

Agenda

Corporate Services Committee

9th Meeting of the Corporate Services Committee

April 17, 2018, 12:30 PM

Council Chambers

Members

Councillors J. Helmer (Chair), J. Morgan, P. Hubert, M. van Holst, J. Zaifman, Mayor M. Brown

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6. Confidential (Enclosed for Members only.)

6.1 Land Acquisition/Disposition/Solicitor-Client Privileged Advice

A matter pertaining to instructions and directions to officers and employees of the Corporation pertaining to a proposed disposition of land; advice that is subject to solicitor-client privilege, including communications necessary for that purpose; reports or advice or recommendations of officers and employees of the Corporation pertaining to a proposed disposition of land; commercial and financial information supplied in confidence pertaining to the proposed acquisition the disclosure of which could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of the Corporation, result in similar information no longer being supplied to the Corporation where it is in the public interest that similar information continue to be so supplied, and result in undue loss or gain to any person, group, committee or financial institution or agency; commercial, information relating to the proposed acquisition that belongs to the Corporation that has monetary value or potential monetary value; information concerning the proposed acquisition whose disclosure could reasonably be expected to prejudice the economic interests of the Corporation or its competitive position; information concerning the proposed acquisition whose disclosure could reasonably be expected to be injurious to the financial interests of the Corporation; and instructions to be applied to any negotiations carried on or to be carried on by or on behalf of the Corporation concerning the proposed acquisition.

7. Adjournment

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON APRIL 17, 2018
FROM:	ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER AND CATHARINE SAUNDERS CITY CLERK
SUBJECT:	ELECTED OFFICIALS AND APPOINTED CITIZEN MEMBERS 2018 REMUNERATION

RECOMMENDATION

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer and the City Clerk, the 2018 remuneration for elected officials and appointed citizen members of local boards and commissions, where stipends are paid, **BE ADJUSTED** by 1.7% over 2017 effective January 1, 2018, in keeping with Council Policy, "Remuneration for Elected Officials and Appointed Citizen Members".

PREVIOUS REPORTS PERTINENT TO THIS MATTER
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Finance and Administration Committee, March 26, 2012, Item #8, Elected Official and Appointed Committee Members 2012 Remuneration.

Corporate Services Committee, April 9, 2013, Item #3, Elected Official and Appointed Committee Members 2013 Remuneration.

Corporate Services Committee, March 25, 2014, Item #3, Elected Officials and Appointed Citizen Members 2014 Remuneration

Corporate Services Committee, March 25, 2014, Item #3, Elected Officials and Appointed Citizen Members 2014 Remuneration

Corporate Services Committee, February 2, 2016, Item #7, Appointed Citizen Members 2015 Remuneration

Corporate Services Committee, March 30, 2016, Item #8, Appointed Citizen Members 2016 Remuneration

Corporate Services Committee, March 28, 2017, Item #8, Appointed Citizen Members 2017 Remuneration

Strategic Priorities and Policy Committee, August 21, 2017, Item # 3, Final Report of the Council Compensation Review Task Force

BACKGROUND

In 2012, City Council amended Council Policy entitled, "Remuneration for Elected Officials and Appointed Citizen Members", to incorporate recommendations of the 2010 Council Compensation Review Task Force. Later in April of 2015, Council deferred adjustments to Council Members' remuneration, requesting the new Council Compensation Task Force review the policy. In August 2017, the Final Report of the 2016 Council Compensation Review Task Force was released. Recommendation # 4 of that report recommended that the current formula for adjusting Council

compensation on an annual basis be continued. Based on that recommendation, Municipal Council, at its meeting held on August 22, 2017 resolved the following:

“That the following actions be taken with respect to Council compensation:

- d) the current formula for adjusting Council compensation on annual basis BE CONTINUED”

This particular Policy provided for the salaries and honorariums of elected officials and appointed citizen members of local boards and commissions, where stipends are paid, to be adjusted “...annually on January 1st by the percentage increase reflected in the Labour Index, on the understanding that:

- if such an index reflects a negative percentage, the annual adjustment to the salaries of the elected officials and appointed citizen members will be 0%;
- on the further understanding that if the Labour Index (monthly Index, Table 3) has increased by a percentage greater than the Consumer Price Index, Ontario, the annual percentage increase in the salaries and honorariums of the elected officials and appointed citizen members will be no greater than the increase in the Consumer Price Index, Ontario; and
- whereby the escalator for annual adjustment purposes shall not be applied in those years where the non-union staff wages are frozen.”

For 2018, non-union staff wages are not frozen, so a compensation adjustment for appointed citizen members of local boards and commissions, where a stipend is paid, would be in compliance with the Policy.

As at December of each year, the values of both the monthly Labour Index and the Consumer Price Index increases for the last 5 years, are as follows:

	Labour [A]	CPI, Ontario [B]	Lower of A & B
2017	1.9%	1.7%	1.7%
2016	2.1%	1.8%	1.8%
2015	2.5%	1.2%	1.2%
2014	3.6%	2.4%	2.4%
2013	1.6%	1.0%	1.0%

With respect to Elected Officials, the table below outlines the impact on elected officials’ remuneration for 2018 with a 1.7% increase, in comparison with their 2017 remuneration.

	2017 Remuneration with one-third tax exempt provision	2018 Remuneration with one-third tax exempt provision	2017 Estimated Taxable Equivalent ^{1, 2}	2018 Estimated Taxable Equivalent ^{1, 2}
Mayor	\$ 104,258	\$ 106,030	\$ 130,916	\$ 133,142
Councillor	\$ 33,465	\$ 34,034	\$ 36,262	\$ 36,878

¹ Estimated taxable equivalent based on marginal tax rates per <https://www.taxtips.ca/taxrates/on.htm>

² The taxable equivalent remuneration listed is a calculation to estimate the gross annual remuneration required to result in the same 2017/2018 annual remuneration, if the one-third tax exemption was removed.

It should be noted that consistent with Council direction, elected officials did not receive an increase in 2015, 2016, and 2017 as Council deferred these adjustments.

Financial Impact

The recommended increases for 2018 have been accommodated within the approved 2016-2019 Multi-year Operating Budget.

In accordance with Council Policy, elected officials and appointed citizen members to local boards and commissions, where stipends are paid, will receive a 1.7% increase in remuneration effective (retroactively), January 1, 2018.

PREPARED BY:	RECOMMENDED BY:
IAN COLLINS DIRECTOR, FINANCIAL SERVICES	CATHARINE SAUNDERS CITY CLERK
RECOMMENDED BY:	
ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER	

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON APRIL 17, 2018
FROM:	CATHY SAUNDERS CITY CLERK
SUBJECT	AMENDMENT TO MAYOR'S NEW YEARS HONOUR LIST POLICY

RECOMMENDATION

That, on the recommendation of the City Clerk, the attached proposed by-law (Appendix "A") BE INTRODUCED at the Municipal Council meeting to be held on April 24, 2018 for the purpose of amending By-law No. CPOL.-18-214 being "A by-law to revoke and repeal Council policy related to Mayor's New Year's Honour List and replace it with a new Council policy entitled Mayor's New Year's Honour List Policy", by replacing the Mayor's New Year's Honour List Policy with a new Mayor's New Year's Honour List Policy to change the name of the nomination category "Persons with Disabilities" to the name "Accessibility"; and to change the current description of the award from "(i.e. contributions to the promotion and facilitation of a barrier-free community for citizens of all abilities, including those with disabilities)" to "(awarded to those who, through action and/or example, foster an environment of inclusion that embraces citizens of all abilities)".

PREVIOUS REPORTS PERTINENT TO THIS MATTER
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Strategic Priorities and Policy Committee – June 12, 2017

BACKGROUND

On November 24, 2015, Municipal Council resolved:

- "b) Appendix 1(4A) of the Council Policy Manual related to the Mayor's New Year's Honours List BE AMENDED to change the name of the nomination category number 6 from "Persons with Disabilities, to "Accessibility Champion"; and"

On November 22, 2016, Municipal Council resolved:

- "ii) the Civic Administration BE REQUESTED to consider amending the Mayor's New Year's Honour List "Persons with Disabilities" category to be the "Accessibility" category, with the description being changed to "awarded to those who, through action and/or example foster an environment of inclusion that embraces citizens of all abilities"; and,

The proposed attached by-law (Appendix "A") has been prepared based on the most recent request.

RECOMMENDED BY:
CATHY SAUNDERS CITY CLERK

APPENDIX "A"

Bill No.
2018

By-law No. CPOL.-

A by-law to amend By-law No. CPOL.-18-214 being "A by-law to revoke and repeal Council policy related to Mayor's New Year's Honour List and replace it with a new Council policy entitled "Mayor's New Year's Honour List Policy" to replace the name of the nomination category "Persons with Disabilities" with the name "Accessibility"; and to replace the current description of the award from "(i.e. contributions to the promotion and facilitation of a barrier-free community for citizens of all abilities, including those with disabilities" to "(awarded to those who, through action and/or example, foster an environment of inclusion that embraces citizens of all abilities)".

WHEREAS section 5(3) of the *Municipal Act, 2001*, S.O. 2001, C.25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 9 of the *Municipal Act, 2001*, S.O. 2001, C.25, as amended, provides a municipality with the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority;

AND WHEREAS the Council of The Corporation of the City of London wishes to replace the Council policy related to the Mayor's New Year's Honour List Policy with a new Council policy entitled Mayor's New Year's Honour List Policy;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. Appendix 'C(4)' to By-law No. CPOL.-18-214, being the policy for "Mayor's New Year's Honour List Policy" is hereby repealed and replaced with the policy entitled "Mayor's New Year's Honour List Policy", attached hereto as Appendix 'C(4)'
2. This by-law shall come into force and effect on the date it is passed.

PASSED in Open Council on April 24, 2018.

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 24, 2018
Second Reading – April 24, 2018
Third Reading – April 24, 2018

Appendix "C(4)"

Mayor's New Year's Honour List Policy

1. A Mayor's New Year's Honour List shall be compiled each year to recognize persons who have contributed in an outstanding manner to the community of London in one of the following categories, namely:
 - a) Arts (i.e. contributions to fostering and/or the production of human creativity);
 - b) Heritage (i.e. contributions to the awareness, preservation and protection of heritage resources);
 - c) Environment (i.e. contributions to the awareness, preservation and protection of the environment);
 - d) Housing (i.e. contributions to the provision of safe and accessible housing for all members of the community);
 - e) Safety & Crime Prevention (i.e. contributions to a safe and secure community);
 - f) Accessibility (awarded to those who, through action and/or example foster an environment of inclusion that embraces citizens of all abilities);
 - g) Humanitarianism (i.e. contributions to human welfare through philanthropic and other efforts);
 - h) Sports (i.e. contributions to the awareness of and participation in sports activity and/or demonstrated excellence within a particular sports activity); and
 - i) Diversity and Race Relations (i.e. contributions to the elimination of hate and discrimination).
2. Recipients shall be named by City Council, on the recommendation of the following advisory committees or organizations, through the appropriate Standing Committee, based upon the reporting relationship of the respective advisory committee or organization, with respect to the individual categories as outlined above:
 - a) London Arts Council
 - b) London Advisory Committee on Heritage
 - c) Advisory Committee on the Environment
 - d) London Housing Advisory Committee
 - e) Community Safety & Crime Prevention Advisory Committee
 - f) Accessibility Advisory Committee
 - g) Diversity Inclusion and Anti-Oppression Advisory Committee
 - h) London Sports Council; and
 - i) Diversity Inclusion and Anti-Oppression Advisory Committee
1. The Mayor's New Year's Honour List shall be subject to the following conditions:
 - a) a maximum of nine persons shall be named in any one year, with no more than one being from each of the nine categories referred to above subject to:
 - i) a person may not necessarily be named in each category each year;
 - ii) Municipal Council may, at its sole discretion and on an exception basis, choose to recognize two individuals in any one category in a given year should the Municipal Council determine that two individuals have inseparably partnered in contributing to their respective category, thereby increasing the aggregate amount of nominees beyond the usual maximum of nine persons to be named in any one year;
 - b) the recipients shall be chosen for long standing contributions in their respective categories;

- c) the name of any one individual shall be included on the Honour List only once in their lifetime;
 - d) any person currently serving as a member of any one of the advisory committees or organizations referred to in part 2 shall not be eligible for naming to the list during their term of office;
 - e) nominees being recommended by the advisory committees or organizations referred to in part 2 shall have at least seventy-five percent of the total eligible votes on the respective advisory committee or organization; and
2. The recipients shall be honoured at the first meeting of the City Council in January, with dinner and an appropriately worded certificate.
 3. A plaque shall be displayed in a prominent public area of City Hall honouring those persons named each year to the Mayor's New Year's Honour List and shall be updated annually by the City Clerk.

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON TUESDAY, APRIL 17, 2018
FROM:	ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER
SUBJECT:	2017 COMPLIANCE REPORT IN ACCORDANCE WITH THE PROCUREMENT OF GOODS AND SERVICES POLICY

RECOMMENDATION

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer:

- a) As per the Procurement of Goods and Services Policy, Section 8.11 (c), an annual report of total payments where a supplier has invoiced the City a cumulative total value of \$100,000 or more in a calendar year, **BE RECEIVED** for information (Appendix "A");
- b) The administrative contract awards for Professional Consulting Services with an aggregate total greater than \$100,000, as per Section 15.1 (g) of the Procurement of Goods and Services Policy, decentralized from Purchasing and Supply that have been reported to the Manager of Purchasing and Supply and have been reviewed for compliance to the Procurement of Goods and Services Policy, **BE RECEIVED** for information (Appendix "B");
- c) The list of administrative contract awards for Tenders with a value up to \$3,000,000 that do not have an irregular result, as per Section 8.11 (c) of the Procurement of Goods and Services Policy, **BE RECEIVED** for information (Appendix "C");
- d) The City Treasurer or delegate **BE DELEGATED** authority to at any time refer questions concerning compliance with the Procurement of Goods and Services Policy to the City's internal auditor and the City Treasurer or delegate is hereby further authorized to ratify and confirm completed awards or purchases between \$15,000 and \$50,000 where the City Treasurer or delegate is of the opinion that the awards or purchases was in the best interests of the Corporation;

PREVIOUS REPORTS PERTINENT TO THIS MATTER
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Corporate Services Committee, March 28, 2017, Item #5, April 12, 2016, Item # 4, April 7, 2015, Item #6, May 13, 2014, Item #5, April 23, 2013, Item #3, Compliance Report in Accordance with the Procurement of Goods and Services Policy

Finance and Administrative Services Committee, June 18, 2012, Item #3, 2011 Compliance Report in Accordance with the Procurement of Goods and Services Policy

Finance and Administration Committee, April 13, 2011, Item #11, 2010 Compliance Report in Accordance with the Procurement of Goods and Services Policy

BACKGROUND

In accordance with the Procurement of Goods and Services Policy, Managing Directors submit an informational report no later than March 1st to the Manager of Purchasing and Supply containing the details of the informal quotation contract awards made under Section 8.5 (c) (i) and administrative contract awards made in their area to any Professional Consulting Service firms made under Section 8.5 (c) (ii) with an aggregate total greater than \$100,000 in their respective Service Areas.

For informational purposes, an annual report of total payments as per Section 8.11 (c) is also provided from the Financial Services area to document where a supplier has invoiced the City a cumulative total value of \$100,000 or more in a calendar year. This report includes in the attached Schedule "A", total amounts paid by the City during 2017 for expenses to a supplier in excess of the cumulative total value of \$100,000. The total payments by supplier in Schedule "A" are listed in alphabetical order. This reporting requirement pre-dates the much more thorough annual compliance reporting that has been provided to Council since 2010.

The decentralized, Engineering and Planning administratively awarded Professional Consulting Service contracts that are aggregately greater than \$100,000 as per Section 15.1 (g) appear in Appendix "B". These awards were made in compliance with the Procurement of Goods and Services Policy.

Administratively Awarded Tenders with a value up to \$3,000,000 as per Section 13.2 that do not have an irregular result are shown in Appendix "C".

The Procurement of Goods and Services Policy (current revision dated March 21, 2017) identifies spending thresholds and associated Procurement processes as per Schedule "A" which is shown in Appendix "D".

Purchases between \$15,000 and \$50,000 Methodology

The data for 2017 purchases between \$15,000 and \$50,000 was directly extracted from the accounting system General Ledger report for items that did not have Purchase Orders. This is the same process (the value previously was \$10,000 to \$50,000) that was used for the 2016, 2015, 2014 and 2013 reporting. This has been reviewed by the Manager of Purchasing and Supply for comparability to the Procurement of Goods and Services Policy. There were some minor items identified as a result of our review; all of these issues have been reviewed by the client Service Areas for root cause analysis, and corrective actions are being implemented by the Managing Directors. Furthermore the amount of items identified through the 2017 annual compliance review were much lower than the amount of items that have been identified in previous years.

Specifics of the issues have been communicated in each area and additional training has been provided, which will prevent future re-occurrences. The City Treasurer or delegate will be able to identify and authorize any purchases that meet this criteria and can act on any items that may require internal audit attention.

Procurement Controls

The Procurement Process is controlled at every step beginning with monetary spending limits, authorized documentation to commence procurement and clear processes for soliciting bids at various authorization limits. Awards are clearly documented both administratively and by City Council. The process is documented and subject to audit. This annual report provides an in-depth review of various types of Procurement and spending levels. It is a continuous improvement tool designed to demonstrate the City's Mission for transparency, fairness and competitiveness in public procurement.

Scope of Responsibility

This review is limited to the City of London only and does not include Boards and Commissions procurement.

Acknowledgements

This report was prepared by John Freeman with the assistance of Angela Gilker, Manager, Accounts Payable, along with the Finance Business Administrators; Laurie Green, Janice Verhaeghe, Debbie Gibson, Kyle Murray, Steve Whitmore, Douglas Drummond, Gail Devito, Janice Brown, Lisa Karlovcec, and Annette Ripepi.

SUBMITTED BY:	CONCURRED BY:
JOHN FREEMAN, CSCMP MANAGER, PURCHASING & SUPPLY	IAN COLLINS, CPA, CMA DIRECTOR, FINANCIAL SERVICES
RECOMMENDED BY:	
ANNA LISA BARBON, CPA, CGA MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER	

Attachments:

- Appendix "A" – List of Suppliers > \$100K Annual Spend, Section 8.11 (c)
- Appendix "B" – List of Appointment of Professional Consulting Services, Section 15.1(g)
- Appendix "C" – List of Administratively Awarded Tenders < \$3M Section 13.2
- Appendix "D" – Schedule "A", Procurement of Goods and Services Policy

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
1441162 ONTARIO LIMITED	577,137.05			577,137.05
1474506 ONTARIO LTD. - TRUSTEE	520,106.16			520,106.16
1640209 ONTARIO LTD.	109,964.80		3,950.73	106,014.07
1891614 ONTARIO INC.	240,434.87			240,434.87
1917100 ONTARIO INC. (O/A NORTH)	595,000.00			595,000.00
20 VIC MANAGEMENT INC - NORTHLAND MALL	299,245.84		309,822.54	(10,576.70)
2018 ONTARIO SUMMER GAMES	150,000.00			150,000.00
2047790 ONTARIO INC.	109,267.53		353,054.02	(243,786.49)
2220742 ONTARIO LTD O/A BRONTE CONSTR.	217,086.82	217,086.82		217,086.82
2376378 ONTARIO CORP.	4,578,750.45		3,732,746.04	846,004.41
291 CONSTRUCTION LIMITED	359,707.73		2,493,239.41	(2,133,531.68)
390 BURWELL ST./HOMES UNLIMITED(LONDON)	122,013.00		128,297.00	(6,284.00)
3M CANADA COMPANY	1,056,873.53		114,698.30	942,175.23
4M SERVICES	122,896.54			122,896.54
50 PLUS HOUSING CO-OPERATIVE	321,093.55		247,773.00	73,320.55
560789 ONT. LTD. O/A R & M CONSTRUCTION	1,928,245.44			1,928,245.44
700531 ONTARIO LTD.	153,651.44			153,651.44
731675 ONTARIO LIMITED	501,445.91			501,445.91
847 Highbury Inc.	550,210.90			550,210.90
a+LINK ARCHITECTURE INC.	184,618.60		318,364.68	(133,746.08)
AAA ROOFMASTERS LTD.	151,486.16		7,134.31	144,351.85
AAROC AGGREGATES	356,492.43		737,303.12	(380,810.69)
ACCERTACLAIM SERVICORP INC.	771,432.13		975,255.42	(203,823.29)
ACE OF SPADES	135,573.55	327.70	111,957.72	23,615.83
ACHIEVA HEALTH	249,461.48		234,817.57	14,643.91
ACORN CHRISTIAN DAY CARE	269,630.85		249,722.12	19,908.73
ACROSS LANGUAGES	154,667.32		93,970.04	60,697.28
ACTIVE NETWORK LTD.	104,349.54		90,712.63	13,636.91
ACUSHNET CANADA INC.	127,036.26		150,202.40	(23,166.14)
ADAMAS GROUP INC.	113,750.00			113,750.00
ADDICTION SERVICES OF THAMES VALLEY	1,765,374.99		1,944,389.59	(179,014.60)
ADELAIDE NORTH DEVELOPMENTS INC.	154,419.48		154,928.52	(509.04)
ADOXIO BUSINESS SOLUTIONS LTD.	121,062.55			121,062.55
AECOM CANADA LTD.	6,511,078.13	359,321.42	5,720,846.17	790,231.96
AERYON LABS INC.	111,215.87		130,447.20	(19,231.33)
ALICE SADDY ASSOCIATION	242,872.09		247,211.76	(4,339.67)
ALL TERRAIN PROPERTY MAINTENANCE INC.	133,114.05		161,965.30	(28,851.25)
ALLWAYS CONCRETE CONSTRUCTION LTD	125,680.98		46,294.02	79,386.96
AMERESCO CANADA INC.	3,106,177.23		993,682.24	2,112,494.99
AMICO INFRASTRUCTURES INC.	128,618.86		3,276,366.41	(3,147,747.55)
ANOVA	420,428.30		389,073.65	31,354.65
APGN INC.	1,913,666.30			1,913,666.30
AQUAFOR BEECH LIMITED	112,900.86		98,979.66	13,921.20
AQUAREHAB SERVICES (CANADA) INC.	3,046,944.91			3,046,944.91
AQUICON CONSTRUCTION CO. LTD.	22,059,029.47		6,338,537.17	15,720,492.30
ARBOUR GLEN DAY NURSERY	384,542.98		380,256.44	4,286.54
ARCHIBALD GRAY & MCKAY ENGINEERING LTD.	2,264,695.56		1,901,134.18	363,561.38
ARGYLE MANOR CORPORATION	186,808.00		210,917.00	(24,109.00)
ARJO CANADA INC.	104,850.08		103,583.85	1,266.23
ARMSTRONG PAVING AND MATERIALS GROUP LTD	495,079.36			495,079.36
ART BLAKE REFRIGERATION LIMITED	159,627.34	24,081.88	69,400.08	90,227.26

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
ARTISAN CO-OPERATIVE HOMES INC.	313,436.00		320,522.00	(7,086.00)
ASSETIC CANADA HOLDINGS INC.	105,044.80			105,044.80
ATLOHSA NATIVE FAMILY HEALING SERV.	157,640.50		88,515.66	69,124.84
AVEIRO CONSTRUCTORS	2,046,861.07	167,619.32	707,019.27	1,339,841.80
AVENT TECHNICAL GROUP LTD.	141,690.32		154,929.09	(13,238.77)
AZUL TRUCKING INCORPORATED	176,727.29		43,521.03	133,206.26
B & A DAVIES PAVING & CONSTRUCTION INC.	530,808.59			530,808.59
B & A DAVIES TRUCKING INC.	217,295.73		500,469.23	(283,173.50)
B.W. BURNHAM INSURANCE BROKERS LTD. - BAKER AUTO BODY	600,000.00			600,000.00
BANMAN DEVELOPMENTS (LEGENDARY) INC.	271,539.00		10,427.27	261,111.73
BASELINE CONSTRUCTORS INC.	171,576.76		208,872.68	(37,295.92)
BASF CANADA	511,268.35			511,268.35
BEARSS GROUND MAINTENANCE	103,434.56		118,279.93	(14,845.37)
BEAVER BROOK TREE SERVICE	116,361.75		21,227.04	95,134.71
BELL CANADA	1,717,553.07	942.47	1,870,759.57	(153,206.50)
BENNETT FLEET LEASING LIMITED	501,168.86		434,268.37	66,900.49
BESTERD MECHANICAL	122,931.26		147,093.61	(24,162.35)
BETHANY CHRISTIAN RESIDENCES	231,716.00		240,519.00	(8,803.00)
BGL CONTRACTORS CORP.	346,146.10		416,354.36	(70,208.26)
BIRNAM EXCAVATING LTD	1,824,253.96		8,606,904.81	(6,782,650.85)
BLOSSOMS EARLY CHILDHOOD EDUCATION CTR.	822,189.51		1,071,309.74	(249,120.23)
BLOSSOMS ECE CENTRE INC.	889,899.16		1,071,309.74	(181,410.58)
BLUE-CON CONSTRUCTION	8,142,632.14		2,479,326.38	5,663,305.76
BLUESTONE PROPERTIES INC. TRUSTEE	259,188.90		437,749.38	(178,560.48)
BONAVENTURE PLACE HOUSING	387,810.00		355,622.00	32,188.00
BOYS & GIRLS CLUB OF LONDON	722,425.46		1,028,983.41	(306,557.95)
BP CANADA ENERGY GROUP ULC	757,576.24		584,371.54	173,204.70
BRE-EX CONSTRUCTION	21,709,540.30		15,302,872.53	6,406,667.77
BREKELMANS HOLDINGS LIMITED	132,307.84		38,704.13	93,603.71
BRENTAG CANADA INC.	113,808.34		132,135.72	(18,327.38)
BRENT-REG CONSTRUCTION INC.	195,581.71		87,562.12	108,019.59
BRIDGE END HOUSING CO-OPERATIVE	410,687.00		386,036.00	24,651.00
BRIGHT BEGINNINGS EARLY CHILDHOOD	306,412.49		353,993.81	(47,581.32)
BSN LONDON CORPORATION	1,228,947.82		2,258,857.40	(1,029,909.58)
CALE SYSTEMS INC.	137,088.19		102,848.17	34,240.02
CALLON DIETZ INCORPORATED	335,099.25		404,588.52	(69,489.27)
CALLOWAY REIT (LONDON N) INC.	101,846.28		235,930.44	(134,084.16)
CANADA POST CORPORATION	599,521.25		611,305.94	(11,784.69)
CANADIAN CART SALES LIMITED	179,288.31		178,986.09	302.22
CANADIAN NATIONAL RAILWAY	289,468.82	1,163.90	270,749.21	18,719.61
CANADIAN PACIFIC RAILWAY COMPANY	308,775.90		140,769.78	168,006.12
CANADIAN TIRE CORPORATION	1,396,771.41			1,396,771.41
CANON CANADA INC.	390,878.29		378,815.18	12,063.11
CAPREIT LIMITED PARTNERSHIP	205,787.55		187,095.30	18,692.25
CARDINAL HEALTH CANADA	273,977.02		166,752.06	107,224.96
CARGO MANAGEMENT CONSULTING	714,095.04		56,511.20	657,583.84
CARL THIBAUT FIRE TRUCKS INC.	2,391,749.20		1,396,619.60	995,129.60
CARRIER TRUCK CENTERS INC.	1,606,381.45		405,291.71	1,201,089.74
CARVEST PROPERTIES LIMITED	293,893.60		257,334.42	36,559.18
CBM READY MIX DIVISION	435,791.52		442,964.72	(7,173.20)
CDW CANADA INC.	228,949.97	10,132.43	312,322.29	(83,372.32)
CENTENNIAL HOUSE LIMITED	137,438.72		69,014.66	68,424.06
CENTRE COMMUNAUTAIRE REGIONAL	455,516.36		442,481.52	13,034.84

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
CENTRIFUGES UNLIMITED INC.	252,185.16			252,185.16
CF/REALTY HOLDINGS INC.	399,206.59		218,283.29	180,923.30
CH2M HILL CANADA LIMITED	1,274,577.64	265,942.97	1,517,727.08	(243,149.44)
CHATEAU VILLAGE COMMUNITY APARTMENTS INC	140,046.04			140,046.04
CHELSEA GREEN CHILDRENS CENTRE INC.	1,245,201.24		1,120,126.79	125,074.45
CHELSEA GREEN SOCIETY "ACRES"	903,932.46		700,046.00	203,886.46
CHELSEA HEIGHTS	255,673.52		22,080.00	233,593.52
CHESHIRE HOMES OF LONDON INC.	443,773.61		304,557.00	139,216.61
CHILDREACH CENTRE	293,318.75		444,204.68	(150,885.93)
CHILDREN'S PLACE	159,874.29		162,024.71	(2,150.42)
CHINNECK LAW PROFESSIONAL	178,166.03			178,166.03
CHRYSLER CANADA INC.	464,620.61		395,060.31	69,560.30
CIMA CANADA INC.	276,055.22		262,017.00	14,038.22
CIMCO REFRIGERATION	1,191,751.04		670,290.51	521,460.53
CISCO SYSTEMS CAPITAL CANADA CO.	210,146.27		256,157.98	(46,011.71)
CITY OF ST. THOMAS	344,741.18		279,178.09	65,563.09
CLASSIC EXCAVATING INC	276,030.76		136,755.65	139,275.11
CMHA - MIDDLESEX	217,619.13		184,775.57	32,843.56
COCO PAVING INCORPORATED	6,743,693.20		11,730,954.63	(4,987,261.43)
COLUMBUS NON-PROFIT HOUSING	126,659.00		123,840.00	2,819.00
COMCOR ENVIRONMENTAL LIMITED	166,241.19		146,861.36	19,379.83
COMMAND SERVICES	164,058.96		93,989.75	70,069.21
COMMISSIONAIRES GREAT LAKES	2,459,296.77	22.88	2,910,378.60	(451,081.83)
COMPEX DISPLAY (1483262 ONTARIO INC)	100,082.41		94,062.75	6,019.66
COMPUCOM CANADA CO.	1,050,619.16		461,469.76	589,149.40
CONSERVATION OF SCULPTURES, MONUMENTS &	115,576.40			115,576.40
CORPORATE EXPRESS/STAPLES ADVANTAGE	374,234.78	1,159.56	304,277.48	69,957.30
COSTCO WHOLESALE CANADA LTD.	559,891.54			559,891.54
COUNTRY SPIRIT CO-OP HOMES OF LONDON	458,381.00		456,699.00	1,682.00
COUNTY OF MIDDLESEX	19,342,285.59		18,626,099.17	716,186.42
COURTESY, FORD, LINCOLN	267,213.85		277,086.95	(9,873.10)
CROUCH NEIGHBOURHOOD RESOURCE	143,290.00		194,662.00	(51,372.00)
CSDC SYSTEMS INC.	154,307.54		133,400.57	20,906.97
CTM EXCAVATING INC	264,623.98		217,328.97	47,295.01
CUBEX LIMITED	408,239.28		1,208,314.48	(800,075.20)
CULLITON INC.	187,961.75		83,674.93	104,286.82
CURLING CANADA	203,955.00			203,955.00
D K EQUIPMENT LIMITED	330,230.46		179,554.18	150,676.28
DANCOR DEVELOPMENT CORPORATION	535,000.00			535,000.00
DATAVAIL CANADA CORPORATION	115,072.55	115,072.55		115,072.55
DAVEY TREE EXPERT CO. OF CANADA LTD.	1,964,196.34		1,942,000.94	22,195.40
DAYA COUNSELLING CENTRE	280,495.00		314,149.00	(33,654.00)
DEKAY CONSTRUCTION (1987) LTD.	2,106,579.10			2,106,579.10
DELOITTE LLP	105,467.42			105,467.42
DELTA PLACE CO-OPERATIVE HOMES OF	360,328.00		335,003.00	25,325.00
DEMAR AGGREGATES INC.	221,103.44		358,744.79	(137,641.35)
DEPENDABLE EMERGENCY VEHICLES	156,663.20			156,663.20
DEVELOPMENT ENGINEERING (LONDON) LTD.	701,772.73		934,571.83	(232,799.10)
DIELCO INDUSTRIAL CONTRACTORS	788,355.31	122,228.88	586,345.11	202,010.20
DILLON CONSULTING LIMITED	4,383,894.80		2,766,985.65	1,616,909.15
DIRECTRIK INC.	117,485.20	15,636.94		117,485.20
DOMUS DEVELOPMENTS (LONDON) INC	295,000.00			295,000.00
DONALD JONES MGMT SERVICES INC.	456,184.11		504,720.27	(48,536.16)

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
DOWLER-KARN LIMITED	3,718,918.18		3,162,621.76	556,296.42
DREAM WEAVERS DAYCARE INC.	479,647.87		451,818.18	27,829.69
DREWLO HOLDINGS INC.	478,542.99		2,688,341.50	(2,209,798.51)
DUFFERIN CONSTRUCTION COMPANY	9,003,891.09		8,506,213.63	497,677.46
DUNCOR ENTERPRISES INC.	146,370.19		221,519.99	(75,149.80)
DYNAMIX LONDON INC.	191,541.66		365,909.82	(174,368.16)
EAST VILLAGE HOLDINGS LIMITED	526,196.83			526,196.83
ECLIPSE TECHNOLOGY	800,037.79			800,037.79
ECOSYSTEM RECOVERY INCORPORATED	304,162.66			304,162.66
EDGAR DIVERSIFIED INC.	198,583.83		184,708.86	13,874.97
ELECTRICAL SAFETY AUTHORITY	108,709.76		171,483.27	(62,773.51)
ELECTROMEGA LTD.	167,632.75			167,632.75
ELGIN CONSTRUCTION	5,082,766.40		2,950,730.66	2,132,035.74
ELGIN CONTRACTING AND RESTORATION LTD	164,216.43			164,216.43
EMCO CORPORATION	5,495,990.78		4,488,480.13	1,007,510.65
EMPIRE RESTORATION INC.	694,929.80		185,795.73	509,134.07
ENTERPRISE RENT-A-CAR CANADA LTD.	169,784.53		332,785.00	(163,000.47)
ENVIROSYSTEMS INCORPORATED	128,005.28			128,005.28
ERAMOSA ENGINEERING INC.	154,863.85	652.91		154,863.85
ERTH HOLDINGS INC.	848,047.36	24,014.48	559,954.10	288,093.26
ESCALADE PROPERTY CORP.	169,500.00			169,500.00
ESRI CANADA LIMITED	370,135.89			370,135.89
EVANS UTILITY AND MUNICIPAL	168,126.79			168,126.79
EVOQUA WATER TECHNOLOGIES LTD.	214,503.97		190,416.09	24,087.88
EXECULINK TELECOM	164,402.74	157,602.77	178,686.79	(14,284.05)
EXP. SERVICES INC.	117,637.22		203,428.38	(85,791.16)
EXTENDICARE (CANADA) INC.	562,745.16		618,915.08	(56,169.92)
FAITH DAY NURSERY	274,427.45		295,799.31	(21,371.86)
FANSHAWE COLLEGE OF APPLIED ARTS	2,472,694.14		2,621,438.38	(148,744.24)
FARHI HOLDINGS CORPORATION	870,336.39		1,531,353.47	(661,017.08)
FASTENAL	105,716.22			105,716.22
FERRARI CONCRETE	347,052.38			347,052.38
FILION WAKELY THORUP ANGELETTI LLP	114,643.09		215,550.80	(100,907.71)
FINNBILT GENERAL CONTRACTING LIMITED	151,848.82	151,848.82	2,315,539.79	(2,163,690.97)
FIRST NATIONAL FINANCIAL LP	176,301.14			176,301.14
FOREST CITY FIRE PROTECTION LTD.	118,250.85			118,250.85
FOREST QUARTER FAMILY RESIDENCES INC.	353,059.00		382,385.00	(29,326.00)
FORGETTE, MARC	101,573.81		109,619.71	(8,045.90)
FORTTRAN TRAFFIC SYSTEMS LIMITED	146,159.85			146,159.85
FOXHOLLOW DEVELOPMENTS INC	247,659.56		1,250,000.00	(1,002,340.44)
FRANK COWAN COMPANY LTD.	2,574,412.70		2,487,360.20	87,052.50
FRANK VAN BUSSEL AND SONS LIMITED	659,310.30		526,642.16	132,668.14
FRONTLINE OUTFITTERS	146,117.12		125,160.64	20,956.48
GALE, LYNNE	141,189.86		128,179.62	13,010.24
GDI SERVICES (CANADA) LP	519,614.43		432,988.20	86,626.23
GENCARE SERVICES LTD.	106,565.23			106,565.23
GENERAL DYNAMICS LAND SYSTEMS	375,256.96			375,256.96
GENESIS (LONDON) HOUSING CO-OP. INC.	485,102.00		510,917.00	(25,815.00)
GEO-DREDGING AND DEWATERING	111,805.92			111,805.92
GEORGE E. SINKER BARRISTER & SOLICITOR	1,912,125.00		1,064,250.00	847,875.00
GESCAN	396,936.15			396,936.15
GHD LIMITED	255,799.04			255,799.04
GILZEAN'S CREEK HOUSING CO-OPERATIVE INC	164,980.00		153,432.00	11,548.00
GLEN CAIRN COMMUNITY RESOURCE	182,275.29		102,228.86	80,046.43
GLENCOE DISTRICT LIONS NON-PROFIT	161,796.57		112,239.00	49,557.57

APPENDIX "A"
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Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
GLOBAL CATHODIC PROTECTION INC.	488,888.17			488,888.17
GM BLUEPLAN ENGINEERING LIMITED	308,470.39		223,301.10	85,169.29
GOLDER ASSOCIATES LTD.	493,052.98		478,793.73	14,259.25
GOOD NEWS COMMUNITY HOMES	395,184.00		388,391.00	6,793.00
GOODWILL INDUSTRIES ONTARIO GREAT LAKES	1,190,323.95		1,168,938.17	21,385.78
GRACEVIEW ENTERPRISES INC.	180,086.24			180,086.24
GRAND AVENUE CHILDRENS CENTRE	289,474.52		259,434.68	30,039.84
GRAY MANUFACTURING COMPANY (GRAY CANADA)	100,942.90			100,942.90
GREEN VALLEY RECYCLING CORP.	101,278.31			101,278.31
GUILD ELECTRIC LIMITED	2,004,164.02		2,226,308.75	(222,144.73)
GUILLEVIN INTERNATIONAL	506,133.00		633,957.64	(127,824.64)
H & N ROOFING & SHEET METAL LIMITED	627,960.55		998,822.82	(370,862.27)
HABITAT FOR HUMANITY HEARTLAND	283,931.64		134,656.36	149,275.28
HAMISCO INDUSTRIAL SALES INC.	226,330.36			226,330.36
HANWHA L&C CANADA INC.	100,745.03			100,745.03
HARDIE INDUSTRIAL SERVICES	214,989.17	34,638.83		214,989.17
HARRIS CANADA SYSTEMS, INC.	149,744.33		1,683,511.70	(1,533,767.37)
HAYMAN CONSTRUCTION INC.	2,668,283.17	2,638,874.40	3,061,404.15	(393,120.98)
HELIX COURIER LIMITED	113,393.90		115,946.33	(2,552.43)
HEWLETT-PACKARD FINANCIAL SERVICES	1,546,821.50		2,226,442.59	(679,621.09)
HEXAGON - DIV OF INTERGRAPH CANADA LTD.	166,078.24			166,078.24
HICKS MORLEY HAMILTON STEWART STORIE LLP	271,312.85		216,005.07	55,307.78
HIGHBURY FORD	180,520.18		165,468.27	15,051.91
HOME DEPOT HOLDINGS INC.	817,427.18			817,427.18
HOME DEPOT HOLDINGS INC. #7033	899,474.05			899,474.05
HOMES UNLIMITED (LONDON) INC (NELSON PL)	187,767.00		187,954.00	(187.00)
HOMES UNLIMITED (LONDON) INC.	906,169.20			906,169.20
HOMESTEAD LAND HOLDINGS LIMITED	395,475.86		403,484.72	(8,008.86)
HOT, COLD & FREEZING LTD.	122,170.45			122,170.45
HSC INSURANCE	453,938.85		470,072.86	(16,134.01)
HURON PINES HOUSING CO-OP INC.	126,548.00			126,548.00
HURON TRACTOR ARVA	135,154.41		272,108.56	(136,954.15)
HYDE PARK EQUIPMENT LIMITED	382,565.95		342,405.02	40,160.93
HYDRO ONE NETWORKS INC.	2,261,923.63	1,630,376.79	2,484,059.48	(222,135.85)
I.F. PROPCO HOLDINGS (ONTARIO) 31 LTD.	1,462,133.31		131,758.18	1,330,375.13
IBI GROUP	2,220,713.20		1,600,281.96	620,431.24
IBI GROUP PROFESSIONAL SERVICE	759,005.77			759,005.77
IESO (INDEPENDENT ELECTRICITY	3,969,199.17	3,966,699.17	4,230,798.37	(261,599.20)
ILDERTON COMMUNITY NON-PROFIT	101,635.14			101,635.14
IMPERIAL PARKING CANADA CORP. (IMPARK)	508,897.56	196.22	540,866.91	(31,969.35)
INSITUFORM TECHNOLOGIES LTD	4,961,198.68		3,237,812.61	1,723,386.07
INTELLIGO NETWORKS INC.	103,870.81		188,923.07	(85,052.26)
INTER FAITH HOMES (LONDON) CORPORATION	381,668.23		399,417.00	(17,748.77)
INVESTING IN CHILDREN	368,929.68		454,297.51	(85,367.83)
ISLAMIC CENTRE OF SOUTHWESTERN ONT.	170,000.00			170,000.00
J-AAR EXCAVATING LIMITED	8,381,626.17		7,087,836.96	1,293,789.21
JBL CONSTRUCTION(DIV OF 1644472 ONT LTD)	1,741,425.90		1,600,028.71	141,397.19
JMR ELECTRIC LTD.	175,962.77	175,962.77		175,962.77
JOE JOHNSON EQUIPMENT INC.	199,769.84		198,313.50	1,456.34
JOHNSTON BROTHERS (BOTHWELL) LTD.	121,734.91			121,734.91

APPENDIX "A"
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K & K LOCKSMITHS	175,369.54	175,369.54		175,369.54
K & L CONSTRUCTION (ONTARIO) LTD	770,409.90			770,409.90
K+S WINDSOR SALT LTD.	3,011,148.04		2,586,490.38	424,657.66
KAMARAH TREE FARMS	1,732,008.07		1,571,419.81	160,588.26
KANGAROO'S POUCH DAY CARE INC.	354,142.72		366,716.42	(12,573.70)
KEMIRA WATER SOLUTION CANADA INC.	882,161.77		843,231.46	38,930.31
KEN GROVER TRUCKING LTD.	528,575.72		226,454.53	302,121.19
KIDLOGIC LONDON INC.	1,544,852.38		1,326,474.87	218,377.51
KIDS & COMPANY LTD.	576,169.29		556,484.65	19,684.64
KIDZONE DAYCARE	300,622.89		315,660.66	(15,037.77)
KINDERVILLE GAINSBOROUGH LONDON INC.	462,242.61		481,365.20	(19,122.59)
KINWELL PLACE NON-PROFIT HOUSING CORP.	216,676.00		227,845.00	(11,169.00)
KOVACS GROUP INC.	198,145.50		242,472.77	(44,327.27)
KPMG LLP, T4348	209,615.00	12,656.00	143,820.75	65,794.25
KRONOS CANADIAN SYSTEMS INC.	517,955.20			517,955.20
L-82 CONSTRUCTION LTD.	18,564,145.24	125,440.45	18,546,466.03	17,679.21
LA RIBAMBELLE PRESCOLAIRE, FRANCO-LAFARGE CANADA INC.	843,106.74		651,694.09	191,412.65
	238,662.44		471,777.60	(233,115.16)
LANGLEY UTILITIES CONTRACTING LTD.	2,401,089.78		2,550,407.49	(149,317.71)
LASHBROOK GROUP INC.	106,066.94			106,066.94
LATIN-AMERICAN/CANADIAN NON-PROFIT	440,186.00		508,623.00	(68,437.00)
LEADS EMPLOYMENT SERVICES LONDON INC.	1,185,396.32		813,647.31	371,749.01
LIFT NON-PROFIT HOUSING OF LONDON INC.	601,400.32		289,078.00	312,322.32
LIMEN GROUP CONSTRUCTION LTD.	260,524.39			260,524.39
LIQUI-FORCE SERVICES (ONTARIO) INC.	1,624,590.54			1,624,590.54
LLOYD LIBKE LAW ENFORCEMENT SALES INC.	138,119.00		119,486.05	18,632.95
LONDON & MIDDLESEX HERITAGE MUSEUM	274,036.69		470,633.00	(196,596.31)
LONDON AFFORDABLE HOUSING FOUNDATION	251,365.08			251,365.08
LONDON ANIMAL CARE CENTRE	1,567,942.90		1,615,993.66	(48,050.76)
LONDON ARTS COUNCIL	964,838.72		977,672.76	(12,834.04)
LONDON AUTOMATIC DOORS LTD.	150,925.10		178,673.22	(27,748.12)
LONDON BRIDGE CHILD CARE SERVICES	6,659,489.45		6,369,649.88	289,839.57
LONDON CELEBRATES CANADA	104,325.00			104,325.00
LONDON CHILDREN'S CONNECTION INC.	8,349,550.25		8,365,798.66	(16,248.41)
LONDON COMMUNITY SMALL BUSINESS CENTRE	245,682.10		258,610.51	(12,928.41)
LONDON DISTRICT ENERGY c/o VERESEN INC	242,708.74		460,507.19	(217,798.45)
LONDON DISTRICT ENERGY LP	217,173.90			217,173.90
LONDON FRENCH DAYCARE CENTRE INC.	535,305.65		501,523.91	33,781.74
LONDON GOSPEL TEMPLE	501,998.08		502,795.32	(797.24)
LONDON HERITAGE COUNCIL	353,594.23		256,800.00	96,794.23
LONDON HYDRO ELECTRIC COMMISSION	27,311,874.34		27,300,320.17	11,554.17
LONDON MULTICULTURAL RESIDENCES	743,206.53		329,736.00	413,470.53
LONDON OPTIMIST SPORTS CENTRE	400,835.00			400,835.00
LONDON POLONIA TOWERS INC -POLONIA TERR.	1,199,199.00		1,143,439.00	55,760.00
LONDON REGIONAL CHILDRENS MUSEUM	171,825.07		288,044.48	(116,219.41)
LONDON SMILES DAYCARE SERVICES INC.	343,157.57		320,046.40	23,111.17
LONDON TOWN CO-OP HOMES INC.	451,898.00		449,030.00	2,868.00
LOR-DON LIMITED	168,782.34		560,969.53	(392,187.19)

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LUCAN COMMUNITY NON-PROFIT APT. CORP.	150,255.00		137,155.00	13,100.00
LUTHERAN INDEPENDENT LIVING (LONDON M. D. CHARLTON CO. LTD.	458,947.63		206,603.00	252,344.63
MACLENNAN JAUNKALNS MILLER ARCHITECTS	150,465.57			150,465.57
MACMASTER CHEVROLET CADILLAC BUICK GMC	834,315.93		1,510,147.27	(675,831.34)
MAPLE CITY ELECTRIC	372,153.46		137,846.35	234,307.11
MARCONI NON-PROFIT HOUSING CORP.	155,101.97			155,101.97
MARSH CANADA LIMITED	678,076.00		740,417.00	(62,341.00)
MARTIN VETERINARY PROFESSIONAL CORP.	505,797.46	441,460.88	539,640.44	(33,842.98)
MATRIX SOLUTIONS INC.	148,216.88		201,146.00	(52,929.12)
MATTAMY (MONARCH) LIMITED	122,981.61		157,442.36	(34,460.75)
MAXIMUM SIGNS	166,302.26		250,000.00	(83,697.74)
MB CONSTRUCTION GROUP INC.	126,216.77		127,607.21	(1,390.44)
MCCALL DAWSON OSTERBERG HANDLER LLP	683,909.88			683,909.88
MCKAY-COCKER CONSTRUCTION LTD.	169,701.65		157,840.66	11,860.99
MCLEAN TAYLOR CONSTRUCTION LTD	4,089,843.38		1,946,077.79	2,143,765.59
MELBOURNE HOUSING CORPORATION	3,800,608.21		942,930.02	2,857,678.19
MERRYMOUNT CHILDREN'S CENTRE	170,406.02		114,467.00	55,939.02
METROPOLITAN MAINTENANCE	2,387,627.44		2,225,087.79	162,539.65
MICROSOFT CANADA	523,887.85		507,523.96	16,363.89
MILLER WASTE SYSTEMS INC.	272,605.72		133,215.70	139,390.02
MINISTER OF FINANCE	10,521,308.88		9,986,263.62	535,045.26
MISSION SERVICES OF LONDON	2,258,785.38		2,830,223.61	(571,438.23)
MKH CHERRYHILL RESIDENTIAL	3,749,983.36		2,972,202.87	777,780.49
MNP LLP	316,056.80		1,887,381.32	(1,571,324.52)
MOBIL SERVICES INC.	411,392.03			411,392.03
MT. BRYDGES FORD SALES LTD.	850,633.67		977,975.15	(127,341.48)
MTE CONSULTANTS INC.	1,307,494.13	25,492.80	1,728,841.89	(421,347.76)
MULBERRY BUSH CHILD CARE CENTRE	139,968.66			139,968.66
MULTIVIEW LOCATES INC.	333,199.53		334,158.87	(959.34)
MUNICIPAL PROPERTY ASSESSMENT CORP.	1,058,761.41		935,157.49	123,603.92
MUNICIPALITY OF CENTRAL ELGIN	4,828,957.04		4,667,641.44	161,315.60
MUNICIPALITY OF SOUTH HURON	287,387.18	149,979.88	262,920.22	24,466.96
MUNICIPALITY OF THAMES CENTRE	233,590.04	233,590.04	229,629.04	3,961.00
N. AMERICAN ROOF MANAGEMENT SERVICES LTD	274,736.96		112,752.12	161,984.84
N. PICCOLI CONSTRUCTION	128,476.48			128,476.48
NA ENGINEERING ASSOCIATES INC.	3,636,047.31		1,845,880.91	1,790,166.40
NETCHECK CORPORATION	138,269.41			138,269.41
NOBLE CORPORATION	247,857.22		210,460.77	37,396.45
NORQUAY BUTTONBUSH LAND CORP.	166,846.68		188,110.47	(21,263.79)
NORTH AMERICAN CONSTRUCTION (1993) LTD.	836,243.64			836,243.64
NOVEXCO	14,563,986.86		16,388,290.29	(1,824,303.43)
OAK PARK COOPERATIVE CHILDREN'S	168,818.20		131,831.35	36,986.85
ODELL-JALNA RESIDENCES 796 SHELBORNE ST	256,332.56		237,022.19	19,310.37
OLD OAK PROPERTIES INC.	1,570,970.15		1,584,842.00	(13,871.85)
OMEGA CONTRACTORS INC.	1,243,083.08		1,717,285.59	(474,202.51)
ONTARIO CLEAN WATER AGENCY	7,569,967.65		1,832,875.72	5,737,091.93
	11,913,034.89	11,622,518.97	10,240,686.79	1,672,348.10

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
ONTARIO MUNICIPAL INSURANCE EXCHANGE	405,975.97		408,016.93	(2,040.96)
ONTECH ALARM SYSTEMS INC.	155,162.36	519.80		155,162.36
ONX ENTERPRISE SOLUTIONS LTD.	1,103,801.51		518,490.51	585,311.00
ORACLE CANADA ULC	398,097.98		363,765.77	34,332.21
P.A.M. GARDENS NON-PROFIT HOUSING INC.	1,331,455.27		1,095,311.00	236,144.27
PACIFIC SAFETY PRODUCTS	216,186.51		378,343.54	(162,157.03)
PARKWOOD CHILDREN'S DAY CARE	239,367.57		244,035.73	(4,668.16)
PARSONS INC.	847,035.37		1,710,113.39	(863,078.02)
PATHWAYS SKILL DEVELOPMENT	1,865,882.25		1,613,026.64	252,855.61
PENRETAIL MANAGEMENT LTD.	750,334.68		187,760.74	562,573.94
PFAFF ELECTRIC LTD.	328,137.57			328,137.57
PINETREE MONTESSORI SCHOOL	101,718.79			101,718.79
PITNEY BOWES	482,215.64		502,365.86	(20,150.22)
PODOLINSKY EQUIPMENT LTD.	108,265.59			108,265.59
POI BUSINESS INTERIORS INC. - LONDON	1,906,776.18	16,381.61	1,057,174.19	849,601.99
POLLARD HIGHWAY PRODUCTS	259,834.79		359,131.45	(99,296.66)
POLYCORP	157,392.05			157,392.05
POSTMEDIA NETWORK INC.	302,465.24		211,084.76	91,380.48
PRICEWATERHOUSECOOPERS LLP	312,022.76		710,851.78	(398,829.02)
PRO AQUA, INC.	237,920.02		138,251.75	99,668.27
PRO TIRE GROUP INC.	299,109.09	1,335.11	332,435.57	(33,326.48)
PURE TECHNOLOGIES	751,776.43	601,270.03	1,971,690.94	(1,219,914.51)
R.V. ANDERSON ASSOCIATES LTD.	1,046,798.40	60,011.36	952,449.49	94,348.91
REFOREST LONDON	302,169.00		162,152.00	140,017.00
REGIONAL HIV/AIDS CONNECTION	585,868.85		563,665.01	22,203.84
RICHMOND BLOCK LONDON CORPORATION	535,833.07		554,647.03	(18,813.96)
RICOR ENGINEERING LTD	269,201.22			269,201.22
RIOCAN HOLDINGS INC.	100,451.20		153,544.15	(53,092.95)
ROBERT A. HUGHES (LONDON) LIMITED	245,177.33		287,814.26	(42,636.93)
ROBERTS BROS. SHEET METAL	133,369.96			133,369.96
RO-BUCK CONTRACTING (1986) LIMITED	4,231,694.77		2,016,943.19	2,214,751.58
ROGERS COMMUNICATIONS INC.	1,337,281.07		1,302,911.34	34,369.73
ROSS OF LONDON HOLDINGS INC.	120,921.58			120,921.58
ROYAL FENCE LIMITED	203,801.45		163,486.07	40,315.38
RWAM INSURANCE ADMINISTRATORS INC.	116,022.17		125,000.65	(8,978.48)
S & B CONSTRUCTION LTD.	844,711.38		322,292.77	522,418.61
S & B SERVICES LTD.	544,338.71			544,338.71
SANITARY SEWER CLEANING CO LTD	281,007.30		262,718.27	18,289.03
SCALAR DECISIONS INC.	136,032.97			136,032.97
SCOTT'S SERVICES	434,036.99		318,509.51	115,527.48
SDI BUILDERS 2010 LTD.	1,522,739.78			1,522,739.78
SELECTRA INC.	4,505,536.44	3,978,680.15	1,729,057.39	2,776,479.05
SEMCO PAINT LIMITED	179,345.99		133,853.77	45,492.22
SERVICE MASTER OF LONDON	486,621.83		521,264.83	(34,643.00)
SERVICEONTARIO - 255 D&V	274,979.25		234,475.25	40,504.00
SEWER TECHNOLOGIES INC.	604,644.93		480,619.03	124,025.90
SHELL ENERGY NORTH AMERICA (CANADA)	271,260.34	271,260.34	276,926.74	(5,666.40)
SHERWOOD FOREST (TRINITY) HOUSING	270,502.00		222,705.98	47,796.02
SIFTON PROPERTIES LIMITED	534,127.45		1,486,593.74	(952,466.29)
SILLS LANDING HOUSING CO-OPERATIVE	101,480.50			101,480.50
SIMPLY KIDS INC.	998,431.64		920,099.52	78,332.12
SISKINDS - THE LAW FIRM	496,511.69		526,880.52	(30,368.83)
SNF CANADA	270,660.93		798,548.06	(527,887.13)
SOFTCHOICE LP	228,624.85		317,111.20	(88,486.35)

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
SOFTWAREONE CANADA INC	1,228,629.40		953,532.02	275,097.38
SOUTH LONDON NEIGHBOURHOOD	346,173.88		490,451.62	(144,277.74)
SOUTHWOLD DIVERSIFIED LTD	417,029.47		159,700.25	257,329.22
SPECTRUM COMMUNICATIONS LTD.	286,190.35	65,822.50	1,352,453.01	(1,066,262.66)
SPEYSIDE EAST CORPORATION	250,000.00		250,000.00	-
SPRIET ASSOCIATES	933,487.19		998,423.84	(64,936.65)
SRF3 CENTURY CENTRE INC	152,450.58		118,033.17	34,417.41
ST. LEONARD'S SOCIETY OF LONDON	644,129.58		409,118.00	235,011.58
ST. MARTIN'S CO-OPERATIVE HOMES	490,869.00		488,823.00	2,046.00
STANTEC CONSULTING LTD.	3,040,211.50	256,111.28	1,958,824.89	1,081,386.61
STEEPER SERVICES LTD.	290,222.78		288,957.34	1,265.44
STINSON SECURITY SERVICES LIMITED	1,099,893.77		283,664.00	816,229.77
STRAIGHTLINE GROUP INCORPORATED	172,454.09			172,454.09
STRONGCO EQUIPMENT	109,225.49		597,853.27	(488,627.78)
SUBARU OF LONDON	123,649.41		105,367.50	18,281.91
SUMMIT CANADA DISTRIBUTORS	125,110.47			125,110.47
SUMMIT PROPERTIES INC.	669,874.34	73,520.07	694,890.52	(25,016.18)
SUMMIT PROPERTIES INC., TRUSTEE	218,209.30		428,145.97	(209,936.67)
SUNNINGDALE DEVELOPMENTS INC.	259,124.23		250,000.00	9,124.23
SUPER SUCKER HYDRO VAC SERVICE INC.	157,881.69			157,881.69
SUPERIOR COURT OF JUSTICE - ACCOUNTANT	184,271.26			184,271.26
SWISH MAINTENANCE LIMITED	134,771.49		127,311.73	7,459.76
SYSCO SOUTHWESTERN ONTARIO	1,159,113.46		1,143,637.50	15,475.96
TACEL LTD.	591,656.70		363,380.32	228,276.38
TANGLEWOOD ORCHARD CO-OPERATIVE	566,767.14		502,680.00	64,087.14
TELE CONSTRUCTION (1997) INC.	168,566.06		123,408.44	45,157.62
TELUS COMMUNICATIONS COMPANY	666,980.65		1,633,363.49	(966,382.84)
TERAMACH TECHNOLOGIES INC.	178,473.12			178,473.12
THE ARGYLE BUSINESS IMPROVEMENT ASSOC.	144,496.00		124,496.00	20,000.00
THE BEER STORE	134,643.21		150,049.48	(15,406.27)
THE GRAND THEATRE	670,000.00		405,000.00	265,000.00
THE IRONSTONE BUILDING COMPANY INC	624,372.47			624,372.47
THE OAKLANDS HOUSING CO-OPERATIVE INC	512,954.00		520,335.00	(7,381.00)
THE SALVATION ARMY	5,210,060.83		4,986,858.89	223,201.94
THE SPIRIT OF 1919 HOUSING CO-OP INC.	1,299,560.93		809,435.00	490,125.93
TIMMINS MARTELLE HERITAGE	135,835.25			135,835.25
TM3 INC.	402,864.68		389,552.31	13,312.37
TOLPUDDLE HOUSING CO-OPERATIVE INC	994,948.00		965,785.72	29,162.28
TONDA CONSTRUCTION	339,140.65		7,093,140.15	(6,753,999.50)
TRADITION CONSTRUCTION INC.	674,734.63		591,440.48	83,294.15
TROJAN TECHNOLOGIES	212,961.75		131,186.36	81,775.39
TRY RECYCLING INC	2,482,776.27		1,871,061.08	611,715.19
TTKA INC. O/A CLINTAR	217,356.28			217,356.28
UAP INC.	128,449.73			128,449.73
UNION GAS LIMITED	647,482.07		683,353.75	(35,871.68)
UNITED WAY OF LONDON & MIDDLESEX	255,038.36		154,697.87	100,340.49
UNITY PROJECT FOR RELIEF OF HOMELESSNESS	1,592,028.60		1,171,083.00	420,945.60
UNIVERSITY OF TORONTO	129,983.90	100,000.00		129,983.90
UNIVERSITY OF WATERLOO	100,676.00	25,000.00		100,676.00
UNIVERSITY OF WESTERN ONTARIO	585,140.77		399,309.01	185,831.76
URBAN TACTICAL BRANTFORD LTD.	174,617.97			174,617.97
VAN BREE DRAINAGE & BULLDOZING LTD.	2,835,789.65		6,511,094.78	(3,675,305.13)
VELOCITY STUDIO & ASSOCIATES INC.	103,970.17			103,970.17
VERSATERM	332,331.87		307,908.05	24,423.82

APPENDIX "A"
2017 Payments Sorted by Supplier

Payee Name	2017 Total Payment	Attributed to Water Boards	2016 Amount	Increase/ (Decrease)
VFA CANADA CORPORATION	147,632.25			147,632.25
VIP ENERGY SERVICES INC.	123,509.00	116,164.00	108,981.72	14,527.28
WARNER PLACE SENIORS' RESIDENCE ASSOC.	400,145.53		240,405.00	159,740.53
WASTE MANAGEMENT OF CANADA CORPORATION	811,805.69		476,027.52	335,778.17
WATSON & ASSOC. ECONOMISTS LTD.	117,535.62	66,807.90		117,535.62
WATSON, NEIL	101,558.75		138,067.92	(36,509.17)
WEATHERTECH RESTORATION SERVICES INC.	703,330.39		302,240.11	401,090.28
WEST NISSOURI NON-PROFIT SENIORS	133,048.84			133,048.84
WESTBURNE ONTARIO	440,422.95	366,897.16	329,376.19	111,046.76
WESTERN DAY CARE CENTRE	916,041.98		954,987.30	(38,945.32)
WESTERN FAIR SPORTS CENTRE	2,033,911.95		2,013,774.28	20,137.67
WESTMINSTER MECHANICAL	133,422.71		265,276.57	(131,853.86)
WHEELWRIGHT GROUP INC.	106,220.00			106,220.00
WHITE OAKS MALL HOLDINGS LTD.	506,618.44		154,496.92	352,121.52
WHITEHILLS CHILDCARE ASSOC.	1,173,059.18		901,346.04	271,713.14
WHITEOAK HERITAGE HOUSING CO-OP INC.	270,141.00		222,156.00	47,985.00
WIL COUNSELLING & TRAINING	469,369.76		438,519.89	30,849.87
WILLIAM MERCER WILSON NON-PROFIT CENTRE	537,160.63		496,367.00	40,793.63
WILSON & ASSOCIATES CONTRACTING LTD	617,139.66		557,974.69	59,164.97
WINDY WOODS CO-OPERATIVE HOMES OF	1,194,979.19		1,002,340.00	192,639.19
WOLSELEY MECHANICAL GROUP	545,943.45		498,427.18	47,516.27
WONDERLAND ANIMAL HOSPITAL	282,500.00			282,500.00
WONDERLAND NON-PROFIT 199	152,619.00		116,268.00	36,351.00
WONDERLAND POWER CENTRE INC.	290,289.95			290,289.95
WORK EQUIPMENT LTD.	1,434,855.79		93,565.98	1,341,289.81
WSP CANADA GROUP LIMITED	1,088,621.10		770,142.46	318,478.64
XEROX CANADA LTD.	689,887.26		630,550.43	59,336.83
XYLEM CANADA COMPANY	318,788.46		177,486.10	141,302.36
YMCA OF WESTERN ONTARIO	6,181,637.83		5,523,048.54	658,589.29
YOUTH OPPORTUNITIES UNLIMITED -	1,646,623.30		883,407.33	763,215.97
ZEE ELECTRIC CONTRACTING INC.	100,509.55			100,509.55

APPENDIX "B"

Administrative Appointment of Consulting Services as per 15.1 (g)

JDE REPORTED

Consultant Name	Total 2017
AECOM CANADA LTD.	\$398,263.02
ARCHIBALD GRAY & MCKAY ENGINEE	\$110,576.96
ARCHIBALD GRAY & MCKAY LTD. (A	\$54,715.17
CALLON DIETZ INCORPORATED	\$174,187.81
CIMA CANADA INC.	\$129,065.85
DILLON CONSULTING LIMITED	\$475,609.85
EXP. SERVICES INC.	\$84,600.11
GM BLUEPLAN ENGINEERING LIMITE	\$48,117.94
GOLDER ASSOCIATES LTD.	\$145,167.72
IBI GROUP PROFESSIONAL SERVICE	\$80,536.09
PARSONS INC.	\$135,576.04
R.V. ANDERSON ASSOCIATES LIMIT	\$188,065.02
STANTEC CONSULTING LTD.	\$451,370.93
TIMMINS MARTELLE HERITAGE	\$111,889.54
Grand Total	\$2,587,742.05

APPENDIX "C"

List of Administratively Awarded Tenders < #3M Section 13.2

Doc. #	Project Description	Person Responsible	Cost of Award
Q17-37	Furniture Relocation Services	Anna Lisa Barbon	\$121,489.00
Q17-44	Install of 4 Cement Lined Water Storage Tanks, Dearness	Anna Lisa Barbon	\$123,089.00
Q17-55	Pedestrian Railings and Grates for Concrete End Walls	Kelly Scherr	\$119,050.00
T16-106	2015 Cathodic Protection Program	Kelly Scherr	\$530,123.70
T16-109	Bannister Drain Reconstruction and Expansion 2016	Kelly Scherr	\$123,435.00
T17-02	Constitution Park Fieldhouse	John Fleming	\$206,777.00
T17-03	Contract 15 - Reconstruction of emery Street East from Wharncliffe Rd. South to Cathcart Street	Kelly Scherr	\$2,773,588.91
T17-04	Contract 7 - Reconstruction of Hyman street from wellington Street to Waterloo street	Kelly Scherr	\$1,117,921.62
T17-05	Contract 4 - Reconstruction of Trowbridge Avenue from Springbank Drive to North Limit	Kelly Scherr	\$2,506,374.98
T17-07	Constitution Park Spray Pad	Bill Coxhead	\$367,577.65
T17-08	Mornington Fieldhouse Tender	John Fleming	\$259,500.00
T17-10	Contract 3 -East Mile Road, Oban Crsecent, Glen Crescent Green Valley Road Watermain Replacement	Kelly Scherr	\$2,727,115.86
T17-12	Contract 16 - Green Valley Road Watermain Replacement	Kelly Scherr	\$1,387,151.47
T17-13	Reconstruction of Victor Street, Tecumseh Avenue E and Byron Ave. E	Kelly Scherr	\$2,770,795.12
T17-14	Harris Park Pavilion Renovation	Martin Hayward	\$672,700.00
T17-16	Fire Station 1 Roofing Project	Anna Lisa Barbon	\$505,110.00
T17-17	756 Windermere Rd Renovations	George Kotsifas	\$135,000.00
T17-19	Supply and Delivery of LED Pedestrian Head Modules and Hardware	Kelly Scherr	\$148,130.80
T17-22	Contract 19 Franklin Avenue and Elworthy Avenue Reconstruction	Kelly Scherr	\$2,969,696.96
T17-24	Traffic Control Maintenance Truck	Kelly Scherr	\$114,029.78
T17-25	Construction of new traffic signals at Southdale Rd / Boler Rd	Kelly Scherr	\$176,131.89

APPENDIX "C"

List of Administratively Awarded Tenders < #3M Section 13.2

Doc. #	Project Description	Person Responsible	Cost of Award
T17-27	Supply and Delivery of Ploymers	Kelly Scherr	\$508,785.00
T17-29	Lease of City Owned Farm Land	Martin Hayward	149,214.00 Revenue
T17-30	Contract 10 Commercial Crescent and Spanner Street	Kelly Scherr	\$1,477,286.63
T17-31	Electrical Services for Various City Facilities	Martin Hayward	\$650,000.00
T17-33	Contract 2 - Replacement of Sidewalks, Curb and Gutter and Hot Mix Asphalt	Kelly Scherr	\$2,408,997.50
T17-36	AJ Tyler Operations Centre - Stores Shelter	Anna Lisa Barbon	\$352,800.00
T17-37	Vacuum Sewer Truck w Operators	Kelly Scherr	\$249,480.00
T17-38	Crushed Rock Salt	Kelly Scherr	\$2,200,000.00
T17-39	Material Recovery	Kelly Scherr	\$181,569.41
T17-41	2017 Pedestrian Signal Head Replacement	Kelly Scherr	\$28,016.00
T17-42	Supply and Delivery Six (6) Rear Discharge Sand/ Salter Spreaders with Liquid Anti Icing Systems	Kelly Scherr	\$461,784.00
T17-43	One Way Plow and Wing Blades and Assemblies	Kelly Scherr	\$576,108.82
T17-44	Tandem Axle Cab and Chassis	Kelly Scherr	\$824,950.00
T17-45	Contract 1 Waterloo Street	Kelly Scherr	\$1,729,574.34
T17-47	Field Marshal Wolseley Bridge Improvements	Kelly Scherr	\$326,233.88
T17-48	Street Light Replacement Windermere & Whiteacres	Kelly Scherr	\$356,194.50
T17-49	Triplex Rotary Mowers	Kelly Scherr	\$100,415.00
T17-51	Mechanical Front Wheel Drive Tractors'	Kelly Scherr	\$242,982.00
T17-53	Surface Treatment for Road Maintenance	Kelly Scherr	\$143,335.20
T17-54	Granular Supply	Kelly Scherr	\$800,000.00
T17-55	Dingman Creek B4 SMF	Kelly Scherr	\$960,356.70

APPENDIX "C"

List of Administratively Awarded Tenders < #3M Section 13.2

Doc. #	Project Description	Person Responsible	Cost of Award
T17-59	Supply and installation of New Pedestrian Crossovers	Kelly Scherr	\$127,010.00
T17-60	Contract 20 - Grosvenor Street Between Maitland and Adelaide	Kelly Scherr	\$2,364,399.03
T17-61	2017 Arterial Road Rehabilitation	Kelly Scherr	\$923,868.80
T17-63	Supply of Concrete Road Surface Panels for Various CN Railway Crossings	Kelly Scherr	\$139,285.00
T17-64	Construction of Cycle Tracks on Colborne Street	Kelly Scherr	\$1,722,000.00
T17-65	Area 3 Street Light Re-Lamp	Kelly Scherr	\$95,128.00
T17-68	Crew Cabs and Chassis for Water Service Trucks	Kelly Scherr	\$415,832.00
T17-69	Water Service Trucks – Compartment Bodies	Kelly Scherr	\$128,016.00
T17-70	Wonderland Road and Adelaide road Cycling Improvements	Kelly Scherr	\$1,467,027.70
T17-71	Exeter Road Sanitary Sewer from Breck Avenue to East Meadowbrook drive	Kelly Scherr	\$2,456,754.68
T17-73	Traffic Signal Rebuild- Florence/Highbury/Dundas/Hale	Kelly Scherr	\$638,578.10
T17-74	Traffic Signal Rebuild- Hamilton/Hale/Riverside/HydePark	Kelly Scherr	\$410,540.00
T17-75	Traffic Signal Rebuild-Cheapside/Waterloo	Kelly Scherr	\$174,839.78
T17-76	Traffic Signal Rebuild-Oxford/Adelaide	Kelly Scherr	\$362,866.60
T17-77	Traffic Signal Rebuild-Piccadilly/Waterloo	Kelly Scherr	\$170,139.43
T17-80	Covent Garden Market Refrigeration Plant Upgrade	Anna Lisa Barbon	\$398,690.00
T17-81	Construction - Municipal Parking Lots 1, 2, and 17	Kelly Scherr	\$1,694,821.55
T17-83	Supply and Install New Intersection Pedestrian Signal at Sarnia Road/ Brescia Lane	Kelly Scherr	\$65,576.36
T17-85	Elevator Maintenance	Anna Lisa Barbon	\$79,683.80
T17-86	Thermal Imaging Cameras	Lynne Livingstone	\$138,640.00
T17-88	Wonderland Road South Rehabilitation - Phase 1	Kelly Scherr	\$2,387,910.00
T17-89	Supply and Delivery of General Office Supplies	Anna Lisa Barbon	\$153,150.27
T17-90	NLOCC Interior Renovation to Change Rooms and Washroom	Anna Lisa Barbon	\$482,500.00
T17-91	Cisco Blade Server Renewal	Anna Lisa Barbon	\$392,876.60

APPENDIX "C"

List of Administratively Awarded Tenders < #3M Section 13.2

Doc. #	Project Description	Person Responsible	Cost of Award
T17-92	Exeter Road Operation Center – Standby Power Generator Installation	Anna Lisa Barbon	\$137,000.00
T17-93	2017 Annual Warranted Sidewalk Program	Kelly Scherr	\$1,745,314.57
T17-94	Construction Services - LTC Bus Stops and Ramps	Kelly Scherr	\$980,805.00
T17-95	SWMF Sediment Removal - Contract 1	Kelly Scherr	\$143,691.08
T17-99	Lease of City Owned Land for Billboard Advertising	Kelly Scherr	\$653,000.00
T17-103	Kilally Road Construction - Phase 1	Kelly Scherr	\$2,093,781.74
T17-105	Automatic Entry Gates	Anna Lisa Barbon	\$179,633.98
T17-106	Demolition - Former Lorne Avenue Public School	Kelly Scherr	\$1,293,000.00
T17-107	Breathing Air Compressor and Auxiliary System	Lynne Livingstone	\$87,538.07
T17-108	City Hall – 10 th Floor – Demolition and Asbestos Abatement	Anna Lisa Barbon	\$205,650.00
T17-110	Installation and Commission of Generator	Anna Lisa Barbon	\$256,670.00
T17-111	Intersection Improvements - Dundas and Crumlin	Kelly Scherr	\$247,071.87
T17-116	Refrigeration Room Ventilation Upgrade	Anna Lisa Barbon	\$276,100.00
T17-118	Forest City South Industrial SMWF - 2	George Kostifas	\$1,900,199.91
T17-119	Tire Services	Kelly Scherr	\$257,800.02
T17-120	Colonel Talbot Pumping Station Trunk Sanitary Sewer Contract 1	Kelly Scherr	\$1,179,461.31
T17-123	Sale of City Owned Surplus Properties	Anna Lisa Barbon	\$115,000.00
T17-124	Traffic Signal Rebuild- Bradley Avenue and Montgomery Road	Kelly Scherr	\$416,918.66
T17-127	Construction - City Hall - 10th Floor - Legal Department	Anna Lisa Barbon	\$243,000.00
T17-133	Pottersburg WWTP - Inlet Works Odour Control & Screen Upgrades	Kelly Scherr	\$645,074.00
T17-136	Security and Surveillance Services - City Hall and Mobile Response	Bill Coxhead	\$350,000.00
T17-137	Security Services - Satellite Locations	Bill Coxhead	\$350,000.00

APPENDIX "D"

Schedule A - Levels of Contract Approval Authority

Sales taxes, excise taxes, goods and service taxes and duties shall be excluded in determining the price of a contract for the supply of goods or services for the purpose of the relationship of the price to the preauthorized expenditure limit. In the case of multi-year supply and/or service contracts, the preauthorized expenditure limit shall refer to the estimated annual expenditure under the contract. Emergencies as defined in Section 14.2 are exempt from this Approval Authority.

Dollar Value (excluding taxes, duty or shipping)	Tool / Procurement Process	Approval Authority	Policy Section
Under \$15,000	Purchasing Card or Purchase Order	Managing Director * or any employee exercising delegated authority approval	9
Greater than \$15,000 to \$50,000***	Informal Quotation – three written quotes**	Managing Director * or any employee exercising delegated authority approval	10
Greater than \$50,000 to \$100,000***	RFQ	Managing Director * or any employee exercising delegated authority approval and Manager of Purchasing and Supply (jointly)	11
Up to \$100,000***	RFP	Managing Director * or any employee exercising delegated authority approval and Manager of Purchasing and Supply (jointly)	12
Greater than \$3,000,000***	RFT	Committee and City Council	13
Greater than \$100,000***	All RFQ and RFP RFT with an Irregular Result	Committee and City Council	11,12,13 & 8.10
Up to \$50,000	Single Source or Sole Source	Managing Director * and Manager of Purchasing and Supply (jointly) – requires documented rationale	14.3 & 14.4
Greater than \$50,000	Single Source or Sole Source	Committee and City Council	14.3 & 14.4
Less than \$3,000,000	Contract Extensions – previously approved by City Council	Managing Director * and Manager of Purchasing and Supply (jointly) – requires documented rationale	20.2
Greater than \$3,000,000	Contract Extensions – previously approved by City Council	Committee and City Council	20.2
Up to \$50,000 OR 3% of the Contract Value	Contract Amendments – subject to availability of sufficient funds in appropriate accounts and budget	Managing Director * or any employee exercising delegated authority approval <u>OR</u> Committee and City Council	20.3
For the Appointment of Professional Consulting Services			
Less than \$100,000	Appointment from Pre-approved List	Managing Director *	15
\$100,000 to \$500,000	Proposals invited from 3 Firms on Pre-approved List	City Council	15
Greater than \$500,000	Two stages: REOI/RFQUAL and RFP	City Council	15

* The City Manager may also exercise the approval authority of a Managing Director.

** A copy of the quotes must be provided to Purchasing and Supply for their records.

*** The criteria and analysis to determine best value must be clearly documented if not the lowest bid.

Note:

RFQ - Request for Quotation

RFP - Request for Proposal

RFT - Request for Tender

REOI - Request for Expression of Interest

RFQUAL - Request for Qualifications

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON APRIL 17, 2018
FROM:	ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER
SUBJECT:	2017 YEAR-END CAPITAL MONITORING REPORT

RECOMMENDATION

That on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer:

- a) the 2017 Year-End Capital Monitoring Report **BE RECEIVED** for information, it being noted that the life-to-date capital budget represents \$1.7 billion with \$1.2 billion committed and \$0.5 billion uncommitted; it being further noted that the City Treasurer, or designate, will undertake the housekeeping adjustments identified in the Report, in accordance with the Multi-Year Budget Policy adopted by By-law No. CPOL.-45-241;
- b) the status updates of active 2014 life-to-date capital budgets (2014 and prior) having no future budget requests, attached as Appendix "B", **BE RECEIVED** for information;
- c) the following actions be taken with respect to the completed Capital Projects identified in Appendix "C", which have a total of \$5.0 million of net surplus funding:
 - i) the Capital Projects included in Appendix "C" **BE CLOSED**;
 - ii) the following actions be taken with respect to the funding associated with the Capital Projects approved for closure in c) i), above:

Rate Supported

- A) pay-as-you-go funding of \$83,918 **BE TRANSFERRED** to the capital receipts account;
- B) authorized debt financing of \$31,872 **BE RELEASED** resulting in a reduction of authorized, but unissued debt;
- C) uncommitted reserve fund drawdowns of \$3,183,127 **BE RELEASED** from the reserve funds which originally funded the projects;

Non-Rate Supported

- D) uncommitted reserve fund drawdowns of \$1,017,413 **BE RELEASED** from the reserve funds which originally funded the projects;
- E) other net non-rate supported funding sources of \$704,830 **BE ADJUSTED** in order to facilitate project closings.

PREVIOUS REPORTS PERTINENT TO THIS MATTER
--

Corporate Services Committee, March 28, 2017 meeting, Agenda Item # 5, 2016 Compliance Report In Accordance With The Procurement of Goods and Services Policy

Strategic Priorities and Policy Committee, May 15, 2017 meeting, Agenda # 3, Capital Budget and Financing Policy

Civic Works Committee, May 24, 2017 meeting, Agenda Item # 7, Infrastructure Canada – Phase One Investments Public Transit Infrastructure Fund – Approved Projects

Civic Works Committee, June 7, 2017 meeting, Agenda Item # 16, Infrastructure Canada – Phase One Investments Clean Water & Wastewater Fund – Approved Projects

Corporate Services Committee, September 26, 2017 meeting, Agenda Item # 4, 2017 Life-To-Date Capital Budget – 2017 Mid-Year Capital Monitoring Report

LINK TO 2015-2019 STRATEGIC PLAN

Council’s 2015-2019 Strategic Plan for the City of London identifies “Leading in Public Service” as one of four strategic areas of focus. The Capital Monitoring Report supports this strategic area of focus by contributing towards the strategic priority “Proactive financial management”. The “Proactive financial management” strategic priority involves, among other things, making sure that the City’s finances are well planned and that they support intergenerational equity. On a semi-annual basis, through the Capital Monitoring Report process, Civic Administration measures the results achieved against approved budgets, and recommends appropriate adjustments in line with City policies and practices. This exercise ensures the capital budget is continuously updated and reflective of the City’s strategic financial plan.

BACKGROUND

Strong financial management of the capital budget is essential to ensure the budget monitoring processes that are in place demonstrate Civic Administration is providing Council and the community with appropriate information that can be used to promote accountability and transparency, enhance operational effectiveness and promote citizen confidence. This report will address the life-to-date capital budget, including capital projects recommended to be closed, key financing strategies and emerging issues that may impact the capital plan. In addition, the report includes an appendix containing the status of capital projects with budgets greater than three years old that have no future budget requests. This will improve transparency and help Council and the community understand the status of specific capital projects that would be targeted as a high likelihood for project closure.

CAPITAL BUDGET MONITORING

2017 LIFE-TO-DATE CAPITAL BUDGET ACTIVITY AND REVISIONS

After Council approves the capital budget, as the year progresses, reports are presented to Council to approve major awards to proceed with capital projects. Each report includes a Source of Financing. Most awards are within the approved capital budget, but some awards require revisions or adjustments to the capital budget, as detailed in the Source of Financing.

Other capital awards can proceed with Administrative approval according to the Procurement of Goods and Services Policy. Details on these approvals are provided in an annual report from the Purchasing and Supply Division according to the Procurement Policy. Budget adjustments may also result from the application of assessment growth funding, receipt of senior government funding and other revenue sources such as insurance and private drain connections.

Table 1 summarizes year-to-date budget adjustments by Tax Supported, Wastewater & Treatment and Water budgets. Appendix “A” provides details on the source of these adjustments.

Table 1 – Capital Budget Life-To-Date Revisions \$000’s (as of December 31, 2017)

Category	2017 Life-to-Date Approved Budget (as of Jan 1, 2017)	2017 Budget Adjustments ¹		2017 Life-to-Date Approved Budget (as of Dec 31, 2017)
		Council	Administrative	
Tax Supported	\$930,275	\$55,165	\$4,031	\$989,471
Wastewater	\$449,280	\$32,430	\$488	\$482,198
Water	\$196,294	\$7,037	\$0	\$203,331
Total	\$1,575,849	\$94,632	\$4,519	\$1,675,000

(1) Over 70% of the capital budget adjustments made in 2017 relate to Federal Government infrastructure programs, Public Transit Infrastructure Fund and Clean Water & Wastewater Fund.

For the year 2017, there were 204 discrete contract awards worth \$254.6 million (116 were awarded by Council and 88 were awarded administratively). Table 2 summarizes year-to-date contract awards by Tax Supported, Wastewater & Treatment, and Water. Appendix “A” provides details on all Council awards.

Table 2 - Contract Awards 2017 Year-to-Date \$000's (as of December 31, 2017)

Category	Council Approved Contract Awards		Administration Approved Contract Awards		Total Awards	
	\$ amount	Number	\$ amount	Number	\$ amount	Number
Tax Supported	\$105,290		\$30,306		\$135,596	
Wastewater	\$65,724		\$19,104		\$84,828	
Water	\$26,171		\$8,002		\$34,173	
Total	\$197,185	116	\$57,412	88	\$254,597	204

2017 LIFE-TO-DATE CAPITAL BUDGET STATUS

A summary of the 2017 life-to-date capital budget, including the amount that is committed spending and the amount that is uncommitted spending is summarized in Table 3. This information is essential for budget monitoring to ensure that spending is being managed within the approved budget. After a review of all active capital projects (excluding projects recommended to be closed as identified in Appendix “C”), it has been determined that there are 3 projects projected at this time to be over budget by more than \$50 thousand upon project completion (Table 4).

Appendix “B” contains a status update for active 2014 life-to-date capital budgets (2014 and prior) that have no future budget requirements/activity. Appendix “B” provides the status of specific active capital projects that would be targeted as a high likelihood for project closure, it being noted that projects recommended to be closed are contained in Appendix “C”.

Table 3 - 2017 Approved Life-To-Date Capital Budget & Activity

Category	2017 Life-to-Date (as of December 31, 2017) (\$000's)			Percent Committed
	Approved Budget ¹	Actuals & Commitments (Purchase Orders) ²	Uncommitted To-Date ²	
TAX SUPPORTED				
Lifecycle Renewal	310,186	252,940	57,246	81.5%
Growth	429,983	218,405	211,578	50.8%
Service Improvement	249,302	197,738	51,564	79.3%
TOTAL TAX SUPPORTED	989,471	669,083	320,388	67.6%
WASTEWATER				
Lifecycle Renewal	149,092	123,396	25,696	82.8%
Growth	217,316	135,835	81,481	62.5%
Service Improvement	115,790	93,655	22,135	80.9%
TOTAL WASTEWATER	482,198	352,886	129,312	73.2%
WATER				
Lifecycle Renewal	122,048	101,148	20,900	82.9%
Growth	73,465	60,357	13,108	82.2%
Service Improvement	7,818	4,112	3,706	52.6%
TOTAL WATER	203,331	165,617	37,714	81.5%
GRAND TOTAL	1,675,000	1,187,586	487,414	
% of Total		70.9%	29.1%	

* Amounts reported are subject to year-end audit and associated adjustments.

(1) Totals are for active projects only. Projects approved to be closed during the course of the year are deducted from this table.

(2) Once a capital project has an approved budget, spending or commitments may not be made for several years, for example the Multi-Purpose Recreation Centres.

Table 4 – Capital Projects Projected To Be Over Budget By More Than \$50 Thousand

Project	Approved Budget	Committed	Uncommitted
ES2204 – Colonel Talbot Pumping Station	\$6,100,000	\$641,614	\$5,458,386
Project is in design and early construction stages. Current estimates of project costs show risks of being over budget. Civic Administration is working to identify possible cost savings prior to quantifying any potential financial impact.			
ES3097 – Vauxhall and Pottersburg	\$6,000,000	\$603,929	\$5,396,071
The Environmental Assessment (EA) for this project is complete. Currently the project is in the design phase and technical challenges have been identified which will increase the cost of construction for the hydraulic interconnection between Vauxhall and Pottersburg Wastewater Treatment Plants. The construction is expected to commence in 2018.			
RC2758 – South East Multi-Purpose Recreation Centre	\$8,630,782	\$1,558,305	\$7,072,477
Additional funding will be required to replace the funding transferred to RC2756 – East Multi-Purpose Recreation Centre to address the funding shortfall within the project (amount transferred was \$3.8 million). The additional funding for RC2758 will likely be a combination of surplus from RC2755 – South West Recreation Centre and a new budget request through the 2020-2023 multi-year budget if necessary.			

CAPITAL BUDGET HOUSEKEEPING ADJUSTMENTS

On May 12, 2015, Council approved a Multi-Year Budget Policy. Included in the policy is authorization for the City Treasurer or designate to make adjustments considered “housekeeping” in nature. These adjustments do not have a material impact on the capital plan. Reporting housekeeping budget adjustments through the budget monitoring process, which occurs twice per year, allows more timely disclosure of capital budget adjustments to Council and the community, better reflects operational requirements and keeps the capital budget in a more current state.

The following housekeeping budget adjustments will be processed:

1. Capital project EW3580 (Huron Street River Crossing Remedial Work) was established to provide funding to replace the existing 600mm trunk watermain under Thames River between Huron Street and Philip Aziz Avenue by means of underground horizontal directional drilling at a greater depth to protect the watermain from future erosion. The existing watermain will remain in place until 2020 when the new one is shown to be operating properly. Currently, this capital project has a budget of \$3.8 million with \$1.1 million in uncommitted funding. The project is significantly under budget due to a favourable tender result caused by an extremely competitive marketplace at the time of the tender award.

Action: Surplus funding of \$1.1 million from capital project EW3580 be returned to the Waterworks Reserve Fund (the Fund) to be used for other City initiatives that fall within the Fund’s mandate, it being noted that this capital project will remain open due to ongoing work within the project supported by future period Sources of Financing.

2. Capital project EW3526 (Arva Pumping Station) was established to undertake major pump and valve maintenance and upgrade work. Currently, this capital project has a budget of \$3.0 million with \$1.2 million in uncommitted funding. The surplus within the capital project is a result of work not required as the forecasted increase in demand at the Arva Pumping Station has not fully materialized.

Action: Surplus funding of \$1.2 million from capital project EW3526 be returned to the Waterworks Reserve Fund (the Fund) to be used for other City initiatives that fall within the Fund’s mandate, it being noted that this capital project will remain open in order to track and fund future lifecycle renewal requirements. Future work will be supported by future period Sources of Financing.

3. Capital project EW3528 (Drinking Water Quality) was established in compliance with the Safe Drinking Water Act and the Drinking Water Quality Management Standard, which require the City, as the operating authority, to maintain a quality management system, including internal and external auditing.

Currently, this capital project has a budget of \$250 thousand with \$146 thousand in uncommitted funding. The use of internal staff for parts of the audit and efficiencies identified for the audit process allowed the savings within the capital project.

Action: Surplus funding of \$146 thousand from capital project EW3528 be allocated to the Waterworks Reserve Fund (the Fund) to be used for other City initiatives that fall within the Fund’s mandate, it being noted that this capital project will remain open in order to track and fund future legislated requirements. Future work will be supported by future period Sources of Financing.

- Capital project EW3692 (Medway – Wonderland Road Trunk Watermains) is a project to support new growth customers in the area of North London. Currently, this capital project has a budget of \$100 thousand with \$100 thousand in uncommitted funding. The entire life-to-date capital budget remains uncommitted as the development need for the project has not yet been realized; the timing of the project will be reevaluated during the 2019 Development Charges background study.

Action: Surplus funding of \$100 thousand from capital project EW3692 be returned to its original funding sources as follows: \$94.6 thousand to City Services Water Reserve Fund, \$4 thousand to Water Industrial Oversizing Reserve Fund, and \$1.4 thousand to Waterworks Reserve Fund, it being noted that this capital project will remain open due to ongoing work within the project supported by future period Sources of Financing.

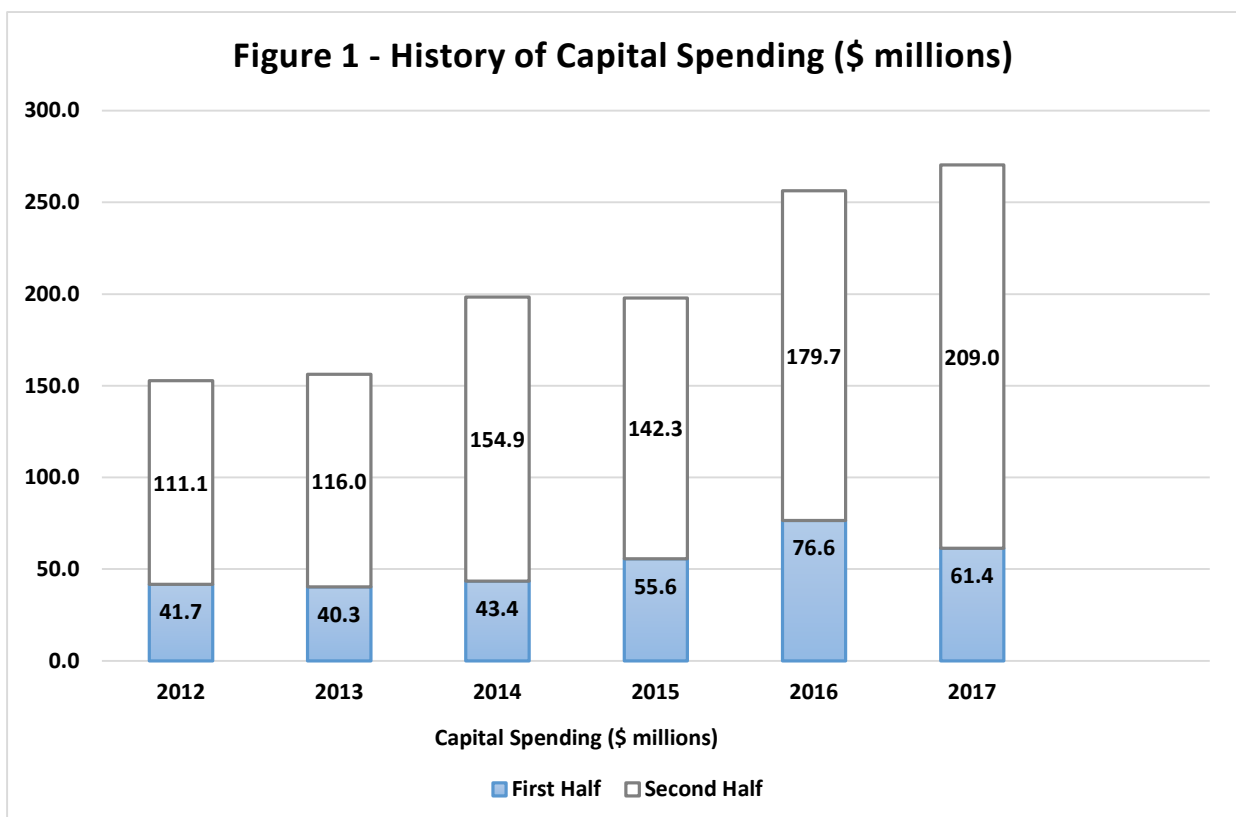
CAPITAL CASH FLOW

Capital Cash Flow

Capital spending in a given year is not the same as the capital budget for that year. Spending on capital projects can extend several years after the budget is approved by Council. Spending within a given year is therefore a layering of several capital projects approved in various years and at various stages.

In any given year, total capital spending tends to be greater during the latter part of the year as construction invoices are received, approved and paid. At the end of 2017, the total **capital spending** was **\$270.4 million** compared to \$256.3 million in 2016 (Figure 1). These amounts represent capital spending for the Tax Supported Budget, Water Rate Supported Budget and Wastewater & Treatment Rate Supported Budget.

This information is important for the timing of debt issuances, reserve fund drawdowns and cash flow investment decisions.



COMPLETED (CLOSED) CAPITAL PROJECTS

Civic Administration continues to undertake and intensify a review to close old outstanding projects. This report recommends closing 49 projects with a total budget value of \$43.5 million. The completed projects that are being recommended to be closed were under budget by \$5.0 million in total. This is in addition to the 47 projects with a total budget of \$74.5 million and surplus of \$7.1 million identified for closure in the 2017 Mid-Year Capital Monitoring Report.

The impact of closing the recommended completed projects for the Year-End Capital Monitoring Report is summarized in Table 5. For a detailed listing of each closed capital project refer to Appendix "C".

Table 5 – Net Impact of Completed Capital Projects - Surplus/(Deficit)

Entity	\$000's						Total
	Tax/Rate Supported			Non-Rate Supported			
	Capital Levy	Debt	Reserve Funds	Reserve Funds ¹	Debt ¹	Other ²	
Tax Supported	83.9	31.9	12.2	21.6	0.0	(91.2)	58.4
Wastewater	0.0	0.0	1,186.7	0.0	0.0	796.0	1,982.7
Water	0.0	0.0	1,984.2	995.8	0.0	0.0	2,980.0
TOTAL	83.9	31.9	3,183.1	1,017.4	0.0	704.8	5,021.1

(1) Non-rate supported reserve funds / debt primarily supported by Development Charges.

(2) Represents non-City funding sources such as proceeds from external contributors.

The capital closing exercise released uncommitted reserve fund drawdowns of \$4.2 million to the reserve funds outlined in Table 6.

Table 6 - Reserve Funds Impacted by Recommended Account Closing

\$000's			
Tax/Rate Supported		Non-Rate Supported	
Community Investment Reserve Fund	0.1	City Services Reserve Fund (CSRF) - Parks & Recreation	5.5
Fire Vehicle & Equipment Reserve Fund	(0.6)	CSRF - Growth Studies	27.8
Operating Budget Contingency Reserve	1.9	CSRF - Water	979.0
Animal Welfare Benefit Reserve	10.7	Federal Gas Tax Reserve Fund	5.1
Sewage Works Reserve Fund	1,186.7		
Waterworks Reserve Fund	1,984.3		
Subtotal Tax/Rate Supported	3,183.1	Subtotal Non-Rate Supported	1,017.4
Total All Reserves & Reserve Funds			4,200.5

NOTE: The Sump Pump, Sewage Ejector and Storm PDC Grant Reserve Fund and Sanitary Landfill Reserve Fund has adjustments of less than \$1 dollar.

CAPITAL BUDGET FINANCING STRATEGIES

CAPITAL LEVY

The overarching capital financing strategy for capital levy, also referred to as pay-as-you-go financing, is to first apply this funding source to Lifecycle Renewal capital budgets since the projects in this classification are to maintain existing infrastructure. Administrative targets have been established, consistent with the overarching strategy and Council approved Capital Budget and Financing Policy, as follows:

STRATEGY	TARGET ¹	WHERE ARE WE? ¹				
LIFECYCLE CAPITAL PROJECTS FUNDED PRIMARILY FROM CAPITAL LEVY						
Capital levy (pay-as-you-go) is the primary source	40% - 90% Capital Levy (pay-as-you-go)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">2017</th> <th style="width: 50%; text-align: center;">2022</th> </tr> <tr> <td style="text-align: center;">57%</td> <td style="text-align: center;">68%</td> </tr> </table>	2017	2022	57%	68%
2017	2022					
57%	68%					
Reserve funds can be used if they are eligible	10% - 40% Reserve Funds	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">2017</th> <th style="width: 50%; text-align: center;">2022</th> </tr> <tr> <td style="text-align: center;">37%</td> <td style="text-align: center;">30%</td> </tr> </table>	2017	2022	37%	30%
2017	2022					
37%	30%					
Avoiding the use of debt financing for lifecycle renewal projects	0% Debt by 2022	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">2017</th> <th style="width: 50%; text-align: center;">2022</th> </tr> <tr> <td style="text-align: center;">6%</td> <td style="text-align: center;">2% ²</td> </tr> </table>	2017	2022	6%	2% ²
2017	2022					
6%	2% ²					

(1) Targets apply to the tax/rate supported component only. Non-tax/rate funding (e.g. Federal gas tax, one-time senior government funding) fluctuates based on project mix and program guidelines, beyond control of Administration.

(2) It is Civic Administration goal to eliminate the 2% of debt financing presently contained within the 2022 Lifecycle Renewal capital budget by applying financial management strategies included in the Council approved Capital Budget and Financing Policy.

RESERVE FUNDS

Reserve funds are used as a source of financing for Lifecycle Renewal and Service Improvement projects where appropriate reserve funds exist. Growth projects utilize Development Charges (City Services) reserve funds.

Reserve funds are categorized as follows:

OBLIGATORY

- 1) **City Services** Development Charges (DC) – dictated by the DC by-law
- 2) **Parkland** – cash-in-lieu of parkland dedication through the Parkland Conveyance and Levy By-law (CP-9) according to the Planning Act (Section 51.1)

CITY OWNED

- 1) **Capital Asset Renewal and Replacement** – to support renewal and replacement of existing assets
- 2) **Capital Asset Growth** – to support Development Charges incentive programs and Industrial Land Development Strategy
- 3) **Specific Projects and New Initiatives** – to support specific planned projects (e.g. economic development, affordable housing, community improvement grants and loans)
- 4) **Contingencies/Stabilization and Risk Management** – to provide contingency funding for specific risk areas

Obligatory reserve funds are controlled by municipal by-laws. Different strategies are employed for each of the City owned categories. A policy including a more comprehensive strategy for each category is currently under development.

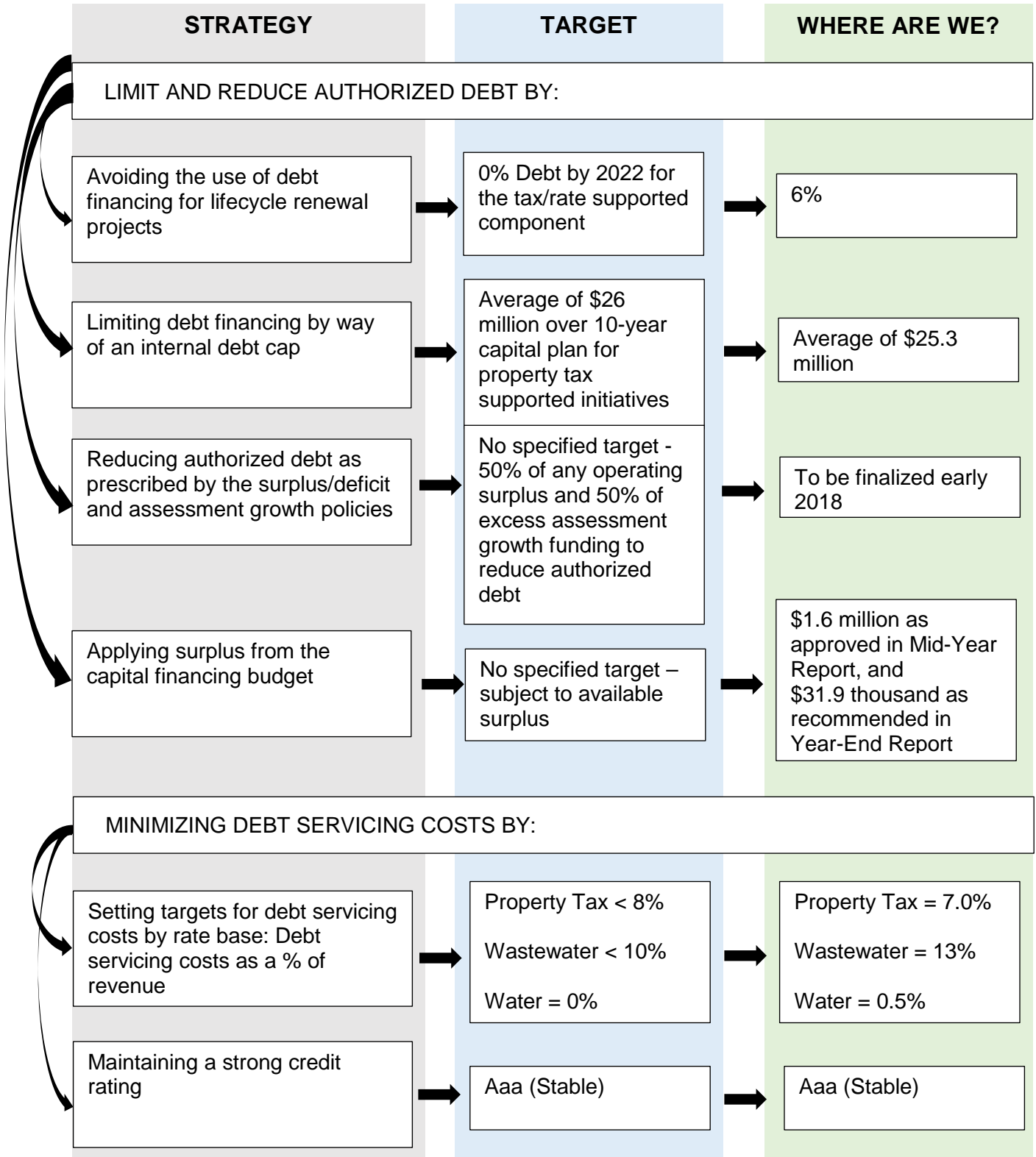
Much of the recent focus has been on the Capital Asset Renewal and Replacement category; funds that address the infrastructure gap. In 2013, the Corporate Asset Management (CAM) division identified an infrastructure gap of \$52.1 million with the infrastructure gap projected to grow to \$466.1 million in 10 years.

In January 2018, the Corporate Asset Management Plan (AMP) 2017 Review noted improvements to the Transportation infrastructure gap. In comparison to the baseline established by the 2014 Corporate AMP; the projected future infrastructure gap in Transportation has decreased 25.5%.

In order to help mitigate growth in the infrastructure gap, in 2015, Council approved a strategic investment business case (business case #7) that contributes \$6.75 million to the Capital Infrastructure Gap Reserve Fund over the 2016-2019 multi-year budget period. Furthermore, on an annual basis additional one-time funding may be contributed based on the Council approved Surplus/Deficit Policy and Assessment Growth Policy.

DEBT

The City's Debt Management Policy was approved by Council on August 30, 2016. The policy establishes strategies for the management of the City's debt program. These strategies are outlined below.



A summary of the projected debt levels for 2017 is detailed in Table 7.

Table 7 - Debt Level for 2017 (\$ millions)

	Dec 31, 2016	Issued in 2017	Retired in 2017	Dec 31, 2017 (A)	Authorized 2017	Total Potential
General Property Taxes	170.9	22.5	28.6	164.8	104.9	269.7
Wastewater	61.9	2.2	8.6	55.5	10.8	66.3
Water	1.8	-	0.3	1.5	0.3	1.80
Rate Supported Reserve Funds	22.9	-	4.1	18.8	8.5	27.3
Subtotal	257.5	24.7	41.6	240.6	124.5	365.1
Joint Water Boards - City's Share	16.9	2.9	2.3	17.5	8.3	25.8
City Services Reserve Funds	38.0	11.3	5.4	43.9	158.8	202.7
Total Debt Level	312.4	38.9	49.3	302.0	291.6	593.6

Note A: Outstanding debt level is subject to completion of 2017 financial statement audit.

EMERGING ISSUES

The list below provides information on emerging issues that may impact the capital budget in 2018 and beyond.

Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget ⁽¹⁾												
<p>Rapid Transit - The 2016 – 2019 Multi-Year Budget and ten year capital plan includes a number of projects that together fund a Rapid Transit initiative of approximately \$500 million. This is the revised total as amended with the 2018 Annual Budget Update.</p> <table style="margin-left: 40px;"> <tr> <td>Revised Rapid Transit Budget</td> <td>(\$ millions)</td> </tr> <tr> <td>Municipal Contribution:</td> <td></td> </tr> <tr> <td> Tax Supported</td> <td>\$ 12</td> </tr> <tr> <td> Development Charges</td> <td>\$118</td> </tr> <tr> <td>Other Levels of Government</td> <td><u>\$370</u></td> </tr> <tr> <td>Total</td> <td>\$500</td> </tr> </table> <p>New provincial legislation on development charges may change the growth/non-growth split on the municipal contribution based on the new scale of the project and the service standard (ridership), but the impact is unknown at this time. The consultant's review of this issue is projected to be complete by mid to late 2018.</p> <p>On January 13, 2018, after a substantial review of the Bus Rapid Transit (BRT) business case, the Province of Ontario committed up to \$170 million for London's BRT initiative. The City of London has received an Agreement in Principle from the province which spells out the high level details of how the provincial investment can be used to advance the BRT initiative.</p> <p>On March 14, 2018, the Governments of Canada and Ontario announced the finalization of their bilateral agreement on the Investing in Canada Plan. Included in the agreement is the expectation that the Province of Ontario will fund a minimum of 33.33% of any municipal project, alongside up to 40% of project costs from the federal government. Distribution of these funds to municipalities and transit systems is based solely on transit ridership, which resulted in an allocation of \$204.9 million of federal funding for London.</p> <p>The majority of London's allocation will be applied to the implementation of London's BRT initiative. Once London's projects have been submitted by the province to the federal government, the formal review by federal officials at Infrastructure Canada can commence. Civic Administration will continue to work in partnership with the London Transit Commission and others to complete all applications and file all reports as necessary.</p>	Revised Rapid Transit Budget	(\$ millions)	Municipal Contribution:		Tax Supported	\$ 12	Development Charges	\$118	Other Levels of Government	<u>\$370</u>	Total	\$500	High
Revised Rapid Transit Budget	(\$ millions)												
Municipal Contribution:													
Tax Supported	\$ 12												
Development Charges	\$118												
Other Levels of Government	<u>\$370</u>												
Total	\$500												

<p>Infrastructure Funding – On March 14, 2018, the Governments of Canada and Ontario announced the finalization of their bilateral agreement on the Investing in Canada Plan – unlocking \$10.4 billion for Ontario over the next decade. These investments will be organized under the following four funding streams:</p>	High												
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Federal Investing in Canada Plan</th> <th style="text-align: right;">(\$ billions)</th> </tr> </thead> <tbody> <tr> <td>Public Transit</td> <td style="text-align: right;">\$7.5</td> </tr> <tr> <td>Green Infrastructure</td> <td style="text-align: right;">\$2.2</td> </tr> <tr> <td>Community, Culture and Recreation Infrastructure</td> <td style="text-align: right;">\$0.4</td> </tr> <tr> <td>Rural and Northern Communities Infrastructure</td> <td style="text-align: right;"><u>\$0.3</u></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$10.4</td> </tr> </tbody> </table>	Federal Investing in Canada Plan	(\$ billions)	Public Transit	\$7.5	Green Infrastructure	\$2.2	Community, Culture and Recreation Infrastructure	\$0.4	Rural and Northern Communities Infrastructure	<u>\$0.3</u>	Total	\$10.4	
Federal Investing in Canada Plan	(\$ billions)												
Public Transit	\$7.5												
Green Infrastructure	\$2.2												
Community, Culture and Recreation Infrastructure	\$0.4												
Rural and Northern Communities Infrastructure	<u>\$0.3</u>												
Total	\$10.4												
<p>Federal investments under the Public Transit stream will go toward improving the capacity, quality, safety of and access to public transit infrastructure, similar to the Public Transit Infrastructure Fund (PTIF). Most importantly, the Public Transit Stream includes a 10 year commitment of long-term, predictable funding that enables longer-term planning with a much higher level of certainty for municipalities.</p>													
<p>Central to this new stream is the requirement for Ontario to develop an Infrastructure Plan, which provinces will need to submit to the federal government by September 30, 2018. Soon afterwards, the Province of Ontario is expected to release additional details on how it will collect project lists from municipalities in Ontario. Municipal projects will be compiled into Ontario's Infrastructure Plan required to begin federal review on projects.</p>													
<p>Other Provincial programs such as the Ontario Municipal Commuter Cycling Program, the Main Street Revitalization Fund and the Ontario Community Environment Fund may also impact the 10 year capital plan.</p>													

(1) Definition of Likelihood:

High – the likelihood of the issue impacting the 2018-2019 period is predicted to be greater than 60%.

Medium – the likelihood of the issue impacting the 2018-2019 period is predicted to be between 30% to 60%.

Low – the likelihood of the issue impacting the 2018-2019 period is predicted to be less than 30%.

CONCLUSION

Key items included in the 2017 Year-End Capital Monitoring Report include the following:

- The 2017 life-to-date capital budget:
 - \$1,187.6 million (71%) of the \$1,675.0 million 2017 life-to-date capital budget is committed, leaving \$487.4 million (29%) of approved capital funding uncommitted.
 - A status update for active 2014 life-to-date capital budgets (2014 and prior) that have no future budget requests is disclosed in Appendix “B”.
- A total of 49 completed capital projects with a total budget value of \$43.5 million and surplus of \$5.0 million are recommended to be closed with surplus funding returned back to the original source of funding (Appendix “C”).
- Emerging issues were identified that may impact the capital budget in 2018 and beyond. In January 2018, the \$500 million Bus Rapid Transit (BRT) project received a commitment of \$170 million from the Province. In March 2018, the Federal government allocated \$205 million to London for public transit initiatives. The majority of this allocation will be applied to London’s BRT initiative, subject to formal review and approval by Infrastructure Canada. The remaining \$130 million is the municipal contribution. New provincial legislation on development charges (DC’s) may change the portion that can be supported by DC’s. A consultant’s review on this issue is projected to be complete by mid to late 2018. Beyond BRT, the governments of Canada and Ontario agreed to \$10.4 billion of funding over the next 10 years, primarily for public transit and green infrastructure. It is anticipated that later in 2018, the Province will collect project lists from municipalities to submit for federal review and approval.

Acknowledgements

This report was prepared with significant contributions from the City’s Business Administration teams, project managers from across the corporation, Government Relations and Alan Dunbar, Manager III, and Marta Semeniuk, Capital Budget Officer, in Financial Planning & Policy.

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 Kyle Murray – Senior Financial Business Administrator
 Marta Semeniuk – Capital Budget Officer

Appendix A - 2017 Capital Budget Activity (Year-To-Date December 31, 2017)

SOF #	Date of Committee Award	Service	Project	Awarded Amount	Budget Adjustments Required
Council Awards					
16002	8-Jun	Financial Management	BMO Expansion Funding	800,000	800,000
17001	10-Jan	Water	Huron Street River Crossing Remedial Work	35,616	
17002	10-Jan	Water	Arva Huron Pipeline Replacement - Chamber Upgrades and Pipe Replacement	898,867	
17003	10-Jan	Transportation Services	Appointment of Consultant for Queens Ave. and Colborne St. Cycletracks	474,357	
17004	10-Jan	Transportation Services	Southdale Rd West Environmental Assessment	314,443	
17005	10-Jan	Transportation Services	Western Road Widening Project - Platts Lane to Oxford Street	138,850	
17006	10-Jan	Wastewater & Treatment	Stormwater Servicing Municipal Class EA for Huron Industrial Area - Industrial Land Stormwater Management Servicing	34,725	
17007	10-Jan	Parks, Rec & Neigh. Serv.	Ontario Municipal Cycling Infrastructure Program (OMCIP) - Maintain Thames Valley Pathway	158,892	325,000
17008	7-Feb	Wastewater & Treatment	Tributary "C" Stormwater Management Facilities A, F & G	7,400,470	
17009	21-Feb	Water	Sole Source Award - Acoustic Fiber Optic Monitoring Contract - CPP AFO Monitoring Program	153,578	
17010	21-Feb	Water	Southeast Pumping Station and Reservoir	895,488	
17011	10-Jan	Social & Health Services	Leasehold Improvements Update - Citi Plaza - OW Decentralization	283,708	
17012	21-Feb	Transportation Services	Transportation Energy Optimization Plan - LED Street Light Upgrade Phase 2	4,105,849	4,105,849
17013	24-Jan	Wastewater & Treatment	Dingman Creek Stormwater Management Facility - Dingman On-Line SWM Flood Control Facility	466,645	
17014	23-Feb	Social & Health Services	London's Homeless Prevention System - Youth Emergency Shelter	1,200,000	
17015	7-Feb	Transportation Services	Dundas Place - Dundas Flexible Street	1,393,603	
17017	10-Feb	Wastewater & Treatment	Fox Hollow Stormwater Facility #3 and Trunk Sanitary Sewer Construction Phase 2	4,134,567	
17018	21-Feb	Transportation Services	2017 Infrastructure Renewal Program Dundas Street Reconstruction Project	1,050,169	
17018	21-Feb	Wastewater & Treatment	2017 Infrastructure Renewal Program Dundas Street Reconstruction Project	5,512,467	694,595
17018	21-Feb	Water	2017 Infrastructure Renewal Program Dundas Street Reconstruction Project	1,934,756	
17020	7-Mar	Water	2017 Watermain Cleaning and Structural Lining	5,534,120	
17021	7-Feb	Culture Services	Canada 150 London - Celebration and Promotion	170,000	145,000
17022	21-Feb	Transportation Services	Wonderland Road Widening PH1	850,919	
17023	6-Feb	Parks, Rec & Neigh. Serv.	Improvement of Main Trail at Westminster Ponds	69,992	
17028	21-Feb	Planning & Development Serv.	Master Plan EA Appointment of Consultant - Back to the River	885,335	
17034	7-Mar	Transportation Services	2017 Infrastructure Renewal Program Base Line Road E., Sylvan St., Balderstone Ave., Percy St. Reconstruction Project - Road Network Improvements (Local & Rural)	410,000	
17034	7-Mar	Wastewater & Treatment	2017 Infrastructure Renewal Program Base Line Road E., Sylvan St., Balderstone Ave., Percy St. Reconstruction Project - Combined Sewer Separation	3,218,105	31,200
17034	7-Mar	Water	2017 Infrastructure Renewal Program Base Line Road E., Sylvan St., Balderstone Ave., Percy St. Reconstruction Project - Main Replacement with Major Roadworks	1,104,358	
17036	27-Mar	Transportation Services	Veterans Memorial Parkway Resurfacing - Gore Road to Oxford St. E.	6,159,316	125,165
17037	27-Mar	Wastewater & Treatment	Contract Administration Services Associated with the Construction of 2017 Infrastructure Renewal Projects	464,194	
17037	27-Mar	Water	Contract Administration Services Associated with the Construction of 2017 Infrastructure Renewal Projects	360,745	
17040	27-Mar	Wastewater & Treatment	Construction Administration of Old Victoria Stormwater Management Facility No 1 - SWM Facility - Old Victoria No. 1	246,069	
17041	27-Mar	Transportation Services	Sarnia Road Improvements - Phase 3 - Hyde Park Road to Oakcrossing Gate -Sarnia Road Improvements-Hyde Park to Wonderland Road	3,690,617	
17041	27-Mar	Wastewater & Treatment	Sarnia Road Improvements - Phase 3 - Hyde Park Road to Oakcrossing Gate	868,891	
17041	27-Mar	Water	Sarnia Road Improvements - Phase 3 - Hyde Park Road to Oakcrossing Gate	437,106	
17043	27-Mar	Transportation Services	2017 Infrastructure Renewal Program Contract #2 St. George, Cheapside Street & Bridport St.	263,702	
17043	27-Mar	Wastewater & Treatment	2017 Infrastructure Renewal Program Contract #2 St. George, Cheapside Street & Bridport St.	2,007,815	22,000
17043	27-Mar	Water	2017 Infrastructure Renewal Program Contract #2 St. George, Cheapside Street & Bridport St.	1,556,356	
17045	7-Mar	Transportation Services	Settlement Agreement - Expropriation - Hyde Park Widening - Phase 1 Oxford to CP Rail Crossing	366,767	
17046	28-Mar	Protective Services	Lease Assignment and Equipment Purchase - 1021 Wonderland Road S. - Veterinarian Services and Facility	284,400	135,438
17047	28-Mar	Transportation Services	2017 Infrastructure Renewal Program - Byron Baseline Road Reconstruction Project	2,947,024	
17047	28-Mar	Wastewater & Treatment	2017 Infrastructure Renewal Program - Byron Baseline Road Reconstruction Project	239,902	48,000
17047	28-Mar	Water	2017 Infrastructure Renewal Program - Byron Baseline Road Reconstruction Project	3,237,413	
17049	28-Mar	Parks, Rec & Neigh. Serv.	Property Acquisition - Warbler Woods ESA	244,038	244,038
17050	11-Apr	Wastewater & Treatment	Property Acquisition - Old Victoria Stormwater Management Facility No. 1 - Old Victoria No 1	260,622	
17051	11-Apr	Transportation Services	2017 Infrastructure Renewal Program - Balmoral Avenue, Brant Street and Durham Street - Road Network Improvements (Local & Rural)	163,142	
17051	11-Apr	Wastewater & Treatment	2017 Infrastructure Renewal Program - Balmoral Avenue, Brant Street and Durham Street - Combined Sewer Separation	1,969,996	50,000
17051	11-Apr	Water	2017 Infrastructure Renewal Program - Balmoral Avenue, Brant Street and Durham Street -Main Replacement Engineering	1,159,558	
17055	11-Apr	Wastewater & Treatment	Supply & Installation of Sewer Liners - Cured in Place Pipe (CIPP)	4,117,015	
17056	11-Apr	Transportation Services	2019 Transportation Development Charge Background Study - Transportation Development Charge Studies 2019	237,782	

SOF #	Date of Committee Award	Service	Project	Awarded Amount	Budget Adjustments Required
17061	11-Apr	Wastewater & Treatment	Infrastructure Renewal Program Contract 4 - McCormick Area Reconstruction - Sewer Replacement Program	315,456	
17066	9-May	Wastewater & Treatment	Single Source for Pump Replacement at the Wonderland Pumping Station - Pumping Station Improvements	86,823	
17070	9-May	Wastewater & Treatment	Gordon Trunk Sewer Rehabilitation	1,574,267	
17070	9-May	Wastewater & Treatment	Gordon Trunk Sewer Rehabilitation	93,419	
17073	24-Apr	Transportation Services	2017 Infrastructure Renewal Program - Beachwood Avenue Reconstruction Project	457,920	
17073	24-Apr	Wastewater & Treatment	2017 Infrastructure Renewal Program - Beachwood Avenue Reconstruction Project	2,259,244	
17073	24-Apr	Water	2017 Infrastructure Renewal Program - Beachwood Avenue Reconstruction Project	1,628,283	
17074	24-Apr	Transportation Services	Replacement of Sidewalk, Curb & Gutter and Hot Mix Asphalt, Contract #1	3,615,763	
17074	24-Apr	Water	Replacement of Sidewalk, Curb & Gutter and Hot Mix Asphalt, Contract #1	549,016	
17076	24-Apr	Transportation Services	Western Road/ Wharnclyffe Road North Improvements, Phase 1 Canadian Pacific Railway Grade Separation Reconstruction	13,405,275	
17076	24-Apr	Wastewater & Treatment	Western Road/ Wharnclyffe Road North Improvements, Phase 1 Canadian Pacific Railway Grade Separation Reconstruction	238,669	
17076	24-Apr	Water	Western Road/ Wharnclyffe Road North Improvements, Phase 1 Canadian Pacific Railway Grade Separation Reconstruction	481,759	
17082	9-May	Wastewater & Treatment	Contract Administration Services Associated with the Construction of 2017 Infrastructure Renewal Program	199,904	
17082	9-May	Water	Contract Administration Services Associated with the Construction of 2017 Infrastructure Renewal Program	183,232	
17083	24-Apr	Transportation Services	2017 Bradley Avenue West Extension - Phase 1, Wharnclyffe to Wonderland	7,642,003	
17084	9-May	Transportation Services	Clarke Road Widening Environmental Assessment from Future VMP Extension to Fanshawe Park Road East	216,396	
17085	9-May	Wastewater & Treatment	Fox Hollow SWM Facility No. 3 - Contract Amendment to Phase 1 Grading Tender (T16-47)	356,160	
17086	24-May	Wastewater & Treatment	2017 Infrastructure Renewal Program Contract 14 Avalon Street - Sewer Replacement Program	78,856	
17089	9-May	Water	Installation of Water Meters	1,811,328	
17090	9-May	Corp., Oper. & Council Serv.	Single Source Procurements - Street and Sidewalk Sweepers - Vehicles & Equipment Replacement - TCA	375,024	
17092	8-May	Wastewater & Treatment	Subdivision Agreement - SWM Facility -3924-4138 Colonel Talbot Road - SWM Facility Dingman Creek	652,927	
17093	8-May	Wastewater & Treatment	Subdivision Agreement - SWM Facility -3493 Colonel Talbot Road - SWM Facility Dingman Creek	378,233	
17094	8-May	Transportation Services	Subdivision Special Provisions - Speyside East Corporation and Topping Family Farms Talbot Village Subdivision - Phase 5 - Portion of 3105 Bostwick Road	203,935	
17094	8-May	Wastewater & Treatment	Subdivision Special Provisions - Speyside East Corporation and Topping Family Farms Talbot Village Subdivision - Phase 5 - Portion of 3105 Bostwick Road	665,920	
17096	16-May	Parks, Rec & Neigh. Serv.	Kiwanis Park Pathway Connection	4,968,884	
17097	24-May	Wastewater & Treatment	Pollution Prevention and Control Plan Phase 3 - PPCP and Downtown Strategy	161,177	
17100	23-May	Wastewater & Treatment	Subdivision Special Provisions - 1691, 1738, 1742 Hamilton and Commissioners Rd. E. Thames Village Joint Venture - Storm Sewer Internal Oversizing Subsidy	401,110	
17106	7-Jun	Water	Clean Water and Wastewater Fund Irregular Result: Arva Pumping Station Optimization and Energy Efficiency Study - Arva Water Pumping Station Optimization and Energy Efficiency	182,627	
17109	7-Jun	Wastewater & Treatment	Clean Water and Wastewater Fund Single Source Purchase of Odour Control, Air Handling and Heat Recovery Units for Wastewater Facilities - Treatment Plants Odour Control Upgrades	2,012,385	
17110	7-Jun	Wastewater & Treatment	Clean Water and Wastewater Fund Single Source Purchase of Inlet Screens for the Adelaide and Pottersburg Wastewater Treatments Plants - Solids and Floatable Management Equipment at 8 Locations	1,003,171	
17111	7-Jun	Wastewater & Treatment	Clean Water and Wastewater Fund 2017 Projects for Stormwater Engineering	407,040	
17112	7-Jun	Wastewater & Treatment	Clean Water and Wastewater Fund Purchase of Major Organic Rankine Cycle System Components for Power Generation at the Greenway Wastewater Treatment Plant	3,968,640	
17113	7-Jun	Wastewater & Treatment	Clean Water and Wastewater Fund 2017 Infrastructure Renewal Program Frances Street, Margaret Street and Ethel Street Reconstruction - Sewer Separation Program Acceleration	3,825,905	40,000
17114	6-Jun	Transportation Services	Subdivision Special Provisions - Cedar Hollow Developments Inc. Portion of 1800 Hollow Boulevard Cedar Hollow Subdivision - Minor Roadworks Channelization	174,983	
17120	19-Jun	Parks, Rec & Neigh. Serv.	Subdivision Special Provisions - Landea Developments Inc. Creekview Subdivision - New Major Open Space Network	35,422	
17120	19-Jun	Wastewater & Treatment	Subdivision Special Provisions - Landea Developments Inc. Creekview Subdivision - Foxhollow Trunk Sanitary Sewer	15,696	
17120	19-Jun	Water	Subdivision Special Provisions - Landea Developments Inc. Creekview Subdivision - Watermain Internal Oversizing	48,967	
17124	17-Jul	Wastewater & Treatment	Design and Construction Administration Services Pottersburg - Vauxhall Wastewater Treatment Plants Interconnection Project - Vauxhall and Pottersburg Pumping Stations and Forcemains	488,403	
17128	17-Jul	Transportation Services	Appointment of Consulting Engineer Sunningdale Road Improvement	781,257	
17129	17-Jul	Transportation Services	Growth Management Implementation Strategy Southwest Sanitary Servicing Projects	69,893	
17129	17-Jul	Wastewater & Treatment	Growth Management Implementation Strategy Southwest Sanitary Servicing Projects	495,853	
17129	17-Jul	Water	Growth Management Implementation Strategy Southwest Sanitary Servicing Projects	6,716	
17131	17-Jul	Environmental Services	Appointment of Consulting Engineer Technical Studies of Environmental Assessment Process for the Proposed Expansion of the W12A Landfill Site - Municipal Waste Study	295,634	

SOF #	Date of Committee Award	Service	Project	Awarded Amount	Budget Adjustments Required
17132	17-Jul	Wastewater & Treatment	Water and Erosion Control Infrastructure (WECI) Program 2017 Provincially Approved Project Funding - UTRCA Remediating Flood Control Works within City Limits	651,264	
17133	17-Jul	Transportation Services	Infrastructure Renewal Program 2017 - 2019 Appointment of Consulting Engineers	251,704	
17133	17-Jul	Wastewater & Treatment	Infrastructure Renewal Program 2017 - 2019 Appointment of Consulting Engineers	1,622,712	
17133	17-Jul	Water	Infrastructure Renewal Program 2017 - 2019 Appointment of Consulting Engineers	1,271,347	
17134	17-Jul	Transportation Services	Shift Rapid Transit - Additional Engineering	212,506	
17136	17-Jul	Transportation Services	Development Charges Claimable Work for Westbury Subdivision, M-641 - Minor Road Works - Misc. Streetlights on Arterials	237,402	
17137	18-Jul	Parks, Rec & Neigh. Serv.	Approve Architect to act as prime consultant for the Byron pool and bathhouse - Recreation Facilities	253,000	
17138	18-Jul	Parks, Rec & Neigh. Serv.	Approve Single Source Contractor Selection Continuation of Garden Terrace and Splash Pad at Queen's Park	135,341	
17141	31-Jul	Water	Elgin Middlesex Pumping Station Upgrades - Annual Capital Replacement	30,528	
17142	31-Jul	Wastewater & Treatment	38-16 Forbes Street Development Agreement Claimable Works - Sewer Replacement Program	166,604	
17143	29-Aug	Parks, Rec & Neigh. Serv.	Thames Valley Parkway North Branch Connection Detailed Design & Tendering	512,180	
17148	31-Jul	Transportation Services	Subdivision Special Provisions - Wickerson Hills Development Wickerson Hills Subdivision - Phase Two - Road Networks Improvements (Main)	90,355	
17148	31-Jul	Water	Subdivision Special Provisions - Wickerson Hills Development Wickerson Hills Subdivision - Phase Two - Wickerson High Level Watermain Phase Two Wickerson Road	68,799	
17156	29-Aug	Wastewater & Treatment	Single Source Electrical and Mechanical Services for the Turbo Blower Installations at the Greenway Wastewater Treatment Plant - Treatments Plant Energy Reduction with Turbo Blowers CWWF	365,138	
17157	29-Aug	Wastewater & Treatment	South London Wastewater Servicing Municipal Environmental Assessment - Dingman Pumping Station and Watershed	175,163	
17159	29-Aug	Transportation Services	Wonderland Road Improvements - Phase 1 & 2 - Contract Administration - Road Networks Improvements (Main)	301,866	
17160	29-Aug	Transportation Services	Blackfriars Bridge Rehabilitation	8,643,418	
17161	29-Aug	Transportation Services	Intersection AODA Upgrades	435,803	
17162	28-Aug	Transportation Services	Development Charges (DC) Claimable Works for 3080 Bostwick Road/501 Southdale Road West	102,635	
17163	28-Aug	Parks, Rec & Neigh. Serv.	Subdivision Special Provisions - Silverleaf Subdivision Phase 1	819,256	
17163	28-Aug	Transportation Services	Subdivision Special Provisions - Silverleaf Subdivision Phase 1	1,261,038	
17163	28-Aug	Wastewater & Treatment	Subdivision Special Provisions - Silverleaf Subdivision Phase 1	814,632	
17163	28-Aug	Water	Subdivision Special Provisions - Silverleaf Subdivision Phase 1	99,053	
17164	29-Aug	Transportation Services	Wonderland Road South Two Lane Upgrade Advanced Widening at Highway 402-Irregular Result T17-100 - Wonderland Road Two Lane Upgrade Hwy 401 to Hwy 402	298,313	
17165	12-Sep	Transportation Services	Property Acquisition - Shift Rapid Transit Project - RT 1 : Wellington Road -Bradley Ave to Horton St S Leg Widening-26 Wellington Road South	174,314	
17168	11-Oct	Corp., Oper. & Council Serv.	Award Construction Contract for the East Community Centre - Facility Energy Management	108,000	
17168	11-Oct	Parks, Rec & Neigh. Serv.	Award Construction Contract for the East Community Centre - East Multi-Purpose Rec. Centre	21,463,000	859,100
17169	18-Sep	Transportation Services	Shift Rapid Transit Environmental Assessment Project Management Plan, Communications Plan and Consulting Fees Amendment	2,322,500	
17170	26-Sep	Wastewater & Treatment	Wastewater Pumping Station VFD Replacements - Sanitary Pump Stations Variable Frequency Drives	425,631	
17171	26-Sep	Wastewater & Treatment	Old Victoria Stormwater Management Facility No. 1 - T17-28 - SWM Facility - Old Victoria No. 1	2,300,333	820,123
17172	11-Oct	Transportation Services	Lease of Office Space - Request for Proposal No. 17-22 for Rapid Transit Implementation Office - Environmental and Engineering Services	333,333	
17172	11-Oct	Wastewater & Treatment	Lease of Office Space - Request for Proposal No. 17-22 for Rapid Transit Implementation Office - Environmental and Engineering Services - CWWF Office Space - Wastewater	108,334	108,334
17172	11-Oct	Water	Lease of Office Space - Request for Proposal No. 17-22 for Rapid Transit Implementation Office - Environmental and Engineering Services - CWWF Office Space - Water	58,333	58,333
17173	25-Sep	Transportation Services	Subdivision Special Provisions - Sifton Properties Limited Hajjar Subdivision - Minor Roadworks - Channelization	164,306	
17173	25-Sep	Wastewater & Treatment	Subdivision Special Provisions - Sifton Properties Limited Hajjar Subdivision	311,853	
17174	24-Oct	Transportation Services	Wilton Grove Improvements - Detailed Design & Tendering	400,338	
17175	26-Sep	Corp., Oper. & Council Serv.	Vendor of Record (VOR) OSS-00456717 Telephony Equipment, Maintenance and Support Services	1,250,000	
17182	11-Oct	Transportation Services	Proposed Settlement of a Claim for Compensation for Partial Expropriation of 1186 Fanshawe Park Road East	145,973	
17183	11-Oct	Corp., Oper. & Council Serv.	Single Source Award of Contract for Phase 6 Facility Renewal and Energy Retrofit Program	1,734,087	
17183	11-Oct	Culture Services	Single Source Award of Contract for Phase 6 Facility Renewal and Energy Retrofit Program	159,763	
17183	11-Oct	Parks, Rec & Neigh. Serv.	Single Source Award of Contract for Phase 6 Facility Renewal and Energy Retrofit Program - Maintain Sportspark	975,782	
17183	11-Oct	Protective Services	Single Source Award of Contract for Phase 6 Facility Renewal and Energy Retrofit Program - Fire Stations LCR	81,408	
17183	11-Oct	Social & Health Services	Single Source Award of Contract for Phase 6 Facility Renewal and Energy Retrofit Program - Dearness Major Upgrades	305,280	
17185	23-Oct	Wastewater & Treatment	Revised Land Acquisition Terms North Lambeth P9 Stormwater Management Facility - SWM Facility Dingman Creek North Lambeth No P9	562,110	

SOF #	Date of Committee Award	Service	Project	Awarded Amount	Budget Adjustments Required
17186	24-Oct	Water	Clean Water and Wastewater Fund - Large Diameter Watermain Inspection - Elgin Pipeline - Trunk Watermains Syphons and Pipeline	1,112,544	
17187	24-Oct	Water	Bulk Water Station Access Terminal Upgrades - Main Replacement Maintenance	222,625	
17188	24-Oct	Wastewater & Treatment	Mornington Area Storm Drainage Servicing Environmental Assessment - Mornington Area Storm Drainage Servicing EA	131,746	
17189	24-Oct	Transportation Services	Intelligent Transportation System - RT 1: Wellington Rd. - Bradley Ave to Horton St. South Leg Widening	138,251	
17191	24-Oct	Wastewater & Treatment	Phase 1 Implementation of Cityworks CMMS Solution for Water, Sanitary and Stormwater Infrastructure - Asset Management of the Sewer System	633,151	
17191	24-Oct	Water	Phase 1 Implementation of Cityworks CMMS Solution for Water, Sanitary and Stormwater Infrastructure - Asset Maintenance Management System	633,151	
17194	24-Oct	Transportation Services	Property Acquisition - Shift Rapid Transit Project - RT 1: Wellington Road - Bradley Ave to Horton St. South Leg Widening - 28 Wellington Rd South	189,831	
17195	24-Oct	Wastewater & Treatment	Construction Tender Award - Vauxhall Wastewater Treatment Plant Flood Protection - Flood Protection Measures at Vauxhall PCP	4,391,803	1,462,830
17197	24-Oct	Environmental Services	Landfill Gas Utilization - Development of a 500 kw Power Plant at the W12A Landfill - 500kw Power Plant at W12A Landfill	300,000	4,000,000
17202	21-Nov	Water	Leak Logger Network for the Water Distribution System - Leak Detection Program	335,256	
17203	21-Nov	Wastewater & Treatment	Supply and Installation of an Inductively Coupled Plasma Optical Emission Spectrophotometer	120,724	
17204	20-Nov	Transportation Services	Subdivision Special Provisions - Foxwood Subdivision Foxwood Developments (London) Inc.	295,657	1,498,965
17204	20-Nov	Water	Subdivision Special Provisions - Foxwood Subdivision Foxwood Developments (London) Inc. - Watermain Internal Oversizing Subsidy	58,003	
17205	20-Nov	Transportation Services	Subdivision Special Provisions - West 5 Subdivision - Phase 2	869,381	1,390,374
17205	20-Nov	Water	Subdivision Special Provisions - West 5 Subdivision - Phase 2	31,139	18,287
17206	21-Nov	Transportation Services	Hyde Park Road Widening - Phase 2 CP Rail Crossing to Fanshawe	179,555	
17208	4-Dec	Wastewater & Treatment	Subdivision Special Provisions - Colonel Talbot Developments Inc. Hunt Land Subdivision	1,529,709	
17209	4-Dec	Transportation Services	Subdivision Special Provisions - Foxhollow North Kent Subdivision Phase 2	447,951	441,435
17209	4-Dec	Wastewater & Treatment	Subdivision Special Provisions - Foxhollow North Kent Subdivision Phase 2	791,796	
17209	4-Dec	Water	Subdivision Special Provisions - Foxhollow North Kent Subdivision Phase 2	50,738	50,738
17210	5-Dec	Transportation Services	Property Acquisition - Shift Rapid Transit Project Rt 4 Dundas St. - Adelaide St. to Highbury Ave E Leg Widening	282,440	
17211	5-Dec	Transportation Services	Property Acquisition - Shift Rapid Transit Project Rt 7 Richmond St. - Raymond Ave to York St.	370,211	
17212	5-Dec	Transportation Services	Property Acquisition - 2547 Main Street - Road Networks Improvements	138,934	
Subtotal Council Awards				197,185,255	17,474,804
Council Approved Budget Adjustments					
		Water	Clean Water and Wastewater Fund (CWWF)		6,910,000
		Wastewater & Treatment	Clean Water and Wastewater Fund (CWWF)		29,153,427
		Property Tax	Public Transportation Infrastructure Fund (PTIF)		35,628,353
		Property Tax	Demolish Lorne Ave School		3,000,000
		Property Tax	Assessment Growth Funding		1,419,416
		Property Tax	Establish Budget For Canada 150 Projects		895,000
		Property Tax	Canada 150 London - Celebration and Promotion Shortfall		151,670
Subtotal Council Awards & Budget Adjustments				197,185,255	94,632,670

	Awarded Amount	Budget Adjustments Required
Council Awards and Associated Budget Adjustments		
Property Tax Budget	105,290,406	55,164,803
Wastewater & Treatment Budget	65,723,444	32,430,509
Water Budget	26,171,405	7,037,358
Subtotal Council Awards	197,185,255	94,632,670

	Awarded Amount	Budget Adjustments Required
Administrative Awards and Associated Budget Adjustments ⁽¹⁾		
Property Tax Budget	30,305,768	4,031,090
Wastewater & Treatment Budget	19,104,417	487,830
Water Budget	8,002,287	0
Subtotal Administrative Awards	57,412,472	4,518,920

Total Council and Administrative Awards by Category		
Property Tax Budget	135,596,174	59,195,893
Wastewater & Treatment Budget	84,827,861	32,918,339
Water Budget	34,173,692	7,037,358
Total	254,597,727	99,151,590

Note 1: Civic Administration source of financing awards are in accordance with the Procurement of Goods & Services Policy and are reported annually through that process. Budget adjustments include additional revenue from private drain connections and other non-tax supported funding sources.

Appendix B - Summary of 2014 Life-To-Date Capital Budgets (2014 and prior) Having No Future Budget Requests

PROJECT	PROJECT DESCRIPTION	CLASSIFICATION	SERVICE AREA	2014 LTD BUDGET	COMMITTED	UNCOMMITTED	EXPECTED COMPLETION	EXPLANATION
TAX SUPPORTED								
GG1555-14	2014 CITY HALL MAJOR UPGRADES	Life Cycle Renewal	Finance & Corporate Services	1,661,061	1,546,292	114,769	Q4 2019	This program is also to be used for a future larger City Hall renewal source of finance - Master Accommodation Plan 2015.
GG1620	DEARNESS MAJOR UPGRADES	Life Cycle Renewal	Finance & Corporate Services	1,156,000	942,451	213,549	Q4 2019	Life Cycle Renewal work to be undertaken.
GG1640	BUILDING ACCESSIBILITY	Life Cycle Renewal	Finance & Corporate Services	550,000	540,846	9,154	Q4 2019	Annual program for accessibility projects.
GG1683	FACILITIES CONDITION	Life Cycle Renewal	Finance & Corporate Services	380,615	368,951	11,664	Q4 2019	Annual program for condition studies
GG1730HB	RETENTION OF HERITAGE BLDGS	Service Improvement	Finance & Corporate Services	500,000	447,446	52,554	Beyond	Annual program to maintain current site.
GGMOD1405	PH 5-NETWORK WIRELESS PT	Life Cycle Renewal	Finance & Corporate Services	106,588	18,676	87,912	Beyond	Project will deliver the upgrade of the City of London's point to point radios. These radios are essential in the provision of connectivity to City of London sites outside the downtown and providing redundancy to City of London sites connected via fibre optic cabling.
GGMOD1406	PH 6-NETWORK PROJ CLOSURE	Life Cycle Renewal	Finance & Corporate Services	21,630	21,182	448	Beyond	Ongoing - Project will deliver the final phase of the Network Modernization program including documentation provision, assessment and quality assurance activities.
ID1140	RIVER ROAD INDUSTRIAL LANDS	Service Improvement	City Manager's Department	3,306,000	3,166,800	139,200	Q1 2019	Park is fully assumed for operational costs. Some lots remain to be sold so the possibility of future capital expenses remains until all lots are sold.
ID1141	RIVER RD OUTLET SWR IND PARK	Service Improvement	City Manager's Department	2,563,303	2,418,825	144,478	Q1 2019	Park is fully assumed for operational costs. Some lots remain to be sold so the possibility of future capital expenses remains until all lots are sold.
ID1166	OXFORD STREET BUSINESS PARK	Service Improvement	City Manager's Department	1,983,291	459,064	1,524,227	Q4 2018	Awaiting potential claim from purchaser.
ID1168-3A	INNOVATION PARK - DR OETKER	Service Improvement	City Manager's Department	385,000	296,846	88,154	Q4 2018	Ongoing ILDS account. Possible future engineering assignment due to additional lands under option.
ID1170	HURON INDUSTRIAL PARK	Service Improvement	City Manager's Department	6,012,553	5,221,097	791,456	Q4 2018	Ongoing ILDS account. Possible future engineering assignment due to additional lands under option.
ID1368	INNOVATION PARK-CLAIMABLE WORK	Growth	City Manager's Department	2,000,000	693,027	1,306,973	Q1 2019	Ongoing ILDS account. Covers Phases 1, 2, 3, and 4. Only Phase 1 is partially assumed. Numerous lots remain to be sold leaving the possibility of more expenses.
ME2012-01	2012 V&E REPLACEMENT - TCA	Life Cycle Renewal	Environmental & Engineering	6,147,263	5,649,700	497,563	Q3 2018	Committed items noted above are expected to be complete by Q1 2018. 3 Units remaining to be initiated and completed- Forestry Chipper truck, car and an arrow board. Chipper truck will require 6-9 months for completion. Once open purchase orders are closed, then move balance with remaining units to ME2015-01.
PD1015	SOUTH STREET CAMPUS REDEV	Service Improvement	Planning Services	155,000	141,363	13,637	Q2 2019	This account has been used to pay for a variety of consulting services over several years as required to prepare the Old Victoria Hospital Lands for sale, including an Environmental Impact Study, an assessment of heritage resources, and preparation of a stabilization plan for heritage resources. Some consulting work is anticipated to conclude Phase I preparation and begin Phase II preparation. Negotiations underway with preferred Phase I developer; budget \$10-\$15K for City due-diligence studies such as independent analyses of submitted economic pro-formas, site conditions verification, etc; Phase II prep costs depend on outcome of Phase I.
PD1018	SMART CITY STRATEGY	Service Improvement	Planning Services	125,000	127,200	(2,200)	Q4 2019	Phases 1 and 2 are 95% complete. Strategy to be completed in 2019.
PD1033-11	2011 NEW DISTRICT PARKS	Growth	Planning Services	440,000	422,154	17,846	Q4 2018	Land/Building Assumption Delay. Funds to assist Facilities with washroom building upgrade in Riverbend District Park. Developer has not dedicated structure to City as of yet. All of this available funding is needed (plus more recent funding) for washroom upgrade. City should be in a position to start design in 2018 which will allow these funds to be fully spent.
PD1129-13	2013 DWTN STREET TREE PLANTING	Life Cycle Renewal	Planning Services	378,392	352,825	25,567	Q2 2018	Funding for tree planting at Old East Parking Lot redevelopment at Queens Park. The tree planting will occur in spring 2018.
PD1145	PLACEMAKING DESIGN GUIDELINES	Service Improvement	Planning Services	100,000	64,475	35,525	Q4 2018	Urban Design Review project has been delayed. Expected that funds remaining will be used in 2018.
PD1146	DEVELOPMENT MANAGEMENT	Life Cycle Renewal	Development & Compliances Serv	180,000	6,156	173,844	Q4 2019	Backflow, e-permitting (portal) projects and business folders have been completed. Sign Folder and mobile solution projects have started and other folders are moving along as scheduled.

Appendix B - Summary of 2014 Life-To-Date Capital Budgets (2014 and prior) Having No Future Budget Requests

PROJECT	PROJECT DESCRIPTION	CLASSIFICATION	SERVICE AREA	2014 LTD BUDGET	COMMITTED	UNCOMMITTED	EXPECTED COMPLETION	EXPLANATION
PD2042	2009 NEW MAJOR OPEN SPACE	Growth	Planning Services	491,500	320,211	171,289	Q4 2018	Land Assumption Delay. Funds for capital claims - pathway development at Wickerson Development adjacent to Boler Lands. Subdivisions registered, but only a portion of the work has been completed. Remaining work should occur in 2018 requiring all remaining funds.
PD2043-12	2012 NEW MAJOR OPEN SPACE	Growth	Planning Services	620,000	547,941	72,059	Q4 2019	Surplus funding associated with Talbot/Bostwick pathway/trail connections, which may be required for other open space linkages servicing same growth area - TBD in 2018.
PD2043-13	2013 NEW MAJOR OPEN SPACE	Growth	Planning Services	400,000	304,331	95,669	Q4 2019	Boler Lands & Wickerson SWMF pathway connections. Stormwater Management Division (SWM) leading storm pond construction. All of the funding will be used. Timing for pathway is subject to City SWM Division schedule, subdivision developers and easements being finalized across Boler Lands. Timing is TBD, but we are hopeful that all aspects are finalized in 2018 allowing for implementation in 2019.
PD2043-14	2014 NEW MAJOR OPEN SPACE	Growth	Planning Services	350,000	51,032	298,968	Q4 2019	Funding for subdivision open space linkages - waiting for developers to proceed. \$100k for West Byron/SWM connections. \$198k for Lambeth P9 facility and surrounding development.
PD2082	MEADOWLILY AREA PLANNING STUDY	Growth	Planning Services	520,000	391,114	128,886	Q4 2019	Meadowlily Secondary Plan was initiated in response to an application to designate and zone lands adjacent to meadowlily for commercial development. A significant amount of work has been completed to date – including consulting reports, environmental studies, public consultation, etc. Project was put on hold to dedicate limited staff resources to other higher priority projects when the initial applicant changed plans and the area's commercial potential diminished. Since the Meadowlily Study has not been re-initiated, it is unclear whether all of the funds will be required. The major issue is related to transportation matters and a possible EA to determine options for interchange improvements.
PD2124	2010 NEW THAMES VALLEY PRKWAY	Growth	Planning Services	240,000	187,506	52,494	Q4 2019	Remaining funding in this account was used as a SoF to support the North Branch TVP project as reported in the February 21, 2018 CWC report regarding the Ontario Municipal Commuter Cycling program. Finance will be transferring this \$50k to PD2125 following Council approval.
PD2124-11	2011 NEW THAMES VALLEY PARKWAY	Growth	Planning Services	400,000	399,999	1	Q4 2018	Funding associated with construction of Kiwanis Park CNR crossing, which is ongoing and anticipated to be completed in 2018.
PD2124-12	2012 NEW THAMES VALLEY PARKWAY	Growth	Planning Services	50,000	0	50,000	Q4 2018	Land Assumption Delay - Funds earmarked for TVP at Victoria on River development. TVP constructed by developer but capital claim not processed as of yet.
PD2124-13	2013 NEW THAMES VALLEY PARKWAY	Growth	Planning Services	650,000	16,303	633,697	Q4 2019	\$150k funding in this account was used as a Source of Financing to support the North Branch TVP project as reported in the Feb.21/2018 CWC report regarding OMCC. Finance will be transferring this \$150k to PD2125 following Council approval. Land Assumption Delay - \$85k for TVP extension east of Highbury in Edgevalley Development. Remaining amount for Victoria on the River TVP (which is complete, but capital claim not processed) and for Hamilton Road underpass. Edgevalley should proceed in 2018, subject to final approvals on subdivision plans. Hamilton Road underpass will be designed in 2018 with construction in 2019.
PD2134	2009 MAINTAIN THAMES VALLEY	Life Cycle Renewal	Planning Services	308,494	305,711	2,783	Q4 2018	Funding associated with construction of Kiwanis Park CNR crossing, which is ongoing and anticipated to be completed in 2018.
PD2135-13	2013 MAINTAIN THAMES VALLEY	Life Cycle Renewal	Planning Services	235,686	229,612	6,074	Q4 2018	Funding associated with construction of Kiwanis Park CNR crossing, which is ongoing and anticipated to be completed in 2018.
PD2253	2010 NEW ENVIRO SIGNIF AREA	Growth	Planning Services	260,000	231,033	28,967	Q2 2019	Remaining funds in this account are required to progress Meadowlily Ph. 2 Master Plan (following completion of ongoing Phase 1 in 2018).
PD2253-12	2012 NEW ENVIRO SIGNIF AREA	Growth	Planning Services	290,000	170,000	120,000	Q4 2019	Remaining funds in this account are required to progress Meadowlily Ph. 2 Master Plan and implementation (following completion of ongoing Phase 1 in 2018).
PD2253-13	2013 NEW ENVIRO SIGNIF AREA	Growth	Planning Services	280,000	258,281	21,719	Q2 2019	Land acquisition delays resulting in delay in construction and utilization of these funds. Funds are to complete pathway/trail system in Medway pending land acquisition.
PD2324-13	13 MUN OWNED HERITAGE BDGS	Life Cycle Renewal	Planning Services	459,383	460,772	(1,389)	Q4 2018	Final payment to Consultant required before closing.
PD2324-14	14 MUN OWNED HERITAGE BLGS	Life Cycle Renewal	Planning Services	280,337	282,038	(1,701)	Q4 2018	Final payment to Consultant required before closing.

Appendix B - Summary of 2014 Life-To-Date Capital Budgets (2014 and prior) Having No Future Budget Requests

PROJECT	PROJECT DESCRIPTION	CLASSIFICATION	SERVICE AREA	2014 LTD BUDGET	COMMITTED	UNCOMMITTED	EXPECTED COMPLETION	EXPLANATION
PD2400	PARK FARM TRUST FUND	Life Cycle Renewal	Planning Services	91,287	80,386	10,901	Beyond	Trust Fund bequeathed in 1990 "for the purpose of such park including additions thereto" by estate of the last private owner of the municipally-owned heritage property.
PD2633	DEVELOPMENT OF INFORMATION	Service Improvement	Community Services	200,000	110,217	89,783	Q4 2020	Project delayed due to complexities of the software development and the process of working with seven other Service Managers for approvals, etc. Project budget expected to be fully spent.
PD3019-13	2013 NEW URBAN PARKS	Growth	Planning Services	100,000	30,019	69,981	Q2 2019	Talbot Village Urban Park - Had been waiting for adjacent site plan designs to be finalized. Detailed design in process with construction anticipated in 2018/19. The park will cost approximately \$245k - funding is sourced from this account and the 2015 budget.
PD3020	PICCADILLY URBAN PARKS	Life Cycle Renewal	Planning Services	39,660	33,253	6,407	Q4 2018	Piccadilly Park - had been waiting for Ministry of Environment approvals (received in 2016). Work to be completed in 2018. All available budget will be used.
PD3020-13	2013 MAINTAIN URBAN PARKS	Life Cycle Renewal	Planning Services	136,386	74,514	61,872	Q4 2018	Remaining budget to be spent at Piccadilly - had been waiting for Ministry of Environment approvals. Work will proceed in 2018. Note that \$40k in funding from Western Fair (other sources) is not being captured in overall project budget.
PD3023	5-YEAR OFFICIAL PLAN REVIEW & ASSOCIATED ZONING BY-LAW AMENDMENTS	Life Cycle Renewal	Planning Services	650,000	508,370	141,630	Q1 2019	Ongoing program – this program was established to fund the regular work of updating the Official Plan (5 year review program) and Zoning By-law. The funding has occurred over a number of years, prior to the 4-year budget (2015-2019). The outstanding balance will be used for additional consulting work that may be needed relating to The London Plan and the current Ontario Municipal Board hearing. Unused funds to be transferred to PD2152 for the comprehensive Zoning By-law project, targeted for completion by 2021.
PP1025	INTERFACE & MOBILE DATA	Service Improvement	Community Services	1,000,000	0	1,000,000	Q2 2019	On receiving budget approval from Council, Fire Services submitted a project request to ITS. Following a review of the LFD's high level needs assessment, ITS dedicated a staff member in late November 2016 to lead this project. Vendor selection in 2017 had to be revisited because of information security concerns identified by ITS. Report to Council anticipated in spring of 2018. Meanwhile, a number of significant sub-projects to be phased in within this master project are in progress.
PP1032	RADIO EQUIPMENT	Life Cycle Renewal	Community Services	1,790,000	1,780,104	9,896	Q2 2019	Project initiation on hold pending resolution of labour relations matters.
PP1033	APPARATUS HOIST	Service Improvement	Community Services	175,000	0	175,000	Q3 2018	The project was delayed pending completion of labour contract negotiations. LFD has initiated this project with Facilities and pre-engineering is in progress.
PP4325	911 COMMUNICATIONS UPGRADES	Life Cycle Renewal	London Police Services	612,000	381,081	230,919	2022	Currently awaiting Next Generation 911 (NG911) equipment requirements from Bell - which are due March, 2019. Deadline for NG911 implementation is 2023.
PP4490	BUSINESS INTELLIGENCE SOFTWARE	Service Improvement	Community Services	226,007	186,804	39,203	Q2 2019	Business intelligence component of this project is complete, however Incident Analyst piece was delayed. Remaining funds will be used as part of project PP1025 as these projects are related. \$10k allocated for training to be spent in 2018.
RC2201-CGAC	CANADA GAMES AQUATIC CENTRE	Life Cycle Renewal	Finance & Corporate Services	6,547,636	6,547,635	1	Complete	Project complete. Project to be closed once FCM grant is received.
RC2428	ENHANCED CGAC AQUATIC FUND	Life Cycle Renewal	Community Services	43,575	38,841	4,734	Q4 2018	Amount was a donation made in memorium, to be used for customer service enhancements specifically for the Canada Games Aquatic Centre. It is expected the project will be completed by the end of 2018.
SW6023	COMMUNITY ENVIRO DEPOTS	Service Improvement	Environmental & Engineering	1,500,000	43,740	1,456,260	Q4 2019	Project is on hold pending MOECC legislation development.
SW6047	MATERIAL RECOVERY FACILITY	Service Improvement	Environmental & Engineering	22,459,660	22,377,036	82,624	Q4 2018	Asphalt repairs are planned for the 2018 construction season.
TS1027	FORESTRY MTCE-GYPSY MOTH	Life Cycle Renewal	Planning Services	250,000	232,458	17,542	Q2 2018	Remaining funding to be used for communications campaign related to "Oak Wilt" (increased mortality of oak trees).
TS1325	VETERANS MEMORIAL SOUTH	Service Improvement	Environmental & Engineering	1,148,811	588,361	560,450	Q4 2019	Currently under construction with completion anticipated by the end of June 2018. Account required to cover realty costs from expropriation.
TS1481-1	WELLINGTON RD WIDENING-PH 1	Growth	Environmental & Engineering	2,800,000	593,507	2,206,493	Beyond	Project is to be coordinated with the BRT EA project.
TS1481-2	WELLINGTON RD WIDENING-PH2	Growth	Environmental & Engineering	850,000	0	850,000	Beyond	Project is to be coordinated with the BRT EA project.
TS1481-3	WELLINGTON RD WIDENING-PH3	Growth	Environmental & Engineering	550,000	0	550,000	Beyond	Project is to be coordinated with the BRT EA project.

Appendix B - Summary of 2014 Life-To-Date Capital Budgets (2014 and prior) Having No Future Budget Requests

PROJECT	PROJECT DESCRIPTION	CLASSIFICATION	SERVICE AREA	2014 LTD BUDGET	COMMITTED	UNCOMMITTED	EXPECTED COMPLETION	EXPLANATION
TS1498	HALE ST-TRAFALGAR RD	Service Improvement	Environmental & Engineering	16,647,442	16,603,018	44,424	Q4 2018	Assessment of impacts near completion.
TS2170	BRADLEY FROM OLD VICTORIA	Growth	Environmental & Engineering	2,350,000	805,058	1,544,942	Q1 2019	Possible work to cover Development Charges roadworks associated with a future Innovation Park Phase 5. Limits on Bradley are from Bonder easterly to City Limits. ILD, Transportation and Finance, to discuss.
TS2171	OLD VICTORIA FROM HAMILTON TO HWY 401	Growth	Environmental & Engineering	2,110,000	1,300,920	809,080	2022	Multi-phase project. Final phase outstanding.
TS3135	EXTERIOR LIGHTING SPORTSFIELDS	Life Cycle Renewal	Finance & Corporate Services	435,854	382,880	52,974	Q2 2018	Project will be completed once final invoice is processed in early 2018.
TS4011	TRAFFIC SIGNAL UPGRADE	Service Improvement	Environmental & Engineering	3,643,040	3,505,923	137,117	Q4 2018	The installation of the traffic signal system is complete. The balance of the budget is to be used to replace the communication system originally installed when the signal system was installed. A new communication system will reduce annual operating costs.
TS4067-14	2014 TRAFFIC SIGNALS-MTCE	Life Cycle Renewal	Environmental & Engineering	2,097,955	2,098,443	(488)	Q2 2018	Project to be closed when outstanding POs are closed.
TS4160	TRAFFIC SIGNALS & STREET LIGHT	Growth	Environmental & Engineering	1,259,000	1,279,636	(20,636)	Q4 2018	Project will be closed after the warranty period has ended.
TS4204	DOWNTOWN PARKING INITIATIVES	Service Improvement	Environmental & Engineering	500,000	299,442	200,558	Q2 2018	Final invoicing outstanding.
TS4209	IMPROVED PARKING TECHNOLOGY	Service Improvement	Environmental & Engineering	300,000	225,568	74,432	Q2 2019	Project has been delayed due to project resources from the vendor as well as ensuring that all technical/security requirements are being met at our side. However progressing in 2018 to be completed in Q2 2019.
TS5031	TRANSPORTN DEMAND MNG	Service Improvement	Environmental & Engineering	320,750	301,167	19,583	Q2 2020	This project has an overall variance of \$150,000 (\$19,583 + \$130,000). \$100,000 of these funds are assigned to 2 projects under Public Transit Infrastructure Fund (PTIF) for 2017 and 2018. The remaining funds, about \$50,000, are assigned to capital expenditures under the Transportation Demand Management (TDM) Program and will be used in 2018 to coincide with outcomes Public Transit Infrastructure Fund projects and related TDM capital expenditures.
WASTEWATER & TREATMENT								
ES1721	ECONOMIC DEVELOPMENT	Service Improvement	Environmental & Engineering	8,531,194	7,630,048	901,146	Q3 2018	Future work related to the water technology centre. Pipe remediation consulting contingency- This project was extended due to damage that occurred to the system prior to full acceptance. The repairs are mostly complete and final deficiencies are being resolved.
ES2414-13	2013 SEWER REPLACEMENT	Life Cycle Renewal	Environmental & Engineering	9,214,140	9,175,173	38,967	Q3 2018	Part of Annual Infrastructure Renewal Program - some outstanding work from previous years' construction projects nearing completion.
ES2455	STONE CREEK IMPROVEMENTS	Service Improvement	Environmental & Engineering	160,000	0	160,000	Q4 2018	The Clean Water & Wastewater Fund (CWWF) requests includes a "Reclamation and Naturalization of Existing Urban Watercourses - Rehabilitation Plan Preparation." The project will be aligned with this forthcoming strategy.
ES2465	HIGHLAND GREEN- BASEMENT	Service Improvement	Environmental & Engineering	189,000	0	189,000	Q2 2018	In the process of identifying works that can be applied to this project subject to the development agreement under which funds were received.
ES2485	OLD OAK SERVICING (FORMER)	Service Improvement	Environmental & Engineering	3,360,000	1,205,106	2,154,894	beyond	Development Charges Project, on hold subject to completion of the Dingman Creek Environmental Assessment (EA). Dingman EA anticipated to be completed Q1 2019.
ES2486	WONDERLAND RD DITCH REMEDN WRK	Service Improvement	Environmental & Engineering	1,770,028	336,487	1,433,541	Q4 2019	Dingman Creek Environmental Assessment (EA) is currently underway for completion in Q1 2019. Timing of this project to be defined following EA completion.
ES2488	WEST LONDON DYKES	Life Cycle Renewal	Environmental & Engineering	2,429,439	2,023,214	406,225	Q4 2018	Phase 4 of West London Dykes to be constructed by Q4 2018 Associated with Upper Thames River Conservation Authority (UTRCA) Remediating Flooding.
ES2493	HYDE PARK TRUNK SAN SEWER	Growth	Environmental & Engineering	5,112,000	5,130,431	(18,431)	Q2 2018	Capital project currently in warranty period. Project to be closed once warranty period is complete.
ES2682	DINGMAN EROSION CONTROL AND WETLAND REMEDIATION WORKS	Growth	Environmental & Engineering	9,344,333	6,867,266	2,477,067	Q2 2018	Project nearing completion. Completion of final warranty and monitoring work to be confirmed. Project significantly under budget due to favourable tender results.
ES2685	GREENWAY EXPANSION	Growth	Environmental & Engineering	46,143,000	43,970,727	2,172,273	Q4 2019	Greenway Expansion and Upgrade in progress not due for completion until mid to end of 2018, warranty period will extend until end of 2019. Approximately 80% complete.

Appendix B - Summary of 2014 Life-To-Date Capital Budgets (2014 and prior) Having No Future Budget Requests

PROJECT	PROJECT DESCRIPTION	CLASSIFICATION	SERVICE AREA	2014 LTD BUDGET	COMMITTED	UNCOMMITTED	EXPECTED COMPLETION	EXPLANATION
ES3020-FH1	SWM FACILITIES - FOXHOLLOW 1	Growth	Environmental & Engineering	4,719,450	4,758,690	(39,240)	Q3 2018	Construction of SWM facility completed in 2016. Completion date reflects warranty period. Full contingency likely not required, this will resolve negative balance in project. Once warranty work is complete, unused funds will be returned to original source.
ES3020-HP6	SWM FACILITY - HYDE PARK NO 6	Growth	Environmental & Engineering	2,416,700	1,371,954	1,044,746	Q4 2019	This project may be updated in 2019 based on the outcome of the Hyde Park Environmental Assessment (EA) Addendum to be completed in Q3 2018. Original EA recommendations for this facility needed to be reassessed based on changing conditions in the subwatershed.
ES3020-PD2	SWM FACILITY- PINCOMBE DRAIN 2	Growth	Environmental & Engineering	2,456,700	0	2,456,700	Q4 2018	This project was constructed by the developer as a temporary Stormwater Management facility at their own cost prior to completion of an Environmental Assessment (EA) process prior to 2011. EA process concluded in 2014 and identified as a permanent facility. Awaiting a claim to be filed by the developer for payment for design and construction of this stormwater pond.
ES3068	SPRINGBANK DAM REPLACE GATES	Service Improvement	Environmental & Engineering	6,865,079	6,713,303	151,776	2020	On hold until completion of One River Environmental Assessment (EA). One River EA aimed to be completed by Q2 2018.
ES3073	DINGMAN PUMPING STATION AND	Life Cycle Renewal	Environmental & Engineering	3,596,921	3,596,925	(4)	Q4 2018	Class EA initiated for future Dingman pumping station, to be reported to Civic Works Committee.
ES3087	HURON INDUSTRIAL PARK SERVICE	Service Improvement	Environmental & Engineering	1,122,673	421,110	701,563	Q1 2019	Finishing up Master Servicing study. Will roll into SWMF EA for 2019.
ES4402	EXTENSION OF THE STONEY CREEK	Growth	Environmental & Engineering	4,950,058	2,994,721	1,955,337	Q2 2018	Construction complete. Development Services undertaking inspections related to securities and clearance. Claim for approved works anticipated to be received.
ES4825-11	2011 MUNICIPAL DRAIN	Life Cycle Renewal	Environmental & Engineering	943,073	329,351	613,722	Q4 2018	Several drainage reconstruction projects supported through this program are in various stages of completion.
ES4834-11	2011 MUNICIPAL DRAIN MTCE	Life Cycle Renewal	Environmental & Engineering	203,614	116,878	86,736	Q2 2018	Awaiting final billing out to property owners. Project will be closed following receipt of outstanding grants and landowner payments.
ES5143	HAULED LIQUID WASTE RECEIVING	Service Improvement	Environmental & Engineering	1,000,000	809,357	190,643	Q4 2019	Feasibility study underway for improved septage receiving at Dingman/Wonderland. Design expected 2018, construction 2019.
ES5234	ADELAIDE WASTEWATER TREATMENT	Service Improvement	Environmental & Engineering	1,898,500	20,148	1,878,352	2022	Will be coordinated with expansion and tied in with phosphorus upgrades which may be required as a result of legislation.
ES6066	DINGMAN PUMPING STATION HEADER	Life Cycle Renewal	Environmental & Engineering	500,000	53,110	446,890	Q2 2020	Environmental Assessment underway, Public Information Centre planned for February 2018.
ES6072	GREENVALLEY DRAIN-WILTON	Service Improvement	Environmental & Engineering	1,935,056	1,211,140	723,916	Q1 2018	Project substantially complete. Project will be completed significantly under budget due to a competitive heavy-construction contractor marketplace at the time the tender was issued. Unused funds to be returned to original source.
ES6089	APPLEGATE SWMF REMEDIATION	Service Improvement	Environmental & Engineering	280,000	175,613	104,387	Q4 2019	Consulting project related to a separate CWWF project tendered in Q1 2018. Construction expected to be complete Q4 2018. Warranty to Q4 2019.
ESSWM-HP5	SWM FACILITY - HYDE PARK NO 5	Growth	Environmental & Engineering	6,517,700	365,728	6,151,972	Q4 2019	This project may be updated in 2019 based on the outcome of the Hyde Park Environmental Assessment (EA) Addendum to be completed in Q3 2018. Original EA recommendations for this facility needed to be reassessed based on changing conditions in the subwatershed.
ESSWM-MM4	SWM FACILITY-MURRAY MARR 4	Growth	Environmental & Engineering	2,100,000	166,410	1,933,590	Q4 2019	Dingman Creek Environmental Assessment (EA) is currently underway for completion in Q1 2019. Timing of this project to be defined following EA completion.
ESSWM-SB	SWM FACILITY-WICKERSON NO S-B	Growth	Environmental & Engineering	2,787,549	2,348,522	439,027	Q4 2020	Construction complete and under budget due to favourable tender results. Completion date reflects warranty period. Post construction environmental monitoring by consultants for 3 years as per regulatory authority permits.
ID2056	SKYWAY IND PARK-SWR OVRISZG	Growth	Environmental & Engineering	938,000	811,728	126,272	Q1 2019	Future oversizing as lots develop.
ID2058-3A	INNOVATION PARK - SEWER	Service Improvement	Environmental & Engineering	315,000	242,145	72,855	Q1 2019	Ongoing ILDS account. Possible future engineering assignment due to additional lands under option.
ID2156	SKYWAY IND PARK-SWR LOCAL	Growth	Environmental & Engineering	1,036,000	965,796	70,204	Q1 2019	Possible servicing extension due to local industrial development.
WATER								
EW3409-13	2013 PUMPING STATIONS MJR REPA	Life Cycle Renewal	Environmental & Engineering	276,455	259,309	17,146	Q2 2018	Currently in warranty period, minor variance will be returned to original source.

Appendix B - Summary of 2014 Life-To-Date Capital Budgets (2014 and prior) Having No Future Budget Requests

PROJECT	PROJECT DESCRIPTION	CLASSIFICATION	SERVICE AREA	2014 LTD BUDGET	COMMITTED	UNCOMMITTED	EXPECTED COMPLETION	EXPLANATION
EW3614	SE PUMPING STATION-RESERVOIR	Growth	Environmental & Engineering	55,728,118	54,781,432	946,686	Q3 2018	This project has been delayed due to a hydraulic uplift incident which took place in July 2011 and has been the subject of several in-camera reports. Outstanding items are for updates and improvements that are required given the time from the original reservoir construction.
EW3619	WHITE OAK PUMPING STATION	Service Improvement	Environmental & Engineering	700,000	36,912	663,088	2020	Work program to be developed in conjunction with other Capital Works planned in the area (PRV chambers). To review the opportunity to decommission the facility and potentially sell to London Hydro and/or through surplus property process.
TOTAL				294,360,939	246,358,382	48,002,557		

Appendix C – Completed Capital Projects (as of December 31, 2017)

Project	Classification	Approved Budget	Actual	Surplus / (Deficit)	Comments (For Variance Greater Than \$50,000)	Funding To Be Returned / (Required)					
						Rate Supported			Non-Rate		
						Capital Levy	Debt	Reserve Fund	Reserve Fund	Debt	Other
TAX SUPPORTED											
GGMOD1501 Network Cabling	Lifecycle	87,372.00	87,372.18	(0.18)		(0.18)					
TS309316 Parks Major Upgrades	Lifecycle	246,144.00	246,144.39	(0.39)		(0.39)					
TS6200EROC EROC Roof Replacement	Lifecycle	544,705.00	544,705.44	(0.44)		(0.44)					
PD1023-14 Maintain District Parks	Lifecycle	350,000.00	348,210.45	1,789.55		1,789.55					
PD2243 Maintain Environmentally Significant Areas	Lifecycle	524,308.00	524,307.62	0.38		0.38					
PD2135-12 Maintain Thames Valley Pathway	Lifecycle	90,606.00	90,605.88	0.12					0.12		
PD2135-14 Maintain Thames Valley Pathway	Lifecycle	335,846.00	330,755.28	5,090.72					5,090.72		
PP1152-11 Emergency Fire Vehicles	Lifecycle	1,567,734.00	1,568,374.61	(640.61)				(640.61)			
RC2201-14 Recreation Facilities	Lifecycle	1,110,963.00	1,110,962.89	0.11		0.11					
RC2464-15 Multi Use Pathway	Lifecycle	300,000.00	301,280.92	(1,280.92)		(1,280.92)					
TS1165-14 Warranted Sidewalks	Lifecycle	222,677.00	222,676.90	0.10		0.10					
TS1254-11 Local Roadworks	Lifecycle	582,696.00	582,695.74	0.26		0.26					
TS1254-15 Local Roadworks	Lifecycle	667,064.00	667,064.09	(0.09)		(0.09)					
TS1763-13 Bridges Major Upgrades	Lifecycle	1,825,365.00	1,825,365.31	(0.31)		(0.31)					
TS1763-14 Bridges Major Upgrades	Lifecycle	1,991,004.00	1,991,001.07	2.93					2.93		
TS1214 Gore Road Bridge	Lifecycle	4,222,034.00	4,188,999.25	33,034.75		6,452.25	26,582.50				
TS1739-14 Bike Lane Program	Lifecycle	170,493.00	170,493.29	(0.29)					(0.29)		
PP4444-14 Police Headquarters Building Repairs	Lifecycle	475,000.00	474,450.46	549.54		549.54					
MU104417 Bus Purchase Replacement (Note 1)	Lifecycle	8,143,800.00	8,247,562.31	(103,762.31)	Consistent with London Transit Commission approval, increased cost funded from Provincial Gas Tax allocation.						(103,762.31)
MU113617 LTC Existing Facility Upgrade (Note 2)	Lifecycle	500,000.00	487,389.80	12,610.20							12,610.20
SW6014-14 W12A Ancillary	Lifecycle	272,883.00	272,882.81	0.19					0.19		
PD1033-14 New District Parks	Growth	419,005.00	416,784.44	2,220.56			1,096.74		1,123.82		
PD1382-11 New Neighbourhood Parks	Growth	244,500.00	245,703.86	(1,203.86)		(644.53)			(559.33)		
PD2041 New Open Space Network	Growth	130,000.00	120,883.39	9,116.61			4,192.61		4,924.00		
TS1033 London Cycling Master Plan	Growth	210,000.00	184,135.92	25,864.08		14,852.00			11,012.08		
TS1264-13 Rural Intersection	Growth	327,682.00	265,481.72	62,200.28	The anticipated works in this annual program were implemented at a cost less than originally estimated.	62,200.28					
PD2124-14 New Thames Valley Pathway	Growth	1,567.00	1,567.11	(0.11)			(0.11)				
GG1535 Veterinarian Services & Facility	Service Improvement	321,989.00	311,255.10	10,733.90				10,733.90			
GG1660 Community Celebration Event & Promotion Canada 150	Service Improvement	300,768.00	300,668.10	99.90				99.90			
TS1026 Forestry Mtce Management - UFORE	Service Improvement	425,000.00	423,025.65	1,974.35				1,974.35			
MU118017 Bus Expansion Existing	Service Improvement	1,100,400.00	1,100,400.00	-				-			
GGSERVLN1602 Self Service Portal	Service Improvement	109,619.00	109,619.32	(0.32)			(0.32)				
GGSERVLN1603 Business Hub Renovations	Service Improvement	111,072.00	111,071.60	0.40				0.40			

Appendix C – Completed Capital Projects (as of December 31, 2017)

Project	Classification	Approved Budget	Actual	Surplus / (Deficit)	Comments (For Variance Greater Than \$50,000)	Funding To Be Returned / (Required)					
						Rate Supported			Non-Rate		
						Capital Levy	Debt	Reserve Fund	Reserve Fund	Debt	Other
GGSERVLN1604 CRM Implementation - Phase 3	Service Improvement	274,197.00	274,197.24	(0.24)				(0.24)			
TOTAL TAX SUPPORTED		28,206,493.00	28,148,094.14	58,398.86		83,917.61	31,871.42	12,167.70	21,594.24	-	(91,152.11)
WASTEWATER & TREATMENT											
ES5084-15 Replacement of Equipment - WWTP	Lifecycle	919,129.00	919,129.35	(0.35)				(0.35)			
ES5084-13 Replace Equipment WWTP	Lifecycle	1,688,338.00	1,686,737.81	1,600.19				1,600.19			
ES242816 Erosion Remediation Open Watercourses Management and Reclamation	Lifecycle	840.00	839.52	0.48				0.48			
ES2693-15 Specialized Sewer Repairs	Lifecycle	3,899,071.00	3,644,341.36	254,729.64	Project under budget due to favourable tender results along with full contingency not required.			254,729.64			
ES2435 PDC's Installed with Claimable Urban Works	Growth	100,000.00	-	100,000.00	Program no longer required. PDC's installed with "growth" sewers is being done in a different manner now since the claimable urban works has been phased out. PDC costs are now being included in the sewer capital projects.			100,000.00			
ES3020-HP1B1 Hyde Park 1B1 SWM Facility	Growth	2,580,700.00	2,584,717.73	(4,017.73)							(4,017.73)
ES244216 Extension of Sanitary Services	Service Improvement	800,000.00		800,000.00	No local improvement projects identified.			400,000.00			400,000.00
ES244217 Extension of Sanitary Services	Service Improvement	800,000.00		800,000.00	No local improvement projects identified.			400,000.00			400,000.00
ES5165-17 New Equipment Wastewater Treatment Plants	Service Improvement	50,000.00	19,600.31	30,399.69				30,399.69			
ES209217 Sump Pump Grant Program	Service Improvement	164,706.00	164,705.62	0.38				0.38			
TOTAL WASTEWATER & TREATMENT		11,002,784.00	9,020,071.70	1,982,712.30		-	-	1,186,730.03	-	-	795,982.27
WATER											
EW384217 Replace Lead and Copper Water Services	Lifecycle	2,000,000.00	250,937.48	1,749,062.52	Work is often undertaken with the main replacement project and therefore a surplus in this annual program.			1,749,062.52			
EW377216 Water Efficiency Program	Growth	350,000.00	142,717.02	207,282.98	Actual costs came in lower than anticipated as well as scope of work reduced.			190,493.98	16,789.00		
EW3591 Hyde Park Pumping Station Upgrade	Growth	700,000.00		700,000.00	Project delayed/cancelled until a future time when development warrants construction.				700,000.00		
EW3653 Wickerson Pumping Station Upgrade	Growth	1,186,924.00	863,221.64	323,702.36	Actual costs came in lower than anticipated as well as scope of work reduced.			44,672.96	279,029.40		
EW2404 New Vehicles & Equipment	Service Improvement	79,499.00	79,498.70	0.30				0.30			
TOTAL WATER		4,316,423.00	1,336,374.84	2,980,048.16		-	-	1,984,229.76	995,818.40	-	-
GRAND TOTAL		43,525,700.00	38,504,540.68	5,021,159.32		83,917.61	31,871.42	3,183,127.49	1,017,412.64	-	704,830.16

Notes:

- 1) The total budget of \$8.1 million for the Bus Purchase Replacement program represents \$6.1 million funded by the City and \$2.0 million funding from Provincial Gas Tax.
- 2) The total budget for the LTC Existing Facility Upgrade is \$500,000 of which \$300,000 is funded by the City and \$200,000 from Provincial Gas Tax.

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON APRIL 17, 2018
FROM:	ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER
SUBJECT:	2017 OPERATING BUDGET YEAR-END MONITORING REPORT – PROPERTY TAX, WATER, WASTEWATER & TREATMENT BUDGETS

RECOMMENDATIONS

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the following actions be taken with respect to 2017 year-end monitoring:

- a) The 2017 Operating Budget Year-End Monitoring Report for the Property Tax Supported Budget (refer to **Appendix A**), Water and Wastewater & Treatment Budgets **BE RECEIVED** for information. An overview of the net corporate positions are outlined below:
 - i) Property Tax Supported Budget surplus is \$6.9 million as identified by Civic Administration, Boards and Commissions. The year-end surplus is \$2.7 million greater than projected in the 2017 Operating Budget Mid-Year Monitoring Report. The \$6.9 million operating surplus was contributed to the Operating Budget Contingency Reserve.
 - ii) Water Rate Supported Budget surplus is \$2.2 million. The year-end surplus is \$1.6 million more than projected in the 2017 Operating Budget Mid-Year Monitoring Report. The \$2.2 million surplus was contributed to the Water Capital Reserve Fund.
 - iii) Wastewater & Treatment Rate Supported Budget surplus is \$3.3 million. The year-end surplus is \$1.3 million more than projected in the 2017 Operating Budget Mid-Year Monitoring Report. The \$3.3 million surplus was contributed to the Wastewater Rate Stabilization Reserve
- b) Notwithstanding the Council approved Surplus/Deficit Policy, Civic Administration **BE AUTHORIZED** to allocate \$5 million of the \$6.9 million surplus from the Property Tax Supported Budget to fund costs related to the subsidized transit programs which include free transit for children 5-12, a reduced rate transit pass for youth 13-17 pilot program, and an income-related subsidized transit pilot program for adults 18 and over, noting that costs in excess of available budgets for the pilot programs in 2018 and 2019 are approved to come from Operating Budget Surplus, and if required, Contingency Reserves.
- c) Notwithstanding the Council approved Surplus/Deficit Policy, Civic Administration **BE AUTHORIZED** to allocate the London & Middlesex Housing Corporation (LMHC) operational savings, currently estimated to be \$37 thousand (subject to LMHC's financial statement audit), included in the above noted \$6.9 million surplus to the LMHC Employee Entitlement Reserve Fund to support its obligation for future employee entitlement costs.
- d) Civic Administration **BE AUTHORIZED** to allocate the remaining balance of surplus from the Property Tax Supported Budget in accordance with the Council approved Surplus/Deficit Policy as follows:
 - i) 50% to reduce authorized but unissued debt;
 - ii) 25% to the Community Investment Reserve Fund; and
 - iii) 25% to the Capital Infrastructure Gap Reserve Fund.
- e) Civic Administration **BE AUTHORIZED** to allocate \$3.2 million of the \$3.3 million Wastewater & Treatment Rate Supported Budget surplus to the Sewage Works Reserve Fund, noting that the Wastewater Rate Stabilization Reserve has achieved its targeted balance of 2.5% of the Wastewater & Treatment Revenue Budget, and that in previous years this Reserve Fund has been drawn from to offset operational deficits.

- f) Civic Administration's contribution of \$3,578,214 (\$2,905,476 – Property Tax Supported; \$242,714 – Water; and \$430,024 – Wastewater) to the Efficiency, Effectiveness and Economy reserves in 2017 **BE RECEIVED** for information.

Note: The reported year-end surplus is subject to the financial statement audit and adjustments related to the accounting for Tangible Capital Assets (PSAB 3150).

PREVIOUS REPORTS PERTINENT TO THIS MATTER

Strategic Priorities and Policy Committee, meeting on December 7, 2015, Agenda Item 3, Surplus/Deficit Policy

<https://pub-london.escribemeetings.com/Meeting.aspx?Id=05955325-4a2e-430e-a3c8-8154cb15cb32&Agenda=Agenda&lang=English#38262>

Corporate Services Committee, meeting on September 26, 2017, Agenda Item 3, 2017 Operating Budget Mid-Year Monitoring Report

<https://pub-london.escribemeetings.com/Meeting.aspx?Id=a99fd843-9a40-4538-978c-5cd7bfbb4b60&Agenda=Agenda&lang=English>

LINK TO 2015-2019 STRATEGIC PLAN

Council's 2015-2019 Strategic Plan for the City of London identifies "Leading in Public Service" as one of four strategic areas of focus. The Operating Budget Monitoring Report supports this strategic area of focus by contributing towards the strategic priority "Proactive financial management". The "Proactive financial management" strategic priority involves, among other things, making sure that the City's finances are well planned and that they support intergenerational equity. On a semi-annual basis, through the Operating Budget Monitoring Report process, Civic Administration measures the results achieved against approved budgets, and recommends appropriate adjustments in line with City policies and practices. This exercise ensures the operating budget is continuously updated and reflective of the City's strategic financial plan.

BACKGROUND

Budget monitoring is a key component for the governance and accountability process of the 2016-2019 multi-year budget. As part of the move to a multi-year budget for the Corporation of the City of London (the "City"), the budget monitoring process and reporting elements were evaluated to ensure that Council and the community are provided with the appropriate amount of information to understand actual and projected spending against the budget.

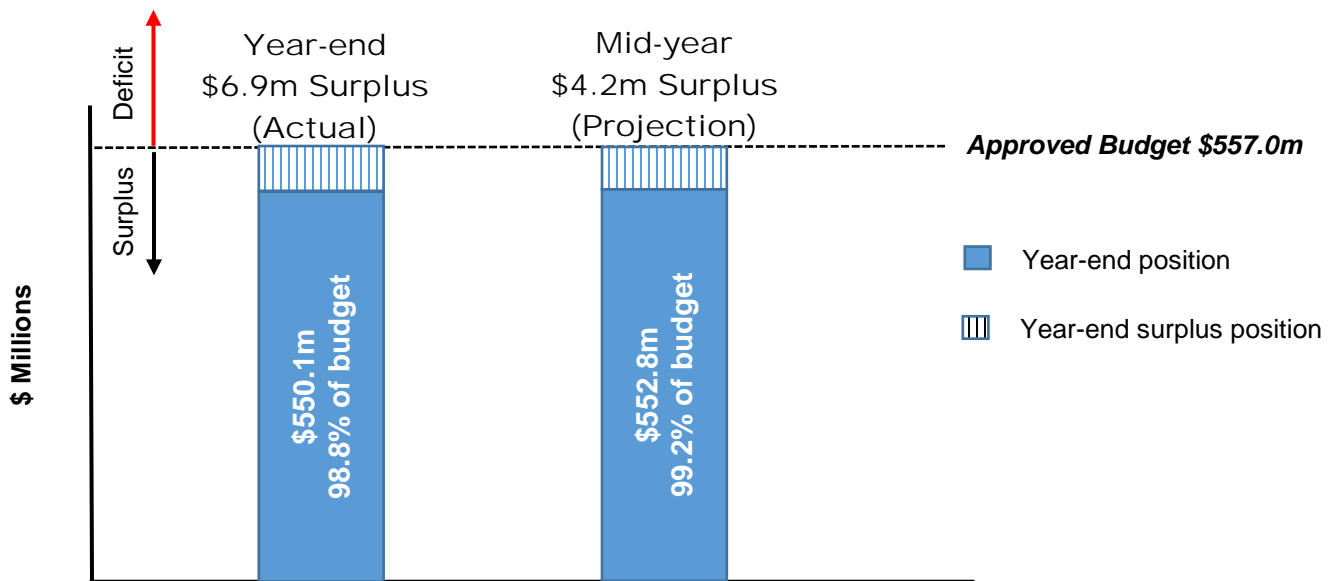
Based on this evaluation, each year Civic Administration will submit two monitoring reports to Council, the Operating Budget Mid-Year Monitoring Report and Operating Budget Year-End Monitoring Report. In addition to these two reporting cycles, once per year the multi-year budget is updated through the Annual Budget Update (refer to **Appendix D** for the budget cycle). The monitoring reports and annual budget updates inform Council and the community of the City's progress towards achieving the approved multi-year budget targets. Information included within the monitoring reports will include sections that address budget monitoring by service grouping, progress update on 2016-2019 strategic investments, and emerging issues.

PROPERTY TAX SUPPORTED BUDGET

2017 PROPERTY TAX SUPPORTED OPERATING BUDGET MONITORING

The 2017 Property Tax Supported Net Budget was approved at \$557.0 million. The 2017 year-end surplus is \$6.9 million. Figure 1 below provides a graphical view of the surplus position at year-end and a comparison to the mid-year projection.

Figure 1 – Comparison of 2017 Budget and Actuals



Outlined in Table 1 are some of the key items that contributed to the year-end surplus of \$6.9 million. A year-end surplus of \$6.9 million represents approximately 1.2% of the 2017 Property Tax Supported Net Budget. For a breakdown of the surplus/deficit by service program refer to **Appendix B**.

Table 1 – Key Factors Impacting the Year-End Position

Contributing Factor	Year-end Surplus/ (Deficit)	Mid-Year Surplus/ (Deficit)
Net personnel savings resulting primarily from vacancies stemming from both staff turnover and the gap between approval of new positions and filling new positions across all service areas.	\$3.1m	\$3.4m
Fuel cost savings primarily due to continued low pricing for all fuel types and from biodiesel being unavailable early in the year.	\$1.4m	\$1.3m
Energy and utility savings a result of lower local distribution charges, commodity pricing and less usage because of the mild winter season.	\$0.8m	\$0.8m
Budgeted drawdown from Operating Budget Contingency Reserve (OBCR) not required offset by surplus in fee based revenues.	\$1.6m	\$(1.3)m
Total Year-End Position	\$6.9m	\$4.2m

Surplus/Deficit Policy

The Council approved Surplus/Deficit Policy implemented in 2015, provides for the allocation of the reported surplus as follows:

- a) 50% to reduce authorized debt;
- b) 25% to the Community Investment Reserve Fund to be allocated at the discretion of Council; and
- c) 25% to the Capital Infrastructure Gap Reserve Fund to mitigate growth in the infrastructure gap.

If recommendation b) \$5 million allocation for subsidized transit, and recommendation c) \$37 thousand transfer to LMHC Employee Entitlement Reserve Fund, are approved, the remaining balance of surplus will be \$1.8 million, allocated as per the Council approved Surplus/Deficit Policy as follows:

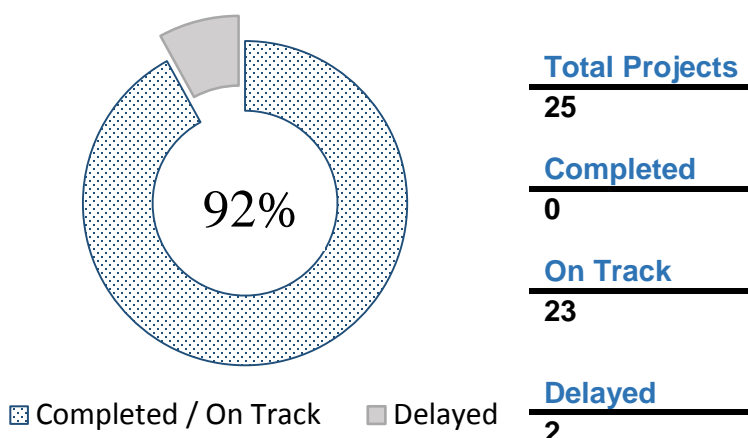
- a) \$0.9 million to reduce authorized debt;
- b) \$0.45 million to the Community Investment Reserve Fund, and;
- c) \$0.45 million to the Capital Infrastructure Gap Reserve Fund.

2016-2019 STRATEGIC INVESTMENT PROGRESS UPDATE

As part of the multi-year budget, 25 strategic investments linked to Council's 2015-2019 Strategic Plan were approved. These 25 strategic investments will result in investment of \$47.8 million in the City of London's programs and services for the 2016-2019 period. Figure 2 provides a status update and Table 2 provides a financial update for the approved strategic investments. For a more detailed update regarding each strategic investment refer to **Appendix C**.

Figure 2 – Current Status of Strategic Investments

% Completed Or On Track



Of the 25 strategic investments, all are on track to be completed on time except for 2 projects that have been delayed as follows;

1. The Thames Valley Corridor Plan, Business Case #4, was delayed pending a Part II Order Environmental Assessment escalation request, which has since been resolved. Provincial funding through the Ontario Municipal Commuter Cycling Program was also recently approved, eliminating a potential funding gap. Detailed design is currently ongoing with construction anticipated to commence in fall 2018.
2. The London Community Foundation's "Back to the River Project", Business Case #18, has been delayed because the One River Master Plan must be completed first before work starts on the project. It is expected that the Master Plan will be completed by the end of 2018.

To review progress towards implementing all of the strategies outlined in Council's 2015-19 Strategic Plan for the City of London, please refer to the latest Semi-Annual Progress Report, released in November 2017 available at <https://www.london.ca/city-hall/Civic-Administration/City-Management/Pages/Strategic-Planning.aspx>.

Table 2 – Strategic Investments Financial Summary (\$000’s)

Strategic Area of Focus	2016 - 2019 Total Budget	2016 - 2017 Budget	Life to date actuals as of Dec 31, 2017	% Spent of 2016 - 2017 Budget	% Spent of 2016 - 2019 Total Budget
Building a Sustainable City	14,340	7,020	4,257	61%	30%
Leading in Public Service	7,297	3,466	2,178	63%	30%
Strengthening Our Community	8,529	4,102	3,123	76%	37%
Growing Our Economy	17,604	3,160	3,423	108%	19%
Total	47,770	17,748	12,981	73%	27%

Life to date actuals are currently lower than total budget for the following reasons:

- A large portion of the strategic investment budget will be expended in 2018 and 2019;
- If the delayed projects remained on track, there would potentially be approximately \$1.5 million, or 8.5% of the 2016 – 2017 budget, in additional spending.

For a more detailed update regarding each strategic investment refer to **Appendix C**.

2018-2019 EMERGING ISSUES – PROPERTY TAX SUPPORTED BUDGET

Several services have identified potential service delivery pressures that may impact expenditures/revenues in 2018-2019 (Table 3). The table describes some of the more significant issues and the measures taken to mitigate or address these issues. The table does not include all of the potential service delivery pressures. Civic Administration is continuing to actively monitor all emerging issues, including items not listed below.

The likelihood of the issue impacting the Multi-year Budget, high, medium or low, is also presented. The definitions of the likelihood measures are as follows:

- High – the likelihood of the issue occurring over the 2018-2019 period is predicted to be greater than 60%
- Medium – the likelihood of the issue occurring over the 2018-2019 period is predicted to be between 30% and 60%
- Low – the likelihood of the issue occurring over the 2018-2019 period is predicted to be less than 30%

Table 3 – Summary of Potential Future Budget Impacts

Category / Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget
LEGISLATIVE	
<p>1. Bill 148, the <i>Fair Workplaces, Better Jobs Act, 2017</i> was enacted in November 2017. Among the many changes to employment and labour laws resulting from this legislation was an increase in the minimum wage to \$14.00/hour on Jan. 1, 2018 and to \$15.00/hour on Jan. 1, 2019.</p> <p><i>What we are doing to mitigate/address the issue: Funding was approved in the 2018 Annual Budget Update (Budget Amendment #7). However, the impacts of the increased minimum wage will need to be closely monitored to ensure sufficient financial resources are in place.</i></p>	High

Category / Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget
<p>2. Garbage, Recycling & Composting – The Waste Free Ontario Act (Bill 151) including the Waste Diversion Transition Act, the recently passed legislation, the subsequent regulations developed under these acts and the Proposed Strategy for a Waste Free Ontario has the potential to significantly impact funding for Stewardship Programs possibly as early as 2019. This would be new revenue for the City.</p> <p>What we are doing to mitigate/address the issue: Staff members sit on and/or participate in a number of Municipal and/or combined private sector and municipal working groups such as Regional Public Works Commissioners of Ontario, Association of Municipalities of Ontario, Municipal 3R's Collaborative and Ontario Waste Management Association which are actively engaged with the Province on this issue. Staff members prepare and submit recommendations for Council approval and submission for items that are posted on the Environmental Registry for public comment that relate to this issue.</p>	High
<p>3. Utility costs are increasing by more than the inflation rate plus the new Cap and Trade legislation is adding further cost pressure. Climate change is also creating new stresses on equipment and existing systems.</p> <p>What we are doing to mitigate/address the issue: Civic Administration is constantly monitoring utility usage in real time and through exception parameters to mitigate inefficiencies.</p>	High
<p>4. Long Term Care – A private member's bill has been introduced in the Ontario Legislature to include all Residential Care Facilities as Schedule 1 Employers for WSIB purposes. If passed, the transition of the Dearness Home from a Schedule 2 to a Schedule 1 employer could have adverse financial consequences.</p> <p>What we are doing to mitigate/address the issue: Advantage Ontario, the association for non-profit senior care of which the City of London is a member, is advocating on behalf of the membership to ensure the government is aware of the concerns of the sector and the financial impacts this bill will have on the sector if enacted.</p>	Medium
<p>5. Fire Services – The Ministry of Community Safety and Correctional Services (MCSCS) recently released proposed regulations under the Fire Protection and Prevention Act, 1997 related to new requirements for: Mandatory training and certification for firefighters; Mandatory risk assessments to inform the delivery of fire protection services; and Public reporting of fire responses.</p> <p>These proposed regulations, if enacted, could have wide-ranging operational and financial implications on the London Fire Department and other fire services across Ontario. The effective date of these regulations could be as early as January 1, 2019 based on the MCSCS's current proposal.</p> <p>The Ministry has requested input on the regulations by March 2018, with further details on the final regulations expected in April 2018.</p> <p>What we are doing to mitigate/address the issue: The London Fire Department (LFD) has submitted comments on the proposed regulations to the MCSCS outlining London's significant concerns regarding the clarity, timing and potential financial implications of the regulations as presently worded. The LFD will continue to actively monitor this emerging issue. The LFD is also exploring options to cost-effectively manage the proposed regulations should they be enacted.</p>	Medium
<p>6. Police Services – The province is introducing a new grant program effective April 1, 2019 to replace the Community Policing Partnerships, Safer Communities One Thousand Officer Program and the Provincial Anti-Violence Intervention Strategy Grants. Final criteria to qualify for the new program is under development and it is unknown whether current funding levels will be maintained under the new configuration.</p> <p>What we are doing to mitigate/address the issue: London Police Services have begun work on preparing a robust application for the new Police Effectiveness and Modernization Grant (PEM).</p>	Medium

Category / Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget
MUNICIPAL COUNCIL DIRECTED	
<p>7. Social & Community Support Services – Council approved the implementation of the income-related subsidized transit 2 year pilot program commencing January 1, 2018 and the 22 month pilot for a reduced rate transit pass for youth ages 13 - 17 commencing September 1, 2018.</p> <p>What we are doing to mitigate/address the issue: Costs in excess of available 2018 and 2019 budgets approved to come from property tax supported operating budget surplus and, if necessary, contingency reserves. Program participation will be closely monitored and a business case prepared for consideration as part of the 2020-23 Multi-Year Budget.</p>	High
COST DRIVER	
<p>8. Parks and Recreation – Significant costs, in excess of those recoverable through insurance proceeds, are expected to be incurred to repair flooding damage that occurred in late February, 2018. Current costs not recoverable through insurance proceeds are estimated to be approximately \$200k, which includes costs to remediate various Parks and Recreation locations and facilities, including park infrastructure, sports field surfaces, and parking lots.</p> <p>What we are doing to mitigate/address the issue: Costs associated with flooding impacts will first be absorbed within existing operating budgets to the greatest extent possible. If required, the City may draw from contingency reserves.</p>	High
<p>9. Garbage, Recycling & Composting – China's implementation of a program called "National Sword" has resulted in significantly scaling back global access to the large Chinese recovered materials markets (i.e. materials recovered through Blue Box programs etc.). This has placed significant downward pressure on global recovered material end markets of items recovered through Blue Box recycling programs. The effects of the National Sword program were first observed in Q3 of 2017 and are expected to persist throughout 2018 and possibly into 2019.</p> <p>What we are doing to mitigate/address the issue: Staff members have been working with our Blue Box collection and Material Recovery Facility (MRF) operations service provider Miller Waste Systems to ensure that recovered materials produced from the MRF are of a quality required to continue to be marketed during these market conditions. It should be noted that Miller Waste Systems has developed long term relationships with stable end markets which greatly assists with material marketability during changing market conditions. However as the downward pricing pressure is global in nature, it is likely that revenues for recovered materials will be lower than anticipated/budgeted.</p>	High
<p>10. Planning Services – The London Plan has now been approved by both Municipal Council and the Province. However, following this approval, 42 appeals have been lodged against the Plan, many of which are broad in scope. It is expected that these hearings will span over the next two years. Work is required to prepare for and provide expert testimony at these hearings, which will have an impact on Planning resources. Active negotiations are ongoing to resolve issues and reduce the potential cost exposure.</p> <p>What we are doing to mitigate/address the issue: Civic Administration is exploring cost-effective options to deal with the hearings and the related preparation and provision of expert planning testimony at these hearings. Further information with respect to managing the resources required to support the hearings will be forthcoming in a separate report.</p>	High
<p>11. Neighbourhood & Recreation Services – As reported to the Strategic Priorities & Policy Committee on November 27, 2017, the London Children's Museum has deferred their request for capital funding for a new facility to the 2019 Budget Update process.</p> <p>What we are doing to mitigate/address the issue: Civic Administration will work closely with the London Children's Museum to review their business plan to inform the development of a comprehensive Budget Amendment for Council's consideration as part of the 2019 Budget Update process.</p>	High

Category / Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget
<p>12. London & Middlesex Housing Corporation (LMHC) – As outlined in LMHC's presentation to the Strategic Priorities and Policy Committee on May 15, 2017, LMHC's assets are currently in good condition, but the asset base is aging and LMHC will face significant future challenges associated with maintaining the asset portfolio to acceptable levels based on current funding levels.</p> <p><i>What we are doing to mitigate/address the issue: A budget amendment was approved in the 2018 Annual Budget Update to address the short term needs of LMHC. The long term needs will be brought forward for funding consideration during the next multi-year budget.</i></p>	Medium

The emerging issues listed below appeared on the mid-year report and have since been resolved or mitigated.

Emerging Issue Included in Mid-Year Report	Resolution
1. Council Services – The implementation of a ranked ballot process for the 2018 Municipal Election will have implications on the 2018 Municipal Elections budget.	<i>Funding approved from an increased draw from the Municipal Election Reserve.</i>
2. Social & Community Support Services – Increased focus on poverty initiatives at the local and provincial levels. Particularly, new provincial direction arising from the Province's Income Security Reform Work Group and the results of the Basic Income Pilot.	<i>Funding to come from enhanced subsidy from the Province for these initiatives to the greatest extent possible. Any additional municipal costs will not be known until direction on these initiatives is finalized.</i>
3. Parks & Urban Forestry – The implementation of the new tree protection by-law requires additional resources to support enforcement of the by-law.	<i>The Urban Forestry service area will continue to progress the area's work plan priorities to the greatest extent possible with the current resource complement. Adjustments to resources may be considered through the next Multi-Year Budget process.</i>
4. Parks & Urban Forestry – As part of the London Invasive Plant Management Strategy, an increase in funding is recommended to address the funding gap in invasive plant management.	<i>Funding approved in the 2018 Annual Budget Update (Budget Amendment #9).</i>
5. Arts, Culture & Heritage Advisory & Funding – Funding required for the continuation of the London Music Industry Development Officer position.	<i>Funding approved in the 2018 Annual Budget Update (Budget Amendment #1).</i>
6. UTRCA – In June 2016, the UTRCA Board of Directors approved a new 20 year Strategic Plan addressing environmental targets to be phased in over four years.	<i>Funding approved in the 2018 Annual Budget Update (Budget Amendment #3).</i>
7. Planning Services – The construction of Dundas Place has been accelerated and it is expected that portions of Dundas Place will be constructed by late 2018. It will be necessary to establish the Dundas Place Management Office in order to plan and implement programming, maintenance and security of Dundas Place.	<i>Funding approved in the 2018 Annual Budget Update (Budget Amendment #4).</i>
8. Corporate Financing – Increased costs due to settlement of appeals to the Assessment Review Board of Municipal Property Assessment Corporation (MPAC) valuations for multiple years for properties in the commercial, industrial and multi-residential sectors.	<i>The cost pressures were mitigated or resolved through the increased receipt of supplementary taxes.</i>

**WATER AND WASTEWATER & TREATMENT
RATE SUPPORTED BUDGETS**

**2017 WATER
RATE SUPPORTED OPERATING BUDGET MONITORING**

The 2017 year-end surplus for the Water Rate Supported Budget is \$2.2 million (Table 4). To balance year-end operations, Civic Administration contributed the \$2.2 million surplus to the Water Capital Reserve Fund, as authorized by Council during the 2017 mid-year monitoring report.

Water consumption increased due to a busy growth year within the city. This resulted in higher than anticipated water consumption revenues and water service application revenues. Water consumption for 2017 was 1.4 million m³ higher than anticipated (budgeted consumption of 39.5 million m³ vs actual consumption of 40.9 million m³).

Operating expenditures ended the year in a surplus position. This is primarily due to savings in personnel costs and other operational savings, partially offset by higher than anticipated water consumption as noted above which resulted in higher purchase of water costs from our regional water supply boards.

Table 4 – Comparison of Budget and Year-End Position (\$000's)

Water Budget	2017 Revised Budget	Year-End Position	Year-End Surplus/ (Deficit)
Revenues	75,780	77,618	1,838
Expenditures	75,780	75,461	319
Net Balance Surplus/(Deficit)	-	2,157	2,157

**2017 WASTEWATER & TREATMENT
RATE SUPPORTED OPERATING BUDGET MONITORING**

The 2017 year-end surplus for the Wastewater & Treatment Rate Supported Budget is \$3.3 million (Table 5). To balance year-end operations, Civic Administration contributed the \$3.3 million surplus to the Wastewater Rate Stabilization Reserve as authorized by Council during the 2017 mid-year monitoring report. As per the Wastewater & Treatment financial principles approved by Council, the Reserve's target balance is 2.5% of the Wastewater Revenue Budget. A contribution of \$0.1 million achieves the Reserve's target balance, therefore it is recommended that the remaining \$3.2 million surplus be allocated to the Sewage Works Reserve Fund, noting that in previous years this Reserve Fund has been drawn from to balance year-end operations in a deficit position.

Wastewater & Treatment revenue surplus of \$3.0 million was driven by High Strength Waste Surcharges, which are primarily a result of existing customers producing higher volumes of wastewater that meet the criteria for high strength waste charges. The busy growth year within the City along with a significantly busy building year also contributed to higher than anticipated revenue charges, including the Wastewater Infrastructure Charge, Storm Drainage Charge and Private Drain Connection revenues.

Operating expenditures ended the year in a \$277k surplus position. This was primarily due to savings in personnel costs and savings in Natural Gas due to the installation of new energy

efficient equipment. Partially offsetting these savings were pressures in vehicle rentals and operating supplies due to emergency sewer repairs and increased costs for electricity and water.

Table 5 – Comparison of Budget and Year-End Position (\$000's)

Wastewater Budget	2017 Revised Budget	Year-End Position	Year-End Surplus/ (Deficit)
Revenues	92,525	95,507	2,982
Expenditures	92,525	92,248	277
Net Balance Surplus/(Deficit)	-	3,259	3,259

2018-2019 EMERGING ISSUES – WATER AND WASTEWATER & TREATMENT RATE SUPPORTED BUDGETS

Water and Wastewater & Treatment have identified several potential service delivery pressures that may impact expenditures/revenues in 2018-2019 (Table 6). The table describes some of the more significant issues and the measures taken to mitigate or address these issues. The table does not include all of the potential service delivery pressures. Civic Administration is continuing to actively monitor all emerging issues, including items not listed below.

The likelihood of the issue impacting the Multi-year Budget, high, medium or low, is also presented. The definitions of the likelihood measures are as follows:

- High – the likelihood of the issue occurring over the 2018-2019 period is predicted to be greater than 60%
- Medium – the likelihood of the issue occurring over the 2018-2019 period is predicted to be between 30% and 60%
- Low – the likelihood of the issue occurring over the 2018-2019 period is predicted to be less than 30%

Table 6 – Summary of Potential Future Budget Impacts

Category / Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget
LEGISLATIVE	
<p>1. The Great Lakes Water Quality Agreement requires the United States and Canada to reduce phosphorus levels that contribute to algal blooms in Lake Erie by 40% based on levels measured in 2008. The Thames River Watershed has been identified as a priority watershed. The specific actions required by municipalities and other watershed sectors to comply with will be detailed in a plan currently being developed called the Canada-Ontario Domestic Action Plan, which will be finalized by 2018.</p> <p><i>What we are doing to mitigate/address the issue:</i> Staff are monitoring the development of legislation and working directly with the Ministry of the Environment and Climate Change to ensure that the City's interests are considered. Staff will report back to Council once specific actions and costs have been identified. Environmental Engineering Services and Intergovernmental Affairs are coordinating efforts in an attempt to capture additional funding from upper levels of government to support any required work.</p>	High

Category / Emerging Issue	Likelihood Of Emerging Issue Impacting 2018-2019 Budget
COST DRIVER	
<p>2. Operational efforts to maintain water supply to customers should a colder-than-expected winter create frozen water services. Includes allowances for flowing services for an extended period of time and physical mitigation of problems.</p> <p>What we are doing to mitigate/address the issue: <i>An aggressive rehabilitation program commenced in Spring 2016, by replacing, lowering, and/or insulating affected services thereby eliminating reoccurrences. Revised design standards have been implemented to provide enhanced protection from potential frost effects.</i></p>	Low
<p>3. Operational effort to repair watermain breaks beyond normally expected quantities and/or rate of breakage. The uncertainty and volatility of watermain breaks are primarily weather dependent.</p> <p>What we are doing to mitigate/address the issue: <i>Deployment of equipment and staff to be cognizant of limiting overtime charges to the extent possible, while minimizing disruption to customers. A proactive valve exercising program has been developed to ensure that valves operate reliably during emergency responses, to quickly control flows and potentially lessen damage. The annual watermain rehabilitation, replacement, and leak detection programs systematically replace problematic watermains.</i></p>	Low
<p>4. Surface restorations of watermain breaks which occur on arterial roads during the winter season, requiring importing of asphalt.</p> <p>What we are doing to mitigate/address the issue: <i>The annual watermain rehabilitation, replacement, and leak detection programs systematically replace problematic watermains. These programs proactively identify compromised infrastructure which is then scheduled for replacement prior to the winter months.</i></p>	Low

The emerging issue listed below appeared on the mid-year report and has since been resolved or mitigated.

Emerging Issue Included in Mid-Year Report	Resolution
<p>1. Operational costs increases (staffing, space, etc.) for the 40% increase to capital works under the Clean Water and Wastewater Fund (CWWF). Over 10 years the total capital program for Water & Wastewater is forecast to increase from approximately \$1B to \$1.4B to accommodate the CWWF.</p>	<p><i>Funding approved for staff in the 2018 Annual Budget Update and positions are being brought on board as required to fulfill the requirements of the CWWF/Green Infrastructure program.</i></p>

OTHER YEAR-END MONITORING INFORMATION

SUBSIDIZED TRANSIT PILOT PROGRAMS

The Subsidized Transit programs include free transit for children 5-12, a reduced rate transit pass for youth 13-17 pilot program, and an income-related subsidized transit pilot program for adults 18 and over. The current total annual funding in the approved budget for these three programs is approximately \$600k. The total cost of these programs will vary greatly depending on a variety of factors including uptake/participation, but total combined costs for 2018 and 2019 could be up to \$23.9 million if all eligible individuals were to participate in these programs. Based on current participation in the free transit for children 5-12 program, and 20% estimated uptake/participation for the pilot programs, total combined costs for 2018 and 2019 would be approximately \$5 million above the total approved budget.

Costs in excess of available budgets for these 2 pilot programs are approved to come from Operating Budget Surplus, and if required, Contingency Reserves. Notwithstanding the Council approved Surplus/Deficit Policy, Civic Administration is recommending that \$5 million from the reported \$6.9 million surplus from the Property Tax Supported Budget be allocated to fund these costs.

LMHC EMPLOYEE ENTITLEMENT RESERVE FUND CONTRIBUTION

The LMHC Employee Entitlement Reserve Fund supports the cost of vacation, sick leave credits and other LMHC employee entitlements for former LMHA employees, based on each employee's entitlement. In order to reduce the projected gap between future entitlement payments and the current balance in the Reserve Fund, it is recommended that LMHC's operational savings of approximately \$37k included in the reported \$6.9 million surplus from the Property Tax Supported Budget be contributed to the LMHC Employee Entitlement Reserve Fund.

VACANCY MANAGEMENT

All positions that become vacant, with some exceptions, are subject to 90 days savings corporately. The savings from these positions are contributed to Efficiency, Effectiveness and Economy Reserves to be used as a one-time funding source for initiatives recommended by the Senior Leadership Team. Any savings due to vacancies longer than 90 days remain in the service area and are included in the year-end positions. In 2017, the contribution to the Efficiency, Effectiveness and Economy Reserves was \$3,578,214 (\$2,905,476 – Property Tax Supported; \$242,714 – Water; and \$430,024 – Wastewater & Treatment).

**2017 OPERATING BUDGET YEAR-END
MONITORING REPORT SUMMARY**

Civic Administration realized a \$6.9 million year-end surplus in the 2017 Property Tax Supported Budget. The major factors contributing to this position are personnel savings, fuel cost savings, energy and utility savings and a surplus in fee based revenues.

The Water Rate Supported Budget surplus of \$2.2 million was contributed to the Water Capital Reserve Fund. The Wastewater & Treatment Rate Supported Budget surplus of \$3.3 million was contributed to the Wastewater Rate Stabilization Reserve. Both budgets experienced increased water consumption revenue due to a busy growth year within the city.

Acknowledgements

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APPENDIX A – 2017 YEAR-END FINANCIAL SUMMARY

	\$ thousands		
	REVISED NET BUDGET ⁽²⁾	YEAR-END POSITIONS	YEAR-END SURPLUS/ (DEFICIT)
Culture:			
Centennial Hall	157	51	106
Arts, Culture & Heritage Advisory & Funding	2,212	2,201	11
Museum London	1,665	1,665	-
Eldon House	279	279	-
Heritage	177	194	(17)
Libraries	19,835	19,835	-
Total Culture	24,325	24,225	100
Economic Prosperity:			
Business Attraction & Retention	9,078	8,754	324
Community Improvement/BIA	232	230	2
London Convention Centre	612	612	-
Tourism London	1,998	1,998	-
Covent Garden Market	-	-	-
Total Economic Prosperity	11,920	11,594	326
Environmental Services:			
Kettle Creek Conservation Authority	467	467	-
Lower Thames Valley Conservation Authority	158	157	1
Upper Thames River Conservation Authority	3,240	3,238	2
Environmental Action Programs & Reporting	777	741	36
Garbage Recycling & Composting	16,942	15,517	1,425
Total Environmental Services	21,584	20,120	1,464
Parks, Recreation & Neighbourhood Services:			
Neighbourhood & Recreation Services	20,277	19,760	517
Parks & Urban Forestry	13,095	13,302	(207)
Total Parks, Recreation & Neighbourhood Services	33,372	33,062	310
Planning & Development Services:			
Building Approvals	(910)	(1,333)	423
Planning Services	3,517	3,481	36
Development Services	4,267	3,959	308
Total Planning & Development Services	6,874	6,107	767
Protective Services:			
Animal Services	1,740	1,867	(127)
By-Law Enforcement	1,313	913	400
Corporate Security & Emergency Management	2,377	2,164	213
Fire Services	59,667	59,649	18
Police Services	102,042	102,042	-
Total Protective Services	167,139	166,635	504
Social & Health Services:			
Housing Services	11,779	11,369	410
Housing Development Corporation	2,481	2,481	-
London & Middlesex Housing Corporation	9,501	9,464	37
Long Term Care	5,146	4,370	776
Land Ambulance	14,427	14,413	14
Middlesex London Health Unit	6,095	5,658	437
Social & Community Support Services	18,401	16,114	2,287
Total Social & Health Services	67,830	63,869	3,961
Transportation Services:			
Parking	(3,238)	(3,956)	718
Public Transit	29,972	29,800	172
Roadways	39,658	39,787	(129)
Rapid Transit	-	-	-
Total Transportation Services	66,392	65,631	761
Corporate, Operational & Council Services:			
Corporate Services	54,211	50,551	3,660
Corporate Planning & Administration	2,380	2,051	329
Council Services	3,440	3,124	316
Public Support Services	1,101	(324)	1,425
Total Corporate, Operational & Council Services	61,132	55,402	5,730
Financial Management:			
Corporate Financing	96,412	103,452	(7,040)
Total Financial Management	96,412	103,452	(7,040)
Total Property Tax Requirements	556,980	550,097	6,883

1) All figures are subject to rounding.

2) Includes housekeeping budget transfers. As authorized by Council's resolution at the time of the adoption of the 2017 budget, Civic Administration can approve transfers between accounts that are considered 'housekeeping' in nature. These adjustments primarily include items that are budgeted centrally, and during the year are distributed to various services.

APPENDIX B – 2017 YEAR-END EXPLANATION BY SERVICE PROGRAM

SERVICE PROGRAM	\$ millions
CULTURE SERVICES	0.1
<ul style="list-style-type: none"> • Centennial Hall surplus of \$106k a result of energy cost savings and an increase in hall rental revenues partially offset by net operational deficits. • Arts, Culture and Heritage Advisory & Funding surplus of \$11k a result of net operational savings after a contribution to reserves for surplus in the Public Art and Creative City Programs consistent with policy. • Museum London balanced budget with no major factors to report. • Eldon House balanced budget with no major factors to report. • Heritage deficit of \$17k a result of personnel costs. • London Public Library balanced budget after a contribution of \$238k to their Stabilization Reserve Fund. The savings contributed to their reserve fund are the result of personnel and utilities cost savings partially offset by operational cost overruns. 	
ECONOMIC PROSPERITY	0.3
<ul style="list-style-type: none"> • Business Attraction and Retention surplus of \$324k a result of termination of the Stiller contract earlier than expected, consultant fee savings and net operational savings. • Community Improvement/Business Improvement Area surplus of \$2k with no major factors to report. • London Convention Centre balanced budget after a contribution of \$50k to their reserve fund. The savings contributed to their reserve fund are the result of personnel savings partially offset by utilities cost overruns. • Tourism London balanced budget after a contribution of \$167k to the Tourism Trust, in accordance with Board direction. The savings contributed to their trust are the result of personnel savings, co-op promotion revenue increases and operational savings offset by costs related to the Juno Music Awards bid and Canadian Country Music Association work. • Covent Garden Market balanced budget after a \$138k contribution to their reserve as a result of an increase in user fee revenues and net operational savings. 	
ENVIRONMENTAL SERVICES	1.5
<ul style="list-style-type: none"> • Kettle Creek Conservation Authority balanced budget with no major factors to report. • Lower Thames Valley Conservation Authority surplus of \$1k with no major factors to report. • Upper Thames River Conservation Authority surplus of \$2k with no major factors to report. • Environmental Action Programs and Reporting surplus of \$36k a result of operational cost savings and Ministry of Energy grant funding, partially offset by personnel cost overruns. • Garbage, Recycling & Composting surplus of \$1.4m a result of the following: <ul style="list-style-type: none"> ○ \$1.3m surplus a result of higher than anticipated net revenue from tipping fees at W12A, new revenue from curbside tags and collection charges, partially offset by a contribution to the Sanitary Landfill Site Reserve Fund, lower than anticipated sewage recovery revenues and sale of scrap. ○ \$440k surplus related to increase in recycling revenues and processing fee revenues partially offset by a contribution to the Material Recovery Facility Reserve Fund. ○ \$322k deficit due to net operational costs overruns and personnel costs partially offset by other fee based revenues. 	
PARKS, RECREATION, & NEIGHBOURHOOD SERVICES	0.3
<ul style="list-style-type: none"> • Neighbourhood & Recreation Services surplus of \$517k a result of higher than anticipated revenues from strong program activity/participation and operational cost surpluses in Community Centres, Recreation Programs, Sport Services, Storybook Gardens, Aquatics and Rec. Admin., partially offset by operational cost deficits in Children's Services areas, Arenas and Community Development & Funding. • Parks and Urban Forestry deficit of \$207k a result of net operational cost overruns partially offset by personnel cost savings. 	

SERVICE PROGRAM	\$ millions
PLANNING & DEVELOPMENT SERVICES	0.8
<ul style="list-style-type: none"> • Building Approvals surplus of \$423k a result of personnel savings, an increase in building permit revenues and other net operational savings partially offset by a year-end contribution to the Building Permit Revenue Stabilization Reserve. • Planning Services surplus of \$36k a result of personnel savings and other net operational savings, partially offset by lower planning application revenue. • Development Services surplus of \$308k a result of higher than anticipated user fee based revenues, personnel savings and other net operational savings. 	
PROTECTIVE SERVICES	0.5
<ul style="list-style-type: none"> • Animal Services deficit of \$127k a result of additional costs related to veterinary contract not yet in place, lower than anticipated dog and cat licenses, and other net operational cost overruns, partially offset by savings from contracted services used until the mid-year opening of the Cat Adoption Centre. • By-Law Enforcement surplus of \$400k a result of an increase in net user fee based revenues and personnel cost savings, partially offset by net operational cost overruns. • Corporate Security & Emergency Management surplus of \$213k a result of lower than anticipated maintenance and Public Notification System costs and personnel savings. • Fire Services surplus of \$18k a result of increased out-of-town resident related revenues, savings in materials, supplies, equipment and furniture costs partially offset by personnel cost overruns and deficits from purchased services and administrative expenses. • The London Police Service balanced budget after a \$177k contribution to their reserves. The savings to be contributed to their reserves are the result of personnel savings, additional grant funding and insurance cost savings, partially offset by costs for capital purchases, equipment and maintenance costs and other net operational cost overruns. 	
SOCIAL & HEALTH SERVICES	4.0
<ul style="list-style-type: none"> • Housing Services surplus of \$410k a result of savings in housing provider subsidies and rent supplements from challenges in uptake and securing new private landlord units, personnel cost savings and other operational cost savings partially offset by higher than anticipated costs to fund the implementation of the housing information system. • Housing Development Corporation balanced budget after contributing \$32k of 2017 operational savings to reserves (as approved by Council in the 2017 Mid-Year Operating Budget Monitoring Report). The savings contributed to their reserve are the result of personnel savings partially offset by costs for office leasehold improvements. Note – City Council approved one-time funding of \$1.6m for additional investment in affordable housing development was contributed to the HDC Reserve Fund. • London & Middlesex Housing Corporation estimated surplus of \$37k a result of higher than anticipated rental revenue and lower than anticipated utilities costs. These savings were partially offset by higher maintenance, and one time personnel costs. LMHC’s final year end position is subject to completion of LMHC’s financial statement audit. • Long Term Care surplus of \$776k a result of higher than anticipated Provincial funding, resident room fee revenue, savings in utilities costs and other net operational savings partially offset by personnel deficits, and higher than anticipated furniture, equipment, recreation, and entertainment costs. • Land Ambulance surplus of \$14k with no major factors to report. • Middlesex-London Health Unit surplus of \$437k a result of personnel savings, lower than anticipated program and travel related expenses, I.T projects and professional services deferred and net operational savings partially offset by equipment purchases and budgeted expenditure savings/gapping. • Social and Community Support Services surplus of \$2.3m a result of net personnel savings, additional Provincial subsidy for Ontario Works due to the City’s increased proportion of the total Provincial Ontario Works caseload, savings in the discretionary benefits program, savings from 	

SERVICE PROGRAM	\$ millions
Ontario Works administration costs, and net OW Caseload surplus as a result of an extensive reconciliation process of prior OW subsidy claims.	
TRANSPORTATION SERVICES	0.8
<ul style="list-style-type: none"> • Parking Services surplus of \$718k mainly a result of higher than anticipated administration fee, court fine, parking fine, meter bagging fee, parking meter fee, and parking lot revenues, winter maintenance cost savings, personnel savings other net operational savings partially offset by a contribution to the Parking Reserve Fund. • London Transit Commission surplus of \$172k due to the approval of annualized assessment growth funding received in 2017 while only the in-year expenditure is required, an increase in Provincial Gas Tax operating funding due to net unfunded variances, savings in diesel fuel costs, and other operational savings partially offset by the deferral of budgeted fare increases. • Roadway Services deficit of \$129k a result of the following: <ul style="list-style-type: none"> ○ \$96k deficit in Roadway Maintenance due to personnel deficits and net operational cost overruns partially offset by savings in purchased services, increases in road service/structure maintenance revenues and fuel rebates. ○ \$204k surplus in Roadway Planning & Design due to higher than anticipated capital recoveries and personnel savings partially offset by computer and office furniture costs and other net operational deficits. ○ \$315k deficit in Winter Maintenance a result of higher than anticipated operating supply costs related to replenishing salt domes and liquids and other net operational deficits partially offset by personnel savings, higher than anticipated winter maintenance revenues for subdivisions not yet assumed and fuel rebates. ○ \$78k surplus in Street Lighting & Traffic Signal due to street light maintenance savings realized from LED street light upgrades, repair cost savings, expense recoveries, lower than anticipated distribution charges for energy, personnel savings and other net operational savings partially offset by lower than anticipated red light camera revenues, traffic signal costs due to damage, and an increase in stock of pedestrian audible buttons for maintenance. • Rapid Transit balanced budget due to personnel and net operational savings offset by capital expenditure recoveries. 	
CORPORATE, OPERATIONAL, & COUNCIL SERVICES	5.7
<ul style="list-style-type: none"> • Corporate Services surplus of \$3.7m a result of personnel savings, favourable fuel costs in Fleet, lower than anticipated utilities costs in Facilities, increased revenue in Legal and other net operational savings partially offset by a contribution to the Information Technology Services Reserve Fund to be used to support investment in corporate systems. • Corporate Planning and Administration Services surplus of \$329k a result of personnel savings and consultant cost savings. • Council Services surplus of \$316k a result of internal audit, personnel and councillors' expense savings. • Public Support Services surplus of \$1.4m a result of higher than anticipated taxation and licensing revenues, personnel and other operational savings partially offset by postage cost overruns due to increased usage. 	
FINANCIAL MANAGEMENT	(7.0)
<ul style="list-style-type: none"> • Corporate Financing deficit of \$7.0m a result of: <ul style="list-style-type: none"> ○ \$4.0m contribution to the Unfunded Liability Reserve partially offset by personnel savings in Financial Management. ○ \$4.0m deficit due to drawdown from the Operating Budget Contingency Reserve that was not required. ○ \$2.3m surplus due to higher than anticipated revenue from interest and penalties on taxes and other operational savings. ○ \$1.3m deficit due to higher than anticipated assessment appeals partially offset by increased supplementary tax, lower uptake in tax rebate programs and grants in lieu of tax revenue. 	
TOTAL YEAR-END POSITION	\$ 6.9

All figures are subject to rounding.

APPENDIX C – STRATEGIC INVESTMENT STATUS UPDATE

Business Case #	Strategic Area of Focus / Initiative	Initiative Lead	2016-2019 Investment (\$000's)	Life-to-Date Actuals as of Dec 31, 2017 (\$000's)	2016/2017 Budget (\$000's)
Building A Sustainable City					
1	Library's Ten Year Capital Plan	Susanna Hubbard Krimmer	1,900	1,369	1,300
	<ul style="list-style-type: none"> 2017: Jalna Library rooftop HVAC replacement; Central Library elevator piston replacement; Central Library fire system back flow preventer replacement; CBC tenant improvements; Beacock Library roof repair and HVAC replacement. 2018 to 2019: Masonville Library Revitalization and hot water boiler replacement; Byron Library Revitalization and rooftop HVAC replacement; other branch upgrades. <p><i>Project Status: On Track</i> <i>Project Start Date: March 2016</i></p>				
2	Road Map 2.0 – Road to Increased Resource Recovery and Zero Waste	Kelly Scherr	400	-	-
	<ul style="list-style-type: none"> The strategic investment funding is slated to be added to the operating budget in 2018 & 2019. Current Action - until then, existing base budget money is utilized to complete the identified initiatives. Some of the initiatives that are nearly complete or completed/implemented are as follows: 1) Effective January 2018 Council approved an additional green week collection for Christmas trees and other yard waste collection and opening the EnviroDepots an additional three days to provide access to drop off Christmas trees and other items accumulated during longer collection cycles over the holidays. \$60,000 of the Strategic Investment funding has been allocated to this initiative; 2) Blue Boxes are now being sold at the EnviroDepots; 3) Reduced container limits for garbage are now being enforced and garbage tags are being sold for bags above the limit set out for collection; 4) Community composting projects have been initiated at six multi-residential locations; 5) Staff members are actively engaged in several local and provincial working groups exploring the benefits of food waste awareness and participating in pilot projects developed with Western University and PhD students. Allocation of \$140,000 will occur by Q2 2018. Key learnings will be reported in late 2018. <p><i>Project Status: On Track</i> <i>Project Start Date: 2018 & 2019</i></p>				
3	Urban Forest Strategy	John Fleming	3,455	1,124	2,385
	<ul style="list-style-type: none"> Capital funding for planting - The City has completed a Planning Strategy to ensure that the funds invested generate the most trees/future canopy and leverage partnerships with the community. Increased planting occurred starting in 2017. This timing is in line with the original timing in the business case. While Council approved accelerated funding for 2016 (\$1.8M), it was too late to tender for planting in the 2016 season. Approximately \$639K of the approved capital allocation for planting has been spent to date. Operating funding for maintenance - The program started in spring of 2016. Additional crews were hired for small tree pruning and deep root feeding. The 2016 allocation of \$200,000 and the 2017 allocation of \$285,000 for additional urban forest maintenance were both fully spent. <p><i>Project Status: On Track</i> <i>Project Start Date: Spring 2016</i></p>				
4	Thames Valley Corridor Plan	John Fleming	1,200	14	1,200
	<ul style="list-style-type: none"> The environmental assessment (EA) for this key Thames Valley Parkway pathway project was approved by Council on July 26, 2016 but progress on this project was delayed pending a Part II Order EA bump up request (i.e. request for escalation of the environment assessment), which has since been resolved. Provincial funding through the Ontario Municipal Commuter Cycling program was also recently approved for this project, eliminating a potential funding gap. Detailed design is currently ongoing with construction anticipated to commence in fall 2018. <p><i>Project Status: Delayed</i> <i>Project Start Date: Design in 2017</i></p>				
5	Road Safety Strategy	Kelly Scherr	500	145	250
	<ul style="list-style-type: none"> Progress being made on Road Safety Strategy (RSS) initiatives including the implementation of over 80 pedestrian crossovers, completion of the required rail crossing safety assessments and creation of Vision Zero campaigns for Embrace the Red, Respect the Limit, Mind the Green and Share the Merge. Federal funding via Public Transit Infrastructure Fund has enabled leveraging and acceleration of scope. The cost sharing portion of the project is not reflected in the numbers being reported. <p><i>Project Status: On Track</i> <i>Project Start Date: March 2016</i></p>				

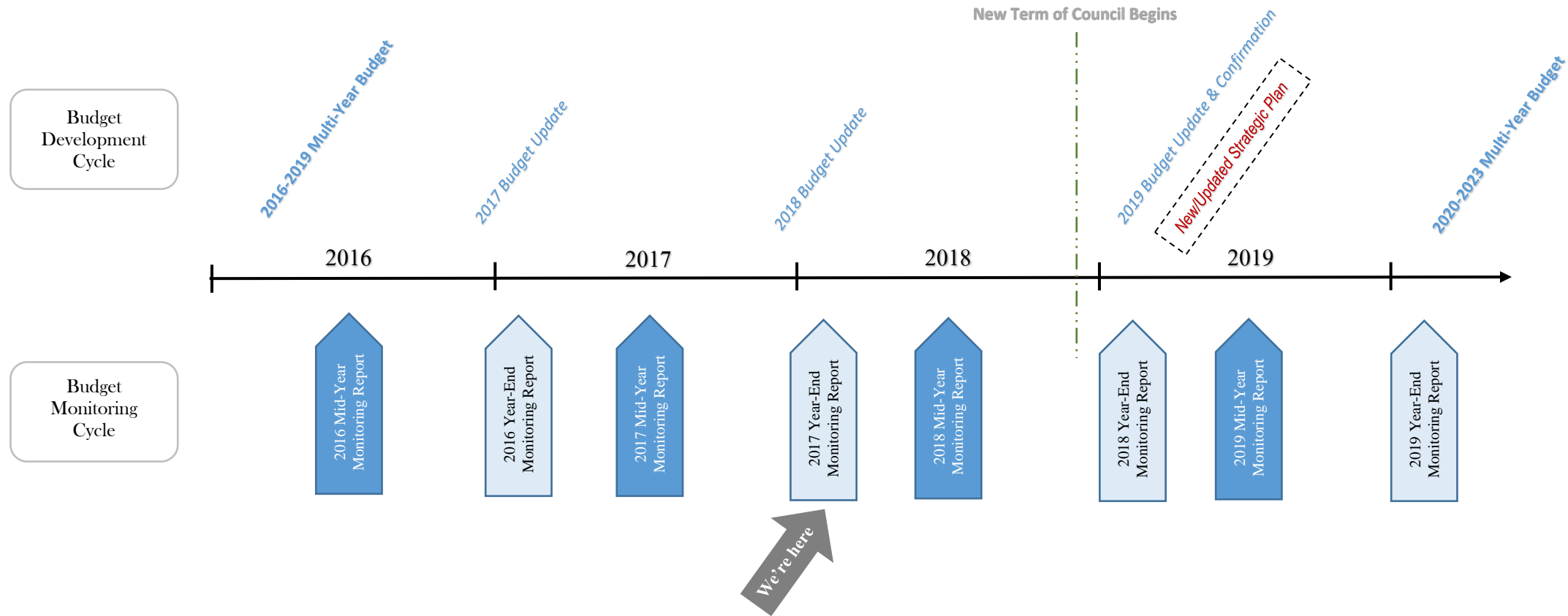
Business Case #	Strategic Area of Focus / Initiative	Initiative Lead	2016-2019 Investment (\$000's)	Life-to-Date Actuals as of Dec 31, 2017 (\$000's)	2016/2017 Budget (\$000's)
6	Rapid Transit Implementation Strategy	Kelly Scherr/ Edward Soldo	-	-	-
	<ul style="list-style-type: none"> Shift RT Environment Assessment (EA) is progressing. Master Plan and Business Case update was approved in July 2017. The Environmental Project Report (EPR) will be submitted to Strategic Planning Committee in Q2 2018 for approval. Transit Projects Assessment Process (TPAP) to be initiated in 2018 following Provincial review of EPR. Earlier in 2017, the Federal Government announced \$14.9M through the Public Transit Infrastructure Fund Phase 1 to be allocated towards Rapid Transit. In January 2018, the Provincial Government announced a \$170M funding commitment towards Rapid Transit in London. <p><i>Project Status: On Track</i> <i>Project Start Date: July 2014</i></p>				
7	State of Infrastructure Report	Anna Lisa Barbon	6,750	1,476	1,750
	<ul style="list-style-type: none"> Corporate Asset Management processes have identified areas of need. Allocations toward the Roads infrastructure gap has funded life cycle renewal work created improvements for local streets, traffic signals and streetlighting. Funds have been allocated to projects in Parks and Recreation, Fire and Corporate Services through 2019. Actuals represent projects that have started. <p><i>Project Status: On Track</i> <i>Project Start Date: 2017</i></p>				
Council Added Initiative	Green Bin	Kelly Scherr	135	130	135
	<ul style="list-style-type: none"> A new staff position (18 month contract) filled in July 2016 to provide additional resources to examine programs (e.g., Green Bin, advanced processing and energy recovery systems) to reduce the organic content (e.g., food scraps) of garbage and assist with the Council directed development of the Resource Recovery Strategy. <p><i>Project Status: On Track</i> <i>Project Start Date: July 2016</i></p>				
Leading in Public Service					
8	Garbage Collection – On-board Weighing and Tracking Technologies	Kelly Scherr	150	-	-
	<ul style="list-style-type: none"> The strategic investment funding is slated to be added to the capital and operating budget in 2018 & 2019 <p><i>Project Status: On Track</i> <i>Project Start Date: 2018 & 2019</i></p>				
9	Technology – Amanda	George Kotsifas	1,000	444	500
	<ul style="list-style-type: none"> Projects are moving along and milestones continue to be met. New Building Portal is live and provides customers with an easy to use interface and secure access to submit permit applications or book inspections. The plan is to enhance the number of services available on line (ex. Business licensing). We are also in the process of finalizing the acquisition of an AMANDA mobile app in collaboration with other municipalities. <p><i>Project Status: On Track</i> <i>Project Start Date: April 2016</i></p>				
10	Establish Public Engagement as an Area of Focus	John Fleming	100	-	50
	<ul style="list-style-type: none"> Currently finalizing the implementation tools and procedures related to enhanced signage and materials for planning applications. It is anticipated the enhanced program will begin in 2018 upon receipt of the first application that consists of the revised application materials necessary to implement this initiative. <p><i>Project Status: On Track</i> <i>Project Start Date: 2017</i></p>				
11	Service London Implementation Plan	Lynne Livingstone	3,947	1,550	2,216
	<ul style="list-style-type: none"> 2016 and 2017 operating spending was below budget due to project timing and reflects the pace of roll-out of capital projects; it is expected that operating expenses will ramp up in 2018 as capital projects are operationalized and full staffing complement is achieved. The capital investment to date has focused on 4 projects (Customer Relationship Management (CRM) Phases 2 and 3, Self Service Portal, and Business Hub Renovations). CRM Phase 2 was completed at the end of May 2016 and was under budget due to the use of surplus funds from Phase 1, while CRM Phase 3 was completed at the end of 2017. The Self Service Portal was completed in April, 2017. Capital expenditures related to the Business Hub renovations were completed at the end of Q4 2017. The next phase of the CRM implementation (phase 4) will be kicking off in early 2018. 				

Business Case #	Strategic Area of Focus / Initiative	Initiative Lead	2016-2019 Investment (\$000's)	Life-to-Date Actuals as of Dec 31, 2017 (\$000's)	2016/2017 Budget (\$000's)
<i>Project Status: On Track</i> <i>Project Start Date: March 2016</i>					
12	Computerized Maintenance Management System	Kelly Scherr/ Anna Lisa Barbon	2,100	185	700
	<ul style="list-style-type: none"> Costs include the hiring of an ITS Manager in 2016 to support this initiative. Service area and ITS staff are being hired in 2018. The discovery phase was completed in July, 2017. Phase 1 of implementation will commence in January, 2018 with an 18 month implementation period. <i>Project Status: On Track</i> <i>Project Start Date: July 2016</i>				
Strengthening Our Community					
13	London Strengthening Neighbourhoods Strategy (LSNS) 2015-2020	Lynne Livingstone	780	265	280
	<ul style="list-style-type: none"> All of the 2017 funds (\$250k) have been committed to neighbourhood projects, however \$146k of the expenditures are linked to capital projects that will be completed by the City in spring 2018. <i>Project Status: On Track</i> <i>Project Start Date: June 2016</i>				
14	Ontario Works Service Plan – Low Income Supports Enhancement	Sandra Datars Bere	2,080	961	1,040
	<ul style="list-style-type: none"> Council approved 3 additional City staff as well as a contract amendment with Goodwill, the lead community partner for this initiative. All approved staff and contracts were put in place in 2016. Council received an information report on March 28, 2017 related to Bridges Out of Poverty and Circles Baseline Evaluation including impacts and successes of this initiative. All approved funding for 2017 for this initiative was spent. <i>Project Status: On Track</i> <i>Project Start Date: June 2016</i>				
15	Mental Health and Addictions Strategy	Sandra Datars Bere	200	88	200
	<ul style="list-style-type: none"> Work in 2016 on this initiative was managed within existing resources. In 2017 an RFP was issued for an external consultant to assist with the creation of the strategy. A contract was awarded in June, 2017 to Optimus SBR. On December 5, 2017 a report was provided on the Community Mental Health and Addiction Strategy - Moving Forward Together. Council also approved the utilization of the remaining funds of \$112k to fund the implementation activities of the Community Mental Health and Addictions Strategy. <i>Project Status: On Track</i> <i>Project Start Date: June 2016</i>				
16	1. London Homeless Prevention and Housing Plan 2010-2024 2. London Homeless Prevention System Implementation Plan	Lynne Livingstone	3,800	1,227	1,800
	<ul style="list-style-type: none"> A total of \$176,640 of the \$200,000 approved budget for Housing Supplements was utilized in 2016 as the program was rolled out. The full budget of \$400,000 was spent in 2017. Funding for the Youth Shelter component of this initiative did not start until 2017. Project is underway and in the start- up phase, with the first payment of the capital component issued to the successful proponent. The operating portion of \$1,000,000 is not budgeted to start until 2018. <i>Project Status: On Track</i> <i>Project Start Date: April 2016</i>				
17	Winter Maintenance Strategy	Scott Stafford	574	200	287
	<ul style="list-style-type: none"> New program to provide winter maintenance on approximately 50% of paths in parks and the Thames Valley Parkway has been successful to date. While 2016 experienced a warmer than typical winter season, it is anticipated the budget will be sufficient to meet the expected service levels during a "normal" winter. <i>Project Status: On Track</i> <i>Project Start Date: 2016</i>				

Business Case #	Strategic Area of Focus / Initiative	Initiative Lead	2016-2019 Investment (\$000's)	Life-to-Date Actuals as of Dec 31, 2017 (\$000's)	2016/2017 Budget (\$000's)
	Enhance By-law Enforcement	George Kotsifas/Orest Katolyk	1,095	384	495
Council Added Initiative	<ul style="list-style-type: none"> The implementation of the plan went well. The volume of complaints created through this enhanced service have been manageable to date. Enhanced enforcement was to be cost shared by additional revenue from licensing private vehicles for hire, vacant building bylaw fees and administrative monetary penalties (AMPs). Due to the policy passed by Council in July 2016 to proactively address issues with vacant buildings and report out on specific buildings which should be demolished to address neighbourhood quality of life issues, revenues in 2017 were not collected from vacant building by-law fees and were only collected from licensing private vehicles for hire. AMPs will be implemented in 2018 for parking and licensing. The review of the business licensing by-law is nearing completion. Soon thereafter, work will begin on implementing an AMPS by-law and process. <p><i>Project Status: On Track</i> <i>Project Start Date: June 2016</i></p>				
Growing Our Economy					
18	London Community Foundation's "Back to the River Project"	John Fleming	700	377	700
	<ul style="list-style-type: none"> One River Master Plan must be completed first before work starts on this project. It is expected that the Master Plan will be completed by the end of 2018. <p><i>Project Status: Delayed</i> <i>Project Start Date: 2018/2019</i></p>				
20	London's Downtown Plan – Small Scale Projects	John Fleming	100	-	-
	<ul style="list-style-type: none"> The first small scale project under this initiative is not budgeted to begin until 2019. <p><i>Project Status: On Track</i> <i>Project Start Date: 2019</i></p>				
21	Regenerating Public Housing Plan	Sandra Datars Bere	750	-	-
	<ul style="list-style-type: none"> Approved funding starts in 2018 to develop a detailed strategic plan for regeneration/re-development of LMHC properties, inclusive of funding, partnership, tenant impact and engagement strategies. (\$250,000 in 2018 and \$500,000 in 2019 with a projection of \$5,750,000 in 2020-2025 subject to budget approval.) Resources have been identified to initiate work on this project and are expected to be secured in 2018. This project is a partnership between the City, HDC, and LMHC. <p><i>Project Status: On Track</i> <i>Project Start Date: 2018</i></p>				
22	Dundas Place	Kelly Scherr/John Fleming	15,614	2,991	2,300
	<ul style="list-style-type: none"> Project Design Completed. Construction can now begin subject to Council approval. Capital purchase of 3 buses complete on July 17, 2017 (\$1,700,000). Re-routing of buses off Dundas Street has been delayed until April 2018. Federal funding via the Public Transit Infrastructure Fund has enabled leveraging and acceleration of scope; noting that the above investment does not include the impact of federal funding. <p><i>Project Status: On Track</i> <i>Project Start Date: February 2015</i></p>				
23	City of London Internship Program	Bill Coxhead	360	35	120
	<ul style="list-style-type: none"> Currently there are two foreign trained professionals employed for 12 month terms under the expanded internship program. The longer term placements provide candidates an opportunity to obtain accreditation in their chosen profession. <p><i>Project Status: On Track</i> <i>Project Start Date: 2017</i></p>				
Council Added Initiative	Brownfield Incentives	John Fleming	80	20	40
	<ul style="list-style-type: none"> Funding is used on as needed basis as applicants come forward. The first two grants through this program were paid in the latter half of 2017. <p><i>Project Status: On Track</i> <i>Project Start Date: 2016</i></p>				

APPENDIX D – MULTI-YEAR BUDGET CYCLE

The timeline below illustrates when Council will receive the various reports that form the 2016-2019 multi-year budget governance and accountability process.



TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON APRIL 17, 2018
FROM:	ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER
SUBJECT:	YEAR 2018 TAX POLICY – ADDITIONAL OPTIONS

RECOMMENDATION

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, this report **BE RECEIVED** for information in conjunction with the Year 2018 Tax Policy report presented to the Corporate Services Committee on April 3, 2018; it being noted that a revised Schedule “B” has been attached which includes option AB1 and AB2. Appendix “A” reflects a proposed by-law for option AB1 and Appendix “B” reflects a proposed by-law for option AB2.

PREVIOUS REPORTS PERTINENT TO THIS MATTER
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Corporate Services Committee, April 3, 2018, Item # 2.4. Year 2018 tax policy.

Corporate Services Committee, April 25, 2017, Item # 2, Year 2017 tax policy

Corporate Services Committee, March 28, 2017, Item # 3, Vacant Unit Rebate and Vacant/Excess Land Subclass Tax Reductions

Corporate Services Committee, September 12, 2017, Item # 3, By-law to Establish Tax Ratio for New Multi-residential Property Class

Corporate Services Committee, November 21, 2017, Item # 4, Vacant Unit Rebate and Vacant/Excess Land Subclass Tax Reduction

Corporate Services Committee, January 23, 2018, Item #7, Assessment Growth for 2018, Changes in Taxable Phase-in, Values and Shifts in Taxation as a Result of Reassessment

Corporate Services Committee, January 19, 2016, Item # 3, Future Tax Policy – Possible Directions

Finance and Administration Committee, September 28, 2011, Future Tax Policy

BACKGROUND

At the Corporate Services Committee meeting of April 3rd, 2018 the Committee requested that Finance staff prepare a report with additional options with respect to Recommendation (a) in the Year 2018 Tax Policy report presented at the meeting. The committee requested that the options be between option A and option B that were identified on Schedule B of that report that would reflect a balance between the residential, commercial, and industrial increases, with no change to multi-residential, farm, or other ratios. Two additional options as requested have been prepared and are attached as revised schedule B to this report. The additional options for the committee’s consideration have been labelled as options AB1 and AB2 on the revised schedule B. The

additional options equalize the average municipal tax increase in the residential and multi-residential property classes and maintain commercial and industrial tax ratios at equal levels. The original options as presented in the Tax Policy report of April 3rd, 2018 are also included on the attachment to this report.

SUMMARY

This report provides additional options for recommendation (a) to the 2018 tax policy options previously presented at the meeting of the Corporate Services Committee meeting on April 3rd 2018. This report should be considered in conjunction with the Tax Policy Report presented on April 3, 2018. Finance staff require a council decision and related by-laws on recommendations a to f in the 2018 tax policy report presented on April 3rd 2018 prior to proceeding with the final property tax billing for 2018.

PREPARED BY:	CONCURRED BY:
JIM LOGAN DIVISION MANAGER, TAXATION AND REVENUE	IAN COLLINS DIRECTOR, FINANCIAL SERVICES
RECOMMENDED BY:	
ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER	

Attachments:

REVISED SCHEDULE "B"
2018 TAX POLICY ALTERNATIVE TAX RATIO OPTIONS FOR CONSIDERATION

	Option A - equalize average municipal tax increase in residential, farm, multi-residential and commercial property classes	Option AB1 - equalize average municipal tax increase in residential, farm, and multi-residential classes (commercial/industrial tax ratios at 1.89)	Option AB2 - equalize average municipal tax increase in residential, farm, multi-residential classes (commercial/industrial tax ratios at 1.93)	Option B - equalize average municipal tax increase in residential, farm, and multi-residential classes	Option C - reduce all non-residential property classes to equal tax ratio and keep average increase in residential class at 2.7% including education	Option D - reduce only the multi-residential tax ratio to 1.6 and keep average increase in the residential class at 2.7% including education (reduce commercial and industrial tax ratios to equal level of 1.85)
average tax increases in property classes including education	residential = 2.0% farm = 5.3% multi-residential = 2.6% commercial = 2.9% industrial = -1.2%	residential = 1.7% farm = 5.0% multi-residential = 2.3% commercial = 3.7% industrial = -0.4%	residential = 1.3% farm = 4.6% multi-residential = 1.8% commercial = 4.8% industrial = 0.6%	residential = 1.1% farm = 4.5% multi-residential = 1.6% commercial = 5.3% industrial = 1.1%	residential = 2.7% farm = 5.9% multi-residential = 3.5% commercial = 1.3% industrial = -2.7%	residential = 2.7% farm = 5.9% multi-residential = -7.1% commercial = 3.0% industrial = -1.0%
average tax increases in property classes excluding education	residential = 2.8% farm = 2.8% multi-residential = 2.8% commercial = 2.8% industrial = -0.8%	residential = 2.5% farm = 2.4% multi-residential = 2.5% commercial = 4.1% industrial = 0.4%	residential = 2.0% farm = 2.0% multi-residential = 2.0% commercial = 5.8% industrial = 2.1%	residential = 1.7% farm = 1.7% multi-residential = 1.7% commercial = 6.7% industrial = 2.9%	residential = 3.5% farm = 3.5% multi-residential = 3.8% commercial = 0.2% industrial = -3.3%	residential = 3.6% farm = 3.6% multi-residential = -7.7% commercial = 3.0% industrial = -0.6%
tax ratios used	residential = 1.000000 farm = 0.118030 multi-residential = 1.795800 commercial = 1.860000 industrial = 1.860000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.795800 commercial = 1.890000 industrial = 1.890000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.795800 commercial = 1.930000 industrial = 1.930000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.795800 commercial = 1.950000 industrial = 1.950000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.800000 commercial = 1.800000 industrial = 1.800000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.600000 commercial = 1.850000 industrial = 1.850000 pipelines = 1.713000 managed forests = 0.250000

- In all the alternatives shown above average municipal tax increases for residential and farm property classes have been approximately equalized.
- % calculations above do not include business education tax rate on new construction in commercial and industrial property classes
- recommended ratio for Landfill property class under all options is 2.459410
- recommended ratio for New Multi-residential property class under all options is 1.000000

APPENDIX “A”

Bill No.
2018

By-law No.

A by-law setting tax ratios for property classes in 2018.

WHEREAS section 308 of the *Municipal Act, 2001*, as amended, provides that the council of every single tier municipality in each year shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

2018 MUNICIPAL TAX RATIO BY-LAW

1. The tax ratios as set out in column 3 of Schedule “A” of this by-law are hereby established for 2018 taxation.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule “B” of this by-law and are indicated in the first two characters of the codes in column 2 of Schedule “A” of this by-law. Where there is more than one code in column 2 of Schedule “A” the codes are separated by a comma.

Municipal Option to Apply

3. A single percentage of 30% is hereby adopted in accordance with subsection 313(4) of the *Municipal Act, 2001* instead of the percentages set out in paragraphs 2 to 5 of subsection 313(1) for the year 2018 and future years.

Administration of By-law

4. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

5. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 24, 2018. .

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 24, 2018
Second Reading – April 24, 2018
Third Reading – April 24, 2018

SCHEDULE "A"
By-law No.

MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2018 TAX RATIOS
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.890000
commercial taxable – hydro	chn, xhn	1.890000
commercial taxable vacant -hydro	cjn, xjn	1.323000
commercial taxable - excess - hydro	ckn, xkn	1.323000
commercial taxable tenant of Province	cpn, xpn	1.890000
com taxable	ctn, xtn	1.890000
com taxable excess land	cun, xun	1.323000
com taxable vacant land	cxn, xxn	1.323000
office bldg taxable – hydro	dhn	1.890000
office bldg taxable	dtn, ytn	1.890000
office bldg taxable excess land	dun, yun	1.323000
farmland taxable fp	ffp	0.118030
farmland taxable fs	ffs	0.118030
farmland taxable no support	Ftn	0.118030
farmland taxable ep	ftep	0.118030
farmland taxable es	ftes	0.118030
parking lot taxable	Gtn	1.890000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.890000
industrial taxable – hydro	ihn, Jhn	1.890000
industrial taxable-hydro- excess land	ikn, Jkn	1.323000
industrial taxable	itn, Jtn	1.890000
industrial taxable excess land	iun, Jun	1.323000
industrial taxable vacant land	ixn, Jxn	1.323000
large industrial taxable	Ltn, ktn	1.890000
large industrial excess land	Lun, kun	1.323000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.795800
multi-res taxable fp	mtfp	1.795800
multi-res taxable fs	mtfs	1.795800
multi-res taxable ep	mtep	1.795800
multi-res taxable es	mtes	1.795800
multi-res taxable n	mtn	1.795800
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtfp	1.000000
res/farm taxable fs	rtfs	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.890000
shopping centre excess land	sun, zun	1.323000

SCHEDULE "A" CONTINUED
By-law No.
MUNICIPAL TAX RATIOS

managed forest taxable fp	Ttfp	0.250000
managed forest taxable fs	ttfs	0.250000
managed forest taxable ep	ttep	0.250000
managed forest taxable es	ttes	0.250000
Landfill taxable	ht	2.459410
New multi-residential taxable	nt	1.000000

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C, X	Commercial	B	Taxable: General Excess Land
D, Y	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I, J	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L, K	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S, Z	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.

APPENDIX “B”

Bill No.
2018

By-law No.

A by-law setting tax ratios for property classes in 2018.

WHEREAS section 308 of the *Municipal Act, 2001*, as amended, provides that the council of every single tier municipality in each year shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

2018 MUNICIPAL TAX RATIO BY-LAW

1. The tax ratios as set out in column 3 of Schedule “A” of this by-law are hereby established for 2018 taxation.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule “B” of this by-law and are indicated in the first two characters of the codes in column 2 of Schedule “A” of this by-law. Where there is more than one code in column 2 of Schedule “A” the codes are separated by a comma.

Municipal Option to Apply

3. A single percentage of 30% is hereby adopted in accordance with subsection 313(4) of the *Municipal Act, 2001* instead of the percentages set out in paragraphs 2 to 5 of subsection 313(1) for the year 2018 and future years.

Administration of By-law

4. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

5. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 24, 2018. .

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 24, 2018
Second Reading – April 24, 2018
Third Reading – April 24, 2018

SCHEDULE "A"
By-law No.

MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2018 TAX RATIOS
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.930000
commercial taxable – hydro	chn, xhn	1.930000
commercial taxable vacant -hydro	cjn, xjn	1.351000
commercial taxable - excess - hydro	ckn, xkn	1.351000
commercial taxable tenant of Province	cpn, xpn	1.930000
com taxable	ctn, xtn	1.930000
com taxable excess land	cun, xun	1.351000
com taxable vacant land	cxn, xxn	1.351000
office bldg taxable – hydro	dhn	1.930000
office bldg taxable	dtn, ytn	1.930000
office bldg taxable excess land	dun, yun	1.351000
farmland taxable fp	ffp	0.118030
farmland taxable fs	ffs	0.118030
farmland taxable no support	Ftn	0.118030
farmland taxable ep	ftep	0.118030
farmland taxable es	ftes	0.118030
parking lot taxable	Gtn	1.930000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.930000
industrial taxable – hydro	ihn, Jhn	1.930000
industrial taxable-hydro- excess land	ikn, Jkn	1.351000
industrial taxable	itn, Jtn	1.930000
industrial taxable excess land	iun, Jun	1.351000
industrial taxable vacant land	ixn, Jxn	1.351000
large industrial taxable	Ltn, ktn	1.930000
large industrial excess land	Lun, kun	1.351000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.795800
multi-res taxable fp	mtfp	1.795800
multi-res taxable fs	mtfs	1.795800
multi-res taxable ep	mtep	1.795800
multi-res taxable es	mtes	1.795800
multi-res taxable n	mtn	1.795800
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtfp	1.000000
res/farm taxable fs	rtfs	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.930000
shopping centre excess land	sun, zun	1.351000

SCHEDULE "A" CONTINUED
By-law No.
MUNICIPAL TAX RATIOS

managed forest taxable fp	Ttfp	0.250000
managed forest taxable fs	tfts	0.250000
managed forest taxable ep	ttep	0.250000
managed forest taxable es	ttes	0.250000
Landfill taxable	ht	2.459410
New multi-residential taxable	nt	1.000000

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C, X	Commercial	B	Taxable: General Excess Land
D, Y	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I, J	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L, K	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S, Z	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON APRIL 3, 2018
FROM:	ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER
SUBJECT:	YEAR 2018 TAX POLICY

RECOMMENDATION

That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the following actions be taken with respect to property taxation for 2018:

- a) the Civic Administration BE DIRECTED to prepare a proposed by-law for introduction and enactment at the Municipal Council meeting to be held on April 10, 2018, reflective of committees recommendation in accordance with Sub-sections 308(4) and 308.1(4) of *the Municipal Act, 2001*, to set tax ratios in the various property classes in keeping with the option selected by the Municipal Council from the attached Schedule "B"; it being noted that Appendix "A" reflects option A and Appendix "B" reflects option B, recognizing that either option A or option B is recommended by Finance staff;
- b) the Civic Administration BE DIRECTED to bring forward a proposed by-law (appendix C) for introduction and enactment at the Municipal Council meeting to be held on April 10, 2018 to fully utilize options available in 2018 to exclude properties in capped property classes which have reached current value assessment tax levels or higher in 2017 from being capped again in 2018 and future years;
- c) the Civic Administration BE DIRECTED to bring forward a proposed by-law (appendix D) for introduction and enactment at the Municipal Council meeting to be held on April 10, 2018 to initiate a 4 year phase out of capping for any of the non-residential property classes where London is eligible for such option and exclude vacant land from the capping phase-out eligibility criteria where all properties must be within 50% of CVA level taxes;
- e) the Civic Administration BE DIRECTED to bring forward a proposed by-law (appendix E) for introduction and enactment at the Municipal Council meeting to be held on April 10, 2018 to limit capping protection only to reassessment related changes prior to 2017 and that reassessment changes in capped classes thereafter would not be subject to the cap;
- f) the Civic Administration BE DIRECTED to bring forward a proposed by-law (appendix F) for introduction and enactment at the Municipal Council meeting to be held on April 10, 2018 to adopt the capping formulae for the commercial, industrial and multi-residential property classes as described in detail in this report;

PREVIOUS REPORTS PERTINENT TO THIS MATTER

Corporate Services Committee, April 25, 2017, Item # 2, Year 2017 tax policy

Corporate Services Committee, March 28, 2017, Item # 3, Vacant Unit Rebate and Vacant/Excess Land Subclass Tax Reductions

Corporate Services Committee, September 12, 2017, Item # 3, By-law to Establish Tax Ratio for New Multi-residential Property Class

Corporate Services Committee, November 21, 2017, Item # 4, Vacant Unit Rebate and Vacant/Excess Land Subclass Tax Reduction

Corporate Services Committee, January 23, 2018, Item #7, Assessment Growth for 2018, Changes in Taxable Phase-in, Values and Shifts in Taxation as a Result of Reassessment

Corporate Services Committee, January 19, 2016, Item # 3, Future Tax Policy – Possible Directions

Finance and Administration Committee, September 28, 2011, Future Tax Policy

BACKGROUND

Tax Ratios for 2018 Taxation – (Recommendation a)

Definition of the Term “Tax Ratio”

Tax ratios compare the tax rate for municipal purposes in a particular property class to the residential class. The ratio for the residential class is deemed to be 1.00. A tax ratio of 2.00 would therefore indicate a municipal tax rate twice the residential municipal tax rate. Education tax rates are set by the Province and are not dependent on tax ratios approved by municipal Councils. Under subsection 308(4) of the *Municipal Act, 2001* all single tier municipalities are required to pass a by-law in each year to establish tax ratios for the year.

History of Tax Ratio Setting Restrictions

Beginning in the year 2001, the Province established threshold tax ratios for three property classes - commercial, industrial and multi-residential. At the time, the Province indicated that these threshold ratios represented the Provincial average in each class. For 2017 the multi-residential threshold ratio was reduced from 2.74 to 2.00. Under provisions of the *Municipal Act* and related Regulations, municipalities were not permitted for the year 2001 or subsequent years to impose a general municipal levy increase on a property class which had a ratio exceeding the Provincial threshold. Beginning in 2004, this restriction was modified somewhat to permit levy increases at half the residential rate in property classes with tax ratios above Provincial thresholds. The Province has advised that this flexibility will be provided to municipalities again for 2018 taxation except in the case of the multi-residential class where the tax ratio is greater than 2.00.

London’s Tax Ratios, Provincial Thresholds and Municipal Comparisons

In reviewing tax policy for 2018, it should be noted that none of the property classes in the City of London are above the Provincial thresholds. The only property class in London that was ever above the Provincial threshold was the industrial class. Council moved the industrial ratio down to the threshold for 2001 taxation. At the time of the last reassessments in 2006, 2009 and 2013 Council maintained the policy of not permitting tax ratios in any property class to exceed Provincial thresholds.

The tax ratios in effect for the year 2017 and their proximity to the Provincial thresholds or averages established in 2001, as well as the Provincial targets or allowable ranges can be summarized as follows:

	City of London 2017 Tax Ratio	Provincial Threshold/Average (O.Reg. 73/03)	Provincial Targets/Allowable Ranges (O.Reg. 386/98)
Commercial	1.950000	1.98	0.6 to 1.1
Industrial	1.950000	2.63	0.6 to 1.1
Multi-Residential	1.847000	2.00	1.0 to 1.1
Pipeline	1.713000	N/A	0.6 to 0.7
Farm	0.139500	N/A	N/A
Residential	1.000000	N/A	N/A

Schedule “D” attached provides comparative information on how different municipalities tax the various different major property classes. The information from Schedule “D” comes from the 2017 BMA Municipal Study and includes all municipalities with populations greater than 100,000. The last column of Schedule “D” is a theoretical calculation that shows the tax increase that would be required in the residential property class in each municipality if all property classes had a tax ratio of 1. The Schedule indicates that the theoretical adjustment for the City of London would be at the median for the group.

Tax Ratios –Commercial and Industrial (Recommendation a)

Schedule “A” attached, summarizes the tax ratios for all municipalities with populations greater than 100,000 included in the 2017 Municipal Study prepared by BMA Management Consulting Inc. The attached Schedule “A” shows the tax ratios for the three main non-residential property classes – Commercial, Industrial, and Multi-residential. In 2015, the City of London achieved a long term objective identified in September 2011 of lowering and equalizing the tax ratios in the main non-residential property classes. Over a four year period the, City adjusted all the main non-residential tax ratios to a level of 1.95. Both the Region of Waterloo and the City of London had uniform ratios of 1.95 for all these property classes in 2015. In 2016 and 2017, the City decreased the multi-residential ratio to equalize the municipal tax increase in the residential and multi-residential property classes.

For 2018, it is recommended that Commercial and Industrial tax ratios continue to be maintained at a uniform level. It would seem there is no logical justification for taxing industrial properties at higher rates than commercial properties as was a past practice. The Province has apparently accepted the validity of this position in the setting of education tax rates for commercial and industrial properties. For the first time in 2017, the Province established equal education property tax rates for commercial and industrial properties and has continued this practice in 2018.

For 2018, the commercial and industrial tax ratios could be set at a level to equalize municipal tax increases in the commercial and residential property classes. This level is indicated in option A on schedule “B” attached. This option would result in the commercial and industrial ratios being set at what is generally described as a revenue neutral level. If no ratio adjustment is made in the commercial class the average municipal tax increase in the class would be 6.5% as indicated on Schedule “C”. Schedule “A” indicates that the City of London commercial tax ratio in 2017 was above the average level although close to the median level for the group.

Lowering the commercial/industrial tax ratio could potentially provide greater flexibility at the time of a future reassessment where there may be a shift in taxation towards the residential property class. The next reassessment is scheduled for 2021. Under current legislation if the commercial tax ratio is increased beyond 1.98 a portion of the tax levy increase on the commercial property class is restricted and transferred to other property classes including residential. Where the tax ratio is below 1.98 the municipality would have flexibility to prevent tax shifts towards the residential class. The greater the tax ratio is below 1.98 the greater would be the flexibility. Because of the pattern of the four year assessment cycle (2017-2020) Council should have the ability to consider making option A adjustments in 2019 and 2020 if it chose option B on schedule B in 2018. Council could consider lowering the commercial and industrial ratios to a level at or below the average shown on Schedule A in 2019 and 2020.

The effect on economic development is an important consideration in the review of tax policy in the commercial and industrial property classes as well as other property classes. Schedule “H” evaluates and rates various different economic development strategies. The schedule indicates that tax policy may have significant advantages over other economic development strategies.

Tax Ratios – Multi-residential Property Class (Recommendation a)

Schedule “A” indicates the multi-residential ratio in the City of London is below the average and the median when compared to the other municipalities listed. In December 2016, the Provincial Ministry of Finance issued a letter indicating that the Province had concerns with respect to the taxation of multi-residential properties and it was their intention to study the issue and consult with various stakeholders beginning in early 2017. In the letter, the Province indicated its intention to restrict tax increases in the multi-residential property class in 2017 in any municipality where the 2017 tax ratio was greater than 2.0. London was not subject to this restriction since its tax ratio was below the 2.0 level. The same tax ratio restriction for the multi-residential property is in place for 2018.

Since the year 2000, the City has decreased its multi-residential tax ratio from 2.3852 to 1.847000 in 2017. This has been the result of adopting a long term policy to equalize non-residential tax ratios and also to equalize municipal tax increases in the residential and multi-residential property classes in particular years. In 2015, the City equalized non-residential tax ratios. In 2016 and 2017, the City equalized municipal tax increases in the residential and multi-residential property classes and decreased the multi-residential property class tax ratio below the commercial and industrial levels.

For 2018, it is recommended that Council adopt the same policy as adopted in 2016 and 2017 and in some previous years to equalize municipal tax increases in the multi-residential and residential property classes. This approach is reflected in option A and option B on Schedule “B”, which results in a multi-residential tax ratio of 1.795800.

Tax Ratios – New Multi-residential Property Class (Recommendation a)

On July 5th 2017, the Minister of Finance signed a regulation requiring all municipalities to establish a new multi-residential property class with a tax ratio range between 1.0 and 1.1. The regulation applied to any multi-residential property in Ontario built or converted from a non-residential use pursuant to a building permit issued after April 20, 2017. In accordance with this regulation the City of London established a new multi-residential property class with a ratio of 1.0 in 2017. It is recommended that this ratio be continued for 2018. There was no property in the New Multi-residential property class on the assessment roll provided to the City of London at the end of 2017.

Farm Property Class Tax Ratio (Recommendation a)

The tax ratio for the farm property is set in accordance with Section 308.1 of the *Municipal Act, 2001*. Under the provisions of that Section, the ratio is automatically reset to .25 every year unless the Municipality sets it at a lower level by by-law each year. The farm property class is a very small class in the City of London, and changes in the tax ratio for the farm class have no significant impact on any other property classes. In the past, the City has always followed a policy of setting the farm property class tax ratio at a level that would result in the farm class receiving the average municipal tax increase subject to the .25 maximum in the legislation. We recommend continuation of this policy for 2018. This policy will result in the tax ratio indicated on Schedule “B” in the farm class in 2018 of 0.118030. The 2017 ratio was 0.1395.

In December 2017, the Ministry of Finance issued a letter indicating that for 2018 it would permit the option of a 75% tax rate reduction on the first \$50,000 of assessment related to qualifying non-farm commercial activity at a farm property. At the time of writing this report the regulation authorizing this program was not available and for this reason exact details are uncertain. Participation in the program is not recommended as it would involve an extremely small number of property owners and tax mitigation is already being provided to farm land property owners through the establishment of tax ratios. Council can reconsider this issue in 2019 after a regulation has been published and more information is available.

Landfill Property Class Tax Ratio (Recommendation a)

The City of London does not have any taxable property in the Landfill property class. It is recommended that a ratio be established each year however at the maximum permitted by legislation. Council would still have the ability to set a ratio at a lower level at any point in time in the future at its discretion if and when taxable assessment came into existence in the City. This approach will maximize the flexibility for ratio setting in this property class in the future. The maximum ratio permitted by legislation in 2018 is 2.459410. (Revenue neutral ratio x 1.05). The ratio established in 2017 was 2.295230.

Pipeline Tax Ratio (Recommendation a)

Unlike the commercial, industrial, and multi-residential classes, the Province has not set any threshold tax ratio level or levy restriction with respect to the pipeline class. However, there are significant restrictions on increases in pipeline tax ratios set out in section 308 of the *Municipal Act, 2001*. It is therefore recommended that the tax ratio for the pipeline class not be changed for the year 2018.

Summary of Tax Ratio Recommendations for 2018 (Recommendation a)

In summary, for 2018 we are recommending council select option A or option B as shown on Schedule "B". Schedule "B" indicates the alternative tax ratios and the average % increases in taxes in the various property classes both including and excluding the education component of the property tax bill.

Property Tax Rate Calculation Adjustment

In 2018, the Province is permitting an optional technical adjustment in the calculation of levy increases required to be disclosed on tax bills (Ontario Regulation 75/01). The option would be appropriate in situations where the municipality has not adequately included provisions for future losses from assessment appeals and similar adjustments in tax levies and budgets of previous years. This is not currently the situation in the City of London and we do not recommend the selection of this option. This option was mentioned in a letter to municipal treasurers from the Ministry of Finance dated December 21st 2016 and December 22nd 2017.

Option for elimination or phase out of vacant/excess land subclass tax reduction

In 2017 the Minister of Finance announced that he was prepared to permit Municipalities to end vacancy rebate programs and the subclass reductions for vacant and excess land in the commercial and industrial property classes. The legal mechanism for doing this is a regulation issued by the Minister. Many municipalities including London have taken action to phase-out vacancy rebate programs. Very few municipalities at this point, however, have taken action to phase-out or eliminate the vacant/excess land subclass reduction. The reduction amounts to 30% of the total taxes that would otherwise be applicable. This issue was addressed in a report to Corporate Services Committee in November 2017.

The recommendation for the vacant/excess land subclass tax reduction at the time of the report to Corporate Services Committee in November 2017 was that no action be taken until a later date when it is clear as to what decisions are being made in other municipalities in Ontario with respect to this issue. At this point in time we would recommend deferring any decision until 2019 when more information is available as to how other municipalities are approaching this issue. At the present time there is also the added complication that we understand there will be no regulations issued by the Minister based on new requests until after the provincial election scheduled in June. The City, however, will be issuing its 2018 final tax bills prior to the election date.

Ongoing Reductions in Business Education Taxes

In April 2005, London City Council passed a resolution requesting that the Minister of Finance for the Province of Ontario "review the entire process for setting education property tax rates for business properties and that education tax rates for properties in the City of London be lowered to a level consistent with other municipalities in the Province". The resolution, along with a letter from the Mayor went to the then Minister of Finance, Greg Sorbara in April 2005. After a letter

from the Minister in June 2005, the Mayor followed up with a second letter in February 2006 to a new Minister of Finance – Dwight Duncan. In 2007, Dwight Duncan announced that major tax reform would occur in the area of education property taxes along the lines requested by the City beginning in 2008 and would be phased-in over the seven year period ending in 2014. As a result of this major reform, the Province had indicated that by the year 2014 when the phase-in was complete, education property taxes in the City of London would be reduced by \$33.6 million each and every year into the future from what they otherwise would have been.

In the Ontario budget introduced in the legislature on March 27, 2012, however, it was announced that business education property tax cuts previously scheduled for 2013 and 2014 would be deferred until 2017-2018 after Ontario is returned to a balanced budget. It is estimated that the reductions that the 2012 Provincial budget deferred would have been in excess of 10 million dollars in the City of London and represent about 19% of the education property taxes in the commercial and industrial property classes in the City. This issue is addressed in a separate report to the Corporate Services Committee on provincial education tax rates for 2018 and a council resolution to the Minister of Finance has been recommended.

Utilizing Options Available to Bring an End to Capping Tax Increases and Clawing Back Tax Decreases in the Commercial, Industrial and Multi-Residential Property Classes (Recommendations b, c, d, and e)

Since major Province wide tax reform began in 1998, the Province has mandated a complex system of capping tax increases and clawing back tax decreases in the commercial, industrial and multi-residential property classes. We have long believed the entire system was unfair to taxpayers, damaging to economic development and administratively onerous. Based on consultation with municipal representatives including the City of London during 2008, the Province provided increased flexibility under the business tax capping program for 2009 and future years. It appears the Province decided to provide this very significant increase in flexibility to municipalities because of the new tax mitigation provided by the four year phase-in of assessment values beginning with the reassessment for 2009 taxation.

Beginning in 2009, municipalities had options to permanently remove properties from the capping and claw-back system once they have reached their CVA (current value assessment) level taxes. Municipalities can have these options apply to all capped property classes or limit the options to individual capped classes. For 2018, this means that any property which had paid CVA taxes or higher (i.e. clawed back) in 2017 can be excluded from having a tax increase capped in 2018. At the same time, a property that had a tax increase capped in 2017 cannot have a tax decrease clawed back in 2018 if the options are chosen. Preliminary calculations indicate continuing to fully utilize the options available will significantly reduce the capping of tax increases and clawing back of tax decreases.

Beginning in 2016 and for future years where there are no properties taxed at less than 50% of CVA levels, a municipality may enter a 4 year phase out program to end capping from reassessment related changes prior to 2017. London was eligible for this program in the industrial class for 2016. In 2018, London is eligible in the Commercial and Multi-residential property classes.

Beginning in 2017, the Province is providing new flexibility to exclude vacant land from the phase-out eligibility criteria for capping of reassessment related changes prior to 2017. In addition beginning in 2017 and for future years, municipalities have the option to limit capping protection only to reassessment changes prior to 2017. For municipalities that select this option, reassessment related increases, beginning in 2017, would not be subject to the cap. These options would be implemented through municipal by-laws.

We recommend that Council take advantage of all opportunities to bring the capping of tax increases and the clawing back of tax decreases to an end as soon as possible. In 2017, the City utilized all options available to exclude properties from future capping and no problems were encountered. The continued implementation of all available options to end capping in 2018 will require Council to pass by-laws in accordance with the Municipal Act, 2001. We believe the continuation of the capping program is unnecessary because of the 4 year phase in of assessed values that began in 2009. Capping can create a situation where some properties never pay their

share of the levy in the property class based on market values and uniform tax rates for the various property classes.

By-law to Set a Formula for Calculating Caps in the Commercial, Industrial and Multi-Residential Property Classes (Recommendation f)

Since 2008, Council has adopted several options permitted by Section 329.1 to reduce the amount of capping of tax increases and clawing back of decreases in the commercial, industrial and multi-residential property classes. The selected options were as follows:

- capping at 10% of previous years taxes instead of the 5% minimum;
- utilizing the option of 10% of previous years CVA taxes where applicable;
- reducing cap adjustments equal to or less than \$500 to nil;
- new construction was taxed without any cap adjustment.

The use of all these options significantly reduced the amount of clawing back of decreases as can be seen on Schedules “E” and “F” of this report. No significant problems or issues were encountered by the City Tax Office in past billings as a result of utilizing the above options. The use of these option will expedite the eventual end of the capping and clawing back system as more and more properties reach their CVA level taxes.

It is therefore recommended that a by-law be enacted under section 329.1 of the *Municipal Act, 2001* for 2018 and subsequent years where applicable, to adopt the capping formula described above.

No By-law recommended to Claw back a Portion of Tax Decreases in Capped Property Classes

For 2018 and future years it is recommended that clawing back a portion of reassessment tax decreases to finance capping of tax increases be discontinued. For 2018 capping of tax increases is confined to the commercial class and amounts to approximately \$24,000 in total. This amount can be accommodated in the tax adjustment/write-off accounts in the City’s annual budget.

Phase-In Program for Residential Property Class not recommended

All residential properties in the City of London were reassessed for 2017 taxation based on January 1, 2016 market values. The January 1, 2016 market values are being phased-in over a 4 year period from 2017 to 2020 as required by Provincial legislation. Assessment related tax changes for 2018 occurring in the residential class have been analyzed and compared to the 2013, 2009, 2006, 2004, 2003, 2001 and 1998 reassessments. The results of this analysis are shown on Schedule “G” attached.

Assessment related tax changes exclude tax increases that result from levy increases. The levy increase is imposed in addition to assessment related tax changes (increases and decreases).

As can be seen from Schedule “G”, the amount of assessment related decreases and increases for 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010 and 2009 are significantly less than the increases and decreases which have occurred in reassessments in the City prior to 2009. The reason for this is that for the first time in 2009, the Province included a phase-in of all reassessment changes on the 2009 assessment roll. This phase-in process will be continued over the period 2017 to 2020. For 2020, residential properties will be valued on the roll at their January 1, 2016 value.

For 1998 and subsequent reassessments up to and including 2013, Council decided that a phase-in under section 318 of the *Municipal Act, 2001* of assessment related tax changes was not necessary. Based on the above data and the fact that the Province has already instituted a four year phase-in of assessment values on the roll, it appears clear that no further tax mitigation in the residential class is necessary.

In summary, based on our analysis of the reassessment data and the existence of a four year phase-in of values on the assessment roll, we believe any additional phase-in of the residential class under section 318 of the *Municipal Act, 2001* is not warranted.

Comments on Unusual Tax Increases after a Reassessment

Whenever a general reassessment occurs, there will always be a small number of large tax increases. Inevitably, when over 100,000 properties are valued, some errors and inaccuracies will occur. If a property is overvalued when a reassessment occurs, the remedy is to contact the Municipal Property Assessment Corporation and have the valuation corrected or appeal the assessment in accordance with the provisions of the Assessment Act.

When a property is undervalued or incorrectly classified to the taxpayers benefit, the taxpayer has no financial incentive to have the error or inaccuracy corrected. The error or inaccuracy will typically be corrected at the next reassessment and surface as an unusually large increase. Focusing on the amount or percentage of the increase obscures the real cause of the tax change (i.e. an inaccuracy in the valuation or classification of the property in the past). Phasing-in or capping taxes in these situations only perpetuates errors and inaccuracies in the assessment system and represents a major departure from the fundamental principle of fairness (i.e. that every property owner within a class pays the same tax rate on the market value of his or her property).

SUMMARY

Schedule “B” attached shows the various options recommended for Council’s consideration. The schedule shows the average % increase in each property class both including and not including the education component of the property tax. Schedule “B” also shows the ratios required to implement each identified alternative. The options as recommended in this report are option A or option B.

The percentages shown on Schedule “B” represent **average** tax changes only. In reality virtually no-one is exactly at the average. Most property owners will be slightly above or slightly below the average.

Schedule “A” attached is a very important schedule. It shows how London’s tax ratios compare to other municipalities in the Province. Schedule “A” indicates that the City of London currently has tax ratios in place which are competitive with other major cities in Ontario.

A few properties in the commercial property class will still be subject to limitations on year-over-year tax increases and decreases in accordance with Provincial legislation. These limitations, however, would also be subject to options adopted to prevent properties from re-entering the Province’s capping and clawing back system in the future as recommended in this report.

PREPARED BY:	CONCURRED BY:
JIM LOGAN DIVISION MANAGER, TAXATION AND REVENUE	IAN COLLINS DIRECTOR, FINANCIAL SERVICES
RECOMMENDED BY:	
ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER	

Attachments:

LIST OF ATTACHMENTS

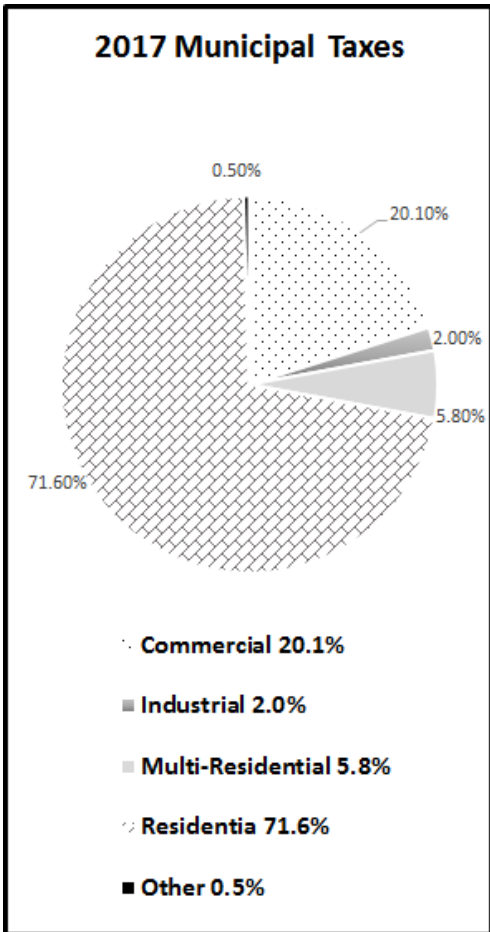
YEAR 2018 TAX POLICY

- Schedule A Tax Ratios for Municipalities in BMA Study with Populations Over 100,000**
- Schedule B 2018 Tax Policy – Alternative Tax Ratios for Consideration**
- Schedule C Municipal Tax Impact by Property Class for 2018 Levy Change and No Change in Tax Ratios**
- Schedule D Shift in Tax Burden – Un-weighted to Weighted Residential Assessment for Municipalities in BMA Study with Populations Over 100,000**
- Schedule E Claw Back Percentages by Year**
- Schedule F Cap Adjustments by Year**
- Schedule G Assessment Related Tax Changes in the Residential Property Class**
- Schedule H Rating/Evaluation of Economic Development Strategies - Municipalities**

SCHEDULE "A"
TAX RATIOS FOR MUNICIPALITIES IN BMA STUDY WITH POPULATIONS
OVER 100,000

Municipality with > 100,000 Population in 2017 BMA Study	Multi-Residential Tax Ratio	Commercial Tax Ratio (Residual)	Industrial Tax Ratio (Residual)	Industrial Tax Ratio (Large)	Average of Large and Residual Industrial Tax Ratios
Barrie	1.0000	1.4331	1.5163	1.5163	1.5163
Brampton	1.7050	1.2971	1.4700	1.4700	1.4700
Durham	1.8665	1.4500	2.2598	2.2598	2.2598
Greater Sudbury	2.1217	2.0669	4.3110	4.8863	4.5987
Guelph	1.9287	1.8400	2.2048	2.2048	2.2048
Halton	2.0000	1.4565	2.3599	2.3599	2.3599
Hamilton	2.6913	1.9800	3.4414	4.0355	3.7385
Kingston	2.0000	1.9800	2.6300	2.6300	2.6300
London	1.8470	1.9500	1.9500	1.9500	1.9500
Mississauga	1.5888	1.4517	1.5934	1.5934	1.5934
Niagara	2.0000	1.7586	2.6300	2.6300	2.6300
Ottawa	1.4530	1.9260	2.7054	2.3232	2.5143
Thunder Bay	2.5665	2.1444	2.4883	3.3682	2.9283
Toronto	2.7277	2.8828	2.8828	2.8828	2.8828
Waterloo	1.9500	1.9500	1.9500	1.9500	1.9500
Windsor	2.3564	2.0190	2.3200	2.9381	2.6291
York	1.0000	1.1813	1.4169	1.4169	1.4169
Average	1.9296	1.8098			2.4278
Median	1.9500	1.9260			2.3599
Minimum	1.0000	1.1813			1.4169
Maximum	2.7277	2.8828			4.5987
Provincial Threshold	2.0000	1.9800	2.6300	2.6300	2.6300
London Compared to Median	-5.3%	1.2%			-17.4%
London Compared to Average	-4.3%	7.7%			-19.7%
change in group averages since 2006	-14.34%	-4.55%			-5.44%

SCHEDULE "B"
2018 TAX POLICY
ALTERNATIVE TAX RATIO OPTIONS FOR CONSIDERATION



	Option A - equalize average municipal tax increase in residential, farm, multi-residential and commercial property classes	Option B - equalize average municipal tax increase in residential, farm, and multi-residential classes	Option C - reduce all non-residential property classes to equal tax ratio and keep average increase in residential class at 2.7% including education	Option D - reduce only the multi-residential tax ratio to 1.6 and keep average increase in the residential class at 2.7% including education (reduce commercial and industrial tax ratios to equal level of 1.85)
average tax increases in property classes including education	residential = 2.0% farm = 5.3% multi-residential = 2.6% commercial = 2.9% industrial = -1.2%	residential = 1.1% farm = 4.5% multi-residential = 1.6% commercial = 5.3% industrial = 1.1%	residential = 2.7% farm = 5.9% multi-residential = 3.5% commercial = 1.3% industrial = -2.7%	residential = 2.7% farm = 5.9% multi-residential = -7.1% commercial = 3.0% industrial = -1.0%
average tax increases in property classes excluding education	residential = 2.8% farm = 2.8% multi-residential = 2.8% commercial = 2.8% industrial = -0.8%	residential = 1.7% farm = 1.7% multi-residential = 1.7% commercial = 6.7% industrial = 2.9%	residential = 3.5% farm = 3.5% multi-residential = 3.8% commercial = 0.2% industrial = -3.3%	residential = 3.6% farm = 3.6% multi-residential = -7.7% commercial = 3.0% industrial = -0.6%
tax ratios used	residential = 1.000000 farm = 0.118030 multi-residential = 1.795800 commercial = 1.860000 industrial = 1.860000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.795800 commercial = 1.950000 industrial = 1.950000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.800000 commercial = 1.800000 industrial = 1.800000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.118030 multi-residential = 1.600000 commercial = 1.850000 industrial = 1.850000 pipelines = 1.713000 managed forests = 0.250000

- In all the alternatives shown above municipal tax increases for residential and farm property classes have been equalized.
- % calculations above do not include business education tax rate on new construction in commercial and industrial property classes
- recommended ratio for Landfill property class under all options is 2.459410
- recommended ratio for New Multi-residential property class under all options is 1.000000

SCHEDULE "C"
MUNICIPAL TAX IMPACT BY PROPERTY CLASS FOR 2018 LEVY CHANGE AND NO CHANGE IN TAX RATIOS

	2017 Tax Rates on 2017 Year End Assessments	2018 Taxes (2018 Approved Budget)	Tax Change From Reassessment Phase-in and Budget	Tax Ratios Used
Summary by Class				
Commercial	\$74,446,858	\$78,889,517	5.97%	1.950000
Office Building	\$7,736,109	\$7,984,207	3.21%	1.950000
Farmland	\$511,104	\$613,391	20.01%	0.139500
Industrial	\$7,230,916	\$7,459,490	3.16%	1.950000
Large Industrial	\$4,236,819	\$4,316,592	1.88%	1.950000
Multi-residential	\$32,755,543	\$34,209,403	4.44%	1.847000
Pipeline	\$2,008,334	\$2,043,130	1.73%	1.713000
Residential	\$403,697,237	\$409,945,339	1.55%	1.000000
Shopping Centre	\$31,417,457	\$34,068,438	8.44%	1.950000
Managed Forest	\$2,446	\$2,721	11.26%	0.250000
	\$564,042,824	\$579,532,227	2.75%	
Summary by Class				
Commercial Including Optional Classes	\$113,600,424	\$120,942,162	6.46%	1.950000
Farmland	\$511,104	\$613,391	20.01%	0.139500
Industrial Including Optional Classes	\$11,467,736	\$11,776,081	2.69%	1.950000
Multi-residential	\$32,755,543	\$34,209,403	4.44%	1.847000
Pipeline	\$2,008,334	\$2,043,130	1.73%	1.713000
Residential	\$403,697,237	\$409,945,339	1.55%	1.000000
Managed Forest	\$2,446	\$2,721	11.26%	0.250000
	\$564,042,824	\$579,532,227	2.75%	

SCHEDULE "D"
SHIFT IN TAX BURDEN - UNWEIGHTED TO WEIGHTED RESIDENTIAL
ASSESSMENT FOR MUNICIPALITIES IN BMA STUDY WITH POPULATIONS
OVER 100,000

Municipality with > 100,000 Population in 2017 BMA Study	Residential Unweighted Assessment	Residential Weighted Assessment	% Change	Implied Adjustment to Residential Taxes
Toronto	74.6%	51.2%	-23.4%	45.7%
Thunder Bay	79.0%	62.3%	-16.7%	26.8%
Windsor	74.7%	59.3%	-15.4%	26.0%
Greater Sudbury	81.5%	65.7%	-15.8%	24.0%
Cambridge	75.1%	61.8%	-13.3%	21.5%
Kingston	75.1%	61.9%	-13.2%	21.3%
Hamilton	81.4%	67.4%	-14.0%	20.8%
Ottawa	75.9%	63.2%	-12.7%	20.1%
Guelph	78.4%	65.8%	-12.6%	19.1%
Waterloo	75.1%	63.5%	-11.6%	18.3%
Kitchener	79.7%	67.9%	-11.8%	17.4%
St. Catharines	79.8%	68.8%	-11.0%	16.0%
London	81.5%	70.6%	-10.9%	15.4%
Burlington	79.2%	70.1%	-9.1%	13.0%
Mississauga	72.6%	64.4%	-8.2%	12.7%
Oshawa	79.1%	70.5%	-8.6%	12.2%
Oakville	84.7%	77.7%	-7.0%	9.0%
Whitby	85.5%	79.4%	-6.1%	7.7%
Barrie	76.6%	71.2%	-5.4%	7.6%
Milton	81.7%	76.3%	-5.4%	7.1%
Brampton	80.8%	75.9%	-4.9%	6.5%
Vaughan	78.0%	74.8%	-3.2%	4.3%
Markham	84.3%	82.3%	-2.0%	2.4%
Richmond Hill	88.8%	87.3%	-1.5%	1.7%
Average				15.7%
Median				15.7%
Maximum				45.7%
Minimum				1.7%
London Compared to Median				-1.7%
London Compared to Average				-1.6%

If all non-residential classes were at 1, residential taxes would increase by 15.4%

residential unweighted assessment does not reflect any weighting of various classes with tax ratios.

residential weighted assessment reflects the weighting of non-residential assessment with tax ratios

SCHEDULE "E"
CLAW BACK PERCENTAGES BY YEAR

	Year	Multi Residential	Commercial	Industrial
Reassessment Year	1998	42.96%	60.88%	40.73%
	1999	29.54%	42.07%	16.47%
	2000	20.16%	25.38%	7.99%
Reassessment Year	2001	65.56%	66.18%	21.18%
	2002	40.89%	58.29%	21.95%
Reassessment Year	2003	48.34%	73.90%	78.54%
Reassessment Year	2004	42.73%	75.18%	63.44%
	2005	24.84%	53.87%	53.23%
Reassessment Year	2006	38.69%	36.71%	33.37%
	2007	36.97%	59.00%	67.51%
	2008	88.84%	42.72%	46.38%
Reassessment Year with Phase in	2009	11.11%	21.46%	20.19%
	2010	10.93%	21.96%	17.36%
	2011	10.78%	6.34%	4.44%
	2012	6.49%	7.46%	5.45%
Reassessment Year with Phase in	2013	25.35%	11.42%	6.69%
	2014	8.53%	18.26%	1.16%
	2015	14.40%	9.52%	0.98%
	2016	5.38%	8.32%	0.00%
Reassessment Year with Phase in	2017	0.00%	8.49%	0.00%

SCHEDULE "F"
CAP ADJUSTMENTS BY YEAR

	Year	Multi Residential	Commercial	Industrial	Total
Reassessment Year	1998	\$861,955	\$8,161,158	\$1,347,038	\$10,370,151
	1999	\$456,005	\$6,268,157	\$757,655	\$7,481,817
	2000	\$320,089	\$5,410,929	\$454,271	\$6,185,289
Reassessment Year	2001	\$951,130	\$8,745,043	\$959,260	\$10,655,433
	2002	\$390,568	\$5,818,822	\$461,648	\$6,671,038
Reassessment Year	2003	\$725,782	\$5,935,519	\$1,019,716	\$7,681,017
Reassessment Year	2004	\$833,525	\$6,200,165	\$1,121,642	\$8,155,332
	2005	\$213,377	\$3,302,585	\$662,151	\$4,178,113
Reassessment Year	2006	\$414,312	\$4,514,056	\$506,016	\$5,434,384
	2007	\$175,561	\$2,625,310	\$351,547	\$3,152,418
	2008	\$147,361	\$1,530,497	\$263,380	\$1,941,238
Reassessment Year with Phase in	2009	\$49,289	\$1,063,691	\$186,855	\$1,299,835
	2010	\$34,468	\$876,641	\$187,789	\$1,098,898
	2011	\$22,117	\$583,670	\$94,371	\$700,158
	2012	\$12,141	\$412,698	\$74,571	\$499,410
Reassessment Year with Phase in	2013	\$11,235	\$298,044	\$47,394	\$356,673
	2014	\$7,075	\$209,216	\$18,019	\$234,310
	2015	\$5,023	\$138,795	\$10,170	\$153,988
	2016	\$4,249	\$90,398	\$0	\$94,647
Reassessment Year with Phase in	2017	\$0	\$59,141	\$0	\$59,141

SCHEDULE "G"
ASSESSMENT RELATED TAX CHANGES IN THE RESIDENTIAL PROPERTY CLASS

	2018 Phase-in	2017 Reassess- ment	2016 Phase-in	2015 Phase-in	2014 Phase-in	2013 Reassessm- ent	2012 Phase-in	2011 Phase-in	2010 Phase-in	2009 Reassess- ment	2006 Reassess- ment	2004 Reassess- ment	2003 Reassess- ment	2001 Reassess- ment	1998 Reassess- ment
# of Assessment Related Tax Decreases	133,416	118,456	97,618	97,796	95,998	69,923	76,549	69,240	61,079	54,704	63,520	61,220	57,887	52,265	39,905
Average Assessment Related Tax Decrease 	\$58.00	\$72.00	\$28.00	\$31.00	\$34.00	\$43.00	\$26.00	\$29.00	\$31.00	\$41.00	\$108.00	\$79.00	\$72.00	\$92.00	\$230.00
# of Assessment Related Tax Increases	14,997	27,942	42,552	40,462	39,673	64,536	56,027	61,940	65,042	70,186	54,125	49,262	49,864	49,769	57,307
Average Assessment Related Tax Increase 	\$75.00	\$68.00	\$47.00	\$49.00	\$51.00	\$53.00	\$24.00	\$28.00	\$29.00	\$32.00	\$128.00	\$98.00	\$84.00	\$97.00	\$160.00

SCHEDULE "H"
Rating/Evaluation of Economic Development Strategies - Municipalities

Economic Development Issue	Development Charge Exemption	Water Pricing Rate Structure	Community Improvement Plans	Property Tax Ratios
Broad focus on all industry types in London -old and new, large and small	Low	Low	Low	High
Long term time frame in business planning	Low	High or Low depending water consumption of industry type	Low	High for all industry types
Significance in business planning and workforce expansion	High or Low dependent on new building construction	High or Low depending water consumption of industry type	High or Low depending on location	High for all industry types
Effect on on ongoing competitiveness	Low	High or Low depending water consumption of industry type	Low	High for all industry types
Effect on Municipal Capital Financing	Negative	Negative (consumption effect)	negative	Neutral
Impact on Industry retention	Low	High or Low depending water consumption of industry type	Low	High
Promotion of diversification in economic development	Medium to Low	Low	Medium to Low	High (ends bias against industrial development vs. commercial)
Potential for reduction in existing business vacancies in buildings	Low to None	Low to Medium	Medium to Low	High

Strategies described in this table are not alternative strategies.

Each strategy and/or policy stands on its own and should be designed and implemented on logical, equitable principles that are consistent with Council's objectives.

Principles relevant to tax ratio policy are that City should have a competitive property tax system and the system should be equitable and logical.

Only the tax ratio strategy/policy has a broad and long term focus that would apply to all industrial properties in the City and all key sector clusters in the industrial class.

Additional Information				
Basis of charge	Square metre of gross floor area	Per cubic metre of water usage	Location	Current dollar value of land and building
2017 charge per unit	\$257.51/sq.m. commercial -industrial exemption	\$2.1214 to \$0.8851 in declining blocks for water charge - \$1.8854 to \$0.7865 in declining blocks for wastewater charge	Various	2.303816%

APPENDIX "A"

Bill No.
2018

By-law No.

A by-law setting tax ratios for property classes in 2018.

WHEREAS section 308 of the *Municipal Act, 2001*, as amended, provides that the council of every single tier municipality in each year shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

2018 MUNICIPAL TAX RATIO BY-LAW

1. The tax ratios as set out in column 3 of Schedule "A" of this by-law are hereby established for 2018 taxation.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule "B" of this by-law and are indicated in the first two characters of the codes in column 2 of Schedule "A" of this by-law. Where there is more than one code in column 2 of Schedule "A" the codes are separated by a comma.

Municipal Option to Apply

3. A single percentage of 30% is hereby adopted in accordance with subsection 313(4) of the *Municipal Act, 2001* instead of the percentages set out in paragraphs 2 to 5 of subsection 313(1) for the year 2018 and future years.

Administration of By-law

4. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

5. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 10, 2018. .

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 10, 2018
Second Reading – April 10, 2018
Third Reading – April 10, 2018

SCHEDULE "A"
By-law No.

MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2018 TAX RATIOS
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.860000
commercial taxable – hydro	chn, xhn	1.860000
commercial taxable vacant -hydro	cjn, xjn	1.302000
commercial taxable - excess - hydro	ckn, xkn	1.302000
commercial taxable tenant of Province	cpn, xpn	1.860000
com taxable	ctn, xtn	1.860000
com taxable excess land	cun, xun	1.302000
com taxable vacant land	cxn, xxn	1.302000
office bldg taxable – hydro	dhn	1.860000
office bldg taxable	dtn, ytn	1.860000
office bldg taxable excess land	dun, yun	1.302000
farmland taxable fp	ffp	0.118030
farmland taxable fs	ffs	0.118030
farmland taxable no support	Ftn	0.118030
farmland taxable ep	ftep	0.118030
farmland taxable es	ftes	0.118030
parking lot taxable	Gtn	1.860000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.860000
industrial taxable – hydro	ihn, Jhn	1.860000
industrial taxable-hydro- excess land	ikn, Jkn	1.302000
industrial taxable	itn, Jtn	1.860000
industrial taxable excess land	iun, Jun	1.302000
industrial taxable vacant land	ixn, Jxn	1.302000
large industrial taxable	Ltn, ktn	1.860000
large industrial excess land	Lun, kun	1.302000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.795800
multi-res taxable fp	mtfp	1.795800
multi-res taxable fs	mtfs	1.795800
multi-res taxable ep	mtep	1.795800
multi-res taxable es	mtes	1.795800
multi-res taxable n	mtn	1.795800
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtp	1.000000
res/farm taxable fs	rtps	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.860000
shopping centre excess land	sun, zun	1.302000

SCHEDULE "A" CONTINUED
By-law No.

MUNICIPAL TAX RATIOS

managed forest taxable fp	Ttfp	0.250000
managed forest taxable fs	ttfs	0.250000
managed forest taxable ep	ttep	0.250000
managed forest taxable es	ttes	0.250000
Landfill taxable	ht	2.459410
New multi-residential taxable	nt	1.000000

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C, X	Commercial	B	Taxable: General Excess Land
D, Y	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I, J	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L, K	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S, Z	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.

APPENDIX “B”

Bill No.
2018

By-law No.

A by-law setting tax ratios for property classes in 2018.

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Municipal Option to Apply

3. A single percentage of 30% is hereby adopted in accordance with subsection 313(4) of the *Municipal Act, 2001* instead of the percentages set out in paragraphs 2 to 5 of subsection 313(1) for the year 2018 and future years.

Administration of By-law

4. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

5. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 10, 2018. .

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 10, 2018
Second Reading – April 10, 2018
Third Reading – April 10, 2018

SCHEDULE "A"
By-law No.

MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2018 TAX RATIOS
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.950000
commercial taxable – hydro	chn, xhn	1.950000
commercial taxable vacant -hydro	cjn, xjn	1.365000
commercial taxable - excess - hydro	ckn, xkn	1.365000
commercial taxable tenant of Province	cpn, xpn	1.950000
com taxable	ctn, xtn	1.950000
com taxable excess land	cun, xun	1.365000
com taxable vacant land	cxn, xxn	1.365000
office bldg taxable – hydro	dhn	1.950000
office bldg taxable	dtn, ytn	1.950000
office bldg taxable excess land	dun, yun	1.365000
farmland taxable fp	ffp	0.118030
farmland taxable fs	ffs	0.118030
farmland taxable no support	Ftn	0.118030
farmland taxable ep	ftep	0.118030
farmland taxable es	ftes	0.118030
parking lot taxable	Gtn	1.950000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.950000
industrial taxable – hydro	ihn, Jhn	1.950000
industrial taxable-hydro- excess land	ikn, Jkn	1.365000
industrial taxable	itn, Jtn	1.950000
industrial taxable excess land	iun, Jun	1.365000
industrial taxable vacant land	ixn, Jxn	1.365000
large industrial taxable	Ltn, ktn	1.950000
large industrial excess land	Lun, kun	1.365000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.795800
multi-res taxable fp	mtfp	1.795800
multi-res taxable fs	mtfs	1.795800
multi-res taxable ep	mtep	1.795800
multi-res taxable es	mtes	1.795800
multi-res taxable n	mtn	1.795800
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtfp	1.000000
res/farm taxable fs	rtfs	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.950000
shopping centre excess land	sun, zun	1.365000

SCHEDULE "A" CONTINUED
By-law No.
MUNICIPAL TAX RATIOS

managed forest taxable fp	Ttfp	0.250000
managed forest taxable fs	tfts	0.250000
managed forest taxable ep	ttep	0.250000
managed forest taxable es	ttes	0.250000
Landfill taxable	ht	2.459410
New multi-residential taxable	nt	1.000000

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C, X	Commercial	B	Taxable: General Excess Land
D, Y	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I, J	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L, K	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S, Z	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.

APPENDIX “C”

Bill No.
2018

By-law No.

A by-law to opt to have Section 8.0.2 of Ontario Regulation 73/03 as amended apply within the City of London for the year 2018 to exempt certain properties in the commercial classes, industrial classes and multi-residential property class from the application of Part IX of the *Municipal Act, 2001*.

WHEREAS in accordance with Ontario Regulation 73/03, Council has certain options with respect to the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes, or multi-residential property class for 2018 or a subsequent taxation year.

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. Section 8.0.2 of Ontario Regulation 73/03 as amended shall apply in the City of London for the year 2018 and subsequent years to certain properties as specified in section 2 of this by-law.
2. Any property in the commercial classes, the industrial classes or the multi-residential class in the City of London shall be exempt from Part IX of the *Municipal Act, 2001* for the year 2018 if the property meets any of the conditions specified in paragraphs 1, 2, or 3 of subsection 8.0.2(2) of Ontario Regulation 73/03 as amended.

Administration of By-law

3. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

4. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 10, 2018.

Matt Brown
Mayor

Catharine Saunders
City Clerk

APPENDIX “D”

Bill No.
2018

By-law No.

A by-law to exercise the option to establish a phase out and end to the capping of property taxes under Part IX of the *Municipal Act, 2001* for eligible property classes.

WHEREAS in accordance with Ontario Regulation 73/03, Council has certain options with respect to the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial, industrial, multi-residential or landfill property classes for 2018 or a subsequent taxation year.

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. All the options described in sections 8.2 and 8.3 of Ontario Regulation 73/03 shall apply in the City of London for the year 2018 and subsequent years to all properties in certain property classes as specified in section 2 of this by-law.
2. The Industrial property class, the Commercial property class and the Multi-residential property class shall be subject to this by-law.
3. The City of London elects under subsection 8.3(2) to exclude vacant land in the determination of eligibility for the application of section 8.3 of Ontario Regulation 73/03

Administration of By-law

4. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

5. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 10, 2018.

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 10, 2018
Second Reading – April 10, 2018
Third Reading - April 10, 2018

APPENDIX “E”

Bill No.
2018

By-law No.

A by-law to exclude reassessment related tax increases after 2016 from the capping provisions of Part IX of the *Municipal Act, 2001*.

WHEREAS in accordance with Ontario Regulation 73/03, Council has the option to elect to exclude reassessment related tax increases occurring after 2016 from the capping provisions of Part IX of the *Municipal Act, 2001*

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. Section 15.0.1 of Ontario Regulation 73/03 shall apply in the City of London for the year 2018 and subsequent years to certain property classes as specified in section 2 of this by-law.
2. The Commercial, Industrial, and Multi-residential property classes shall be subject to this by-law.

Administration of By-law

3. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

4. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 10, 2018.

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 10, 2018
Second Reading – April 10, 2018
Third Reading - April 10, 2018

APPENDIX “F”

Bill No.
2018

By-law No.

A by-law to opt to use certain subsections of section 329.1 of the *Municipal Act, 2001*, as amended, in the calculation of taxes in the commercial, industrial, and multi-residential property classes.

Whereas in accordance with section 329.1 of the *Municipal Act, 2001*, as amended, Council has certain options with respect to the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes, or multi-residential property class for 2018 or a subsequent taxation year.

THEREFORE the Municipal Council of the Corporation of the City of London enacts as follows:

1. Paragraph 1 of subsection 329.1(1) of the *Municipal Act, 2001*, as amended, using 10% in subparagraph (i) shall apply to the commercial classes, industrial classes and the multi-residential property class for the year 2018 and subsequent years.
2. Paragraph 2 of subsection 329.1(1) of the *Municipal Act, 2001*, as amended, using 10% in clause 2(i)(A) shall apply to the commercial classes, industrial classes and the multi-residential property class for the year 2018 and subsequent years.
3. Paragraph 3 of subsection 329.1(1) of the *Municipal Act, 2001*, as amended, using \$500 in subparagraph (i) shall apply to the commercial classes, industrial classes and the multi-residential property class for the year 2018 and subsequent years.
4. Paragraph 8 of subsection 329.1(1) of the *Municipal Act, 2001*, as amended, using 100% in subparagraph (ii) shall apply to the commercial classes, industrial classes and the multi-residential property class for the year 2018 and subsequent years.

Administration of By-law

5. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

6. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 10, 2018.

Matt Brown
Mayor

Catharine Saunders
City Clerk

First Reading – April 10, 2018
Second Reading – April 10, 2018
Third Reading - April 10, 2018



Jean Carlos Centeno en London

On Saturday June 16 we are bringing an artist from Colombia Jean Carlos Centeno to celebrate Father's day and the Colombian Independence day. The event goes from 6:00 pm to 12:00 am at IM Park parking lot Clarence and King St. (195 Dundas St. N6A-1G4)

Jean Carlos Centeno is a well know artist from Colombia who plays one of the authentic Colombian Music all over the world. We also have few food vendors offering some typical Colombian Food.

At the concert we would like to offer alcoholic beverages working with Local Business We believe in London's potential. We would like people to enjoy a cold beer and a nice cocktail while experiencing the authentic Colombian culture. For this reason we would like to apply for a Declaration of Municipal Significance.

I believe this will be a very unique and exciting opportunity for Londoner's and people from other cities. Our goal is that People from all over London will attend so they are able to experience an authentic Colombian Concert. We believe that this event would be important for the city overall, giving to the community other options to enjoy the city of London and their events.

Sincerely,

Pablo Tovar

Event Organizer

To the Members of London City Council & the Corporate Services Committee:

This letter is to request a designation of municipal significance for THE Fashion Show 2018. The planned event will occur this year on July 21st, 2018. This year's show is scheduled to take place at the Wolf Performance Hall in Downtown London from 5pm to 9pm.

It is with enthusiasm that THE Fashion Show undertakes the challenge of being solely lead by its own creative team each year. Our organization has established a number of contacts in the City of London, as well as internationally and has committed to continue to maintain these relations in the years to come to provide a unique show every year.

Our unique show exhibits innovative fashion from various designers in the City of London, Designers from across Southwestern Ontario, Designer stores, and International acclaimed designers that are chosen each year in a themed based show. THE Fashion Show is an artistic show which brings together the community through fashion, dance, performances, pride and equality. Models are selected of all shapes, sizes, heights, race, ethnicity, gender, and sexuality. We believe in inclusion and which has made the show each year a sell out every year.

Thanks to our innovative choreographies, talents and original designers THE Fashion Show continues to be a successful event during the pride weekend every year in July and continues to give back to a charity each year through its mandate of giving back to the community. Having celebrated our 15th Year Anniversary last year we are looking to continuing to grow the show, establishing partners, and give back to the community. Past Charities that have benefited from our shows have included:

- The Autism Society
- Meals on Wheels London
- The Abby Fund
- The Princess Program
- Children's Miracle Network
- All Breed Canine Rescue
- Paper Kite Children's Foundation
- My Sister's Place
- Canadian Breast Cancer Foundation

We hope you will consider granting this resolution so the Fashion Show can continue to grow and expand its reach in Downtown London. Your support for municipal significance is an important step towards continuing to grow the show into a larger event in the coming years.

I encourage you to contact me at any time for questions and feedback related to this letter.

Sincerely,

Richard Renaud, Creative Director of THE Fashion Show

To the Members of London City Council & the Corporate Services Committee:

This letter is to request a designation of municipal significance for the Appleseed Cider Festival event. The planned festivities will occur across two days - June 1st-2nd 2018 and will be located at 211 King St, the historic site of the former Novak's building.

Planned start times are 7:00 pm with the event concluding at 2:00 am both nights.

The event consists of craft cider sampling and education, local food vendors, DJs, and live music.

I encourage you to contact me at any time for questions and feedback related to this letter. We plan to continue an excellent record of safety, security, and being good neighbours.

Thanks and Cheers,

-- Aaron Brown
Head Organizer
Forest City Beer Fest & Winter Pop-Up Bar

Email: info@appleseedfestival.com

Telephone: 226-700-1809

To the members of City Council and the Corporate Services Committee:

Picaro Enterprises Inc. is requesting a designation of Municipal Significance for the Forest City Beer Fest. This is a craft beer on August 10th & 11th at the Budweiser Gardens parking Lot (99 Dundas St).

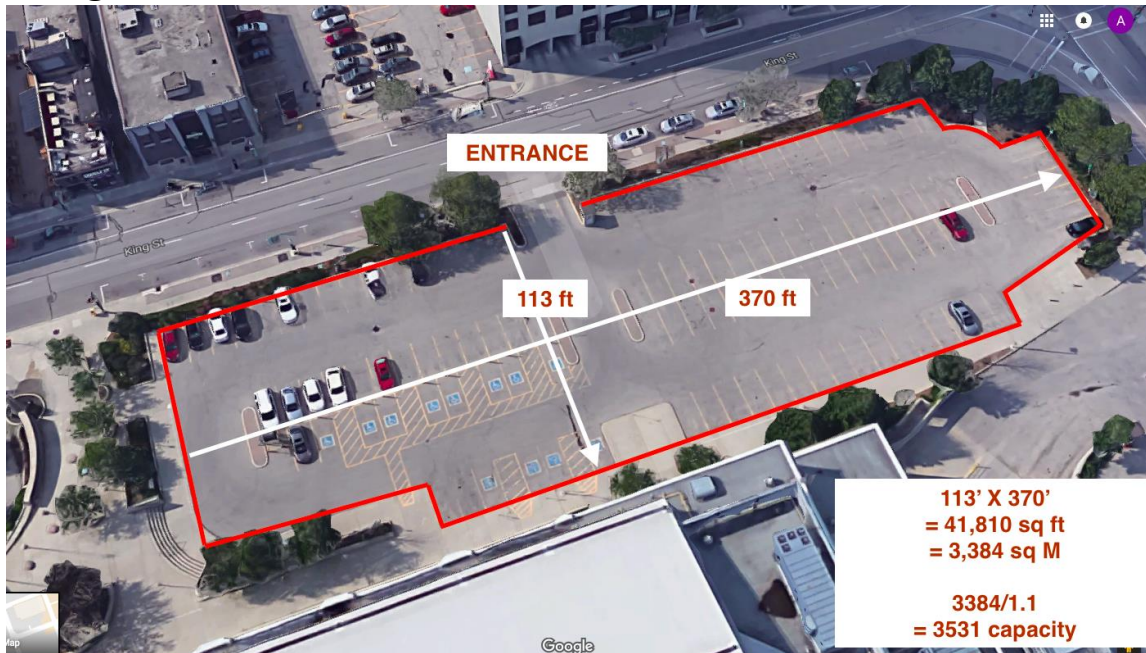
Planned event times are 6:00 – Midnight and 5:00 – Midnight on the respective days of the event. Please see our map below for the precise boundaries of the event.

The event features food trucks, local artisans, restaurants, and a selection of local and regional independent beer companies. Forest City Beer Fest is entering year number eight, and we look forward to continuing our track record as a safe and family-friendly event, and an important part of the Downtown’s cultural calendar.

If you have any questions for me, please contact me by phone or by email at any time.

Thanks and cheers,

-- Aaron Brown
Event Director
226-700-1809
aaron@aaronbrown.ca



To the members of City Council and the Corporate Services Committee:

Picaro Enterprises Inc. is requesting a designation of Municipal Significance for the Sunfest Shade Garden. This is a craft beer & cider sampling event taking place from July 5th – 8th from 11:00 am – 11:00 pm as part of TD Sunfest.

The area will consist of independent beer & cider vendors, as well as picnic tables to offer Sunfest patrons a place to sit and eat. The location for the site is in Victoria Park (580 Clarence St.).

Please see our map below for more precise boundaries of the licensed area.

If you have any questions for me, please contact me by phone or by email at any time.

Thanks and cheers,

-- Aaron Brown
Event Director
226-700-1809
aaron@aaronbrown.ca

