

# ANNUAL REPORT 2015

ASSOCIATION OF MUNICIPALITIES OF ONTARIO

[WWW.AMO.ON.CA](http://WWW.AMO.ON.CA)



“TO IMPROVE IS TO  
CHANGE; TO BE PERFECT IS  
TO CHANGE OFTEN”

WINSTON CHURCHILL

## Content



From the Desk of the President: Serving You 2014-2016	4
From the Desk of the Executive Director	6
Secretary-Treasurer's Report	8
2015 Strategic Objectives - Working for You	10
Members and Supporters	12
Volunteers: Taskforces	18
Volunteers: Appointments	28
AMO Board of Directors	25
Financial Statements	36



# Serving You 2014-2016

**As I come to the end of my term as your President, I want to look back briefly as the organization works toward the future.**

Looking back, I reflect on two years full of elections—federal, provincial and municipal. New leaders have emerged across the governing landscape. It has been a time to develop new relationships and strengthen others. Government relations is a delicate business—‘speaking truth to power’ while keeping the doors of government open to us. Unlike many other advocacy groups, we have multiple outcomes that we are trying to achieve. The ability to succeed can be influenced by other voices – other groups that have a particular interest or agenda. We’ve seen that in the Province’s decision not to do anything about joint and several or what may happen to interest arbitration. We must continue to be relentless and challenge the province, our residents deserve no less.

This is one reason why municipal governments need to remain vocal, both locally and along with AMO. At AMO we are not deterred. We continue to push on matters such as this and I hope perseverance will work. Perseverance had results in moving the yardsticks for

full time firefighters. Unlike other unionized employees in Ontario, the *Labour Relations Act* protections are now incorporated into the *Fire Protection and Prevention Act*. These protections include where a firefighter has been expelled or suspended from their association, or who have been denied membership or had it withheld from them. The basis for these protections is a number of protected grounds, including, for example, engaging in “reasonable dissent” within the association. These provisions may assist municipal governments that employ full-time firefighters who also serve as volunteer firefighters in other municipalities, who are often referred to as “double hatters”. Sometimes good public policy needs the perfect storm to be realized. For all involved in this endeavour, you have made a difference.

The Board’s strategic objectives for 2014-2015 and outcomes are on pages 10/11. Your Board waded into many policy questions, bringing to its discussions the perspectives that reflect the broadest possible range

## Gary McNamara

AMO President, and  
Mayor, Town of Tecumseh



of municipal governments. It is the Board's make up—43 rural, urban, and northern representatives from across Ontario that permits this discussion to happen. It would be easy to be singularly focused on one type of municipal government but that is not how good policy should be developed. The Board works hard to put forward positions that are rooted in principles. It develops policies that are not 'one size fits all' either in approach or implementation, going well beyond the policy objective. The Board's work is vitally important. I appreciate the Board's commitment and support.

I am particularly proud of the Board's work in looking forward. The pressures placed on municipal governments, by its citizens and others, not to mention other orders of government means growing difficulties in paying for what we deliver and maintaining service levels. We've seen what happens when property tax dollars are subsumed by the province – we are left with even more problems and greater catch-up in managing our assets and capital needs. During the initial phase of "What's Next Ontario?" we defined fiscal sustainability and what 10 years out will look like based on current trends and sources. It is not a pretty picture, with some incredible stresses if alternatives are not put in place. At the time of writing

of this report, the results of Phase 2 outreach and possible options for securing fiscal sustainability for municipal governments has not been concluded. But I will say the future is here now. If we ignore it, we ignore it at our own peril. The sector will need to come together in a way that it has not for some time. I have faith that municipal leadership will emerge with an answer to the "What's Next Ontario" question. Change and optimism do not necessarily go hand-in-hand. But it must, and with a solid chorus.

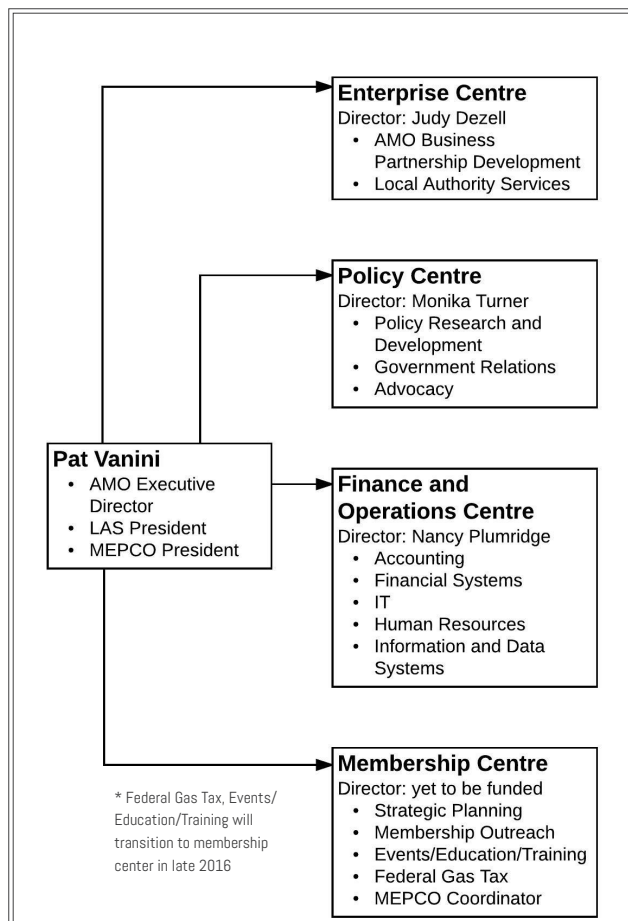
I have learned a great deal serving as President of this tremendous organization. I hope that your faith in my own leadership was well placed. It has been a real privilege to serve you. This position is one that requires a great deal of support. The staff has been wonderful both at Town Hall and at AMO. I appreciate Council's support throughout my term. I will conclude my remarks by thanking my family, without their support I would not have been able to fulfill my responsibilities as President, once again thank you Sean, Ryan, Melissa, Ann Marie, Patrick and Emily. To my wife Heather thank you for allowing me to do what I love to do, to serve.

Thank you.

# Looking forward is the buzz phrase at AMO.

Like many organizations, we are facing the impacts of the baby boom retirement bulge. It means ensuring corporate memory is solid, and we can flourish in the future. It means building new capacity so we can provide new and improved services to members.

Here's a picture of the new us. It is all about serving you.



When I look at the staff of AMO and its corporations (LAS and MEPCO), it is clear that each has an inextricably high commitment to municipal government – working to make municipal governments stronger and better equipped to serve their communities. At the end of the day, it is about every community across Ontario. There are very few, straight seven-hour days at AMO. Staff is always ready and willing to do what it takes to serve our governing Boards and membership. It is an awesome group and I appreciate each of them!

This is also the end of the 2014-2016 President and Board term. It has been a busy two years, with many positive and challenging issues to tackle. There has been a great deal of legislative reviews and new initiatives of governments, at a resounding pace. Helping members stay on top of things, understand the issues and follow the processes is only part of the work.

**Pat Vanini**  
Executive Director, AMO



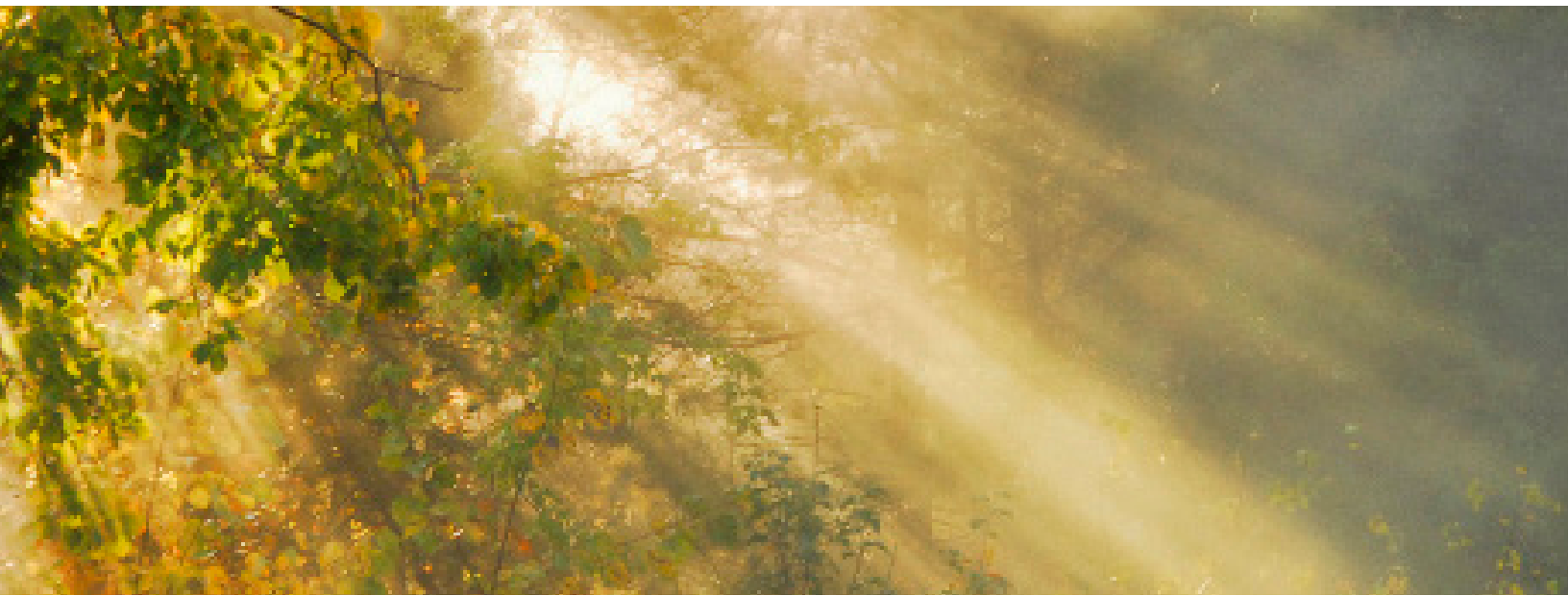
AMO's Board is not only involved in shaping the governments' policy work, it is also looking forward— looking at municipal fiscal sustainability and working to answer the question “What's Next Ontario?” It will take a strong municipal family to contribute to the answer and then sell it. We have done it before and we can do it again. Stay tuned for more on this initiative.

The Board's Strategic Objectives for 2014-15 were completed with only a few exceptions and good progress is being made on those for 2015-16. (See pages 10/11). I must say, it is somewhat magical watching a Board of 43 Directors from all parts of the province share perspectives, consider the research, and then land on a principle based position. Through the conversations, you can hear, “we can either do the heavy lifting and develop a position that makes sense for the sector as a whole or let others tell us, if not divide us.” Taking that type of stance is not always easy, and it is a credit to how the Board works as a group.

The Board's work has been helped by the many municipal volunteers on a variety of Task Forces. Those volunteers, listed in this Annual Report, bring so much knowledge to the table - it is invaluable and irreplaceable. A big thank you to all!

And the last thank you goes to President Gary and his Tecumseh team - Monik who worked miracles with his schedule and his travel plans, and there were many. Council and CAO Tony Haddad who often times saw Gary's back as he sprinted to yet another AMO meeting. Gary has done yeoman work – in so many ways. I know all the staff have benefited from his wisdom, dedication and enthusiasm. Thank you for your support and dedication.





# SECRETARY- TREASURER'S REPORT

I am pleased to provide you with my report on the financial and administrative activities of the Association for 2015.

The administrative arm of AMO provides a broad range of support, including financial, risk management, asset management, information services, website management, information technology, conferences, and educational program planning. The Board's 2015 Strategic Objectives and Status Report provides more

details on the work of Corporate Services.

AMO continues to provide regional based educational sessions, along with online training. The online approach is cost efficient for members as it eliminates travel related costs, which means municipal education components of budgets can be stretched further. In 2015 we launched an online course on "Municipal Councillor Financial Literacy". As municipal councillors are the stewards of municipal finances

this course covers the financial terms used in a municipal context, how it's important to look at finances based on a long term view, elected versus staff responsibilities, tips on how to read financial reports, and how to communicate with the general public. We will continue in 2016 to identify additional training priorities that will help municipal officials expand their knowledge and skills.



**Trevor Wilcox**  
Secretary-Treasurer, AMO



### Membership

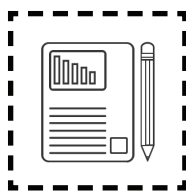
Year over year, AMO continues to have a very consistent membership base that is a solid signal to the province that the sector is strong, supportive and works together. In 2015, there were 417 municipal members. In addition, there were 33 supporters/partners and these relationships help us advance the interests of municipal government.



### Customer Service

AMO continues to provide its members with a very valuable free web-based financial benchmarking tool, the Municipal Information and Data Analysis System (MIDAS). This tool instantly converts the raw FIR and MPMP data, going back to 2000, into meaningful reports, making benchmarking exercises convenient and fast. Report results can also be visually interpreted through a powerful Geographic Information System. MIDAS continues to be very popular with our members, with over 700 individuals accessing the tool. If you are not using it then check it out!

Also watch for AMOopen AMO's new open data portal which will be launched mid 2016 providing access to a variety of data.



### Finances

The Annual Report includes a copy of the audited financial statement for the year ending December 31, 2015. AMO's Audit Committee has three meetings each year with the Auditor as part of the accountability framework. The Association continues to be in good financial shape. The revenue sources for the corporation are primarily from its membership fees and its educational programming. In 2015 the Annual Conference in Niagara Falls was very successful. The Board continues to strive for effectiveness and efficiency as it works to achieve results for members.

Respectfully submitted,  
Trevor Wilcox

Secretary-Treasurer, AMO and General Manager, Corporate Performance, County of Simcoe

# 2015 Strategic Objectives – Working for You!

Here is a quick glimpse of the Board's work. Behind each activity is work on research, analysis, consultation, advocacy, design/evaluation and monitoring.

**Policy Based Activities:** Work completed and participation in multiple consultations across almost all of the 22 provincial ministries that touch municipal governments.

- *Municipal Election Act* Review
- *Municipal Act* and *Conflict of Interest Acts* Review
- Launched "What's Next Ontario?" background and discussion guide with member outreach and input of Phase 1
- Position on what is needed for new waste diversion and full producer responsibility legislation
- Affordable Housing and Homelessness Strategy Input
- *Planning Act/Development Charges Act* Review
- AMO Policing Modernization Report
- GHG Cap and Trade Recommendations
- Community Hubs and municipal governments
- Bill 52 SLAPP
- *Conservation Act* Review
- *Aggregates Act* Review
- Ontario Disaster Relief Assistance Program Review
- Age friendly communities integrated into long-term care, housing, health care work
- Bill 66 *Great Lakes Protection Act*
- Bill 31 POA Fine Collection
- *Bill 8 Accountability Act* and municipal governments
- Infrastructure funding and program design provincially and federally
- Federal election platforms and municipal governments
- Resolving Ontario's move to eliminate special dam payment
- Blue Box arbitration saw stewards responsibility increased by \$19m to municipal governments
- SAMS provincial system design flaws resulted in significant municipal costs and intervention with province for cost recovery
- Moving human services integration concept into reality
- Participant in Syrian Refugee Provincial Advisory Panel dealing with settlement matters
- Post Traumatic Stress Framework input and cost challenges at WSIB
- Advocacy on interest arbitration and capacity to pay criteria
- Protecting double haters rights through Bill 109
- Solution to minimum wage standard for personal care workers in municipal facilities versus other employment situations
- Continued advocacy on Joint and Several Reform
- Work to influence large renewable program design
- Advice to government on reducing cost of energy
- Strengthen relations with Chiefs of Ontario
- Court's decision on prayer in council chambers
- Sharing economy research
- Dental program consolidation issues
- EDA Project Green Light Campaign on Hydro One restructuring
- Advancing investment authorities for municipalities and expansion of the One Program
- Bill 100, *Ontario Trails Act*

## Corporate and Administrative Services:

- Filled and on-boarded for 8 vacancies on the Board of Directors resulting from municipal elections
- Membership attraction and outreach in post election
- Launched new federal gas tax investment option, ideal for smaller municipalities
- Updated IT systems and revised outcome measures to accommodate new gas tax agreement requirements
- Delivered 3 post-election training programs for Heads of Council
- Councillors and Meetings training offerings across the province
- Extended on-line training to include Financial Literacy and Asset Management modules
- Worked with Microsoft Canada to develop 'ready-made' customer complaint systems as part of the new municipal accountability framework
- AMO and OMSSA partner agreement on new human services symposium in late 2016
- Municipal Information Data Analysis System enhancements initiated
- Open Data project designed for 2016
- Support FCM Hometown Proud campaign through website linkages
- AMO Watch File weekly pushout has over 5,000 recipients
- Corporate Records Management Upgrade implementation with transfer of years of final documents to electronic online portal
- Financial accounting system for AMO and its two corporations, LAS and MEPCO
- Development of succession plan that looks forward in light of retirements or other staffing situations

# MEMBERS AND SUPPORTERS

417

Member  
Municipalities

33

Supporter  
Organizations

## Municipal Members

Township of Adelaide Metcalfe  
Township of Adjala-Tosorontio  
Township of Admaston/Bromley  
Town of Ajax  
Township of Alberton  
Township of Alfred and Plantagenet  
Township of Algonquin Highlands  
Township of Alnwick/Haldimand  
Township of Amaranth  
Town of Amherstburg  
Township of Armour  
Township of Armstrong  
Town of Arnprior  
Municipality of Arran-Elderslie  
Township of Ashfield-Colborne-Wawanosh  
Township of Asphodel-Norwood

Township of Assiginack  
Town of Atikokan  
Township of Augusta  
Town of Aurora  
Town of Aylmer  
Town of Bancroft  
City of Barrie  
Municipality of Bayham  
Township of Beckwith  
City of Belleville  
Township of Billings  
Township of Black River-Matheson  
Township of Blandford-Blenheim  
Town of Blind River  
Municipality of Bluewater  
Township of Bonfield  
Township of Bonnechere Valley  
Town of Bracebridge

Town of Bradford West Gwillimbury  
City of Brampton  
County of Brant  
City of Brantford  
Municipality of Brighton  
Township of Brock  
Municipality of Brockton  
City of Brockville  
Municipality of Brooke-Alvinston  
Town of Bruce Mines  
County of Bruce  
Township of Brudenell, Lyndoch and Raglan  
Village of Burk's Falls  
City of Burlington  
Township of Burpee and Mills  
Town of Caledon  
Municipality of Callander

Municipality of Calvin	Township of Drummond/North Elmsley	County of Frontenac
City of Cambridge	City of Dryden	Separated Town of Gananoque
Town of Carleton Place	Township of Dubreuilville	Township of Georgian Bay
Township of Carling	County of Dufferin	Township of Georgian Bluffs
Village of Casselman	Regional Municipality of Durham	Town of Georgina
Township of Cavan Monaghan	Municipality of Dutton/Dunwich	Township of Gillies
Municipality of Central Elgin	Municipality of Dysart Et Al	Town of Goderich
Township of Central Frontenac	Township of Ear Falls	Municipality of Gordon/Barrie Island
Municipality of Central Huron	Municipality of East Ferris	Town of Grand Valley
Municipality of Central Manitoulin	Township of East Garafraxa	Town of Gravenhurst
Municipality of Centre Hastings	Town of East Gwillimbury	Township of Greater Madawaska
Township of Centre Wellington	Township of East Hawkesbury	Town of Greater Napanee
Township of Chamberlain	Township of East Zorra-Tavistock	City of Greater Sudbury
Township of Chapleau	Township of Edwardsburgh/Cardinal	Municipality of Greenstone
Township of Chapple	County of Elgin	Municipality of Grey Highlands
Municipality of Charlton and Dack	Township of Elizabethtown-Kitley	County of Grey
Municipality of Chatham-Kent	City of Elliot Lake	Town of Grimsby
Township of Chatsworth	Township of Emo	City of Guelph
Township of Chisholm	Town of Englehart	Township of Guelph/Eramosa
City of Clarence-Rockland	Township of Enniskillen	Haldimand County
Municipality of Clarington	Town of Erin	County of Haliburton
Township of Clearview	Town of Espanola	Town of Halton Hills
Town of Cobalt	Township of Essa	Region of Halton
Town of Cobourg	County of Essex	City of Hamilton
Town of Cochrane	Town of Essex	Township of Hamilton
Township of Coleman	Township of Evanturel	Town of Hanover
Town of Collingwood	Township of Faraday	Township of Harley
Township of Conmee	Township of Fauquier-Strickland	Township of Harris
City of Cornwall	Town of Fort Erie	Municipality of Hastings Highlands
Township of Cramahe	Town of Fort Frances	County of Hastings
Township of Dawn-Euphemia	Municipality of French River	Township of Havelock-Belmont-Methuen
Town of Deep River	Township of Front of Yonge	Town of Hawkesbury
Town of Deseronto	Township of Frontenac Islands	United Townships of Head, Clara & Maria

Town of Hearst  
Municipality of Highlands East  
Township of Hilton  
Township of Hornepayne  
Township of Horton  
Township of Howick  
Town of Huntsville  
Municipality of Huron East  
Municipality of Huron Shores  
County of Huron  
Township of Huron-Kinloss  
Township of Ignace  
Town of Ingersoll  
Town of Innisfil  
Town of Iroquois Falls  
Township of Johnson  
Township of Joly  
Town of Kapuskasing  
City of Kawartha Lakes  
Town of Kearney  
City of Kenora  
Township of Killaloe, Hagarty & Richards  
Municipality of Killarney  
Municipality of Kincardine  
Township of King  
City of Kingston  
Town of Kingsville  
Town of Kirkland Lake  
City of Kitchener  
Township of La Vallee  
Township of Laird  
Township of Lake of Bays  
Town of Lakeshore  
Municipality of Lambton Shores  
County of Lambton  
Township of Lanark Highlands

County of Lanark  
Township of Larder Lake  
Town of LaSalle  
Town of Latchford  
Town of Laurentian Hills  
Township of Laurentian Valley  
Municipality of Leamington  
United Counties of Leeds & Grenville  
Township of Leeds and the Thousand Islands  
County of Lennox & Addington  
Township of Limerick  
Town of Lincoln  
City of London  
Loyalist Township  
Township of Lucan Biddulph  
Township of Machar  
Municipality of Machin  
Township of Madawaska Valley  
Township of Madoc  
Municipality of Magnetawan  
Township of Malahide  
Township of Manitouwadge  
Township of Mapleton  
Town of Marathon  
City of Markham  
Municipality of Markstay-Warren  
Municipality of Marmora and Lake  
Township of Matachewan  
Town of Mattawa  
Municipality of Mattawan  
Municipality of McDougall  
Township of McGarry  
Township of McKellar  
Township of McNab/Braeside

Municipality of Meaford  
Township of Melancthon  
Village of Merrickville-Wolford  
Municipality of Middlesex Centre  
County of Middlesex  
Town of Midland  
Town of Milton  
Township of Minden Hills  
Town of Minto  
City of Mississauga  
Municipality of Mississippi Mills  
Town of Mono  
Township of Montague  
Township of Moonbeam  
Town of Moosonee  
Township of Morley  
Municipality of Morris-Turnberry  
Township of Mulmur  
Township of Muskoka Lakes  
Township of Nairn & Hyman  
Municipality of Neebing  
Town of New Tecumseth  
Town of Newmarket  
City of Niagara Falls  
Region of Niagara  
Town of Niagara-on-the-Lake  
Township of Nipigon  
Township of Nipissing  
Norfolk County  
Township of North Algona  
Wilberforce  
City of North Bay  
Township of North Dumfries  
Township of North Dundas  
Township of North Frontenac  
Township of North Glengarry  
Municipality of North Grenville

Township of North Huron	Town of Petawawa	Town of Shelburne
Township of North Kawartha	City of Peterborough	Municipality of Shuniah
Municipality of North Middlesex	County of Peterborough	County of Simcoe
Municipality of North Perth	Town of Petrolia	Municipality of Sioux Lookout
Township of North Stormont	City of Pickering	Township of Sioux Narrows- Nestor Falls
Town of Northeastern Manitoulin and the Islands	Township of Pickle Lake	Town of Smiths Falls
Municipality of Northern Bruce Peninsula	Township of Plummer Additional	Town of Smooth Rock Falls
County of Northumberland	Town of Plympton-Wyoming	Township of South Algonquin
Township of Norwich	Village of Point Edward	Town of South Bruce Peninsula
Town of Oakville	City of Port Colborne	Municipality of South Bruce
Township of O'Connor	Municipality of Port Hope	Municipality of South Dundas
Village of Oil Springs	Municipality of Powassan	Township of South Frontenac
Municipality of Oliver-Paipoonge	United Counties of Prescott & Russell	Township of South Glengarry
Township of Opasatika	Town of Prescott	Municipality of South Huron
Town of Orangeville	County of Prince Edward	Village of South River
City of Orillia	Township of Puslinch	Township of South Stormont
Township of Oro-Medonte	City of Quinte West	Township of Southgate
City of Oshawa	Town of Rainy River	Municipality of Southwest Middlesex
Township of Otonabee-South Monaghan	Township of Ramara	Township of South-West Oxford
City of Ottawa	Municipality of Red Lake	Township of Southwold
City of Owen Sound	Township of Red Rock	Town of Spanish
County of Oxford	County of Renfrew	Township of Springwater
Township of Papineau-Cameron	Town of Renfrew	City of St. Catharines
Town of Parry Sound	Town of Richmond Hill	Municipality of St. Charles
Region of Peel	Township of Rideau Lakes	Township of St. Clair
Township of Pelee	Township of Russell	Township of St. Joseph
Town of Pelham	Township of Ryerson	Town of St. Marys
City of Pembroke	Township of Sables-Spanish Rivers	City of St. Thomas
Town of Penetanguishene	Town of Saugeen Shores	Township of Stirling-Rawdon
Township of Perry	City of Sault Ste. Marie	Township of Stone Mills
Township of Perth East	Township of Schreiber	United Counties of Stormont, Dundas & Glengarry
Township of Perth South	Township of Scugog	City of Stratford
County of Perth	Township of Seguin	Municipality of Strathroy- Caradoc
Town of Perth	Township of Selwyn	
	Township of Severn	



Township of Strong  
Village of Sundridge  
Tay Valley Township  
Township of Tay  
Town of Tecumseh  
Township of Tehkummah  
Municipality of Temagami  
City of Temiskaming Shores  
Township of Terrace Bay  
Municipality of Thames Centre  
Township of The Archipelago  
Town of The Blue Mountains  
The District Municipality of  
Muskoka  
The Nation Municipality  
Township of The North Shore  
Town of Thessalon  
City of Thorold  
City of Thunder Bay  
Town of Tillsonburg  
City of Timmins  
Township of Tiny  
Municipality of Trent Hills  
Municipality of Trent Lakes  
Township of Tudor & Cashel  
Municipality of Tweed  
Township of Tyendinaga  
Township of Uxbridge  
Township of Val Rita-Harty  
City of Vaughan  
Township of Wainfleet  
Township of Warwick  
Town of Wasaga Beach  
City of Waterloo  
Region of Waterloo  
Municipality of Wawa  
City of Welland

Township of Wellesley  
Township of Wellington North  
County of Wellington  
Municipality of West Elgin  
Municipality of West Grey  
Township of West Lincoln  
Municipality of West Nipissing  
Municipality of West Perth  
Village of Westport  
Town of Whitby  
Town of Whitchurch-Stouffville  
Township of White River  
Municipality of Whitestone  
Township of Whitewater Region  
Township of Wilmot  
City of Windsor  
Township of Wollaston  
City of Woodstock  
Township of Woolwich  
Regional Municipality of York  
Township of Zorra

### **Supporters - Associates**

Algoma District Services  
Administration Board  
Association Française des  
Municipalités de L'Ontario  
(AFMO)  
Association of Local Public  
Health Agencies (aLPHa)  
Bluewater Recycling Association  
District of Cochrane Social  
Services Administration Board  
Conservation Ontario  
Credit Valley Conservation  
Housing Services Corporation  
Kenora District Services Board

Mamaweswen The North Shore  
Tribal Council  
Manitoulin-Sudbury District  
Services Board  
Municipal Property Assessment  
Corporation (MPAC)  
Nipissing District Social  
Services Administration Board  
Ontario Association of  
Community Futures  
Development Corporations -  
Elgin  
Ontario Association of Property  
Standards Officers  
Ontario Building Officials  
Association  
Ontario Municipal Water  
Association  
Ontario Non-Profit Housing  
Association  
Ontario Sewer and Watermain  
Construction Association  
Parks and Recreation Ontario  
District of Parry Sound Social  
Services Administration Board  
Rainy River District Social  
Services Administration Board  
South Nation River Conservation  
Authority  
Thunder Bay District Social  
Services Administration Board  
District of Timiskaming Social  
Services Administration Board

### **Supporters - Districts**

Manitoulin Municipal Association  
Northwestern Ontario Municipal

Association (NOMA)  
Thunder Bay District Municipal  
League

**Supporters - Parters**

Ameresco Canada Inc.  
CAA South Central Ontario  
Nuclear Waste Management  
Organization  
Ontario Electronic Stewardship  
Union Gas Limited



# AMO TASKFORCES

Recognizing All of AMO's Volunteers.

Taskforce volunteers are dedicated to making Ontario a place where people and families can live, thrive and prosper in the communities they call home, and children will have the choice and opportunity to live and work in the communities where they were raised. And we thank them for their hard work.

# AGGREGATES

The committee monitored MNR progress and provided feedback on the *Aggregate Resources Act* Review.

## CHAIR:

- Gerri Lynn O'Connor, Township of Uxbridge

## MEMBERS:

- Stacey Blair, Township of Lanark Highlands
- Cathie Brown, AMO
- Mike H. Burkett, Township of Severn
- Christine Drimmie, Regional Municipality of Durham
- Kevin Eby, Region of Waterloo
- Ron Glenn, Region of Halton
- Don MacLeod, Township of Zorra
- Aldo Slis, County of Wellington
- Jessica Schmidt, AMO
- Anne Vanhoucke, Township of South-West Oxford

# AFFORDABLE HOUSING AND HOMELESSNESS

The task force met three times in its inaugural year and provided advice to the AMO Board to inform AMO's submission to the consultations for the provincial Long-Term Affordable Housing Strategy.

## CHAIR:

- Jamie McGarvey, Town of Parry Sound

## MEMBERS:

- Eddie Alton, County of Wellington
- Douglas Bartholomew-Saunders, Region of Waterloo
- Elaine Brunn Shaw, City of Cambridge
- Eric Duncan, Township of North Dundas
- Chris Fonseca, Region of Peel
- Michael Jacek, AMO
- Sharad Kerur, Ontario Non-Profit Housing Association
- Jamie McGarvey, Town of Parry Sound
- Pam Sayne, Township of Minden Hills
- Jessica Schmidt, AMO
- John Taylor, Regional Municipality of York
- Mark Taylor, City of Ottawa
- Henry Wall, Kenora District Services Board
- Petra Wolfbeiss, Ontario Municipal Social Services Association

# AUDIT

The primary function of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibilities related to the quality and integrity of the Association's financial reporting. Consistent with this function, the Committee assures fair presentation of the financial position and results of AMO's operations in accordance with Canadian generally accepted accounting principles, and oversees AMO's compliance with all applicable laws and regulatory requirements relating to financial reporting and disclosure.

## CHAIR:

- Scott Wilson, County of Wellington

## MEMBERS:

- Gary Kent, City of Mississauga
- Larry McCabe, Town of Goderich
- Nancy Plumridge, AMO
- Tony Van Bynen, Town of Newmarket
- Pat Vanini, AMO
- Dale R. Varney, Grant Thornton LLP
- Trevor Wilcox, County of Simcoe

# CONSERVATION AUTHORITY

The Committee monitored MNRF progress and provided feedback on the *Conservation Authorities Act* Review

## CHAIR:

- Lynn Dollin, Town of Innisfil

## MEMBERS:

- Cathie Brown, AMO
- Joe Gallivan, County of Frontenac
- Colleen Goodchild, Regional Municipality of Durham
- Gary King, County of Peterborough
- Paul McQueen, Municipality of Grey Highlands
- Jessica Schmidt, AMO
- Bruce Timms, Region of Niagara
- Lynn Watson, Township of MacDonald, Meredith & Aberdeen Add'l
- Bill Weber, Municipality of Lambton Shores

# CLIMATE CHANGE

This task force meets to inform AMO's work related to climate change.

## CHAIR:

- Rick Goldring, City of Burlington

## MEMBERS:

- Karen Brown, City of Kenora
- David Chernushenko, City of Ottawa
- Paul Emerson, County of Brant
- Brian Hillman, Town of Tecumseh
- Gary Kent, City of Mississauga
- Robyn McMullen, City of Waterloo
- Brian Montgomery, City of Hamilton
- Craig Reid, AMO

# ENERGY

- Provided advice on Project Green Light and Regional Energy Planning.
- Provided advice on proposed legislation.
- Guided the development of the Ministry of Energy program to fund municipal energy plans.
- Successfully advocated for changes to the Large Renewable Energy program rules.

## CHAIR:

- Jeff R. Lehman, City of Barrie

## MEMBERS:

- Peter Bacalso, Region of Peel
- Todd Boyd, Regional Municipality of York
- Cathie Brown, AMO
- Dennis Brown, Town of Atikokan
- Alex Chapman, City of Guelph
- David Chernushenko, City of Ottawa
- Grant Hopcroft, City of London
- Gabrielle Kalapos, Clean Air Partnership
- Geoff Lupton, City of Hamilton
- Larry McCabe, Town of Goderich
- Katelyn McFadyen, Town of Caledon
- Nancy Plumridge, AMO
- Nicholas Ruder, AMO
- Jeremy Schembri, Region of Peel
- Jessica Schmidt, AMO
- Alan Spacek, Town of Kapuskasing
- David Szeptycki, Regional Municipality of York
- Scott Vokey, AMO

# LTC & AGE FRIENDLY COMMUNITIES

This new task force met once to chart out a course to provide advice to the Board concerning AMO's advocacy for Long-Term Care and Age-Friendly Communities.

## CHAIR:

- Paul Grenier, Region of Niagara

## MEMBERS:

- Carolyn Clubine, Region of Peel
- Cathy Downer, City of Guelph
- Ronald Holman, Township of Rideau Lakes
- Michael Jacek, AMO
- Lynne Johnson, County of Grey
- Rebecca Johnson, City of Thunder Bay
- Pat Kemp, Township of Havelock-Belmont-Methuen
- Blair Lancaster, City of Burlington
- Dean Lett, City of Ottawa
- Kevin Queen, District of Kenora Home for the Aged
- Virginia Ridley, City of London
- Donna A. Rubin, Ontario Association of Non-Profit Homes and Services for Seniors
- Jessica Schmidt, AMO
- Jane Sinclair, County of Simcoe
- Lou Turco, City of Sault Ste. Marie
- Monika Turner, AMO

# MUNICIPAL-INDUSTRY PROGRAM COMMITTEE

In 2015, municipalities and producers were again unable to agree on setting the Steward Obligation. WDO convened a panel to look at cost containment and the in-kind advertising program to attempt to resolve the impasse at MIPC and develop a new methodology for setting the Obligation.

The municipal sector participated in the panel discussion but ultimately had to submit a 'minority report' expressing our disagreement with the panel's findings on cost containment. The parties still do not agree on a methodology to set the Obligation and the matter is currently being considered by the WDO Board of Directors. In the interim, the 2015 Steward Obligation has been calculated using the Arbitrator's methodology of verified reported net costs from the municipal datacall.

## CHAIR:

- Waste Diversion Ontario

## MEMBERS:

- Craig Bartlett, Regional Municipality of Durham
- Dave Gordon, Regional Municipality of York/AMO
- Ilija (Eli) Maodux, Essex-Windsor Solid Waste Authority
- Monika Turner, AMO
- Chris Wray, Municipality of Wawa



# ONTARIO DISASTER RELIEF ASSISTANCE PROGRAM REVIEW

The task force provided input during the review of the Ontario Disaster Relief Assistance Program. Feedback aided the government in developing two new disaster relief programs: the Municipal Disaster Recovery Assistance Program and the Disaster Recovery Assistance for Ontarians Program.

## CHAIR:

- Larry McCabe, Town of Goderich

## MEMBERS:

- Jodi DeNoble, City of Peterborough
- Linda Dickson, County of Wellington
- Eric Muller, Association of Municipal Managers, Clerks and Treasurers of Ontario
- Nicholas Ruder, AMO
- Helen Walihura, City of Burlington
- Chris Wray, Municipality of Wawa

# PLANNING

The task force provided feedback on the Proposed Anti-SLAPP Legislation, OMB Review and Provincial Policy Statement Primers, as well provided advice on Bill 73 and on Large Renewable Energy consultation.

## CHAIR:

- Roger Anderson, Regional Municipality of Durham

## MEMBERS:

- Murray Beckel, Loyalist Township
- Cathie Brown, AMO
- Gary Cousins, County of Wellington
- Maureen Couture, Municipality of Kincardine
- Christine Drimmie, Regional Municipality of Durham
- Ron Glenn, Region of Halton
- John Henricks, Town of Niagara-on-the-Lake
- Grant Hopcroft, City of London, City of London
- Brian McComb, County of Hastings
- Maria Pearson, City of Hamilton
- Nicholas Ruder, AMO
- Randy Scherzer, County of Grey
- Jessica Schmidt, AMO
- Ian Sugden, City of Orillia
- Chris White, Township of Guelph/Eramosa
- John Yeh, Region of Peel
- Kelly G. Yerxa, City of Cambridge

# PROVINCIAL OFFENCES ACT FINES WORKING GROUP

To inform AMO's work related to the collection of POA fines.

## CHAIR:

- Craig Reid, AMO

## MEMBERS:

- Diane Chase, Region of Niagara
- John Innes, County of Lambton
- Barry Randell, City of Toronto
- Wendy Stephanson, City of Ottawa
- Rhonda Vanderlinde, City of Oshawa
- Sharon Vokes, County of Grey

# POLICE MODERNIZATION

Conduct research, investigate, interview experts and report to the AMO Board on modernizing the delivery of safety and security to people and property.

2015 marked the completion of the final report on Police Modernization.

## CHAIR:

- Alan Spacek, Town of Kapuskasing

## MEMBERS:

- Roger Anderson, Regional Municipality of Durham
- David S. Canfield, City of Kenora
- Jim Collard, Town of Niagara-on-the-Lake
- Ken East, Ontario Association of Police Services Boards
- Wendy Fedec, Ottawa Police Services Board
- David Henderson, City of Brockville
- Robin Jones, Village of Westport
- Peter Ketchum, Township of The Archipelago
- Dorothy McDonald, Halton Regional Police Services Board
- Gary McNamara, Town of Tecumseh
- Alok Mukherjee, Toronto Police Services Board
- Monika Turner, AMO
- Pat Vanini, AMO
- Bill Vrebosch, Municipality of East Ferris
- Matthew Wilson, AMO

# POST-TRAUMATIC STRESS DISORDER WORKING GROUP

The working group strives to share information between municipal employee groups on the matters of workplace mental health programs approaches and best practices.

## CHAIR:

- Monika Turner, AMO

## MEMBERS:

- Richard Boyes, Ontario Association of Fire Chiefs
- Kelley Coulter, County of Bruce
- Marie De Boyrie, City of Waterloo
- Rick Fraracci, Ontario Association of Police Services Boards
- Joy Hulton, Regional Municipality of York
- Carmine Ioannoni, City of Niagara Falls
- Rick Johal, Association of Municipal Managers, Clerks and Treasurers of Ontario
- Eric Muller, Association of Municipal Managers, Clerks and Treasurers of Ontario
- Doug Nadorozny, City of Greater Sudbury
- Susan Shannon, Emergency Services Steering Committee

# WASTE MANAGEMENT

Provided strategic advice to municipal MIPC regarding the 2015 Steward Obligation for the Blue Box program and to staff in development of municipal position paper regarding new waste management legislation.

## CHAIR:

- Mac Bain, Councillor, City of North Bay

## MEMBERS:

- Roger Anderson, Regional Municipality of Durham
- Jon Arsenaull, Region of Waterloo
- Craig Bartlett, Regional Municipality of Durham
- Mike Birett, AMO
- Cathie Brown, AMO
- Karen Brown, City of Kenora
- Denis Doyle, County of Frontenac
- Rob Foster, Town of Lincoln
- Diane Freeman, City of Waterloo
- Dave Gordon, Regional Municipality of York/AMO
- Catherine Habermehl, Region of Niagara
- Karyn Hogan, Region of Peel
- Ronald Holman, Township of Rideau Lakes
- Mirka Januszkiewicz, Regional Municipality of Durham
- Shirley McLean, Region of Halton
- Malcolm Morris, Town of Smiths Falls
- Timothy H. Rigby, Region of Niagara
- Nicholas Ruder, AMO
- Jay Stanford, City of London
- Francis Veilleux, Bluewater Recycling Association

# WHAT'S NEXT ONTARIO WORKING GROUP

To inform AMO's work related to municipal fiscal sustainability.

## MEMBERS:

- Len Brittain, Consultant
- Dan Cowin, Municipal Finance Officers' Association
- Jacqueline Demers, AMO
- Patricia Elliott-Spencer, City of Barrie
- Grant Hopcroft, City of London
- Bill Hughes, Regional Municipality of York
- Brian Lambie, Redbrick Communications
- Mona Monkman, City of Ottawa
- Brenda Orchard, County of Huron
- Jim Pine, County of Hastings
- Nicholas Ruder, AMO
- John Skorobohacz, Town of Innisfil
- David Szwarc, Region of Peel
- Monika Turner, AMO
- Pat Vanini, AMO
- Trevor Wilcox, County of Simcoe
- Matthew Wilson, AMO
- Chris Wray, Association of Municipal Managers, Clerks and Treasurers of Ontario
- Salman Zafar, AMO



# VOLUNTEERS: APPOINTMENTS

## Building Code Energy Advisory Group

- Bruce Duncan, City of Orillia

## Canada-Ontario-AMO Municipal Immigration Committee

- Mary Ellen Benard, City of Windsor
- Gayle Bursey, Region of Peel
- Jean-Mathieu Chenier, City of Greater Sudbury
- Anne Comtois Lalonde, United Counties of Prescott & Russell
- Cathy Ellis, Timmins Economic Development Corporation
- Clara Freire, City of Ottawa
- Lisa Gonsalves, Regional Municipality of York
- Michael Jacek, AMO

- Jacqueline Noiseux, Association Française des Municipalités de L'Ontario
- Sarah Pennisi, Region of Niagara
- Nicholas Ruder, AMO
- Monika Turner, AMO
- Elisabeth White, City of London
- Ted Zatylny, Sarnia-Lambton Economic Partnership

## Canada-Ontario-AMO Federal Gas Tax Oversight Committee

- Monika Turner, AMO
- Pat Vanini, AMO

## Hydro One Customer Advisory Board

- Doug Reycraft

Ministry of Community and Social Services -  
Core Technical Table

- Cordelia Abankwa-Harris, Regional Municipality of York
- Brian Elo-Shepherd, County of Lennox & Addington
- Nancy Lennox, Regional Municipality of York

Ministry of Community and Social Services  
- Minister's General Advisory Council on  
Social Assistance Reform

- Joe-Anne Priel, City of Hamilton

Ministry of Community and Social Services  
- Social Assistance and Employment  
Committee

- Cordelia Abankwa-Harris, Regional Municipality of York
- Aaron Burry, City of Ottawa
- Anne Comtois Lalonde, United Counties of Prescott & Russell
- Fern Dominelli, Manitoulin-Sudbury District Services Board
- Michael Jacek, AMO
- Linda Mitchelson, County of Peterborough
- Keith Palmer, County of Dufferin
- Margaret Roushorne, County of Lambton
- Monika Turner, AMO
- Petra Wolfbeiss, Ontario Municipal Social Services Association

Ministry of Community and Social Services  
- Social Assistance and Employment  
Municipal Technical Working Group

- Michael Jacek, AMO

Ministry of Community and Social Services  
- Social Assistance Management System  
(SAMS) Transition Executive

- Dennis Holmes, Regional Municipality of Durham
- Michael Jacek, AMO

Ministry of Community and Social Services/  
AMO Accessibility Standards Working Group

- Wendy Goss, City of Brampton
- Steve Murphy, Region of Niagara
- Kelly Paleczny, London Transit
- Diana Simpson, City of Mississauga

Ministry of Community Safety and  
Correctional Services - Future of Policing  
Advisory Committee (FPAC)

- Gary McNamara, Town of Tecumseh
- Matthew Wilson, AMO

Ministry of Community Safety and  
Correctional Services - Provincial Animal  
Welfare (PAW) Task Force

- Jessica Schmidt, AMO

Ministry of Education - Child Care  
Regulatory Working Group

- Luisa Artuso-Della Croce, County of Wellington
- Tyler Campbell, City of Greater Sudbury
- Fern Dominelli, Manitoulin-Sudbury District Services Board
- Ian Gibb, City of London
- Michael Jacek, AMO
- Mary Beth Jonz, Region of Halton
- Roxanne Lambert, Regional Municipality of Durham

- Janet Patterson, District of Parry Sound Social Services Administration Board
- Petra Wolfbeiss, Ontario Municipal Social Services Association

#### Ministry of Education - Early Learning Advisory Group

- Michael Jacek, AMO

#### Ministry of Education - Education Partnership Table

- Monika Turner, AMO

#### Ministry of Education - Minister's Early Years Advisory Committee

- Janet Patterson, District of Parry Sound Social Services Administration Board

#### Ministry of Education - Provincial-Municipal Child Care Partnership Table

- Aaron Burry, City of Ottawa
- Fern Dominelli, Manitoulin-Sudbury District Services Board
- Hugh Drouin, Regional Municipality of Durham
- Michael Jacek, AMO
- Gary Mater, City of Hamilton
- Janet Menard, Ministry of Community and Social Services
- Terry Talon, County of Simcoe
- Monika Turner, AMO
- Petra Wolfbeiss, Ontario Municipal Social Services Association

#### Ministry of Education - Provincial-Municipal Early Years Reference Group

- Michael Jacek, AMO

#### Ministry of Finance - Property Tax and Assessment Advisory Committee

- Cathie Brown, AMO

#### Ministry of Health and Long-Term Care - Enhanced Long-Term Care Home Renewal

- Henriette Koning, Region of Niagara

#### Ministry of Health and Long-Term Care - Enhanced Long-Term Care Home Renewal Strategy - Financial Working Group

- Brenda Loubert, City of Greater Sudbury

#### Ministry of Health and Long-Term Care - Enhanced Long-Term Care Home Renewal Strategy - Redevelopment Scheduling Process Working Group

- Clare Dawson, County of Northumberland

#### Ministry of Health and Long-Term Care - Enhanced Long-Term Care Home Renewal Strategy - Stakeholder Advisory Committee

- Kevin Queen, District of Kenora Home for the Aged

#### Ministry of Health and Long-Term Care - Long Term Care Service Accountability Agreement (L-SAA) Health Indicator Work Group

- Tony Fernandes, Regional Municipality of York



Ministry of Health and Long-Term Care -  
Long Term Care Service Accountability  
Agreement (L-SAA) Planning and Work  
Schedules Work Group

- Dean Lett, City of Ottawa

Ministry of Health and Long-Term Care -  
Long Term Care Service Accountability  
Agreement (L-SAA) Steering Committee

- Katherine Chislett, Region of Niagara
- Elizabeth Savill, County of Northumberland
- Monika Turner, AMO

Ministry of Health and Long-Term Care -  
Ontario Healthcare Reporting Standards  
Advisory Committee

- Lynne Johnson, County of Grey

Ministry of Health and Long-Term  
Care - Ontario Public Health Standards  
Modernization Executive Steering  
Committee

- Michael Jacek, AMO

Ministry of Labour - Section 21 Advisory  
Committee for Fire Services

- Cathy Hoffman, Municipality of Chatham-Kent
- Mark Pankhurst City of Kawartha Lakes

Ministry of Municipal Affairs and Housing  
- Building Code Guideline for Barrier-Free  
Design Advisory Committee

- Steve Murphy, Region of Niagara

Ministry of Municipal Affairs and Housing  
- Community Homelessness Prevention  
Initiative Funding Review Working Group

- Andrew Balahura, Region of Halton
- Janice Burelle, City of Ottawa
- Debora M. Daigle, City of Cornwall
- Fern Dominelli, Manitoulin-Sudbury District Services Board
- Michael Jacek, AMO
- David Landers, District of Cochrane Social Services Administration Board
- Linda Mitchelson, City of Peterborough
- Marie Morrison, Region of Waterloo
- Jan Richardson, City of London
- Heidi VanDyk, Norfolk County
- Petra Wolfbeiss, Ontario Municipal Social Services Association

Ministry of Municipal Affairs and Housing  
- Community Homelessness Prevention  
Initiative Operations Technical Advisory  
Group

- Grace Caron, Region of Peel
- Debora M. Daigle, City of Cornwall
- Michael Jacek, AMO
- Brian Marks, District of Cochrane Social Services Administration Board
- Marie Morrison, Region of Waterloo
- Jan Richardson, City of London
- Shelley Van Buskirk, City of Ottawa
- Petra Wolfbeiss, Ontario Municipal Social Services Association

Ministry of Municipal Affairs and Housing  
- External Working Group on Performance Measures and Reporting

- Stephen Arbuckle, City of Ottawa
- Debora M. Daigle, City of Cornwall
- Kerry Hobbs, Regional Municipality of York
- Michael Jacek, AMO
- Brian Marks, District of Cochrane Social Services Administration Board
- Sue Ritchie, Region of Peel
- Elizabeth Sebestyen, City of St. Thomas

Ministry of Municipal Affairs and Housing  
- Local Health and Integration Network - Service Manager Collaboration Advisory Group

- Rick Farrell, Regional Municipality of York
- David Landers, District of Cochrane Social Services Administration Board
- Mary Menzies, Regional Municipality of Durham

Ministry of Municipal Affairs and Housing  
- Long-Term Affordable Housing Strategy Technical Table - Housing Access/Non-Financial Assistance

- Amanda DiFalco, City of Hamilton
- Michael Jacek, AMO
- Mary Menzies, Regional Municipality of Durham
- Crystal Simeoni, Thunder Bay District Social Services Administration Board
- Heidi VanDyk, Norfolk County
- Petra Wolfbeiss, Ontario Municipal Social Services Association

Ministry of Municipal Affairs and Housing  
- Long-Term Affordable Housing Strategy Technical Table - Housing Affordability/Rent Assistance

- Debora M. Daigle, City of Cornwall
- Gillian Hendry, City of Hamilton
- Kerry Hobbs, Regional Municipality of York
- Michael Jacek, AMO
- Brian Marks, District of Cochrane Social Services Administration Board
- Louise Stevens, City of London
- Susan Wilkin, Region of Peel

Ministry of Municipal Affairs and Housing  
- Long-Term Affordable Housing Strategy Technical Table - Sustainability of Social Housing

- Stephen Arbuckle, City of Ottawa
- Rick Farrell, Regional Municipality of York
- Michael Jacek, AMO
- Brian Marks, District of Cochrane Social Services Administration Board
- Ken Ranta, Thunder Bay District Social Services Administration Board
- Sue Ritchie, Region of Peel

Ministry of Municipal Affairs and Housing  
- Municipal Debt Issuance and Investment Committee

- Nancy Plumridge, AMO
- Matthew Wilson, AMO

#### Ministry of Municipal Affairs and Housing/ AMO/City of Toronto - Provincial-Municipal Housing Partnership Table

- Stephen Arbuckle, City of Ottawa
- William Bradica, Thunder Bay District Social Services Administration Board
- Debora M. Daigle, City of Cornwall
- Gillian Hendry, City of Hamilton
- Michael Jacek, AMO
- David Landers, District of Cochrane Social Services Administration Board
- Janet Menard, Ministry of Community and Social Services
- Mary Menzies, Regional Municipality of Durham
- Monika Turner, AMO
- Adelina Urbanski, Regional Municipality of York
- Heidi VanDyk, Norfolk County
- Petra Wolfbeiss, Ontario Municipal Social Services Association

#### Ministry of Natural Resources Aggregate Advisory Committee

- Pat Vanini, AMO

#### Ministry of Natural Resources Aggregate Technical Committee

- Cathie Brown, AMO

#### Ministry of Revenue - Ontario Business Advisory Council

- Stephen Chait, City of Markham

#### Ministry of Training, Colleges and Universities - Common Assessment Working Group

- Laura Brown, City of Ottawa
- Ted Burley, Regional Municipality of York
- Karen Casselton-Bower, Haldimand Norfolk Social Services, Norfolk County
- Jane Dalziel, County of Lambton
- Nancy Ferraro, District of Cochrane Social Services Administration Board
- Ken Harvey, County of Wellington
- Helen Lebert, City of Windsor
- Lori Nicholls-Kerec, Region of Peel
- Gilles Plouffe, Manitoulin-Sudbury District Services Board
- Lori Watson, Region of Niagara
- Petra Wolfbeiss, Ontario Municipal Social Services Association

#### Municipal Health and Safety Association Board (MHSA)

- Graham Dart, City of St. Thomass

#### Municipal Property Assessment Corporation (MPAC) - Liaison Group

- Cathie Brown, AMO
- Monika Turner, AMO

#### Ontario Power Authority Stakeholder Advisory Committee

- Geoff Lupton, City of Hamilton

The Ontario Aggregate Resources Corporation (TOARC) Board of Directors

- Dennis Lever, Township of Puslinch

Waste Diversion Ontario - Continuous Improvement Fund (CIF) Board

- Ken Brothers, Region of Niagara
- Monika Turner, AMO

Waste Diversion Ontario - Continuous Improvement Fund (CIF) Projects Sub-Committee

- Linda S. Churchill, Region of Waterloo
- Erwin Pascual, Region of Peel

Waste Diversion Ontario - Public Affairs Committee (PAC)

- Monika Turner, AMO



# Board of Directors

**\* indicates member of AMO Executive Committee**

- Gary McNamara\*  
President and Mayor, Town of Tecumseh

- Trevor Wilcox\*  
Secretary-Treasurer and General Manager,  
Corporate Performance, County of Simcoe

## County Caucus

- Bob Sweet\*  
Caucus Chair and Councillor, County of Renfrew
- Jo-Anne Albert  
Councillor, County of Hastings
- Peter Emon  
Chair, Eastern Wardens' Caucus (Appointment)  
and Warden, County of Renfrew
- Randy Hope  
Chair, Western Wardens' Caucus and Mayor,  
Municipality of Chatham Kent
- Paul McQueen  
Councillor, County of Grey
- Scott Wilson  
CAO, County of Wellington

## Large Urban Caucus

- Rick Goldring \*  
Caucus Chair and Mayor, City of Burlington
- Brian Bigger  
Mayor, City of Greater Sudbury
- Chris Friel  
Mayor, City of Brantford
- Kevin George  
Councillor, City of Kingston
- Jeff Lehman  
Chair, LUMCO (Appointment) and Mayor, City of  
Barrie
- Deborah Reader  
Government Relations, Office of the CAO, City  
of Brampton
- Lou Turco  
Councillor, City of Sault Ste. Marie

## Northern Caucus

- Dave Canfield \*  
Caucus Chair NW; President, NOMA (Appointment) and Mayor, City of Kenora
- Alan Spacek \*  
Caucus Chair NE; FONOM President (Appointment) and Mayor, Town of Kapuskasing
- Mac Bain  
Councillor, City of North Bay
- Dennis Brown  
Mayor, Town of Atikokan
- Michael "JJ" Doody  
Councillor, City of Timmins
- Phil Vinet  
Mayor, Municipality of Red Lake

## Regional and Single Tier Caucus

- Roger Anderson\*  
Caucus Chair and Regional Chair, Regional Municipality of Durham
- Colin Best  
Councillor, Region of Halton
- Paul Grenier  
Councillor, Region of Niagara
- David Henderson  
Mayor, City of Brockville
- Ken Seiling  
Chair, MARCO (Appointment) and Regional Chair, Region of Waterloo
- Mark Taylor  
Deputy Mayor, City of Ottawa
- Allan Thompson  
Councillor, Region of Peel

## Rural Caucus

- Ronald Holman \*  
Caucus Chair; ROMA Chair (Appointment) and Mayor, Township of Rideau Lakes
- Ron Eddy \*  
Mayor, County of Brant
- Liz Huff  
Councillor, Leeds and the Thousand Islands
- Bill Vrebosch  
Mayor, Township of East Ferris
- Chris White  
Mayor, Township of Guelph-Eramosa
- Chris Wray  
CAO/Clerk-Treasurer, Municipality of Wawa

## Small Urban Caucus

- Lynn Dollin \*  
Caucus Chair; OSUM Chair (Appointment) and Deputy Mayor, Town of Innisfil
- Gail Ardiel  
Deputy Mayor, Town of the Blue Mountains
- Jim Collard  
Councillor, Town of Niagara-on-the-Lake
- Larry McCabe  
CAO, Town of Goderich
- Jamie McGarvey  
Mayor, Town of Parry Sound
- Graydon Smith  
Mayor, Town of Bracebridge

## Association Française des Municipalités de l'Ontario (AFMO)

- Claude Bouffard  
President, AFMO (Appointment) and Mayor, Municipality of French River

## Financial Statements



Independent Auditor's Report	37
Statement of Financial Position	39
Statement of Operation	40
Statement of Changes in Net Assets	41
Statement of Cash Flows	42
Notes to Financial Statements	43



## Independent Auditor's Report

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To the Members of  
Association of Municipalities of Ontario

We have audited the accompanying financial statements of Association of Municipalities of Ontario, which comprise the statement of financial position as at December 31, 2015 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

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

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

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

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Association of Municipalities of Ontario as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



Toronto, Canada  
June 24, 2016

Chartered Professional Accountants  
Licensed Public Accountants

# Statement of Financial Position

December 31 2015 2014

## Assets

Current		
Cash	\$ 456,058	\$ 873,355
Accounts receivable (Note 3)	189,188	487,345
Investments (Note 5)	10,490,968	8,027,346
Prepaid expenses	<u>305,030</u>	<u>284,548</u>
	11,441,244	9,672,594
Investment in LAS (Note 6)	100	100
Property and equipment (Note 7)	<u>191,724</u>	<u>147,450</u>
	<u>\$ 11,633,068</u>	<u>\$ 9,820,144</u>

## Liabilities

Current		
Accounts payable and accrued liabilities (Note 8)	\$ 665,881	\$ 600,860
Deferred revenue (Note 9)	15,000	168,584
Deferred contributions – projects (Note 10)	806,615	407,381
Deferred contributions – others (Note 11)	65,333	45,128
Other liabilities (Note 12)	<u>8,330</u>	<u>-</u>
	<u>1,561,159</u>	<u>1,221,953</u>

## Net assets

Restricted fund		
Federal gas tax program (Note 13)	8,067,186	6,840,955
General funds - unrestricted		
Investment in LAS	100	100
Other	<u>2,004,623</u>	<u>1,757,136</u>
	<u>10,071,909</u>	<u>8,598,191</u>
	<u>\$ 11,633,068</u>	<u>\$ 9,820,144</u>

Commitments (Note 17)

On behalf of the Board of Directors

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# Statement of Operations

**P**  
Year ended December 31

	Restricted fund Federal gas tax program)	General funds		Total 2015	Total 2014
		Restricted	Unrestricted		
<b>Revenue</b>					
Memberships fees	\$ -	\$ -	\$ 1,860,408	\$ 1,860,408	\$ 1,796,325
Conferences and seminars	-	-	2,071,870	2,071,870	1,608,564
Investment income	-	-	7,986	7,986	9,227
Administration and occupancy fees (Note 4)	-	-	3,006,233	3,006,233	2,662,873
Other income	-	-	96,047	96,047	122,945
Funds received					
Federal gas tax	590,954,734	-	-	590,954,734	591,024,220
Municipal Industry Policy Committee (MIPC)	-	100,712	-	100,712	136,586
Ontario Municipal Knowledge Network (OMKN)	-	-	-	-	94,182
Continuous Improvement Fund Project (CIF)	-	422,250	-	422,250	410,013
Waste Diversion Project	-	219,997	-	219,997	-
Steward Obligation Project	-	313,003	-	313,003	-
Interest earned on funds received	179,564	-	-	179,564	252,610
	<u>591,134,298</u>	<u>1,055,962</u>	<u>7,042,544</u>	<u>599,232,804</u>	<u>598,117,545</u>
<b>Expenses</b>					
General - Administration	-	-	949,486	949,486	1,028,121
Policy - Administration	1,976,445	-	1,909,490	3,885,935	3,371,309
Corporate services - Administration	-	-	3,057,482	3,057,482	2,685,524
- Conference and seminars	-	-	909,113	909,113	650,951
	<u>1,976,445</u>	<u>-</u>	<u>6,825,571</u>	<u>8,802,016</u>	<u>7,735,905</u>
Programs					
Funds distributed					
Federal gas tax (Note 13)	587,901,108	-	-	587,901,108	587,901,108
Municipal Industry Policy Committee (MIPC)	-	100,712	-	100,712	136,586
Ontario Municipal Knowledge Network (OMKN)	-	-	-	-	94,182
Continuous Improvement Fund Project (CIF)	-	422,250	-	422,250	410,013
Waste Diversion Project	-	219,997	-	219,997	-
Steward Obligation Project	-	313,003	-	313,003	-
	<u>587,901,108</u>	<u>1,055,962</u>	<u>-</u>	<u>588,957,070</u>	<u>588,541,889</u>
	<u>589,877,553</u>	<u>1,055,962</u>	<u>6,825,571</u>	<u>597,759,086</u>	<u>596,277,794</u>
	1,256,745	-	216,973	1,473,718	1,839,751
Excess of revenue over expenses before the undernoted	-	-	-	-	(15,692,043)
Federal gas tax - distribution of AMO administration fee surplus from prior years (Note 13)	-	-	-	-	-
Excess (deficiency) of revenue over expenses	<u>\$ 1,256,745</u>	<u>\$ -</u>	<u>\$ 216,973</u>	<u>\$ 1,473,718</u>	<u>\$ (13,852,292)</u>

# Statement of Changes in Net Assts

Year ended December 31

	Restricted fund <u>Federal gas tax program</u>	General fund <u>Unrestricted</u>	<b>Total 2015</b>	Total 2014
Net assets, beginning of year	\$ 6,840,955	\$ 1,757,236	<b>\$ 8,598,191</b>	\$ 22,450,483
Inter-fund transfer	(30,514)	30,514	-	-
Excess (deficiency) of revenue over expenses	<u>1,256,745</u>	<u>216,973</u>	<b><u>1,473,718</u></b>	<u>(13,852,292)</u>
Net assets, end of year	<b><u>\$ 8,067,186</u></b>	<b><u>\$ 2,004,723</u></b>	<b><u>\$ 10,071,909</u></b>	<b><u>\$ 8,598,191</u></b>

General funds comprise:

Investment in LAS	\$ 100
Other	<u>2,004,623</u>
	<b><u>\$ 2,004,723</u></b>

See accompanying notes to the Financial Statements

# Statement of Cash Flows

Year ended December 31

2015

2014

Increase (decrease) in cash

## Operating

Excess (deficiency) of revenue over expenses	\$ 1,473,718	\$(13,852,292)
Item not involving cash		
Amortization	<u>132,743</u>	<u>119,400</u>
	<b>1,606,461</b>	<b>(13,732,892)</b>

## Net change in non-cash working capital

Accounts receivable	298,157	(2,858)
Prepaid expenses	(20,482)	34,198
Accounts payable and accrued liabilities	65,021	(448,410)
Deferred revenue	(153,584)	56,906
Deferred contributions – projects	399,234	(297,221)
Deferred contributions – others	20,205	36,893
Other liabilities	<u>8,330</u>	<u>-</u>

**2,223,342**      **(14,353,384)**

## Investing

Investments	(2,463,622)	13,460,500
Additions to property and equipment	<u>(177,017)</u>	<u>(47,126)</u>

**(2,640,639)**      **13,413,374**

Net change in cash

**(417,297)**      **(940,010)**

## Cash

Beginning of year      873,355      1,813,365

End of year      **\$ 456,058**      **\$ 873,355**

See accompanying notes to the Financial Statements

# Notes to Financial Statements

December 31, 2015

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## 1. Basis of presentation

Association of Municipalities of Ontario (AMO) is a not-for-profit organization incorporated, without share capital, under Letters Patent on May 11, 1990 under the Corporations Act (Ontario).

The mandate of AMO is to promote, support and enhance strong and effective municipal government in Ontario.

As a not-for-profit organization, AMO is exempt from income taxes provided certain requirements of the Income Tax Act (Canada) are met.

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## 2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Accounting standards for not-for-profit organizations require entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by AMO and applied in these financial statements.

### Fund accounting

AMO follows fund accounting whereby the accounts of the organization are segregated and presented by fund.

The Restricted fund represents the Federal gas tax program which includes grants which have specific restrictions placed on their use by the funder.

The General funds account for AMO's operations and reports unrestricted and externally restricted resources not included in the Restricted fund.

### Use of estimates

Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. These estimates are reviewed periodically and adjustments are made to the excess (deficiency) of revenue over expenses as appropriate in the year they become known. Management also reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment.

### Investment in subsidiaries

Local Authority Services (LAS) is a wholly owned subsidiary of AMO. The investment in LAS is stated at cost. A financial summary of LAS is presented and disclosed in Note 6.

Municipal Employer Pension Centre of Ontario (MEPCO) is controlled by AMO. A financial summary of MEPCO is presented and disclosed in Note 6.

# Notes to Financial Statements

December 31, 2015

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## 2. Summary of significant accounting policies (continued)

### Revenue recognition

AMO follows the restricted fund method for all externally restricted contributions. Under the restricted fund method, externally restricted contributions of the Restricted fund are recognized as revenue in the year of receipt. Externally restricted contributions of the General funds are deferred until the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when the amount is reasonably estimated and collection is reasonably assured.

Membership and administrative fees are recognized as revenue in the period to which the fees relate. Fees received in advance of the period to which they relate are recorded as deferred revenue in the statement of financial position.

Conferences and seminars revenue is recognized in the period in which the event occurs, or the service is provided.

Investment income is recognized as revenue in the period it is earned.

### Financial instruments

AMO considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

AMO's financial instruments comprise cash, accounts receivable, investments and accounts payable which are initially recorded at fair value and subsequently measured at amortized cost.

### Property and equipment

Property and equipment are recorded at cost and are amortized over their estimated useful life as follows:

Furniture and fixtures	Straight-line	5 years
Computer hardware	Straight-line	4 years

### Pension

AMO makes contributions on behalf of its employees to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. As the amount AMO is obligated under the Plan is not quantifiable, the accounting, presentation and disclosures that would otherwise be required are not determinable. Due to this fact, AMO follows the standards for a defined contribution plan, the details of which are disclosed in Note 15.

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## 3. Accounts receivable

	<u>2015</u>	<u>2014</u>
Trade	\$ 26,545	\$ 323,212
Due from related parties (Note 4)	<u>162,643</u>	<u>164,133</u>
	<u>\$ 189,188</u>	<u>\$ 487,345</u>



# Notes to Financial Statements

December 31, 2015

## 4. Related party transactions

	<u>2015</u>	<u>2014</u>
Amounts due from related parties are as follows:		
LAS	\$ 160,236	\$ 161,364
MEPCO	2,407	2,769

These amounts are unsecured, repayable on demand and are non-interest bearing.

During the year, the Association charged administration and occupancy fees to:

	<u>2015</u>	<u>2014</u>
LAS	\$ 408,932	\$ 373,838
MEPCO	390,426	390,406

These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related entities.

## 5. Investments

	<u>2015</u>	<u>2014</u>
One Investment High Interest Savings Account (HISA) bearing interest at bank prime less 1.70% (2015 - 1.0%)	\$ 5,481,568	\$ -
Bank of Montreal Guaranteed Investment Certificate (GIC), bearing interest at 1.70%, due November 7, 2016	1,499,425	-
Bank of Montreal GIC, bearing interest at 1.70%, due November 24, 2016	2,537,893	-
Bank of Montreal GIC, bearing interest at 1.70%, due December 7, 2016	972,082	-
Bank of Montreal GIC, bearing interest at 1.25% matured March 26, 2015	-	1,563,509
Bank of Montreal GIC, bearing interest at 1.25% matured July 7, 2015	-	1,486,091
Bank of Montreal GIC, bearing interest at 1.25% matured September 29, 2015	-	1,003,185
Bank of Montreal GIC, bearing interest at 1.60%, matured November 6, 2015	-	1,479,922
Bank of Montreal GIC, bearing interest at 1.60%, matured November 23, 2015	-	2,494,639
	<u>\$ 10,490,968</u>	<u>\$ 8,027,346</u>

# Notes to Financial Statements

December 31, 2015

## 6. Subsidiaries

### LAS

LAS is a wholly owned subsidiary of AMO. The mandate of LAS is to work with municipalities, their agencies, boards and commissions, as well as other organizations of Ontario's broader public sector to assist them in reducing their expenditures and to increase their levels of non-tax revenues through the principle of joint or cooperative procurement efforts.

LAS has not been consolidated in AMO's financial statements. Financial statements of LAS are available on request. The 2015 and 2014 financial statements of LAS were issued with a qualified audit report. The qualification relates to the accuracy of Hydro One Distributed Consolidated Billing (DCB) transactions in 2014 due to software issues encountered at Hydro One which prevented LAS management and auditors to obtain sufficient appropriate audit evidence related to this balance. In 2015, LAS worked closely with Hydro One to agree on a methodology and to reconcile all accounts. As a result, the accounts were reconciled and a final payment was made. Both organizations have signed off on this process and payment. As the 2014 financial statements of LAS were qualified, a qualification was required in its 2015 financial statements as they include the comparative balances. A financial summary of LAS as at December 31, 2015 and 2014 and for the years then ended is as follows:

	<u>2015</u>	<u>2014</u>
Financial position		
Total assets	<b>\$ 61,260,124</b>	\$ 11,110,579
Total liabilities	<b>55,007,877</b>	7,730,848
Fund balances	<b>\$ 6,252,247</b>	\$ 3,379,731
Fund balances comprise:		
General funds (unrestricted)		
Natural gas procurement program	<b>\$ 4,055,215</b>	\$ 2,466,131
Electricity program	<b>526,777</b>	338,604
Operating	<b>1,670,255</b>	574,996
	<b>\$ 6,252,247</b>	\$ 3,379,731
Results of operations		
Total revenue	<b>\$ 31,096,755</b>	\$ 21,791,524
Total expenses	<b>27,224,239</b>	22,635,885
	<b>3,872,516</b>	(844,361)
Rebates	<b>(1,000,000)</b>	(1,000,000)
Excess (deficiency) of revenue over expenses	<b>\$ 2,872,516</b>	\$ (1,844,361)
Cash provided by (used in)		
Operating activities	<b>\$ 5,005,985</b>	\$ (14,548,331)
Investing activities	<b>(1,320,755)</b>	924,201
Net change in cash	<b>\$ 3,685,230</b>	\$ (13,624,130)

# Notes to Financial Statements

December 31, 2015

## 6. Subsidiaries (continued)

### MEPCO

AMO is the only member of MEPCO. The mandate of MEPCO is to fulfill the obligations of the Association and others under the Ontario Municipal Employees Retirement Systems Act, 2006.

MEPCO has not been consolidated in AMO's financial statements. Financial statements of MEPCO are available on request. A financial summary of MEPCO as at December 31, 2015 and 2014 and for the years then ended is as follows:

	<u>2015</u>	<u>2014</u>
Financial position		
Total assets	\$ 1,092,562	\$ 1,130,018
Total liabilities	<u>19,307</u>	<u>15,018</u>
Net assets	<u>\$ 1,073,255</u>	<u>\$ 1,115,000</u>
Net assets comprised of:		
Restricted	\$ 817,441	\$ 817,441
Unrestricted	<u>255,814</u>	<u>297,559</u>
	<u>\$ 1,073,255</u>	<u>\$ 1,115,000</u>
Results of operations		
Total revenue	\$ 615,949	\$ 622,058
Total expenses	<u>657,694</u>	<u>630,262</u>
Deficiency of expenses over revenue	<u>\$ (41,745)</u>	<u>\$ (8,204)</u>
Cash provided by (used in)		
Operating activities	\$ (47,018)	\$ (22,292)
Investing activities	<u>56,061</u>	<u>56,273</u>
Net change in cash	<u>\$ 9,043</u>	<u>\$ 33,981</u>

## 7. Property and equipment

	<u>2015</u>	<u>2014</u>		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Furniture and fixtures	\$ 39,358	\$ (35,304)	\$ 4,054	\$ 6,080
Computer hardware	<u>1,080,577</u>	<u>(892,907)</u>	<u>187,670</u>	<u>141,370</u>
	<u>\$ 1,119,935</u>	<u>\$ (928,211)</u>	<u>\$ 191,724</u>	<u>\$ 147,450</u>

# Notes to Financial Statements

December 31, 2015

## 8. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances of \$48,557 (2014 - \$58,302).

## 9. Deferred revenue

	<u>2015</u>	<u>2014</u>
Membership fees received in advance	\$ -	\$ 51,165
Seminar fees received in advance	<u>15,000</u>	<u>117,419</u>
	<u>\$ 15,000</u>	<u>\$ 168,584</u>

## 10. Deferred contributions – projects

Deferred contributions – projects are amounts received from parties to carry out specific projects. Funds are recognized as revenue in the period in which the related expenses are incurred. If amounts are not expended, amounts may be refundable.

	<u>Balance, beginning of year</u>	<u>Received in the year</u>	<u>Disbursed and recognized in the year</u>	<u>Balance, end of year</u>
Municipal Industry Policy Committee (MIPC)	\$ 310,747	\$ -	\$ 100,712	\$ 210,035
Continuous Improvement Fund Project (CIF)	96,634	444,896	422,250	119,280
Waste Diversion Project	-	500,000	219,997	280,003
Stewardship Obligation Project	-	500,000	313,003	186,997
Community Schools Alliance	<u>-</u>	<u>10,300</u>	<u>-</u>	<u>10,300</u>
<b>2015</b>	<u>\$ 407,381</u>	<u>\$ 1,455,196</u>	<u>\$ 1,055,962</u>	<u>\$ 806,615</u>
2014	<u>\$ 683,852</u>	<u>\$ 364,310</u>	<u>\$ 640,781</u>	<u>\$ 407,381</u>

# Notes to Financial Statements

December 31, 2015

## 11. Deferred contributions – other

Deferred contributions – other represent unspent resources for specific projects which must be approved by the various groups/organizations. Changes in the deferred contributions – other balance are as follows:

	Balance, beginning of year	Received in the year	Disbursed and recognized in the year	Balance, end of year
Regional/Single Tier Caucus	\$ 8,235	\$ -	\$ -	\$ 8,235
Municipal Disaster Relief Fund	23,906	13,210	-	37,116
Training and development	<u>12,987</u>	<u>6,995</u>	<u>-</u>	<u>19,982</u>
<b>2015</b>	<b><u>\$ 45,128</u></b>	<b><u>\$ 20,205</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 65,333</u></b>
2014	<u>\$ 28,985</u>	<u>\$ 32,882</u>	<u>\$ 16,739</u>	<u>\$ 45,128</u>

## 12. Other liabilities

Other liabilities represent amounts received from external parties for specific purposes that are administered by AMO. Accordingly, these amounts are not reflected as revenue or expenses of AMO. Changes in other liabilities are as follows.

	Balance, beginning of year	Received in the year	Disbursed in the year	Balance, end of year
Syrian refugee situation	<u>-</u>	<u>77,624</u>	<u>69,294</u>	<u>8,330</u>

## 13. Federal gas tax program

On June 17, 2005, the Government of Canada, the Province of Ontario, AMO and the City of Toronto signed an agreement setting out new revenue sharing arrangements for federal gas tax revenues for investment in municipal infrastructure. AMO administers the fund on behalf of the federal government for all municipalities except Toronto. The agreement resulted in funds of \$1.453 billion flowing to 444 municipalities from 2005 to 2010. Under the Agreement, AMO received 1% of the amounts received and distributed to administer the funds. In 2009, the agreement was extended with an additional \$2.361 billion of funds flowing to municipalities over the period 2010-2014. As part of the extended agreement, the administration fee was reduced to 0.5% to better reflect the related costs. At December 31, 2013, AMO had accumulated \$20.692 million in surplus administration funds primarily related to 2005 to 2010.

In 2014, the program was made permanent using a five year agreement model. The first agreement under this new approach will have \$3.8 billion flowing to municipalities between 2014-2019 with AMO continuing to receive 0.5% of the amounts received to administer the funds. In 2014, the AMO Board of Directors decided to establish a restricted reserve to hold \$5 million for wind up of the program and to distribute the balance of \$15,692,043 in surplus administration funds accumulated up to December 31, 2013 to all municipalities (except Toronto) on a per capita basis – in keeping with how funds are allocated under the agreement - using the 2006 population data from Statistics Canada.

# Notes to Financial Statements

December 31, 2015

## 14. Capital disclosures

The capital structure of AMO consists of net assets comprised of restricted and unrestricted amounts. The unrestricted funds include a provision for a six month allowance should it become necessary to wind up the Association. The Association manages its capital structure and makes adjustments to it in light of economic conditions and the risk characteristics of the underlying assets.

AMO's main objective when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide the appropriate level of services to the municipalities of Ontario. AMO is subject to externally imposed capital requirements for the Federal gas tax program and the restricted funds included in the General funds. These funds are invested and administered according to these requirements.

## 15. Pension agreements

During 2015, AMO contributed \$438,970 (2014 - \$464,503) to OMERS. Of the amount contributed, \$116,538 (2014 - \$134,494) related to employees who worked for AMO's subsidiary, Local Authority Services.

## 16. Allocation of expenses

Salaries and benefits are allocated based on the percentage of time spent by staff for each program. Expenses such as rent, information technology costs, are allocated based on the percentage of the work performed for each program.

Expenses allocated to various funds were as follows:

	Federal gas tax program	MIPC	OMKN	CIF	Waste Diversion Project	Stewardship Obligation Project
<b>2015</b>						
Salaries and benefits	\$ 727,763	\$ 86,894	\$ -	\$ 382,592	\$ 82,333	\$ 54,468
Administration expenses	<u>193,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 921,336</b>	<b>\$ 86,894</b>	<b>\$ -</b>	<b>\$ 382,592</b>	<b>\$ 82,333</b>	<b>\$ 54,468</b>
<b>2014</b>						
Salaries and benefits	\$ 689,119	\$ 119,324	\$ 42,054	\$ 363,947	\$ -	\$ -
Administration expenses	<u>186,770</u>	<u>-</u>	<u>19,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 875,889</b>	<b>\$ 119,324</b>	<b>\$ 61,694</b>	<b>\$ 363,947</b>	<b>\$ -</b>	<b>\$ -</b>

# Notes to Financial Statements

December 31, 2015

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## 17. Commitments

AMO has entered into agreements to lease equipment and premises. Minimum lease payments, including operating costs and realty taxes for the next five years and thereafter are as follows:

2016	\$ 498,000
2017	500,000
2018	506,000
2019	483,000
2020	499,000
Thereafter	<u>457,000</u>
	<u>\$ 2,943,000</u>

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## 18. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below.

### Interest rate risk

Interest rate risk is the risk that the fair value of, or future cash flows from, a financial instrument will fluctuate because of market changes in interest rates.

### Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. AMO's foreign currency purchase and sale transactions and its assets and liabilities that are denominated in foreign currencies are minimal.

### Liquidity risk

Liquidity risk is the risk that AMO will encounter difficulty in meeting the obligations associated with its financial liabilities. AMO is exposed to this risk mainly in respect of its accounts payable.

AMO reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay its creditors.

### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. AMO's main credit risks relate to its accounts receivable. Based on creditworthiness of AMO's counter parties, no allowance for doubtful accounts is required.

It is management's opinion that AMO is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments.

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## 19. Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.



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