financing, asset management and master plans to acquire, operate, maintain, renew and replace infrastructure to provide the desired levels of service in an "efficient, effective and environmentally sustainable" manner.	Rec Parks	2A: On schedule to complete and implement Provincially required Asset Management Plan Policy by second quarter of 2018. A Corporate Asset Management Plan and related program to deliver and manage the Plan will enable the Town to meet ever increasing eligibility requirements for infrastructure funding programs offered by the federal and provincial governments. The Town began its DC Study update in late 2016 to ensure growth related assets are fully funded. The update to the Long Range Financial Plan will also ensure planned funding is available to maintain state of good repair and desired levels of service. A CAM program has been developed to align with other key strategic objectives e.g. LRFP, Climate Change Adaptation Plan. Further work on Levels of Service and Asset Inventory will inform the State of Infrastructure Report in 2018

#	Priority	Objective	Prime	Results and Actions
2B	Financial Sustainability	Determine the fiscal impacts of growth as part of the Town's ongoing long range financial planning process and related to the 2031 and 2041 growth periods.	Corporate Services	2B: The update to the existing Long Range Financial Plan will be completed by end of 2018 to assist in determining the fiscal impacts of growth. The Deputy Treasurer will be the project lead for the LRFP update, with consulting assistance by Watson and Associates. The final plan will be presented to Council in July 2018. In addition, a study of the fiscal impact of Vision Georgetown is scheduled to begin mid-2018. Key staff will continue to participate in all relevant development meetings to ensure that costs and associated financing strategies are addressed, e.g., Vision Georgetown, Premier Gateway Employment Lands.
2C	Financial Sustainability	Proactively promote opportunities for private and public sector participation in financing of growth related infrastructure requirements at the various stages of development including front-ending.	Corporate Services	2C: The Vision Georgetown process will provide a good opportunity to consider public private partnerships to meet infrastructure requirements and staff will assist in evaluating other opportunities as they emerge. Staff completed and received approval for the Development Charge Background Study and Bylaw in 2017 . Front-end agreements with developers to better manage infrastructure costs will be explored as one possible option as development occurs.
2D	Financial Sustainability	Advocate with senior levels of government for additional funding to pay for growth, and changes to the Development Charges Act to require new development to bear 100% of net growth-related costs.	Corporate Services	2D: Staff is having discussions with Town's lawyers and other municipalities on options for voluntary contributions to assist with infrastructure. It was confirmed that voluntary payments in addition to development charges are no longer permitted. In a submission by Town staff made to the Province, it included recommendations to move towards growth paying for 100% of the costs. In recent changes to the Development Charges Act through Bill 73 regarding transit, the 10% reduction in costs was removed with costs based on the 10 year growth forecast. Advocacy efforts continue on behalf of municipalities through the Municipal Finance Officers' Association to eliminate the statutory 10% discount for 'soft' and general services, and expand eligibility. Staff continue to monitor and advocate for additional funding related to infrastructure projects, securing funding for Transportation studies, Community Improvement Plan and others.
2E	Financial Sustainability	Protect Halton Hills' interests in the context of Provincial initiatives to consolidate Local Distribution Companies.	CAO	2E: Strategic planning and partnering initiated to plan for the future of the LDC and protect the Town's interests.
3A	Planning for Growth	Continue to prepare a Secondary Plan through Vision Georgetown based upon the Council approved Vision and Guiding Principles.	PI	Further work and analysis to be undertaken to resolve the large flood area in the southwest corner of the Study Area. The Secondary Plan is to be taken to Council for adoption in July 2018. The Subwatershed Study was completed in spring 2017, with an addendum for the southwest corner nearing completion as of May 2018. Library conducted needs assessment study for a SWG branch.
3B	Planning for Growth	Promote the protection and adaptive re-use of built heritage resources as part of the planning of intensification and new development areas.	PI	Phase 3 of the Heritage Register complete. Phase 4 was completed in early 2018. This completes the multi-phase comprehensive heritage register program, with future updates on an "as needed" basis.

#	Priority	Objective	Prime	Results and Actions
3C	Planning for Growth	Preserve the established character of stable neighbourhoods by focusing development in identified intensification areas, and utilizing “best practices” in urban design for infill development.	PI	Mature Neighbourhood Character Study commenced Spring 2016. Mature Neighbourhood Character Study for Acton and Georgetown was completed in June 2017. Amendments to Official Plan and Zoning By-law approved and in force and effect.
3D	Planning for Growth	Review opportunities to incorporate the Region’s “Older Adult Strategy” into local policy, including incorporating advocacy and support for senior-friendly development.	Rec Parks	A healthy aging working group was formed to create “healthy aging outcomes” in the community. A number of community consultations were hosted throughout the Region including in Halton Hills at both Hillsview locations. The working group is consolidating comments from all of the consultations and updating the strategy outcomes .
3E	Planning for Growth	Have regard to the “strong sense of community” articulated in the Community Sustainability Strategy with respect to welcoming new residents and businesses to Halton Hills, and address it through the Vision Georgetown process.	PI	To be considered as part of the development of the Secondary Plan policies – Phase 4. Community building principles such as neighbourliness, community interaction addressed in the final Secondary Plan to be taken to Council for adoption in July 2018.
3F	Planning for Growth	Actively participate in the next 5-Year Review of the Regional Official Plan to address future growth on the basis of a moderate scale and pace of growth to 2041 for Halton Hills.	PI	The commencement of the ROP review was delayed pending further consideration of the Provincial Plan review. It is expected to commence later in 2017 and will require a significant amount of Planning Policy staff time. Also linked to other initiatives such as the updating of the Intensification Opportunities Study and the Fiscal Impact of Growth Alternatives. The Region's Integrated Growth Management Strategy component of the 5-Year Review has recently been initiated, and staff continue to participate through the Technical Committees. Planning has initiated related studies as input to the ROPR including the Intensification Study Update and the Employment Land Needs Study.
4A	Transportation/ Mobility	Advocate for all-day 2-way GO train service on the K-W GO line.	TPW	Participate on the Kitchener Line All-day Two Way GO Train service inter-municipal advocacy committee and at Metrolinx quarterly meetings. September 2016 two morning and two afternoon trains that currently run between Georgetown and Union Station will be extended to Kitchener. Premier has committed to TWAD on the Kitchener line and struck an agreement with CN to make it occur.

#	Priority	Objective	Prime	Results and Actions
4B	Transportation/ Mobility	In partnership with the Region, explore inter and intra-regional transit connection(s) to connect Acton and Georgetown to the rest of the Region of Halton, other neighbouring municipalities, and the Greater Golden Horseshoe.	TPW	The Mobility Management Strategy for Halton (MMS) was completed and approved by Regional Council on February 8, 2017. The MMS will guide the evolution of a region-wide inter and intra-regional transportation network to 2041 through the identification of a network of key transit priority corridors and mobility links, and priority projects for the development of Major Transit Station Areas. Town staff participated in the study as part the project steering committee and technical advisory committee and will provide an information report to Council on March 27 regarding the implementation of the Mobility Management Study. The Region is working on the Major Transit Station Area study that will define future infrastructure needs around the GO Stations.
4C	Transportation/ Mobility	Plan and design the Vision Georgetown community to be “transit ready” and to foster active transportation.	TPW	Staff recommended Rights of Way established to be transit ready. The secondary plan lay-out is approriate for transit and an Active Transportation Plan has been developed for the area.
4D	Transportation/ Mobility	Develop an Active Transportation Plan, prior to or as part of the Transportation Master Plan Update, to support and encourage the use of all active modes of transportation.	TPW	Was originally to be completed concurrently with the 2018 update of the TMP as presented in the Transportation Strategy. Recognizing the need to align the Town's TMP with that of the Region, the TMP will proceed once the Regional TMP is sufficently advanced and the 2041 traffic model is developed. The Active Tranportation plan will be initiated in 2018 and be a key input to the TMP. This will be funded through the Regional Mobility Management Strategy for Halton. The terms of reference for the Active Transportation Study has been endorsed by Council.
4E	Transportation/ Mobility	Develop a long-term Truck Movement Strategy for the Town that respects the road maintenance and safety needs of Halton Hills.	TPW	Truck Strategy Study is currently underway. WSP consulting team was retained in 2016. The first phase of community consultation will take place from February to May, as outlined in MEM-P&I-2017-0006. Further phases of study may be required for the Acton By-pass, subject to MTO funding. The Truck Strategy is progressing and will be presented to Council when completed.
4F	Transportation/ Mobility	Develop a Public Transit Strategy to address the needs of all potential users, prior to or as part of the Transportation Master Plan Update.	TPW	The Transit Service Strategy Study was commenced in 2017, as outlined in the Town’s Transportation Strategy. The Transit Service Strategy will be funded through the Region’s Mobility Management Strategy for Halton. Terms of reference for the study were presented to Council in March, 2017. A directions report to Council is planned for June 2018. In addition the Town is actively working with the Region on the MTSA study and funding needs.
4G	Transportation/ Mobility	Continue to advocate for and protect the Town’s long-term transportation and land use planning objectives through active participation in the GTA West Environmental Assessment process.	TPW	Town continues to advocate to the Province for a resolution in order to allow economic development to proceed and the Town’s transportation plans to be prepared with greater certainty. GTA West has been cancelled by the Province. Staff will be consulted by the Province related to the NW GTA corridor.

#	Priority	Objective	Prime	Results and Actions
5A	Sustainability	Address the responsiveness and resiliency of the community to the impacts of climate change by developing a Climate Change Adaptation Plan, with a scope based upon emerging Provincial requirements, community needs and municipal capacity.	PI	The Climate Change Adaptation Plan is proceeding according to plan. A grant $175,000 application was submitted and approved by FCM. The Terms of Reference were updated to reflect the expanded project scope, a RFP was issued and the consultant was hired in January 2018. The consultants are currently working on the climate change scenario modeling, the natural capital assessment, the community engagement plan, and are completing the facility vulnerability assessment.
5B	Sustainability	Continue to implement the Integrated Community Sustainability Strategy, in collaboration with community partners.	PI	Town staff, in collaboration with the Town Sustainability Implementation Committee (TSIC), are implementing the Community Sustainability Partnership program, whereby residents and community organizations are encouraged to become active partners in the Strategy's implementation. Partners opt to either be "Sustainability Champions" or "Sustainability Ambassadors". The program has been very positively received by the community. Town Staff continue to solicit partnerships with the public to implement the strategy. To date over 100 groups and individuals have pledged to become a sustainability ambassador or champion. Town staff have also published the 2017 edition of the state of sustainability profile which outlines the progress the Town is making in implementing the strategy by reporting on 27 key performance indicators. The Town Sustainability Implementation Committee has completed a number of priority projects including: the block party kit, the new resident welcome package, completing a walking audit, and exploring community hubs.
5C	Sustainability	Invest in Green Energy technologies.	PI	P&I - The Streetlight LED Replacement Strategy has been implemented. This significant Town-wide project entailed the conversion of about 4,500 existing municipal streetlights to much more efficient LED technology. The conversion is expected to reduce overall energy consumption by up to 60%, and reduce associated greenhouse gas emissions. Energy savings are projected at 40%. FIN- Continue to purchase only computer equipment that is Energy Star certified. Mold-Masters Sportsplex solar project completed and a green roof installed at the new Public Works Operations Centre. The Streetlight LED conversion program has been implemented reducing greenhouse gas emissions by 60% and costs by 40%. The Town has replaced all parking lot lights at the Town Hall with solar powered parking lot lights that generate and store their own power (via batteries) and have a backup grid connection. The Provincial renewable energy Feed-In-Tariff program was terminated on December 31 2017 effectively ending provincial incentives for expanding green electricity generation capacity. LIB-Sustainable 'wooden' library cards introduced.

#	Priority	Objective	Prime	Results and Actions
5D	Sustainability	Continue to implement the Town's Green Development Standards.	PI	To date, about 600 residential units and 146,245 square metres of non-residential development are in the process of implementing the Green Development Standards and more sustainable approaches to development. In 2016, the Town launched the Green Development Leadership Awards to recognize developers/builders for their innovation and commitment to more sustainable development. In early 2017, six Developers were recognized for their commitment to the Town's Green Development Standards at the Inaugural Green Development Leadership Awards celebration. The Town's green development standards continue to be implemented. To date, over 625 residential units and 148,000m2 of non-residential gross floor space have been or will be built in conformance with the Town's green development program. Town staff have also presented the Town's approach to green development at the Clean Air Council.

#	Priority	Objective	Prime	Results and Actions
5E	Sustainability	Address the Social Pillar of Sustainability by focusing on improving services for seniors, youth and the disabled.	Rec Parks	A number of programs and activities have been implemented by Recreation and Parks department staff over the past year, including: Staff participation on committees for Community HUBs and on Community Support Network Halton Hills - looking at housing and youth homelessness through the emergency youth shelter Town provided subsidy to adult participants in recreation programs. Expanded subsidy through Canadian Tire Jumpstart for individual and community development sport opportunities for children/youth ages 4 – 18 years. Support an average of 12–15 one-on-one participants for 9 weeks each year of day camp (summer and March Break). Extended camp program hours in 2016 resulted in an increase in core program attendance and added value to families. Seniors receiving GIS are eligible for automatic 50% off programs and passes Jumpstart continues to sponsor programs and equipment to eligible families in Halton Hills Active Living Strategy was approved by Council in September 2016 and an Active Living Activator was created in 2017 to oversee the implementation of key objectives of the Strategy. Created the Youth Services Network with the Region of Halton to seek partnerships for an innovative approach to youth services in Halton Hills. Addressing issues like mental health services, drugs and addiction counseling and housing assistance. Enhanced youth service programming in 2017 by offering drop-in recreation programming to increase opportunities for an integrated service model with health and social services providers. Youth Needs Study implementation plan including youth taxi script, skate park and multi-court - and play works youth friendly community platinum recognition. Since 2012, there has been a 60% increase in youth recognized for their contributions to the community. Library: The Library's Marketing and Communications Plan identified significant groups in the community. From that research, three target groups were identified (Generation X parents, Generation Z (teens), and Boomers aged 50+). A plan based on services and marketing to each of these groups has been developed and will be launched in 2017. Received $25,000 from the New Horizons for Seniors grant in 2016 to enhance Library programming targeted to seniors. Art at Hillsview Active Living Centres – Speaker Series and Learn About – Computers, Technology, and Creativity

#	Priority	Objective	Prime	Results and Actions
5F	Sustainability	Implement the Mayor's Community Energy Plan.	PI	Through the Corporate Energy Management Team, significant progress has been made in implementing the Mayor's Community Energy Plan, focused on energy conservation actions at Town facilities. Action has included air sealing of the Acton Fire Hall, installation of programmable thermostats, LED lighting upgrades at the Gellert Community Centre, Acton Arena and the Public Works building, and enhancements to energy management and facility maintenance. These initiatives have resulted in noticeable operational efficiencies and energy cost savings. Additional energy efficiency projects are being implemented in 2017. At the broader community level, Terms of Reference were developed and approved by Council for the Climate Change Adaptation Plan which will assess the Town's risks to climate change (e.g. severe weather), and recommend solutions to minimize such risks and costs. An RFP was also issued to procure a corporate Energy Management System to enable the Town to more effectively manage its energy costs, reduce greenhouse gas emissions and lower utility costs. The LED Streetlight Conversion Strategy has been completed to replace the approximately 4,500 streetlights. All the cobra head streetlight conversions are completed and the decorative lights were replaced. There is an anticipated reduction of energy consumption of up to 60%. The overall energy savings is expected to be approximately 40%. The overall payback period is anticipated to be 5 years. In 2016, Halton Hills joined the Compact of Mayors. The Compact is a high-profile international network of about 450 communities worldwide (representing about 400 million people) that are leading action on climate change. An updated local Green House Gas emissions profile is being completed to meet the second requirement of the compact of Mayors. Recommendations of the Mayor's Community Energy Plan related to community energy planning and efficiency continue to be considered as part of the Vision Georgetown project. Implementation of the Mayor's Community Energy Plan is largely proceeding as planned. To date, 72% if the actions (58 of 85) have been implemented and another 15% (12 actions) are ready to be implemented pending additional staffing capacity. Highlights include the corporate-wide deployment of the Energy Management Information System and the 2018 budget allocation to hire an energy coordinator position. Staff are currently preparing a comprehensive implementation report that will be presented to Council in the first half of 2018.
6A	Employment Areas Development	Complete a Secondary Plan for the Premier Gateway Phase 1B lands, based on a renewed vision for the employment uses that the Town wishes to attract to this area.	PI	Various background studies have been completed including Supportive Commercial, built heritage and agriculture. Subwatershed study work is well advanced. Two land use concepts have been prepared and presented at a Council Workshop and a Public Open House. Next steps, finalizing concept plan. A Secondary Plan is on target to be taken to Council for adoption in June 2018, together with an amendment to secure 75 ha of replacement employment land to add to Phase 1B. The Subwatershed Study was completed in summer 2017.

#	Priority	Objective	Prime	Results and Actions
6B	Employment Areas Development	Develop a strategy to address the underutilized employment areas in Acton.	CAO	The Economic Development Office developed with the Acton BIA a strategic plan as well as administering the Community Improvement Plan grants. The Economic Development Office has continued to work closely with the Acton BIA as one of its priorities. A Vacant Storefront strategy has been developed to assist with the occupancy of vacant buildings. Significant new investment has located in Acton, including the Futura development, and expansions of GeoFounations (Keller) and Purity Life.
6C	Employment Areas Development	Implement the approved Community Improvement Plan for employment areas.	CAO	Uptake of the CIP program has been significant with 2017 being a record year. For 2018, the CIP is fully subscribed. While in the past the facus has been on retail façade improvements, interest has grown to include grants for environmental assessment grants (brownfields) and landscape improvements in industrial areas.
6D	Employment Areas Development	Monitor the GTA West Environmental Assessment process, and initiate comprehensive planning of Premier Gateway employment lands affected by corridor protection, to ensure they are “development ready” when removed from corridor protection.	PI	The Province appointed an Advisory Panel to study GTA West in the spring. Secondary Planning work for the balance of the Halton Hills Premier Gateway employment lands is scheduled to commence in 2018. The GTA West EA was cancelled in spring 2018, and replaced with the Northwest GTA Infrastructure Study. The Town is continuing to proceed with the Phase 1B Secondary Plan and OPA 30 to achieve replacement of employment lands that remain under corridor protection for the new NWGTA Study. Secondary Planning work for the balance of the Halton Hills Premier Gateway is scheduled to commence in 2019.
7A	Rural Economic Development	Support community initiatives to promote local food production that contributes to the viability of the agricultural economy and preservation of the agricultural land base, as articulated in the Integrated Community Sustainability Strategy.	CAO	Where appropriate, the Economic Development Office designs and implements initatives that support the agricultural economy. A broader range of initiatives will be considered as part of the Town's leadership of the tourism portfolio.
7B	Rural Economic Development	Work with the Chamber of Commerce, Business Improvement Areas, the Region, and other tourism groups such as the Halton Hills Cultural Round Table, to promote tourism that leverages agri-tourism, eco-tourism, sports tourism, heritage and countryside opportunities.	CAO	In 2018, the Town assumed responsibility for the strategic management of tourism. By aligning tourism priorities and initiatives with Council's Strategic Plan and applicable Business Plans, the Town will effectively promote local tourism that leverages agri-tourism, eco-tourism, sports tourism, heritage and countryside opportunities.
7C	Rural Economic Development	Participate in the Greater Toronto Area Countryside Mayor’s Alliance.	CAO	Ongoing participation and coordinated advocacy to other levels of government.

#	Priority	Objective	Prime	Results and Actions
7D	Rural Economic Development	As opportunities present themselves, work with the Province, Region and other entities to support the enhancement of fibre optic/broad band infrastructure in rural areas.	CAO	Advocacy to the Provincial and Federal governments as well as the CRTC and FCM. Council Motion in July 2016 encouraging the Federal Government to advance rural broadband. December 2016, the CRTC decision that broadband is an essential service and announced $750 Million in funding. Region of Halton is coordinating the application of the program throughout the Region on behalf of all five Halton Municipalities. Library implemented internet hot spot lending program.
8A	Communications	Continue to provide timely and transparent communications with the Town's residents and business owners.	Corporate Services	The Corporate Communications Division has been charged with strengthening the Town's ability to communicate effectively internally and externally. The initial focus of the team has been on external communications to ensure that communications between the Town and our community remains two-way, open, timely and accurate. Public engagement arose as a priority initiative in early 2017 and to this end a multi-faceted Public Engagement Strategy was developed and approved by Council. Initiatives in this strategy that have been completed include: • The launch of a renewed website with improved functionality, navigation and visual features • The launch/adoption of a new, online engagement platform to provide one place for all Town consultations • A Public Engagement Charter (developed by the Mayor's Task Force on Public Engagement) • A new, monthly corporate e-newsletter promoting items of interest on upcoming standing committees and Council meetings, major Town initiatives and events. Internally, communications staff support departments throughout the corporation. Examples include: the development/launch of a new economic development 'Invest Halton Hills' website; design of the budget and business plans, communications and engagement support for Vision Georgetown, cultural programs, transportation initiatives and the tourism portfolio.
8B	Communications	Improve access and make greater use of technology with respect to Town Council meetings and other Town business.	CAO	Electronic document and agenda management enterprise system upgrade. Phase 1 underway to upgrade audio/visual equipment in the Council Chambers to improve accessibility, and in future allow for webcasting of Committee and Council meetings. Phase 2 includes securing an upgraded Agenda Management System. Phase 1 and 2 completed. Go live with meeting management software and live streaming/web casting as of April 30th 2018. Ongoing training for staff and council members.
8C	Communications	Explore and implement opportunities for improved web/social media communications.	Corporate Services	Corporate Communications Team continues to monitor the usage and effectiveness of the Town's websites, social media channels, and the engagement platform. Will be reviewing the Town's social media strategy including digital advertising. Through the Corporate Technology Strategic Plan, will identify resourcing and timing for expanding e-services.

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REPORT

REPORT TO: Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Suzanne Jones, Clerk & Director of Legislative Services

DATE: May 14, 2018

REPORT NO.: ADMIN-2018-0018

RE: Approval of the Terms of Reference –Joint Compliance Audit Committee

RECOMMENDATION:

THAT Report No. ADMIN-2018-0018, dated May 14, 2018 regarding approval of the Terms of Reference –Joint Compliance Audit Committee, be received;

AND FURTHER THAT the attached Terms of Reference for the Joint Compliance Audit Committee, be approved.

BACKGROUND:

The *Municipal Election Act, 1996 (MEA)* outlines the mandatory requirement for all Ontario municipalities to establish a Compliance Audit Committee. The *MEA* states that if an eligible elector believes on reasonable grounds that a candidate has contravened a provision of the *MEA* relating to election campaign finances, the eligible elector may then apply for a compliance audit of the candidate's election campaign finances.

Applications for a compliance audit are submitted to the Clerk, who in turn shall forward the application to the Compliance Audit Committee. The Compliance Audit Committee reviews each application to determine whether or not there are reasonable grounds to request an audit. If the request is granted, the committee appoints an auditor to audit the candidate's finances. Upon completion of the audit, the Committee reviews the auditor's report to determine whether there are contraventions of the *MEA* and whether legal proceedings against the candidate should proceed. If the auditor's report indicates that there was no apparent contravention and the Compliance Audit Committee finds that there are no reasonable grounds for the application, Council is entitled to recover the auditor's costs from the applicant.

In 2014, Council approved the Terms of Reference to establish a Joint Compliance Audit Committee with the Region of Halton, City of Burlington, and the Towns of Milton

and Oakville. This Committee has been available for any applications for a compliance audit that may have arisen since the 2014 election.

In accordance with the Terms of Reference, the mandate for the current Joint Regional Compliance Audit Committee will be considered complete at the end of the current Council term.

COMMENTS:

Staff recommend that the Region of Halton, City of Burlington, and the Towns Halton Hills, Milton and Oakville (the "participating municipalities") again recruit and appoint a Joint Compliance Audit Committee for the upcoming Term of Council. A compliance audit committee is to be established by October 1, 2018.

A Joint Compliance Audit Committee offers the greatest potential to reach the broadest spectrum of interested and qualified applicants across Halton in a cost effective manner. There is a great demand for qualified applicants who have accounting/auditing and legal backgrounds. Requests for compliance audits are usually rare (Halton Hills did not have any requests during this term), so the potential workload on a shared committee should be manageable.

Joint Compliance Audit Committee – Terms of Reference

The proposed Terms of Reference for the Joint Compliance Audit Committee (as attached) have been updated to include recent changes to the *MEA* including making registered third parties subject to potential compliance audits, and requiring that the Clerk prepare and submit a report to the Compliance Audit Committee which outlines any contraventions of campaign limits by candidates or registered third parties.

The *MEA* specifies that compliance audit committees be composed of between three (3) and seven (7) members, ideally to include auditors, accountants, lawyers, academics and other individuals with knowledge of the *MEA's* campaign financing rules.

To avoid potential conflicts of interest, any auditor or accountant appointed to the committee must agree in writing that they have not undertaken and shall not undertake the audits or preparation of financial statements of any candidates seeking election to Councils, or for any registered third parties in the participating municipalities. Additionally, any lawyer or other legal professional appointed to the committee must agree in writing that they have not provided and will not provide legal advice to any candidates seeking election to Councils, or to any registered third parties; or contributors to candidates and/or third parties within any of the participating municipalities during the term of the committee. Failure to adhere to this requirement will result in the individual being removed from the committee.

Recruitment, Selection of Members, Receipt of Applications

The recruitment of Joint Compliance Audit Committee members will be coordinated the by Clerk of the Region of Halton. Advertisement to recruit members will be placed in local newspapers and sent to organizations such as the Institute of Chartered Accountants of Ontario, the Law Society of Upper Canada, and area universities and colleges. Information and an application form will also be made available on each participating municipalities' website.

The selection committee, composed of the Clerks of the participating municipalities, will meet to review the applications and appoint committee members. The Terms of Reference sets out the criteria that will be considered when appointing Joint Compliance Audit Committee members.

When a participating municipality receives an application for a compliance audit, the Clerk of that municipality will call a meeting of the Joint Compliance Audit Committee, and prepare the necessary notices, agendas, minutes, etc. Any costs associated with the holding of meetings or the decisions of the committee will be the responsibility of the municipality requesting the services of the committee. The retainer fees for committee members will be shared amongst the participating municipalities.

RELATIONSHIP TO STRATEGIC PLAN:

The establishment of the committee helps fulfill the goal of providing responsive, and effective municipal government.

FINANCIAL IMPACT:

As outlined in the Terms of Reference, each member of the committee will receive a $400 retainer fee; and a per diem of $250 for attendance at each meeting, plus mileage at the current rate of the municipality requesting the services of the committee. The retainer fee for each member will be shared by each municipality (as an example – 7 members (maximum number of members) x $400 divided by 5 participating municipalities = $560 contribution from each municipality to retain the 7 members).

The retainer contribution, and the cost associated with attending each meeting should Halton Hills receive a request for a compliance audit, will be paid for through the Town's Municipal Election corporate budget.

CONSULTATION:

The Town Clerk has consulted with clerks of the participating municipalities in order to prepare for the implementation of a Joint Compliance Audit Committee for the new Term of Council.

PUBLIC ENGAGEMENT:

As this report is administrative and legislative in nature, further public engagement was not required.

SUSTAINABILITY IMPLICATIONS:

This report is administrative in nature as per the requirements of the MEA and therefore does not align with any sustainability implications.

COMMUNICATIONS:

A copy of this report, once approved by Council, will be forwarded to the Clerk of the Region of Halton, City of Burlington, and the Towns of Milton and Burlington.

CONCLUSION:

Upon approval of the Joint Compliance Audit Committee's Terms of Reference by all participating municipalities, advertising for and recruitment of committee members will proceed. A compliance audit committee will be established by October 1, 2018 as per the requirements outlined in the *MEA*.

Reviewed and Approved by,



Brent Marshall, CAO

Joint Compliance Audit Committee
Terms of Reference

The Participating Municipalities will select Committee members jointly. In the event a Participating Municipality receives an application for a compliance audit, that municipality will be solely responsible for meeting administration and covering all costs associated with the Committee, including audits, if required.

1. Definitions

"Act" means the *Municipal Elections Act, 1996*, S.O. 1996, c. 32, as amended from time to time.

"Applicant" means the individual who submitted the application requesting a Compliance Audit.

"Auditor" means a person appointed by the Committee, licensed under the *Public Accounting Act, 2004,* to conduct a Compliance Audit of a Candidate's election campaign finances pursuant to Section 88.33(10) of the Act.

"Auditor's Report" means a report prepared by an auditor for the Committee pursuant to Section 88.33(12) of the Act.

"Candidate" means the candidate whose election campaign finances are the subject of an application for a Compliance Audit.

"Clerk" means, as the context provides, the Clerk of any of the Participating Municipalities, or his or her designate.

"Committee" means the Joint Compliance Audit Committee established pursuant to Section 88.37(1) of the Act.

"Compliance Audit" means an audit of a Candidate's election campaign finances conducted by an Auditor appointed by the Committee.

"Council" means, as the context provides, the Council of any of the Participating Municipalities.

"Family Member" means a parent, spouse, or child of a Committee member, as defined in the Municipal Conflict of Interest Act, and shall also include a grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece, whether related by blood, marriage or adoption.

"Halton Region" means The Regional Municipality of Halton.

"Meeting" means a meeting of the Committee.

"Municipal Conflict of Interest Act" means the *Municipal Conflict of Interest Act*, R.S.O. 1990, c. M.50, as amended from time to time.

"Participating Municipalities" means all or some of the following municipalities participating in the joint compliance audit committee process: The Regional Municipality of Halton, The City of Burlington, The Town of Halton Hills, The Town of Milton and the Town of Oakville.

"Pecuniary Interest" means a direct or indirect interest within the meaning of the Municipal Conflict of Interest Act.

"Regional Clerk" means the Clerk of Halton Region.

"Selection Committee" means the committee, composed of the Clerks of the Participating Municipalities that will choose the members of the Committee.

"Registered Third Party" means an individual resident in Ontario, a corporation carrying on business in Ontario or trade union who has filed with the clerk of the municipality responsible for conducting an election a notice of registration to be a registered third party for the election pursuant to Section 88.6 of the Act.

"Trade Union" means a trade union as defined in the *Labour Relations Act, 1995* or the *Canada Labour Code* (Canada) and includes a central, regional or district labour council in Ontario.

2. Enabling Legislation

Section 88.37(1) of the Act requires that before October 1st in an election year, Council establish a compliance audit committee for the purposes of Section 88.33 of the Act relative to a possible contravention of the Act's election campaign finance provisions.

3. Mandate

The mandate of the Committee is to carry out the functions of a Compliance Audit Committee as set out in the Act.

4. Roles and Responsibilities

The Committee shall:

	Timeline/Section of the Act
Consider Compliance Audit applications for Candidates and/or Registered Third Parties and decide whether they should be granted or rejected.	Within 30 days after receipt of the application - s. 88.33(7)
Provide written reasons for the decision to grant or reject the applications.	s. 88.33(8)
If an application is granted, appoint an Auditor to conduct a Compliance Audit of the Candidate's election campaign finances.	s. 88.33(10) and (11)
Receive the Auditor's Report.	s. 88.33(14)
(i) Once the Auditor's Report is received, consider the Report if it contains a conclusion of apparent contravention of the Act, and decide whether to commence a legal proceeding against the candidate for the apparent contravention	Within 30 days of receipt of the Auditor's Report - s. 88.33(17)
Receive a Clerk's Report identifying any contributor to a Candidate or Registered Third Party who appears to have contravened established contribution limits.	s. 88.34(4) s. 88.36(4)
Once the Clerk's Report is received, consider the Report and decide whether to commence a legal proceeding against the Contributor for the apparent contravention.	Within 30 days of receipt of the Clerk's Report - s. 88.34(8), s. 88.36(5)

In addition, the Committee shall:

-Participate in the selection of an Auditor in response to the request for proposal prepared by staff from the Participating Municipalities;
-Provide instructions to the selected Auditor about the scope of each Compliance Audit, as needed;
-Determine a timeline for the Auditor to complete each Compliance Audit.

5. Term

The term of the appointment is concurrent with the term of Council. Upon the term's expiry, Committee members may reapply to the Selection Committee to serve additional terms.

6. Composition

The Committee shall be composed of not fewer than three (3) and not more than seven (7) members and shall not include:

(a) employees or officers of the Participating Municipalities;

(b) members of Council of the Participating Municipalities;

(c) any persons who are Candidates in the election for which the Committee is established, or Family Members of same, or any person connected to a candidate through an employment, contractual, business or partnership relationship;

(d) any persons who have participated as a Candidate for an office or Registered Third Party in the Participating Municipalities or run for Regional Chair in the past two regular elections, or who have conducted audits or provided financial or legal advice in respect of such campaigns;

(e) any persons who do or intend to assist any Candidate or Registered Third Party, as a volunteer or for compensation, in the election for which the Committee is established.

7. Selection of Members

Information pertaining to the Committee, including the terms of reference and an application for appointment to the Committee will be posted on the websites of the Participating Municipalities.

Committee membership will be drawn from the following groups:

- accounting and audit – accountants or auditors, preferably with experience in preparing or auditing the financial statements of municipal candidates;
- academic – college or university professors with expertise in political science or local government administration;
- legal; and
- other individuals with knowledge of the campaign financing provisions of the Act.

The following criteria may be considered in the selection of members:

- demonstrated knowledge and understanding of the Act's municipal election campaign financing provisions;
- experience in administrative law;
- proven analytical and decision-making skills;
- experience working on a committee, task force or in a similar setting;
- availability and willingness to attend meetings;
- demonstrated oral and written communication skills; and
- any other criteria as may be prescribed under the Act.

The Regional Clerk will be responsible for the recruitment of applicants. All applicants will be required to submit an application form outlining their qualifications and experience to the Regional Clerk by a specified deadline. After the deadline has passed, the Selection Committee will meet to review the applications, and appoint Committee members.

To avoid possible conflicts of interest, any auditor or accountant appointed to the Committee must agree in writing that they have not undertaken and shall not undertake the audits or preparation of financial statements of any Candidates seeking election to Councils or Registered Third Parties in the Participating Municipalities during the term of the Committee. In addition, any lawyer or other legal professional appointed to the Committee must agree in writing that they have not provided and will not provide legal advice to any Candidates seeking election to Councils or to any Registered Third Parties or Contributors to Candidates and Registered Third Parties in the election in the Participating Municipalities during the term of the Committee.

8. Notice

Posting of the Committee meeting agenda on the website of the Participating Municipality requiring the services of the Committee shall constitute notice of a Committee meeting.

The Clerk shall give notice of a Committee meeting to the Committee by email, telephone or by regular mail.

Where an application will be considered at the meeting, the Clerk shall give reasonable notice by email, telephone or by regular mail to the Applicant and Candidate or Registered Third Party, as applicable, of the time, place and purpose of the Committee meeting, and of the fact that if either party fails to attend the meeting, the Committee may proceed in the party's absence and the party will not be entitled to further notice concerning the meeting.

Where a Clerk's Report regarding contribution limit exceedances will be considered at the meeting, the Clerk shall give reasonable notice by email, telephone or by regular mail to the Contributor and Candidate or Registered Third Party as applicable, of the time, place and purpose of the Committee meeting, and of the fact that if either party fails to attend the meeting, the Committee may proceed in the party's absence and the party will not be entitled to further notice concerning the meeting.

9. Meetings

The Clerk shall call a meeting of the Committee when he or she receives an application for a Compliance Audit and where he or she prepared a report under Section 88.34. The Applicant and the Candidate or their representative will be provided with an opportunity to address the Committee and provide written submissions.

Meeting dates, start times and locations shall be set by the Clerk.

Committee meetings will be open to the public but the Committee may deliberate in private, as noted in Section 88.33(5.1). No votes may be taken in private session.

10. Quorum

A quorum shall be a majority of Committee members.

If a quorum is not present within fifteen (15) minutes of the time fixed for the commencement of the meeting, the Committee meeting will be rescheduled to a future date.

11. Selection of the Chair

The Chair shall be selected from among the Committee members at the first meeting of the Committee. If there is no consensus on a Chair, selection will be carried out by way of nomination and vote of the Committee members present.

12. Duties of the Chair

The Chair shall:

(i) call Committee meetings to order when there is a Quorum, preside over Committee discussions, facilitate Committee business, follow meeting procedures, identify the order of proceedings and speakers and rule on points of order.

(ii) participate as an active member.

(iii) encourage participation by all members.

If the Chair is not present within the first ten minutes of a Committee meeting or is absent through illness or otherwise, the Committee shall select another member as Acting Chair. While presiding, the Acting Chair shall have all the powers of the Chair. Selection of the Acting Chair will be made by resolution.

13. Duties of Committee Members

The duties of Committee members are as follows:

(i) carry out all statutory obligations of the Committee in accordance with the Act.

(ii) attend all Committee meetings, sending regrets otherwise.

(iii) understand their role, the Committee's mandate and meeting procedures.

(iv) declare any pecuniary interest in any matter prior to consideration by the Committee and refrain from discussion and voting on the matter. If the declaration relates to a matter being discussed during a closed portion of the meeting, the member must leave the meeting during all discussion on the matter.

(v) where the pecuniary interest of a member has not been disclosed by reason of the member's absence from the meeting, the member shall disclose the pecuniary interest and otherwise comply with subsection (iii) at the first meeting of the Committee attended by the member after the meeting referred to in subsection (iii).

(vi) participate as an active and voting member, asking questions, and seeking clarification through the Chair.

(vii) assist in drafting the reasons for a decision, as applicable.

(viii) develop and maintain a climate of mutual support, trust, courtesy and respect.

(ix) work together to utilize the knowledge, expertise and talents of all members.

(x) respect the decisions of the Committee and that such decisions reflect the majority view.

14. Selection of an Auditor

Committee members will participate in the selection of an Auditor in response to a request for proposal prepared by staff. The Auditor will be appointed by resolution of the Committee. The engagement letter will indicate that the Auditor has been engaged by the Committee and will be prepared and executed by the Clerk, or other officer of the municipality as may be designated, on behalf of the municipality.

15. Resources

The Clerk will provide administrative support to the Committee, including the taking of minutes, the distribution of minutes and agendas, and the coordination of meetings.

16. Committee Records

The Clerk will co-ordinate and retain Committee records including agendas and minutes.

17. Declaration of Interest

Legislated requirements as set out in the *Municipal Conflict of Interest Act* shall apply to all Committee members. It is the responsibility of each member to disclose any pecuniary interest prior to discussion of a particular matter. Members are encouraged to seek independent legal advice if they are unsure of whether or not they have a pecuniary interest in a matter. Staff from the Participating Municipalities will not provide advice or interpretation related to declarations.

18. Compensation

Each member appointed to the Committee will receive a retainer of $400 for the term. This cost will be shared by each Participating Municipality. Should a meeting of the Committee be requested, each member will be paid a per meeting fee of $250 by the Participating Municipality requiring the Committee's services, plus mileage at the current rate of the Participating Municipality.

19. Practices and Procedures

The Clerks of the Participating Municipalities shall establish administrative practices and procedures for the Committee in accordance with Section 88.37(6) of the Act and shall carry out any other duties required under the Act to implement the Committee's decisions.

The Clerks of the Participating Municipalities are delegated the authority to make administrative changes to these Terms of Reference that may be required from time to time due to legislative changes, or if, in the opinion of the Clerks, the amendments do not change the intent of the Terms of Reference.

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REPORT

REPORT TO: Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Heather Kaufmann, Community Development Supervisor

DATE: April 9, 2018

REPORT NO.: RP-2018-0016

RE: Municipal Assistance Program Requests

RECOMMENDATION:

THAT Report RP-2018-0016 dated April 9, 2018 regarding requests for Municipal Assistance be received;

AND FURTHER THAT funding in the amount of $3,285.59 for the Lion's Club of Georgetown Head for the Hills Craft Beer Festival be;

1a) derived from the Municipal Assistance program based on the proposal's own merits as it does not meet the eligibility criteria as outlined in Report RP-2018-0016;

OR

1b) declined as the proposal does not meet the eligibility criteria as outlined in Report RP-2018-0016;

AND FURTHER THAT funding in the amount of $886.36 for the Lion's Club of Georgetown Santa Claus Parade be;

2a) derived from the Municipal Assistance program based on the proposal's own merits as it does not meet the eligibility criteria as outlined in Report RP-2018-0016;

OR

2b) declined for the as the proposal does not meet the eligibility criteria as outlined in Report RP-2018- 0016;

AND FURTHER THAT funding in the amount of $4,575.00 for the Willow Park Ecology Centre – 20th Anniversary Celebration be derived from the Municipal Assistance

program as outlined in Report RP-2018-0016.

BACKGROUND:

In September of 2008, Council adopted a revised Municipal Assistance Program Policy CL-2008-0001. The Policy reflects the values and benefits of the municipality working in collaboration with community partners to provide opportunities and services that promote and enhance a healthy, safe and active community. Seven categories of assistance have been established for the Community Affairs Committee of Council to evaluate requests for municipal assistance from community members, organizations, and businesses based on the principles contained in the policy.

COMMENTS:

	Organization	Description Rationale	2016	2017	Amount Requested 2018	
1	**Lion's Club of Georgetown – "Head for the Hills Craft Beer Festival"**				**Requested:**	**Eligible:**
		Waiver of Fees	$1,740.44	$1,781.12	$1,785.59	$0.00
		Marketing and Promotion	$750.00	$750.00	$750.00	$0.00
		Green Initiatives	$750.00	$750.00	$750.00	$0.00
	Total		$3,240.44	$3,281.12	$3,285.59	$0.00
Meets Criteria		No – Service Clubs are ineligible for Municipal Assistance. The policy does state "Consideration may be given for activities/events that support the strategic priorities of Council as contained in the Town's Strategic Plan and Municipal Assistance Policy." Staff note the following Strategic Plan objectives: A.9 To support and enhance a variety of arts and cultural opportunities for the enjoyment of the public. A.10 To encourage and promote community volunteerism. C.11 To pursue partnerships across the Town's public and private sectors that enhance the community's economic wellbeing.				
Comments		Organized by four Georgetown service clubs (Rotary, Lions, Kiwanis & Kinsmen), the Georgetown Craft Beer Festival is a beer-tasting experience, taking its place among the iconic Southern Ontario festivals of summer, combining the interest and excitement of the craft beer movement with a genuine desire to help charities throughout the region. Head For The Hills launched in 2015 with more than 25 craft beers and ciders from across the province, a variety of innovative food trucks, local craftspeople, and a line-up of local country and folk musicians to help spread the festival spirit. Over 3,000 people attended in 2017 and 100% of surveyed attendees said they would return, claiming it was the best craft beer festival they had been to. A portion of the proceeds goes to Food4Kids North Halton, a local charity that provides healthy food to at-risk kids between the ages of 5 and 14, as				

	well as a variety of other local charities already supported by the four service clubs of Georgetown. This year's Head for the Hills – Georgetown Craft Beer Festival event will be hosted at the Trafalgar Sports Park on Saturday, September 15th, 2018 from 11:00 am to 6:00 pm. As in previous years, the approval of this request would be at the discretion of the Committee based on its own merit and in light of the policy review currently underway.

	Organization	Description Rationale	2016	2017	Amount Requested 2018	
2	**Lions Club of Georgetown – Santa Claus Parade**				**Requested**	**Eligible**
		Marketing and Promotions	N/A	$750.00	$750.00	$0.00
		Waiver of Fees	$123.69	$129.87	$136.36	$0.00
	Total		$123.69	$879.87	$886.36	$0.00
Meets Criteria		No – Service Clubs are ineligible for Municipal Assistance. The policy does state "Consideration may be given for activities/events that support the strategic priorities of Council as contained in the Town's Strategic Plan and Municipal Assistance Policy." Staff note the following Strategic Plan objectives: A.9 To support and enhance a variety of arts and cultural opportunities for the enjoyment of the public. A.10 To encourage and promote community volunteerism. C.11 To pursue partnerships across the Town's public and private sectors that enhance the community's economic wellbeing.				
Comments		The Georgetown Lions Santa Claus Parade will take place on Saturday, November 17, 2018. They are looking for assistance in covering the costs of renting the Georgetown Fairgrounds to prepare for the event. In the past years, the Georgetown Lions Santa Claus Parade has drawn between 8,000 and 10,000 spectators and participants from the community at large. The Lions Club of Georgetown is again asking for municipal assistance in the marketing and promotions category to help promote their event due to increased costs associated with insurance and police, as they did last year. As in previous years, the approval of this request would be at the discretion of the Committee based on its own merit and in light of the policy review currently underway.				

	Organization	Description Rationale	2016	2017	Amount Requested 2018	
3	**Willow Park Ecology Centre – "20th Anniversary Community Celebration"**				**Requested**	**Eligible**
		Special Projects	$7,055.00	N/A	$4,472.00	$4,472.00
		Waiver of Fees	N/A	N/A	$103.00	$103.00
	Total		$7,055.00	N/A	$4,575.00	4,575.00
Meets Criteria		Yes, maximum program allowance is 25% of the total project up to $5,000.00				
Comments		Willow Park Ecology Centre is celebrating their 20th anniversary this year and as part of these celebrations the Centre is looking for new and exciting ways to engage people in the community and help them to develop a deep commitment to the environment so that thriving natural systems are valued, actively protected, and enhanced for the long-term health of both people and the environment. The event will take place on July 14th, 2018. There will be a full day of informal environmental education and fun nature-based recreational activities in the great outdoors. It will include celebrations, special guests, wildlife, family activities and crafts. Key offerings include: • Meditation Nature Walk – lead by Chantal Garneau • Live wildlife presentation – Wild Ontario or Sensational Snakes • Educational talks – Credit Valley Conservation naturalization garden demo, how to garden with native species of plants, a tree, or other native plant give away so they apply what they learn immediately. • Planting of "20 trees for 20 years of WPEC" with assistance through the WPEC Student volunteer mentorship program • Creating a historic photo display - past usage of the ravine area • Children's games, crafts and nature exploration - 2018 "Butterflies Matter" campaign theme • Launch of new park feature - newly designed biodiversity-themed interpretive signs • Recognition of high school students and teachers in park's successes • 20th Anniversary Photo Contest As part of the celebrations Willow Park Ecology Centre will be adding key features to the park in partnership with community groups, schools and businesses. These will include five signs about the Ecosystem and benches in need of repair. Waiver of Fees for loan of equipment includes extra garbage and recycling bins, parking signs, road barricade and pylons. The goal of the event is to expose people to outdoor learning activities, bring them to the confluence of the two rivers to enjoy, see and learn about local ecology, with fun and engaging recreational activities and nature crafts. It will also help to promote the outdoor education programs for grades K-8.				

	The Town of Halton Hills has a partnership agreement with the Willow Park in the amount of $12,350.00 annually. The funds provided through the partnership agreement are for operations, volunteer management and programs. This project is beyond the current programs offered at Willow Park. Project costs relating to the Special Purpose, Projects and Start Up Costs for the 20th Anniversary are $19,889.00, therefore they are eligible $4,575.00.

Other Program Requests for Information Only:

In February of 2015, Council authorized staff to administer returning Municipal Assistance Program requests that are in compliance with the Municipal Assistance Program Policy CL-2008-0001 and i) less than $500 in total or ii) no greater than ten (10) per cent of the previous year's approved program request. As per this change in procedure, staff has approved the following returning requests.

Organization	Event	Amount Approved
Georgetown Agricultural Society	Georgetown Fall Fair	$16,071.58
Acton Agricultural Society	Acton Fall Fair	$15,327.12
Jesse's Journey	Isaac's Trek for Treats	$283.35
Acton Fire Fighters Association	Acton Santa Claus Parade	$1,142.12
Light Up the Hills	Ignition Event	$5,695.55

RELATIONSHIP TO STRATEGIC PLAN:

A.2 To attract and retain a suitable range of health and social services.

A.3. To provide a broad range of educational, recreational and cultural services that meet the needs of our residents.

A.9 To support and enhance a variety of arts and cultural opportunities for the enjoyment of residents.

A.10 To encourage and promote community volunteerism.

FINANCIAL IMPACT:

The Municipal Assistance Program 2018 budget (Appendix A) does contain funds to support all requests in this Report. Should all previously approved applications be re-submitted for consideration in 2018, the total program would be over budget by $439.87.

CONSULTATION:

Organizations requesting assistance were provided with information and support from Recreation and Parks Department staff. Where appropriate, staff in other Departments were consulted.

PUBLIC ENGAGEMENT:

No public engagement was required at this time.

SUSTAINABILITY IMPLICATIONS:

The Town is committed to implementing our Community Sustainability Strategy, Imagine Halton Hills. Doing so will lead to a higher quality of life.

The recommendation outlined in this report advances the Strategy's implementation.

This report supports the cultural vibrancy and social well-being pillar(s) of Sustainability and in summary the alignment of this report with the Community Sustainability Strategy is Good.

COMMUNICATIONS:

Upon authorization, staff will notify all applicants in writing with the outcome of Committee's decision and assist applicants with the processing of their requests.

CONCLUSION:

The Town of Halton Hills appreciates and recognizes the value and benefits of working in collaboration with agencies, governments, businesses, groups and individuals as demonstrated in the Corporate Strategic Plan and the Municipal Assistance Policy.

As a result, Council for the Town of Halton Hills established a municipal assistance program budget and criteria for determining eligibility for receiving municipal support. All proposals received are reviewed and evaluated for eligibility. Staff request Committee's evaluation of the Municipal Assistance Program proposals received for this review period.

Reviewed and Approved by,



Kevin Okimi, Manager of Parks and Open Space



Warren Harris, Commissioner of Recreation and Parks



Brent Marshall, CAO

2018 Municipal Assistance Program

Organization	Administration	Fee Waiver	Marketing & Promotion	Special Projects & Start Up	Partnership Agreements	Volunteer Training	Personal Subsidies	Green Initiatives	Total
Approved Budget Amount		**$ 66,300.00**	**$ 6,500.00**	**$ 10,000.00**	**$21,500.00**	**$200.00**	**$10,000.00**	**$1,000.00**	**$115,500.00**
Acclaim Health and Community Care Services - Volunteer Services Agreement					$5,000.00				$5,000.00
Ballinafad - agreement					$5,000.00				$5,000.00
Willow Park Ecology Centre - agreement					$12,350.00				$12,350.00
Personal Subsidy (programs)							$10,000.00		$10,000.00
Proposed Volunteer Training						$200.00			$200.00
Acton Agricultural Society - Fall Fair		$14,577.58	$750.00						$15,327.58
Acton BIA - Canada Day and Leathertown Festival (Summer Events)		$2,800.00	$250.00						$3,050.00
Acton BIA - Winter Carnival		$934.08	$500.00						$1,434.08
Acton Farmer's Market on 7		$1,825.00	$175.00	$1,000.00					$3,000.00
Acton Fire Fighters Assoc.- Canada Day		$902.23							$902.23
Acton Horticultural Society - Plant Sale		$952.92							$952.92
Acton Fire Fighters Assoc - Acton Santa Claus Parade		$384.44	$750.00						$1,142.12
Acton Our Kids Network - Kindergarten Fun Fair		$480.69							$480.69
Acton Royal Canadian Legion - Music in the Park		$114.54							$114.54
Georgetown Agricultural Society - Fall Fair		$14,571.58	$750.00					$750.00	$16,071.58
Georgetown BIA - Farmers Market, Bike It and Rock N Roll Classics		$1,264.14	$750.00						$2,014.14
Georgetown Horticultural Society - annual plant sale		$607.49	$550.00						$1,157.49
Georgetown Lions Club - Santa Claus Parade		$136.36	$750.00						$886.36
Georgetown Little Theatre Productions - Youth Anniversary Celebration				$2,000.00					$2,000.00
Georgetown Soccer Club Opening Day		$0.00							$0.00
Glen Williams Town Hall - Canada Day		$1,542.48	$750.00					$750.00	$3,042.48
Halton Hills Chamber of Commerce - At Home in the Hills Community Show		$2,196.99							$2,196.99
Halton Hills Optimist Club - Rock the Hills Youth Music Fest		$3,330.54	$750.00					$750.00	$4,830.54
Head for the Hills - Craft Beer Festival		$1,785.59	$750.00					$750.00	$3,285.59
Halton-Peel Highland Games - Highland Games		$7,897.20	$750.00					$700.00	$9,347.20
Isaac's Trek for Treats		$283.35							$283.35
Light Up the Hills - Ignition Night		$5,086.12	$750.00						$5,695.55
P.O.W.E.R Eco-Film Screenings & Conversations		$795.20							$795.20
Willow Park Ecology Centre - 20th Anniversary Celebration				$4,575.00					$4,575.00
Acton House League Hockey Association - AGM		$65.62							$65.62
Acton Ladies Rec Hockey League - AGM		$49.22							$49.22
Acton Skating Club - AGM		$107.62							$107.62
Georgetown Agricultural Society - AGM		$166.86							$166.86
Georgetown Runners - AGM		$41.72							$41.72
Georgetown Skating Club - AGM		$151.20							$151.20
Georgetown Slo Pitch League - AGM		$55.84							$55.84
Halton Hills Blue Fins - AGM		$55.62							$55.62
Halton Hills Minor Hockey Association - AGM		$110.54							$110.54
Total:	$0.00	$63,272.76	$8,975.00	$7,575.00	$22,350.00	$200.00	$10,000.00	$3,700.00	$115,939.87

Declined
Approved
on May Report

TOWN OF HALTON HILLS
Working Together Working for You!

REPORT

REPORT TO: Chair and Members of the Community and Corporate Affairs Committee

REPORT FROM: Margaret Taylor, Active Living Coordinator

DATE: April 27, 2018

REPORT NO.: RP-2018-0017

RE: Active Living Strategy Update

RECOMMENDATION:

THAT Report No. RP-2018-0017 dated April 27, 2018 regarding Active Living Strategy Update be received for information;

AND FURTHER THAT staff be directed to pursue potential funding such as the Ontario Sport and Recreation Communities Fund through the Ministry of Tourism, Culture and Sport to continue implementation of the Active Living Strategy;

AND FURTHER THAT ongoing funding and operating budget impacts to support the work plan be referred to 2019 Budget Committee for consideration.

BACKGROUND:

On September 26, 2016, through Resolution No. 2016-0177, Council adopted in principle the Town's Active Living Strategy, outlining forty-six (46) recommendations designed to engage the community in the process of supporting and fostering a healthy, active lifestyle for all residents and in creating environments where the healthy choices are the easy choices. The project was branded *ActiveEasy*.

In May 10, 2017 notice was received from the Ministry of Tourism, Culture and Sport confirming that the two-year *ActiveEasy Community Development and Partnership Project* initiative was approved in the requested amount of $96,444.00 through the Ontario Sport and Recreation Community Fund. Staff committed to report back to Council regarding key milestones and successes achieved through implementation.

The purpose of this Report is to provide Committee with an update regarding the year one accomplishments of the *ActiveEasy* project, and to provide an overview of next steps and upcoming events.

COMMENTS:

A two-year implementation plan (see Appendix A) was created from the forty-six (46) recommendations identified across (4) categories in the Strategy. Sixteen (16) of the forty-six (46) recommended actions, or twenty-eight percent (28%), have been completed, with a number ongoing, to date.



This Report provides an update on the following three (3) project areas:

1. Actively Promote Awareness and Partnerships:
    (a) Partnership Development
    (b) Community Presentation (soft launch)
2. Active Opportunities for All Residents:
    (a) *ActiveEasy* Launch – First Open Streets Event
    (b) Caught Being Active Campaign
    (c) #ActiveEasyRocks
3. Year Two Initiatives

1. (a) Partnership Development

The solution to the physical inactivity crisis is complex and crosses many systems. The development of a strong, cross-sector collaborative to support and implement the workplan along with a dedicated staff lead were identified as central to achieving lasting, positive changes across the community.

Following the Ministry announcement of funding, staff developed a recruitment plan to hire a Community Activator to support the implementation of the of the two-year plan. In

July 2017, the incumbent, supervised by the Active Living Coordinator, started work on the *ActiveEasy* initiative. The Community Activator provides back-bone support and technical expertise to the collaborative, called the *ActiveEasy* Alliance.
The Alliance partners meet bi-monthly, collaborate, share best practices, discuss, promote and support the implementation of the *ActiveEasy* work plan. The partners have demonstrated commitment to the project through consistent attendance at, and contributions to, the working Alliance meetings, support to sub-committee initiatives, and attendance at various events. The partners are committed to information sharing with their networks.
Through dedicated recruitment efforts, the *ActiveEasy* Alliance has grown to a membership of seventeen (17) and includes representation from:

- Downtown Georgetown Business Improvement Area
- Halton Hills Chamber of Commerce
- Hillsview Active Living Centre
- Halton District School Board
- Halton Catholic District School Board
- Halton Region Public Health Department (2 representatives: one from the children's team and one from the workplace health team)
- Credit Valley Conservation
- Upper Canada College's Norval Outdoor School
- Halton Hills Special Olympics
- Halton Active Sustainable School Transportation HUB
- Halton Hills Public Library
- Six (6) community members at large who live in Halton Hills

Sub-committee partners include:

- Halton Hills Jumpstart Chapter
- Early ON Family Centres
- Links2Care

Next Steps: As staff continue to build the network and Alliance, recruiting representatives from the youth population is a high priority.

1. (b) Community Presentation (soft launch)

The Town celebrated the kick-off of the *ActiveEasy* initiative with an educational event for the community titled "Is Sitting the New Smoking?", outlining the current status of health across Canada and the benefits of physical literacy. On June 15, 2017, Exercise Physiologist Dr. Patricia Longmuir, PhD, RKin, Research Scientist at the Children's Hospital of Eastern Ontario Research Institute spoke to an audience of 45 at the John Elliott Theatre in Halton Hills. The *ActiveEasy* Alliance partners and Halton Hills community members in attendance were educated on the current health status of Canadian, how physical inactivity has created a health crisis, and how physical literacy may contribute to lifelong enjoyment of physical activity. Dr Longmuir also shared a number of examples from other communities demonstrating success. The written copy

of the presentation continues to act as a resource for the Alliance and planning of projects.

2. (a) *ActiveEasy* Launch – First Open Streets event

On June 17, 2017, *ActiveEasy* partnered with the Bicycle Friendly Committee and joined forces on Bike It to Market day in Georgetown. Considered a 'best practice', Open Streets is an initiative dedicated to promoting active, healthy and inclusive lifestyles by temporarily transforming streets into a shared space for everyone to experience. By closing the road to motorized vehicles, Open Streets "opens" the street to pedestrians, cyclists and all forms of active transportation (including wheelchairs) to walk, ride or roll down. Along the route, fun, active, healthy, family-based activities are available to engage passers-by.

Activities and booths were set up along the closed stretch of Main Street where residents were invited to participate in a variety of free-flow and structured activities which incorporated the fundamental movement skills of jumping, throwing, catching, running, balancing, and cycling to promote physical literacy development. The activity areas were available from 8:00AM-12:00PM with participant engagement throughout the duration.

The local Yoga studio provided yoga classes and fitness instructors led fitness sessions on the street.

Approximately two-hundred (200) people participated in the first Open Streets event. Opportunities exist to expand the number and type of activities that are offered. Anecdotal feedback provided by attendees was used to inform the planning of future events. A few of the key lessons learned include:

- People love to play in the streets; the attendees expressed excitement and enthusiasm over the opportunity to utilize the street for activity. No negative feedback related to the event was provided.
- Keeping the activities simple attracts and engages attention: the hula hoop station, foam football toss and Frisbee toss areas were extremely popular and easy for all ages to participate.
- Pick-up road hockey is a hit: the road hockey area was utilized non-stop for the entire event duration.

Next Steps: Six (6) Open Streets events are planned for the spring/summer of 2018 in collaboration with the Bike It to Market initiative, Georgetown Farmer's Market, Georgetown BIA and the Acton BIA.

2. (b) Caught Being Active

ActiveEasy staffed a pop-up booth at the Acton Arena and Community Centre and Mold-Masters SportsPlex over the Christmas break to provide information and distribute free branded toques in recognition of individuals "Caught Being Active". The goal of this initiative is to praise the efforts of those getting active and to provide encouragement. The promotional items distributed act as incentive, and also display the *ActiveEasy* logo, building brand identity.

Next Steps: Staff and *ActiveEasy* Ambassador volunteers will be present at six (6) events in the spring and summer of 2018 in collaboration with the Bicycle Friendly Committee, recognizing individuals “Caught Being Active” with promotional swag. Pictures and stories of active individuals will be profiled on the Town’s various social media platforms.

2. (c) #ActiveEasyRocks

In 2018, Recreation and Parks re-branded its Family Day to align with *ActiveEasy.* A new family craft was introduced at Family Day to encourage outdoor family participation and enjoyment of parks and trails. The activity, called #ActiveEasyRocks, offered children the opportunity to paint a rock that was then tagged with the ActiveEasy logo. The 300 creatively painted rocks will be distributed by *ActiveEasy* volunteer Ambassadors across local parks and trails in June. The families are encouraged to go out looking for the painted rocks, to photograph them, and to post the picture on twitter or instagram with the hashtag #ActiveEasyRocks. This initiative encourages family fun and activity, utilization of local trails and parks, and resident engagement through the use of twitter and instagram pictures.

3. Year Two Initiatives

The community will be invited to provide input on a number of year-two projects via surveys, social media, and the *ActiveEasy* page of the Let’s Talk Halton Hills platform. The following projects are in the planning phase and will be completed by March 31, 2019:

- Purchase and distribute active toys in two community parks, such as dump trucks and play kitchens, to encourage children to stay and play longer;
- Research, purchase and install trail features that offer different and interesting fitness conditioning options.

Also scheduled for year two is the creation and distribution of 150 Family Activity Kits, containing easy-to-use items such as balls, Frisbees and skipping ropes to low income families across the community in an effort to remove barriers and encourage low organized activity. Links2Care, Food4Kids, Early ON Family Centres, Halton Region Public Health and the school boards are providing assistance with this initiative as part of the existing support services they provide to local families.

Year two will wrap up with an evaluation summary including process indicators and outcome indicators. An assessment of Alliance member satisfaction and commitment will be included.

RELATIONSHIP TO STRATEGIC PLAN:

This report aligns with the following corporate strategic plan objectives:

A.3 To provide a broad range of educational, recreational and cultural services that meet the needs of residents.

A.4 To provide accessibility throughout the community.

A.8 To recognize that a healthy community is made up of an interconnected system of open spaces & natural heritage features.

A.11 To promote & recognize local excellence in Arts, Sports, Culture, Recreation, Community, and Business Activities.

F.9 To ensure that new population growth takes place by way of identifiable, healthy and complete communities and neighbourhoods that reflect excellence in urban design.

H.1 To provide leadership and advocacy on issues of importance to our community.

H.4 To encourage community participation in municipal decision-making.

H.5 To provide opportunities for communication with our community.

FINANCIAL IMPACT:

There is no direct financial impact related to this report as the two-year project is funded through a combination of the Town's operating resources, capital funding and in-kind contributions and the Ontario Sport and Recreation Communities Fund grant.

Staff will apply again to the Ontario Sport and Recreation Communities Fund to support ongoing implementation of the Active Living Strategy beyond the two-year initial project.

Further funding requests will be referred to the 2019 Budget Committee for consideration as part of the operating budget review.

CONSULTATION:

The Manager of Accounting and Town Treasurer has reviewed and supports the recommendations set out in this report.

PUBLIC ENGAGEMENT:

"Let's Talk Halton Hills" *ActiveEasy* page was set up to provide residents an opportunity to voice opinions on the overall direction of the Active Living Strategy and to provide feedback on specific projects. To date, there have been three-hundred sixty (360) visits to the site with minimal commentary provided. This platform will continue to be utilized going forward particularly to garner feedback on the toys in parks initiative and the trail feature initiative.

Social media has been key in promoting *ActiveEasy*, including the Town of Halton Hills' Twitter, Facebook and Instagram accounts. Posts provide information on different events, activity tips and suggestions, and volunteer opportunities. Residents are free to add comments on the Facebook page.

ActiveEasy has been present at numerous community events including "At Home in the Hills", the Norval Park Community Engagement Workshop, and two local school events sharing information and receiving feedback from the public.

SUSTAINABILITY IMPLICATIONS:

The Town is committed to implementing our Community Sustainability Strategy, Imagine Halton Hills. Doing so will lead to a higher quality of life.

This report supports the Cultural Vibrancy, Environmental Health, Social Well-being pillar(s) of Sustainability and in summary the alignment of this report with the Community Sustainability Strategy is Good.

COMMUNICATIONS:

An interim report and financial update were submitted to the funder as per the requirements of the OSRCF grant. The interim report and financial update will be provided to the members of the Alliance at the May 9, 2018 meeting.

CONCLUSION:

The *ActiveEasy* project has been successfully launched, is meeting estimated timelines and budget, and is on track to fulfill identified goals and objectives. While it is recognized that measuring the long-term, cumulative effects of the Active Living Strategy actions on the health and wellbeing of the community is difficult, the project is building momentum and brand identity, while creating partnerships to sustain the movement.

Reviewed and Approved by,



Samantha Howard, Manager of Recreation Services



Warren Harris, Commissioner of Recreation and Parks



Brent Marshall, CAO

ACTIVE LIVING STRATEGY Implementation Plan - Years 1 and 2 OSRCF May 1/17 to Mar 31/19	START DATE	COMPLETION DATE	Timeline 2017												Timeline 2018												Timeline 2019				
			Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar		
Project Activities																														Lead:	Outcome:
Notification of success on grant application - MEMO to Council		**May 8, 2017**																												RC	Report presented
Establish account for grant funds	4/1/2017	4/15/2017																												FA	Account Established
Recruit/hire/train Activator:	4/1/2017	5/1/2017																												RC	Activator hired
Invite participation across community	4/1/2017	5/30/2017																												CA	Promotion completed
Identify and invite potential Alliance members	4/1/2017	5/30/2017																												CA	Partners confirmed
Create ToR for Alliance	4/1/2017	5/30/2017																												RD/CA	ToR created
Secure speaker for meeting #1 of Alliance	5/1/2017	5/15/2017																												RC	Speaker is secured
Research, identify, confirm evaluation expert for consultation	5/1/2017	5/15/2017																												CA	Consultant engaged
Host Alliance meetings every other month May, Jul, Sep, Nov 2017; Jan, Mar, May, Jul, Sep, Nov 2018; Jan, Mar 2019	5/1/2017	3/31/2019																												CA/A	Meetings completed
Create tracking as per Evaluation Plan	5/1/2017	1/1/2019																												CA	Tracking completed
Create a partnership awareness and recruitment plan	5/1/2017	3/31/2019																												CA	Plan is created/implemented
Plan OPEN STREET program	5/1/2017	6/15/2017																												CA/A	Open Street program planned
Work with traffic for OPEN STREET program	5/1/2017	6/15/2017																												CA	Traffic issues are in place
Plan "Caught Being Active" initiative	5/1/2017	6/15/2017																												CA/A	CBA initiative planned
Implement tracking as per Evaluation Plan	5/15/2017	1/1/2019																												CA	Statistics tracked
Implement a partnership awareness and recruitment plan	5/15/2017	3/31/2019																												CA/A	Awareness and recruitment plan launched
Recruit/train Ambassadors	5/15/2017	6/7/2017																												CA/VC	20 Volunteers recruited
Solidify year one work plan	6/1/2017	6/30/2017																												CA/A	Year one plan approved by Alliance
Nuture partnerships; Id and address barriers/gaps	6/1/2017	3/31/2019																												CA/A	Barriers and Gaps are identified and addressed
Deliver Physical Literacy workshops	6/7/2017	6/15/2017																												CA/RC-C	Workshopers completed
Hold OPEN STREET programs J/J/A/S 2017	6/15/2017	9/30/2017																												CA/A	4 OPEN STREET programs completed
Launch Caught Being Active initiative J/J/A/S/O 2017	6/15/2017	10/31/2017																												CA/Vols	5 Caught Being Active completed
Work with JumpStart to plan Activity Kits	7/1/2017	8/31/2017																												CA/A	Activity Kits planned
Purchase items and create Kits	7/1/2017	8/31/2017																												CA/A	Activity Kits created
Identify families in need and outreach plan	9/1/2017	9/30/2017																												CA/A	Families in need identified
Develop Plan for Distribution	10/1/2017	10/15/2017																												CA/A	Distribution plan created

Distribute Activity Kits	10/15/2017	10/31/2017	CA/A	Kits are distributed
Research toys for parks	11/1/2017	3/31/2018	CA/SLA	Research completed
Consider potential funder for toys	11/1/2017	3/31/2018	CA/RC	Sponsors approached
Host evaluation workshop with Consultant	11/15/2017	12/31/2017	RC/CA	Workshop completed
Evaluate Alliance Health	1/1/2018	3/31/2018	RC/CA	Evaluation is completed
Complete interim evaluation of project deliverables	1/1/2018	3/31/2018	RC/CA	Interim evaluation is compelted
Plan forum in Norval	1/1/2018	1/31/2018	CA	Forum is planned
Host Forum in Norval	2/1/2018	2/28/2018	CA	Forum hosted
Plan forum in Limehouse	3/1/2018	3/31/2018	CA	Forum is planned
Purchase and distribute toys	4/1/2018	4/30/2018	CA	Toys placed in parks
Host Forum in Limehouse	4/1/2018	4/30/2018	CA	Forum hosted
Promote toys	5/1/2018	5/31/2018	CA/MC	Park toys promoted
Develop plan for rural areas	5/1/2018	8/31/2018	CA/A	Plan is developed
Launch Caught Being Active initiative J/J/A/S/O 2018	6/1/2018	10/31/2018	CA/Vols	5 Caught Being Active completed
Research Trail features and options	6/1/2018	7/31/2018	CA/SLA	Research completed
Hold OPEN STREET event Jun, Jul, Aug, Sep 2018	6/15/2018	9/30/2018	CA/A	4 OPEN STREET programs completed
Purchcase and install trail features	8/1/2018	10/31/2018	CA/SLA	Trail features installed
Implement plan for rural areas	8/31/2018	12/31/2018	CA/A	Plan is implemented
Promote new trail features	11/1/2018	11/30/2018	CA/MC	Trail features promoted
Evaluate Alliance Health	2/1/2019	2/28/2019	RC/CA	Survey is completed
Prepare final Report	2/15/2019	3/15/2019	RC	Final report is completed
Solidify post-project next steps with Alliance	2/28/2019	3/31/2019	RC	Post-project plan is created