



ANNUAL REPORT

**WORKING TO MAKE ONTARIO
MUNICIPALITIES STRONGER**

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FROM THE AMO PRESIDENT

This is my last report as your President and saying it has been an honour is an understatement. I've been so welcomed by the membership wherever I go. I've been pleased to have made new colleagues across the province. Service to people and communities means there is much in common, notwithstanding the differences in size or geographic region.

The AMO Board of Directors, at 43 strong bring a broad perspective to every meeting. Their dedication and collective commitment is a big part of how we knit the sector together and how we build our strategic objectives and create a province-wide perspective. Of great value too is the work of our many Task Forces who help us develop some our positions and responses to policies of others. Task Forces, our partnership with other groups and the Board's work is a big part of our success. As is the solid work of the AMO staff – a truly dedicated team of people who do great research and put forward solid positions and creatively grow services designed to help municipal governments succeed.

AMO is constantly 'in conversation' with its municipal members. It is the 2018 conference theme, which is very fitting as we have spent the last two years talking about the fiscal future of municipal governments. The research and analysis lays out some stark realities without some significant systemic change. AMO and the Board devoted weeks to examining

and discussing options – options that would work for everyone because everyone has an infrastructure gap over time, not just in the near term. Province-wide, it's \$4.9 billion annually. Our conversations involved a Local Share approach – a dedicated 1% HST for municipal infrastructure. A new stream of revenue that could reach about half of the gap. It would offer sustained, predictable funding for infrastructure. We wouldn't be held back by the priorities of others or by the uncertainty of the fiscal health of other governments.

The other part of the gap could be helped by removing a lot of the provincial red tape and one-size fits all regulations placed on municipal governments. Delivering services at less cost could be achieved with some concerted effort. Members are all too familiar with our call to rebalance interest arbitration and limit joint and several liability where municipal governments are not at fault. These two items alone could save municipal governments hundreds of millions of dollars.

The past year was one of success and some disappointments. It was a year of persistence and some patience. We made some gains and saw some losses. One loss that hit us hard was the death of Roger Anderson, Regional Chair of Durham - a genuine municipal advocate and AMO supporter in both word and action. I can hear him tell us – work together, go for the long-game and stay strong. We will!

I want to send my thanks to my council members and staff at the Town of Innisfil. You helped me use my passion for municipal government on a bigger stage. Simcoe County also lent support as I carried out my presidential responsibilities. Your support is invaluable to me personally and to the broader sector.

There is a lot of work ahead. AMO is ready. For the municipal election later this year, I offer everyone good wishes. Thank you for letting me be your President.



Lynn Dollin
Deputy Mayor, Town of Innisfil

**THEN
2008**

**NOW
2018**

AMO was successful in achieving the phased upload agreement (PMFSDR) with the Province. That agreement means property taxes no longer pay for Ontario Drug Benefit Plan, Ontario Disability Benefit, Ontario Works benefits and some of the provincial court security costs. The estimated value in 2008 was \$1.5 billion. In return, it was agreed that municipal governments would put these funds into infrastructure.

The PMFSDR matures fully in 2018. Today its value is almost \$2 billion. Since 2008, Municipal governments have invested this money in infrastructure as promised, and then more. As big as the infrastructure gap is, it would be much larger without the upload agreement.

FROM THE SECRETARY-TREASURER

I am pleased to provide you with my report on the 2017 financial status and some highlights of Association membership and administration activities.

AMO continues to have a strong consistent membership base. In 2017, AMO had a membership of 418 municipal members, with additional support from 31 organizations that were Partners, Associates, Districts and Affiliates.

At the end of this annual report is a copy of the audited financial statements for the year ending December 31, 2017. AMO's Audit Committee meets three times a year with auditors from Grant Thornton LLP as part of the Association's accountability framework. The Association continues to be in good financial shape. Revenue sources for the corporation come from two key areas - membership fees and the annual conference.

The Finance and Operations Centre is the backbone of the AMO operations - not only the financial management, reporting and risk management, but also the management of its assets, information services, website management and information technology. It provides the registration support to all of our education events including over 2,000 participants in our annual conference.

Our website had over 102,101 unique visitors in 2017, looking to learn and engage in activities and business areas. Subscription to the weekly AMO Watch File is 7,770.

Communicating with our members and keeping everyone up-to-date is just part of the value added proposition of an AMO membership.

Each year AMO strives to increase value-added services for our members. In 2017, AMO members accessed the secure member services area 12,222 times. This area provides access to the Municipal Directory, MIDAS, Remuneration Survey, task forces and much more. In preparation of the 2018 Ontario Municipal Election, AMO staff in partnership with CTV, began work on a real-time election mapping tool site. Municipal returning officers are also critical partners in this initiative.

The Membership Centre worked to deliver educational programming focused on current issues. AMO presented a Labour Relations Symposium, attracting 110 participants who participated in a full day of learning on topics ranging from pensions to workplace mental health. It, along with the Human Service Symposium, were successful additions to AMO's educational offerings. We also grew our online training with our first series of Social Media webinars. The series had six sessions with 176 participants learning about how social media impacts, influences and commands attention in and for Ontario municipalities. The second series has already been launched for 2018. In addition, we continue to deliver the federal gas tax fund with incredible efficiency and ease for municipal reporting. Our success here attracted interest from the province to administer the new main street revitalization program. Since this is also an allocation based program it meant we could even administer it at less cost and deliver more money to municipal governments.

AMO Staff continue to provide excellent customer service and are dedicated to meeting and exceeding member expectations. Together with the AMO Board, we endeavor to make the Association and its' members stronger.

Respectfully submitted,

Trevor Wilcox
General Manager, Corporate Performance,
County of Simcoe

FROM PAT VANINI, EXECUTIVE DIRECTOR

Our re-organization to five corporate centres is complete. Staffing is in place. Strategic objectives for 2017 achieved with one exception. Budget met. 2018 work is underway. The entire AMO staff team continues to be highly motivated - to bring members value. Part of our responsibility is not just about the present but also the future. We have done both. The evidence is contained throughout this annual report.

Thomas Edison said success is 1% inspiration, 99% perspiration. I agree. I would add that our work is like the proverbial iceberg - what you see above the watermark is by far the smallest part of the iceberg. This image reminds me of the perspiration to float the iceberg!

I have asked each Centre's Director to provide a brief highlight of a memorable moment or outcome for their Centre. Check them out, knowing that they are just a small sample of all of our activities.

We hear more and more from our members about how they benefit from the quality of our work and efforts to represent the membership. Your comments - kudos and otherwise are important. To all the municipal officials who have volunteered on our Task Forces, your operational experience lends so much to our work - policy and programs. President Lynn, Secretary Treasurer Trevor and the other members of the Board, you worked hard to represent all of Ontario. Thank you for that time and effort.



Pat Vanini
Executive Director
Association of Municipalities of Ontario

Executive Centre (Pat Vanini, Executive Director): Credit to AMO's MOU team who went the distance every month with Provincial Cabinet Ministers to influence government policy. You kept your powder dry - well, not always! Check out the MOU Annual Report on our website.

Enterprise Centre (Judy Dezell, Director): The change to the *Municipal Act* that received the least amount of attention has the potential, starting in 2019, to bring a beneficial impact on municipal revenue with the introduction of a prudent investor standard. Check it out! Work between AMO's Policy and Enterprise Centres achieved this fundamental and progressive change.

Finance and Operations Centre (Afshin Majidi, Director): Using the talents of its IT and Information System staff, a new internal site was launched. iAMO, the first ever project completed using only internal resources is a single hub that increases information sharing and access to our membership database.

Membership Centre (Brian Rosborough, Director): delivered tons of brain power through its extensive education programming. It also administered almost \$620 million federal gas tax funding for 442 municipalities, or a total of \$6.2 billion since the program began in 2005.

Policy Centre (Monika Turner, Director): We worked on dozens of policy items that could affect municipalities. One of our greatest achievements in 2017 was securing a major exemption in Bill 148 - Fair Workplaces. It meant that municipal governments did not have to take on additional costs and find a way to pay for on call emergency staff or for volunteer firefighters.

AMO BOARD

*indicates member of the AMO Executive Committee

Lynn Dollin, President; Deputy Mayor, Town of Innisfil*

Gary McNamara, Past-President; Mayor, Town of Tecumseh*

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

County Caucus

Paul McQueen, Councillor,
County of Grey*

Jo-Anne Albert, Councillor,
County of Hastings

Peter Emon, Councillor, County
of Renfrew

Robin Jones, Warden, United
Counties of Leeds and Grenville

Brenda Orchard, CAO, County
of Lennox and Addington

Large Urban Caucus

Rick Goldring, Mayor, City of
Burlington*

Janice Baker, City Manager/
CAO, City of Mississauga

Cathy Downer, Councillor, City
of Guelph

Chris Friel, Mayor, City of
Brantford

Kevin George, Councillor, City
of Kingston

Linda Jeffrey, Mayor, City of
Brampton

Lou Turco, Councillor, City of
Sault Ste. Marie

Northern Caucus

Alan Spacek, Mayor, Town of
Kapuskasung*

Wendy Landry, Mayor,
Municipality of Shuniah*

Mac Bain, Councillor, City of
North Bay

Dave Canfield, Mayor, City of
Kenora

Michael "JJ" Doody, Councillor,
City of Timmins

Doug Lawrance, Mayor,
Municipality of Sioux Lookout

Regional and Single Tier Caucus

Roger Anderson, Regional
Chair, Region of Durham*

Paul Grenier, Councillor, Region
of Niagara

Ken Seiling, Regional Chair,
Region of Waterloo

Mark Taylor, Deputy Mayor,
City of Ottawa

Allan Thompson, Councillor,
Region of Peel

Tony Van Bynen, Councillor,
Region of York

Rural Caucus

Ron Holman, Mayor, Township
of Rideau Lakes*

Liz Huff, Councillor, Township
of Leeds and the Thousand
Islands

Bill Vrebosch, Mayor,
Municipality of East Ferris

Mark Wales, Councillor,
Township of Malahide

Chris White, Mayor, Township
of Guelph-Eramosa

Chris Wray, CAO/Clerk-
Treasurer, Municipality of
Wawa

Small Urban Caucus

Jamie McGarvey, Mayor, Town
of Parry Sound*

Gail Ardiel, Deputy Mayor,
Town of the Blue Mountains

Jim Collard, Councillor, Town
of Niagara-on-the-Lake

Robert Foster, Councillor, Town
of Lincoln

Larry McCabe, CAO, Town of
Goderich

Graydon Smith, Mayor, Town
of Bracebridge

Association Française de Municipalités de L'Ontario (AFMO)

Claude Bouffard, Mayor,
Municipality of French River*

AMO STAFF

Staff list is current as of date of printing.

Executive Office

Pat Vanini, Executive Director

Lorna Ruder, Executive Assistant

Enterprise Centre, Partnerships & LAS

Judy Dezell, Director

Brittany Ardiel, LAS Administrative Assistant

Jeffrey Barten, LAS Energy and Asset Services Manager

Corey Brown, LAS Team Lead - Energy Billing & Settlement,

Sujitha Cyril, Energy Settlement & Billing Clerk (On Leave)

Aliya Khayat, Energy Billing & Settlement Clerk (On Leave)

Cheryl Maki, Municipal Energy Specialist, Northern Ontario

Graham Proudley, Client Relations Specialist

Nicholas Ruder, Research Advisor

Afshan Saleem, Energy Settlement & Billing Clerk

Eleonore Schneider, Program Manager

Christian Tham, Municipal Energy Specialist, Southwestern Ontario

Tanner S. Watt, Municipal Energy Specialist, Eastern Ontario

Susan Weiss, Administrative Assistant (On leave)

Janet Wong, Program Coordinator, One Investment

Finance and Operations Centre

Afshin Majidi, Director

Taun Brown, Database/IT Specialist

Eric Chen, Systems Administrator

Joyce Dizon, IT Manager (On Leave)

Cathrina Gomes, Accounts Payable Clerk

Nasrin Hasham, Senior Accounting Clerk

Julia Shiu, Information Analyst/Researcher

Anita Surujdeo, Accounts Receivable Clerk

Zenobia Tavares, Receptionist/Administrative Assistant

Snezana Vukelic, Manager, Information Services

Danielle Yu, Accounting Manager

Membership and Outreach Centre

Brian Rosborough, Director

Lovely Devaya, Administrative Assistant. Gas Tax

Navneet Dhaliwal, Special Events & Business Development Co-ordinator

Adam Garcia, Program Analyst - Main Streets

Bruce McLeod, MEPCO Coordinator

Jordan Scantlebury, Program Analyst, Gas Tax

Chris VanDooren, Gas Tax Manager

Sal Zafar, Program Advisor, Asset Management and Financial Planning,

Policy Centre

Monika Turner, Director

Cathie Brown, Senior Advisor
Amber Crawford, Policy Advisor

Ian Dawson, Administrative Assistant

Dave Gordon, Senior Advisor

Michael Jacek, Senior Advisor

Leslie Munoz, Policy Advisor

Irene Ostrowski, Administrative Assistant

Craig Reid, Senior Advisor

Danielle Spagnuolo, Policy Intern

Matthew Wilson, Senior Advisor



Equally important, AMO appoints volunteers to working groups and committees managed by other Associations, as well as the Provincial and Federal Government.

THANK YOU TO ALL OUR VOLUNTEERS FOR THEIR TIME AND THEIR SERVICE

Cordelia Abankwa-Harris,
General Manager, Social
Services Branch, Regional
Municipality of York

Marilyn Abbruzzese,
Supervisor of Revenue, Town
of LaSalle

Jeffrey Abrams, Co-Principal,
Principles Integrity

Irfan Ahmad, Auditor, Grant
Thornton LLP

Mark Aitken, CAO, County of
Simcoe

Eddie Alton, Social Services
Administrator, County of
Wellington

Roger Anderson, Regional
Chair and CEO, Regional
Municipality of Durham

Iain Angus, Councillor At
Large, City of Thunder Bay

Ian Angus, Councillor at Large,
City of Thunder Bay

David Arbuckle, General
Manager, Strategic Initiatives,
Town of Caledon

Stephen Arbuckle, Manager,
Housing Services, City of
Ottawa

Gail Ardiel, Deputy Mayor,
Town of The Blue Mountains

Jon Arsenault, Director, Waste
Management, Region of
Waterloo

Luisa Artuso, Director,
Children's Early Years, County
of Wellington

Janice Atwood-Petkovski, Co-
Principal, Principles Integrity

Peter Bacalso, Program
Manager, Divisional Business &
Energy Services, Region of Peel

Mac Bain, Councillor, City of
North Bay

Russell Bain, President, Ontario
Association of Police Services
Boards

Janice Baker, City Manager &
CAO, City of Mississauga

Andrew Balahura, Director,
Housing Services/COO, Halton
Community Housing Corp.,
Region of Halton

Jim Barry, Director, Licensing
and Enforcement, Town of
Oakville

Douglas Bartholomew-Saunders, Commissioner of Social Services, Region of Waterloo

Craig Bartlett, Manager, Waste Operations, Regional Municipality of Durham

Trevor Barton, Executive Director, Municipal Waste Association

Bryan Baxter, CAO, Town of Cobourg

Brian Bechtel, Corporate Energy Specialist, Region of Waterloo

Murray Beckel, Director, Planning & Development Services/CBO, Loyalist Township

Trudy Belanco, Manager, Corporate Policy & Management Practices, City of Brantford

Mary Ellen Bench, City Solicitor, City of Mississauga

Chris Bendick, Senior Prosecutor, Regional Municipality of York

Ben Bennett, Executive Director, Municipal Waste Association

Mary Ellen Bernard, Manager of Social Policy and Planning, City of Windsor

Mike Birett, Managing Director, Continuous Improvement Fund (CIF)

Greg Bishop, General Manager, Social & Community Services, County of Simcoe

James Bisson, Manager, Licensing Enforcement, City of Brampton

Stacey Blair, Deputy Clerk, Town of Carleton Place

Todd Boyd, Strategic Energy Initiatives Coordinator, Regional Municipality of York

Richard Boyes, Executive Director, Ontario Association of Fire Chiefs

William Bradica, CAO, Thunder Bay District Social Services Administration Board

Richard Bresee, Deputy Mayor, Loyalist Township

Brian Bridgeman, Commissioner, Planning & Economic Development, Regional Municipality of Durham

Ken Brothers, Commissioner of Public Works, Region of Niagara

Andy Brown, CAO, United Counties of Leeds & Grenville

Dennis Brown, Mayor, Town of Atikokan

Karen Brown, CAO, City of Kenora

Lindsay Brown, Senior Policy Analyst, Regional Municipality of York

Wendy Brunetta, Councillor, Town of Fort Frances

Elaine Brunn Shaw, Director of Planning, City of Cambridge

Janice Burelle, General Manager, Community & Social Services, City of Ottawa

Mike Burkett, Mayor, Township of Severn

Ted Burley, Manager, Ontario Works Employment Services, Regional Municipality of York

David Canfield, Mayor, City of Kenora

Margie Carlson, Deputy Executive Director, Ontario Non-Profit Housing Association

Grace Caron, Director, Community Access, Region of Peel

Gary Carr, Regional Chair, Region of Halton

Karen Casselton-Bower, Supervisor (Acting), Haldimand Norfolk Social Services, Norfolk County

Myles Cassidy, Chief, Ottawa Paramedic Service, City of Ottawa

Stephen Chait, Director of Economic Development, City of Markham

Nadia Chandra, Solicitor, Town of Oakville

Alex Chapman, Program Manager, Energy, City of Guelph

Paul Charbonneau, Chief Paramedic/Director, Emergency & Transportation Services, County of Frontenac

Diane Chase, Supervisor, POA Collections, Region of Niagara

Jean-Mathieu Chenier, Business Development Officer, City of Greater Sudbury



David Chernushenko,
Councillor Ward 17, City of
Ottawa

Katherine Chislett,
Commissioner of Community
& Health Services, Regional
Municipality of York

Taso Christopher, Mayor, City
of Belleville

Linda Churchill, Senior
Environmental Engineer,
Region of Waterloo

James Clark, President,
Dunhelm Consulting Inc.

Jim Collard, Councillor, Town
of Niagara-on-the-Lake

Onorio Colucci, CAO, City of
Windsor

Anne Comtois Lalonde,
Director, Social Services, United
Counties of Prescott & Russell

Gary Cousins, Director of
Planning, County of Wellington

Francois Couture, Plans
Examiner, Permit Issuance, City
of Sault Ste. Marie

Maureen Couture, Councillor
Ward 1, Municipality of
Kincardine

Dan Cowin, Executive Director,
Municipal Finance Officers'
Association

Valerie Critchley, City Clerk,
City of Windsor

Wes Crown, Director of
Planning & Building Services,
Town of Midland

Jane Dalziel, Manager, Ontario
Works, County of Lambton

Stella Danos-Papaconstantinou,
Director, Health Services,
Seniors Services Development,
Region of Peel

Graham Dart, Director, Human
Resources, City of St. Thomas

Bill Davis, Deputy Reeve,
Municipality of Dysart Et Al

Clare Dawson, Administrator,
Golden Plough Lodge, County
of Northumberland

Vanessa DeGiacomo-Zwawesh,
Energy Analyst - Facilities,
Fleet & Transit, City of Thunder
Bay

Jodi DeNoble, Manager,
Emergency Management, City
of Peterborough

Linda Dickson, Community
Emergency Management
Coordinator, County of
Wellington

Ken Doherty, Director of
Community Services, City of
Peterborough

Lynn Dollin, Deputy Mayor,
Town of Innisfil

Fern Dominelli, CAO,
Manitoulin-Sudbury District
Services Board

Cathy Downer, Councillor
Ward 5, City of Guelph

Denis Doyle, Deputy Warden,
County of Frontenac

Christine Drimmie, Research
and Policy Advisor, Regional
Municipality of Durham

Hugh Drouin, Commissioner
of Social Services, Regional
Municipality of Durham

Jim Duffin, Clerk, County of
Hastings

Bruce Duncan, Manager,
Property and Purchasing, City
of Orillia

Eric Duncan, Mayor, Township
of North Dundas

Peter Dundas, Ambulance and
Emergency Programs, Region
of Peel

Ron Eddy, Mayor, County of
Brant

Paul Emerson, CAO, County of
Brant

Rick Farrell, General Manager,
Housing York Inc., Regional
Municipality of York

Susan Farrelly, Assistant
Director, Human Resources,
County of Wellington

Wendy Fedec, Executive
Director, Ottawa Police Services
Board

Tony Fernandes, Manager,
Program Support & Analysis,
Long-Term Care & Seniors,
Regional Municipality of York

Nancy Ferraro, Manager,
Employment Programs, District
of Cochrane Social Services
Administration Board

Pamela Fettes, Director,
Legislative Services/Municipal
Clerk, Township of Clearview

Suzanne Finn, Manager of
Client Relationships, Region of
Peel

Kristine Fletcher, Director,
Council & Administrative
Services/Regional Clerk, Region
of Waterloo

Mathieu Fleury, Councillor
Ward 12, City of Ottawa

Chris Fonseca, Councillor,
Region of Peel

Rob Foster, Councillor Ward 1,
Town of Lincoln

Tim Frakes, Senior Policy
Analyst, Regional Municipality
of York

Clara Freire, Community &
Social Services, Partner &
Stakeholder Initiatives, City of
Ottawa

Chris Friel, Mayor, City of
Brantford

Jim Friend, Chief
Communications Officer -
Emergency Services, City of
Hamilton

Norman Gale, City Manager,
City of Thunder Bay

Joe Gallivan, Director
of Planning & Economic
Development, County of
Frontenac

Mike Gannon, Employment
Program Manager, City of
Peterborough

Steve Gatward, Director of
Social Services, County of
Hastings

Robert Genoway, Legal
Counsel, City of Mississauga

Ian Gibb, Manager, Children's
Services, Neighbourhood &
Children's Services, City of
London

Stephen Giustizia, Executive
Lead, Housing Development
Corporation, City of London

Ron Glenn, Director of
Planning & Chief Planning
Official, Region of Halton

Doug Godfrey, General
Manager, Operations, City of
Guelph

Rick Goldring, Mayor, City of
Burlington

Lisa Gonsalves, Director,
Strategies and Partnerships
Branch, Regional Municipality
of York

Colleen Goodchild, Principal
Planner, Planning & Economic
Development Dept., Regional
Municipality of Durham

Wendy Goss, Accessibility
Coordinator, City of Brampton

Bob Gray, Director of Legal
Services, Region of Halton

Paul Grenier, Councillor, Region
of Niagara

Cristina Guido, Energy &
Environment Specialist, Town
of Caledon

Cam Guthrie, Mayor, City of
Guelph

Catherine Habermebl, Director,
Waste Management Services,
Region of Niagara

Jan Harder, Councillor Ward 3,
City of Ottawa

Roy Hardy, CAO, Municipality
of South Huron

Chris Harrow, Fire Chief, Town
of Minto

Ken Harvey, Employment &
Settlement Services Manager,
County of Wellington

Jesse Helmer, Councillor Ward
4, City of London

David Henderson, Mayor, City
of Brockville

Stephen Hernen, Director
of Operations & Protective
Services/Fire Chief, Town of
Huntsville

Brian Hillman, Director,
Planning & Building Services,
Town of Tecumseh

Cathy Hoffman, General
Manager, Corporate Services/
Chief Human Resource Officer,
Municipality of Chatham-Kent

Geoff Hogan, Director,
Information Technology,
County of Grey

Geoff Hogan, Executive
Director, SWIFT (Southwestern
Integrated Fibre Technology
Inc.)

Karyn Hogan, Acting Waste Management Policy Analyst, City of Guelph

Ronald Holman, Mayor, Township of Rideau Lakes

Dennis Holmes, Director of Business Affairs & Financial Management, Regional Municipality of Durham

Rob Horne, CAO, City of Stratford

Susan Horwood, Director of Finance/Treasurer, County of Hastings

Liz Huff, Councillor Ward 2, Township of Leeds and the Thousand Islands

Bill Hughes, Commissioner of Finance and Regional Treasurer, Regional Municipality of York

Joy Hulton, Regional Solicitor, Regional Municipality of York

Debbie Humphreys, Senior Director of Corporate & Public Affairs, AdvantAge Ontario

Jason Hunt, Director, Legal Services, Regional Municipality of Durham

Bruno Ierullo, Executive Director, Employment & Social Services, City of Windsor

John Innes, General Manager, Finance, Facilities & Court Services/Treasurer, County of Lambton

Mirka Januszkiewicz, Director, Waste Management Services, Regional Municipality of Durham

Rick Johal, Director, Member & Sector Relations, Association of Municipal Managers, Clerks and Treasurers of Ontario

Lynne Johnson, Director of Long Term Care, County of Grey

Rebecca Johnson, Councillor At Large, City of Thunder Bay

Gayle Jones, Accessibility and Diversity Officer, City of Windsor

Robin Jones, Mayor, Village of Westport

Mary Beth Jonz, Director, Children's Services, Region of Halton

Adrienne Jugley, Commissioner, Community Services, Region of Niagara

Steve Kanellakos, City Manager, City of Ottawa

Heather Kasprick, City Clerk, City of Kenora

Terry Kelly, Councillor, Municipality of East Ferris

Pat Kemp, CAO, Township of Havelock-Belmont-Methuen

Cathy Kennedy, Manager, Policy & Intergovernmental Relations, City of Guelph

Gary Kent, Commissioner, Corporate Services & CFO, City of Mississauga

Sharad Kerur, Executive Director, Ontario Non-Profit Housing Association

Peter Ketchum, Reeve, Township of The Archipelago

Gary King, CAO/Deputy Clerk, County of Peterborough

Henriette Koning, Director, Seniors Services, Region of Niagara

Alan Korell, Executive Director, Municipal Engineers Association

Debbie Korolnek, General Manager, Engineering, Planning & Environment, County of Simcoe

Blair Labelle, General Manager, Technology & Innovation, City of Guelph

Alain Lacelle, Supervisor, Housing Services, Social Services, United Counties of Prescott & Russell

Roxanne Lambert, Director of Children's Services, Regional Municipality of Durham

Blair Lancaster, City/Regional Councillor Ward 6, City of Burlington

Dave Landers, CAO, City of Timmins

Wendy Landry, Mayor, Municipality of Shuniah

Hector Lavigne, Mayor, Municipality of Callander

Doug Lawrance, Mayor, Municipality of Sioux Lookout

Helen Lebert, Employment Services Supervisor, City of Windsor

Peter Leckie, City Solicitor, City of North Bay

Norman Lee, Director, Waste Management, Region of Peel

Jeff Lehman, Mayor, City of Barrie

Dean Lett, Community and Social Services, Long-Term Care, Interim Contact, City of Ottawa

Dennis Lever, Mayor, Township of Puslinch

Lisa Levin, CEO, AdvantAge Ontario

Dr. Lawrence Loh, Associate Medical Officer of Health, Region of Peel

Brenda Loubert, Director, Pioneer Manor, City of Greater Sudbury

Sean Love, Deputy Regional Solicitor, Regional Municipality of York

Geoff Lupton, Director of Energy, Fleet & Traffic, City of Hamilton

Bernie MacLellan, Mayor, Municipality of Huron East

Don MacLeod, CAO, Township of Zorra

Suzanne Madder, Research Policy Analyst, Environmental Policy, Town of Oakville

Ilija (Eli) Maodus, General Manager, Essex-Windsor Solid Waste Authority

Brian Marks, CAO, District of Cochrane Social Services Administration Board

Maggie Matear, Director of Community Economic Development, Timmins Economic Development Corporation

Grace Mater, Director, Social Development and Early Childhood Services Division, City of Hamilton

Catherine Matheson, General Manager, Community Development, City of Greater Sudbury

Dan Mathieson, Mayor, City of Stratford

Larry McCabe, CAO, Town of Goderich

Dan McCormick, CAO, Rainy River District Social Services Administration Board

Adam McCue, Manager, Environmental & Technical Services, County of Northumberland

Connie McCutcheon, IT Open Data Project Lead, Region of Niagara

Kelly McDermott, Senior Solicitor, Labour and Employment, Regional Municipality of Durham

Dorothy McDonald, Director,

Angela Morgan, City Clerk, City of Burlington

Donna Moroso, Director of Integrated Social Services, Manitoulin-Sudbury District Services Board

Malcolm Morris, CAO, Town of Smiths Falls

Alok Mukherjee, Distinguished Visiting Professor, Criminology & EDI, Ryerson University

Eric Muller, Policy Advisor, Association of Municipal Managers, Clerks and Treasurers of Ontario

Steve Murphy, Accessibility Advisory/Age Friendly Coordinator, Region of Niagara

Mike Murray, CAO, Region of Waterloo

Doug Nadorozny, CAO, Town of Aurora

Lori Nicholls-Kerec, Manager, Human Services Business Review, Region of Peel

Susan Nicholson, Director of Legal Services/City Solicitor, City of Kingston

Jacqueline Noiseux, General Manager, Association Française des Municipalités de L'Ontario (AFMO)

Dr. Liana Nolan, Commissioner/Medical Officer of Health, Region of Waterloo

Gerri Lynn O'Connor, Mayor, Township of Uxbridge

Rick O'Connor, City Solicitor/City Clerk, City of Ottawa

Kristen Oliver, Executive Director, Northwestern Ontario Municipal Association (NOMA)

Brenda Orchard, CAO, County of Lennox & Addington

Jean-Pierre Ouellette, CAO, Town of Cochrane

Kelly Paleczny, General Manager, London Transit Commission

Keith Palmer, Director, Community Services, County of Dufferin

Mark Pankhurst, Fire Chief, City of Kawartha Lakes

Mark Paoli, Manager, Policy & Planning, County of Wellington

Erwin Pascual, Manager, Waste Planning, Region of Peel

Lisa Pasternak, Senior Solicitor, City of Hamilton

Robert Pasuta, Councillor Ward 14, City of Hamilton

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

Maria Pearson, Councillor Ward 10, City of Hamilton

Kelly Pender, CAO, County of Frontenac

Jim Pine, CAO, County of Hastings

Teresa Pita, Social Services - Ontario Works, Region of Peel

Gilles Plouffe, Ontario Works Program Supervisor, Manitoulin-Sudbury District Services Board

Nancy Polsinelli, Commissioner of Health Services, Region of Peel

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Kevin Queen, CAO & District Administrator, District of Kenora Home for the Aged

Andrew Reeson, Associate Legal Counsel & Municipal Prosecutor, City of Kingston

Jason Reynar, CAO/Town Solicitor, Town of Innisfil

Louise Ann Riddell, Senior Manager, Healthy Workplace, City of Mississauga

James Ridge, City Manager, City of Burlington

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Timothy Rigby, Councillor, Region of Niagara

Yvonne Robert, Administrator/Clerk, Township of Elizabethtown-Kitley

Neal Roberts, Chief, Middlesex-London EMS, County of Middlesex

Neal Roberts, President, Ontario Association of Paramedic Chiefs (OAPC)

Craig Robertson, Supervisor of Licensing & Deputy Licence Commissioner, City of Windsor

Juan Rojas, Director, Engineering & Assets, City of Kawartha Lakes

Margaret Roushorne, General Manager, Social Services, County of Lambton

Loretta Ryan, Executive Director, Association of Local Public Health Agencies (alPHA)

Hans Saamen, Director of Prosecutions, Regional Municipality of York

Aldo Salis, Director of Planning, County of Wellington

Donald Sanderson, CEO & Secretary Treasurer, West Parry Sound Health Centre

Pam Sayne, Councillor Ward 2, Township of Minden Hills

Jeremy Schembri, Project Manager, Energy & Environment Management, Region of Peel



Randy Scherzer, Director of Planning & Development, County of Grey

Jessica Schmidt, Policy Analyst, Human Services Integration, Ministry of Community and Social Services

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Elizabeth Sebestyen, Director, Ontario Works & Social Housing, City of St. Thomas

Ken Seiling, Regional Chair,
Region of Waterloo

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Peel

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Lynn Silvertown, Councillor,
Municipality of Grey Highlands

Diana Simpson, Accessibility
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Mississauga

Jane Sinclair, General Manager,
Health & Emergency Services,
County of Simcoe

John Sisson, CAO, Town of
Bracebridge

John Skorobohacz, CAO, Town
of Midland

Michelle Smibert, CAO,
Municipality of Middlesex
Centre

Graydon Smith, Mayor, Town
of Bracebridge

Janette Smith, Commissioner of
Public Works, Region of Peel

Alan Spacek, Mayor, Town of
Kapuskasing

Jay Stanford, Director,
Environment, Fleet & Solid
Waste, City of London

Alison Stanley, Executive
Director, Federation
of Northern Ontario
Municipalities (FONOM)

Shelley Stedall, Director of
Corporate Services/Treasurer,
Township of North Dumfries

Wendy Stephanson, Deputy
City Treasurer - Revenue, City
of Ottawa

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Director, Association of Local
Public Health Agencies (alPHA)

Don Studholme, CAO, District
of Timiskaming Social Services
Administration Board

Ian Sugden, Director of
Planning and Development,
City of Orillia

Rod Sutherland, Director,
Human Services, City of
Kawartha Lakes

David Szeptycki, Head of
Strategy, Liaison - Policy &
Implementation, Corporate
Energy Services, Regional
Municipality of York

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Peel

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Immigration, City of London

John Taylor, Councillor,
Regional Municipality of York

Mark Taylor, Deputy Mayor/
Councillor Ward 7, City of
Ottawa

Christine Tessier, Vice-
President, Investments and
Treasury, CAA South Central
Ontario

Adam Thompson, Manager,
Government & External
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Bruce Timms, Councillor,
Region of Niagara

Scott Tousaw, Director,
Planning & Economic
Development, County of Huron

Christopher Tuck, Manager,
Community & Social Support
Centre Central, City of Ottawa

Lou Turco, Councillor Ward 4,
City of Sault Ste. Marie

Shayne Turner, Director
of Municipal Enforcement
Services, City of Waterloo

Adelina Urbanski,
Commissioner of Community
& Health Services, Regional
Municipality of York

Tony Van Bynen, Mayor, Town
of Newmarket

Heidy Van Dyk, Manager,
Haldimand-Norfolk Social
Services & Social Housing,
Norfolk County

Ron Van Horne, CAO, County
of Lambton

Rhonda Vanderlinde,
Prosecutor, City of Oshawa

Francis Veilleux, President,
Bluewater Recycling
Association

Sharon Vokes, County Clerk/
Director of Council Services,
County of Grey

Bill Vrebosch, Mayor,
Municipality of East Ferris

Mark Wales, Councillor Ward
4, Township of Malahide

Helen Walihura, Government Relations Specialist, City of Burlington

Henry Wall, CAO, Kenora District Services Board

Graham Walsh, Legal Counsel, City of Mississauga

Rob Walz, Supervisor, Risk & Loss Control, Regional Municipality of Durham

Lori Watson, Manager, Community Services, Social Assistance & Employment (St. Catharines), Region of Niagara

Lynn Watson, Mayor, Township of MacDonald, Meredith & Aberdeen Add'l

Mabel Watt, Manager, Policy Integration, Region of Halton

Kandy Webb, General Manager, Employee & Business Services, Norfolk County

Bill Weber, Mayor, Municipality of Lambton Shores

Chris White, Mayor, Township of Guelph/Eramosa

Danielle Wicklander, Legislative Compliance Coordinator, City of Greater Sudbury

Trevor Wilcox, General Manager, Corporate Performance, County of Simcoe

Holly Wilson, Manager of Intergovernmental Relations, City of Kingston

Darryl Wolk, Policy Analyst, Ontario Municipal Social Services Association

Chris Wray, CAO/Clerk-Treasurer, Municipality of Wawa

John Yeh, Principal Planner, Integrated Planning Division, Region of Peel

Kelly Yerxa, Director of Legal Services/City Solicitor, City of Cambridge

Maureen Zabiuk, President, Ontario Municipal Tax and Revenue Association (OMTRA)

Ted Zatylny, Project Leader, New Resident Attraction & Retention, Sarnia-Lambton Economic Partnership



TASK FORCES

AMO Policy Centre staff ensure that policy development and advocacy efforts meet the needs of our membership.

Municipal government officials volunteer on AMO led taskforces and working groups. We thank them for their hard work. In 2017 over 250 municipal champions, working across 30 taskforces, led to achievements in a number of areas, details on which can be found on our website. We also appreciate the linkages with numerous sub-municipal groups and staff associations. Coordinating efforts, positions and messages strengthen advocacy.

AMO Affordable Housing and Homelessness Task Force

AMO Aggregates Task Force

AMO Conservation Authority Task Force

AMO Energy Task Force

AMO Health Task Force

AMO Indigenous Relations Task Force

AMO Marijuana Legalization Task Force

AMO Planning Task Force

AMO Provincial Offences Act (POA) Fines Working Group

AMO Sharing Economy

AMO Waste Management Task Force

Audit Committee

Bill 68 Technical Working Group

Changing Workplaces Task Force

Climate Change Task Force

Digital Government Task Force

Energy Advisory Committee

Expanding Medical Responses Review AMO Task Force

Long Term Care and Age Friendly Communities Task Force

Marijuana Legalization Task Force - Technical Group

Ontario Disaster Relief Assistance Program Review Task Force

Planning Task Force

POA Fines Working Group

Police Modernization Task Force

Policing Modernization Task Force

Waste Technical Working Group

What's Next Ontario Working Group

APPOINTMENTS

Building Code Energy Advisory Group (BCEAG)

Canada-Ontario-AMO Municipal Immigration Committee

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

Independent Electricity System Operator Stakeholder Advisory Committee

Ministry of Advanced Education and Skills Development - Common Assessment Working Group

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

Ministry of Community and Social Services - Social Assistance and Employment Committee - Accountability Framework Working Group

Ministry of Community and Social Services - Social Assistance and Employment Committee - Employment and Training Services Integration Working Group

Ministry of Community and Social Services - Social Assistance and Employment Committee - Service Modernization Working Group



Ministry of Community and Social Services - Social Assistance Reform Working Group - Employment Table

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

Ministry of Community Safety and Correctional Services - Fire Safety Technical Committee

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

Ministry of Community Safety and Correctional Services - Incident Management System (IMS) Steering Committee (OFMEM)

Ministry of Economic Development, Employment and Infrastructure - Transportation Standards Development Committee

Ministry of Education - Child Care Regulatory Working Group

Ministry of Education - Early Learning Advisory Group

Ministry of Education - Education Partnership Table

Ministry of Education - Minister's Early Years Advisory Committee

Ministry of Education - Provincial-Municipal Child Care Partnership Table

Ministry of Education - Provincial-Municipal Early Years Reference Group

Ministry of Finance - Property Tax and Assessment Advisory Committee

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

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

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

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

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

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

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

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

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

Ministry of Health and Long-Term Care - Organizational Governance Committee

Ministry of Housing - National Housing Strategy Reference Group

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

Ministry of Labour - Section 21 Advisory Committee for Fire Services

Ministry of Municipal Affairs and Housing - Building Advisory Council (BAC)

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

Ministry of Natural Resources Aggregate Advisory Committee

Ministry of Natural Resources Aggregate Technical Committee

Ministry of Revenue - Ontario Business Advisory Council

Municipal Health and Safety Association Board (MHSA)

Municipal Property Assessment Corporation (MPAC) - Liaison Group

Ontario 9-1-1 Advisory Board

Ontario Chamber of Commerce - Infrastructure Working Group

The Ontario Aggregate Resources Corporation (TOARC) Board of Directors

Urban Social Services Commissioners

Waste Diversion Ontario - Continuous Improvement Fund (CIF) Board

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

Waste Diversion Ontario - Public Affairs Committee (PAC)

OUR MEMBERS

Township of Adelaide Metcalfe	Town of Bancroft	Town of Bruce Mines
Township of Adjala-Tosorontio	City of Barrie	County of Bruce
Township of Admaston/ Bromley	Municipality of Bayham	Township of Brudenell, Lyndoch and Raglan
Town of Ajax	Township of Beckwith	Village of Burk's Falls
Township of Alberton	City of Belleville	City of Burlington
Township of Alfred and Plantagenet	Township of Billings	Township of Burpee & Mills
Township of Algonquin Highlands	Township of Black River- Matheson	Town of Caledon
Township of Alnwick/ Haldimand	Township of Blandford- Blenheim	Municipality of Callander
Township of Amaranth	Town of Blind River	Township of Calvin
Town of Amherstburg	Municipality of Bluewater	City of Cambridge
Township of Armour	Township of Bonfield	Town of Carleton Place
Township of Armstrong	Township of Bonnechere Valley	Township of Carling
Town of Arnprior	Town of Bracebridge	Village of Casselman
Municipality of Arran-Elderslie	Town of Bradford-West Gwillimbury	Township of Cavan Monaghan
Township of Ashfield- Colborne-Wawanosh	City of Brampton	Municipality of Central Elgin
Township of Asphodel- Norwood	County of Brant	Township of Central Frontenac
Township of Assiginack	City of Brantford	Municipality of Central Huron
Town of Atikokan	Municipality of Brighton	Township of Central Manitoulin
Township of Augusta	Township of Brock	Municipality of Centre Hastings
Town of Aurora	Municipality of Brockton	Township of Centre Wellington
Town of Aylmer	City of Brockville	Township of Chamberlain
	Township of Brooke-Alvinston	Township of Champlain
		Township of Chapleau

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

Town of Hearst	Town of Lakeshore	Township of Matachewan
Municipality of Highlands East	Municipality of Lambton Shores	Town of Mattawa
Township of Hilton	County of Lambton	Township of Mattawan
Township of Hornepayne	Township of Lanark Highlands	Township of Mattice - Val Côté
Township of Horton	County of Lanark	Municipality of McDougall
Township of Howick	Township of Larder Lake	Township of McGarry
Town of Huntsville	Town of LaSalle	Township of McKellar
Municipality of Huron East	Town of Latchford	Township of McNab/Braeside
Municipality of Huron Shores	Town of Laurentian Hills	Municipality of Meaford
County of Huron	Township of Laurentian Valley	Township of Melancthon
Township of Huron-Kinloss	Township of LaVallee	Village of Merrickville-Wolford
Township of Ignace	Municipality of Leamington	Township of Middlesex Centre
Town of Ingersoll	Township of Leeds and the Thousand Islands	County of Middlesex
Town of Innisfil	County of Lennox & Addington	Town of Midland
Town of Iroquois Falls	Township of Limerick	Town of Milton
Township of Johnson	Town of Lincoln	Township of Minden Hills
Township of Joly	City of London	Town of Minto
Town of Kapuskasing	Loyalist Township	City of Mississauga
City of Kawartha Lakes	Township of Lucan Biddulph	Town of Mississippi Mills
Town of Kearney	Township of Machar	Town of Mono
City of Kenora	Township of Machin	Township of Montague
Township of Killaloe, Hagarty & Richards	Township of Madawaska Valley	Township of Moonbeam
Municipality of Killarney	Township of Madoc	Town of Moosonee
Municipality of Kincardine	Township of Malahide	Township of Morley
Township of King	Township of Manitouwadge	Municipality of Morris-Turnberry
City of Kingston	Township of Mapleton	Township of Mulmur
Town of Kingsville	Town of Marathon	Township of Muskoka Lakes
Town of Kirkland Lake	Town of Markham	District of Muskoka
City of Kitchener	Municipality of Markstay-Warren	Township of Nairn & Hyman
Township of Laird	Municipality of Marmora and Lake	The Nation Municipality
Township of Lake of Bays		Municipality of Neebing

Town of New Tecumseth	Town of Orangeville	Municipality of Port Hope
Town of Newmarket	City of Orillia	Municipality of Powassan
City of Niagara Falls	Township of Oro-Medonte	Separated Town of Prescott
Region of Niagara	City of Oshawa	County of Prince Edward
Town of Niagara-on-the-Lake	Township of Otonabee-South Monaghan	Township of Puslinch
Township of Nipigon	City of Ottawa	City of Quinte West
Township of Nipissing	City of Owen Sound	Town of Rainy River
Norfolk County	County of Oxford	Township of Ramara
Township of North Algona Wilberforce	Township of Papineau-Cameron	Municipality of Red Lake
City of North Bay	Town of Parry Sound	Township of Red Rock
Township of North Dumfries	Region of Peel	County of Renfrew
Township of North Dundas	Township of Pelee	Town of Renfrew
Township of North Frontenac	Town of Pelham	Town of Richmond Hill
Township of North Glengarry	City of Pembroke	Township of Rideau Lakes
Municipality of North Grenville	Town of Penetanguishene	Township of Russell
Township of North Huron	Township of Perry	Township of Ryerson
Township of North Kawartha	Township of Perth East	Township of Sables - Spanish Rivers
Municipality of North Middlesex	Township of Perth South	City of Sarnia
Town of North Perth	County of Perth	Town of Saugeen Shores
Township of North Stormont	Town of Perth	City of Sault Ste. Marie
Town of Northeastern Manitoulin and the Islands	Town of Petawawa	Township of Schreiber
Municipality of Northern Bruce Peninsula	City of Peterborough	Township of Scugog
County of Northumberland	County of Peterborough	Township of Seguin
Township of Norwich	Town of Petrolia	Township of Selwyn
Township of O'Connor	City of Pickering	Township of Severn
Town of Oakville	Township of Pickle Lake	Town of Shelburne
Village of Oil Springs	Township of Plummer Additional	Township of Shuniah
Township of Oliver Paipoonge	Town of Plympton-Wyoming	County of Simcoe
Township of Opatatika	Village of Point Edward	Municipality of Sioux Lookout
	City of Port Colborne	Township of Sioux Narrows - Nestor Falls

Separated Town of Smiths Falls	Township of Tay	Town of Wasaga Beach
Town of Smooth Rock Falls	Town of Tecumseh	City of Waterloo
Township of South Algonquin	Township of Tehkummah	Region of Waterloo
Town of South Bruce Peninsula	Municipality of Temagami	Municipality of Wawa
Municipality of South Bruce	City of Temiskaming Shores	City of Welland
Township of South Dundas	Township of Terrace Bay	Township of Wellesley
Township of South Frontenac	Municipality of Thames Centre	Township of Wellington North
Township of South Glengarry	Township of The Archipelago	County of Wellington
Municipality of South Huron	Town of The Blue Mountains	Municipality of West Elgin
Village of South River	Township of The North Shore	Municipality of West Grey
Township of South Stormont	Town of Thessalon	Township of West Lincoln
Township of South-West Oxford	City of Thorold	Municipality of West Nipissing
Township of Southgate	City of Thunder Bay	Municipality of West Perth
Township of Southwold	Town of Tillsonburg	Village of Westport
Municipality of Southwest Middlesex	City of Timmins	Town of Whitby
Town of Spanish	Township of Tiny	Town of Whitchurch-Stouffville
Township of Springwater	Municipality of Trent Hills	Township of White River
City of St. Catharines	Municipality of Trent Lakes	Municipality of Whitestone
Municipality of St. Charles	Township of Tudor & Cashel	Township of Whitewater Region
Township of St. Clair	Municipality of Tweed	Township of Wilmot
Township of St. Joseph	Township of Tyendinaga	City of Windsor
Town of St. Marys	United Counties of Leeds & Grenville	Township of Wollaston
City of St. Thomas	United Counties of Prescott & Russell	City of Woodstock
Township of Stirling-Rawdon	United Counties of Stormont, Dundas & Glengarry	Township of Woolwich
Township of Stone Mills	Township of Uxbridge	Region of York
City of Stratford	Township of Val Rita-Harty	Township of Zorra
Township of Strathroy-Caradoc	City of Vaughan	
Township of Strong	Township of Wainfleet	
Village of Sundridge	Township of Warwick	
Tay Valley Township		

OUR SUPPORTERS

Affiliate

Association of Municipal
Managers, Clerks and
Treasurers of Ontario

Municipal Engineers
Association

Municipal Finance Officers'
Association

Ontario Good Roads
Association

Ontario Municipal
Administrators Association

Ontario Municipal Human
Resources Association

Ontario Municipal Social
Services Association

Ontario Municipal Tax and
Revenue Association

Associate Supporter

Algoma District Services
Administration Board

Association Francaise des
Municipalities de L'Ontario
(AFMO)

Association of Local Public
Health Agencies

Bluewater Recycling
Association

Conservation Ontario

Credit Valley Conservation

District of Cochrane Social
Services Administration Board

District of Parry Sound Social
Services Administration Board

District of Timiskaming Social
Services Administration Board

Kenora District Services Board

Mamaweswen, The North
Shore Tribal Council

Manitoulin-Sudbury District
Service Board

Municipal Property Assessment
Corporation

Nipissing District Social
Services Board

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

Rainy River District Social
Services Administration Board

South Nation River
Conversation Authority

Thunder Bay District Social
Services Administration Board

District Supporter

Manitoulin Municipal
Association

Northwestern Ontario
Municipal Association

Partner Supporter

Ameresco Canada Inc.

CAA South Central Ontario

Nuclear Waste Management
Organization

Ontario Electronic Stewardship

Union Gas Limited

YMCA of Greater Toronto

FINANCIAL STATEMENTS

Presented by
Grant Thornton LLP

Financial Statements

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Statements are included in original formatting as provided by Grant Thornton LLP. Efforts have been made to ensure document is accessible.

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, 2017 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, 2017, 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.

Grant Thornton LLP

Toronto, Canada
June 22, 2018

Chartered Professional Accountants
Licensed Public Accountants

STATEMENT OF FINANCIAL POSITION

December 31	2017	2016
Assets		
Current		
Cash	\$ 394,237	\$ 200,502
Accounts receivable (Note 3)	152,339	217,307
Investments (Note 5)	14,814,354	12,378,065
Prepaid expenses	<u>190,676</u>	<u>324,126</u>
	15,551,606	13,120,000
Investment in LAS (Note 6)	100	100
Property and equipment (Note 7)	<u>188,977</u>	<u>199,150</u>
	<u>\$ 15,740,683</u>	<u>\$ 13,319,250</u>
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 8)	\$ 911,566	\$ 844,221
Deferred revenue (Note 9)	110,626	42,885
Deferred contributions – projects (Note 10)	1,232,770	1,115,565
Deferred contributions – other (Note 11)	<u>101,214</u>	<u>70,519</u>
	<u>2,356,176</u>	<u>2,073,190</u>
Net assets		
Restricted fund		
Federal gas tax program (Note 12)	10,521,741	9,026,517
General funds - unrestricted		
Investment in LAS	100	100
Other	<u>2,862,666</u>	<u>2,219,443</u>
	<u>13,384,507</u>	<u>11,246,060</u>
	<u>\$ 15,740,683</u>	<u>\$ 13,319,250</u>

STATEMENT OF OPERATIONS

Year ended December 31

	Restricted fund	General funds		Total 2017	Total 2016
	Federal gas tax program	Restricted	Unrestricted		
Revenue					
Membership fees	\$ -	\$ -	\$ 1,975,884	\$ 1,975,884	\$ 1,919,726
Conferences and seminars	-	-	2,145,864	2,145,864	1,806,348
Investment income	-	-	56,839	56,839	11,620
Administration and occupancy fees (Note 4)	-	-	3,845,867	3,845,867	3,354,288
Other income	-	-	105,523	105,523	247,361
Funds received					
Federal gas tax (Note 12)	631,326,358	-	-	631,326,358	620,398,154
Ministry of Economic Development and Infrastructure (MEDEI)	-	75,000	-	75,000	-
Municipal Industry Policy Committee (MIPC)	-	-	-	-	7
Community School Alliance	-	6,977	-	6,977	17,350
Continuous Improvement Fund Project (CIF)	-	371,810	-	371,810	365,965
Waste Diversion Project	-	1,021,610	-	1,021,610	245,486
Steward Obligation Project	-	66,964	-	66,964	223,115
Interest earned on funds received	226,995	-	-	226,995	188,654
	<u>631,553,353</u>	<u>1,542,361</u>	<u>8,129,977</u>	<u>641,225,691</u>	<u>628,778,074</u>
Expenses					
General - Administration	-	-	732,877	732,877	1,205,500
Policy - Administration	1,833,761	-	1,786,217	3,619,978	4,425,001
Corporate services - Administration	-	-	3,826,738	3,826,738	3,228,838
- Conference, seminars and membership centre	-	-	1,140,922	1,140,922	596,498
	<u>1,833,761</u>	<u>-</u>	<u>7,486,754</u>	<u>9,320,515</u>	<u>9,455,837</u>
Programs					
Funds distributed					
Federal gas tax (Note 12)	628,224,368	-	-	628,224,368	617,296,163
Ministry of Economic Development and Infrastructure (MEDEI)	-	75,000	-	75,000	-
Municipal Industry Policy Committee (MIPC)	-	-	-	-	7
Community School Alliance	-	6,977	-	6,977	17,350
Continuous Improvement Fund Project (CIF)	-	371,810	-	371,810	365,965
Waste Diversion Project	-	1,021,610	-	1,021,610	245,486
Steward Obligation Project	-	66,964	-	66,964	223,115
	<u>628,224,368</u>	<u>1,542,361</u>	<u>-</u>	<u>629,766,729</u>	<u>618,148,086</u>
	<u>630,058,129</u>	<u>1,542,361</u>	<u>7,486,754</u>	<u>639,087,244</u>	<u>627,603,923</u>
Excess of revenue over expenses	\$ 1,495,224	\$ -	\$ 643,223	\$ 2,138,447	\$ 1,174,151

STATEMENT OF NET CHANGES IN ASSETS

Year ended December 31

	Restricted fund Federal gas tax program	General fund Unrestricted	Total 2017	Total 2016
Net assets, beginning of year	\$ 9,026,517	\$ 2,219,543	\$ 11,246,060	\$ 10,071,909
Excess of revenue over expenses	<u>1,495,224</u>	<u>643,223</u>	<u>2,138,447</u>	<u>1,174,151</u>
Net assets, end of year	<u>\$ 10,521,741</u>	<u>\$ 2,862,766</u>	<u>\$ 13,384,507</u>	<u>\$ 11,246,060</u>

	<u>2017</u>	<u>2016</u>
General funds comprise:		
Investment in LAS	\$ 100	\$ 100
Other	<u>2,862,666</u>	<u>2,219,443</u>
	<u>\$ 2,862,766</u>	<u>\$ 2,219,543</u>

STATEMENT OF CASH FLOWS

Year ended December 31	2017	2016
Increase (decrease) in cash		
Operating		
Excess of revenue over expenses	\$ 2,138,447	\$ 1,174,151
Item not involving cash		
Amortization	<u>102,628</u>	<u>98,337</u>
	2,241,075	1,272,488
Net change in non-cash working capital		
Accounts receivable	64,968	(24,388)
Prepaid expenses	133,450	(19,096)
Accounts payable and accrued liabilities	67,345	174,609
Deferred revenue	67,741	27,885
Deferred contributions – projects	117,205	308,950
Deferred contributions – other	30,695	5,186
Other liabilities	<u>-</u>	<u>(8,330)</u>
	<u>2,722,479</u>	<u>1,737,304</u>
Investing		
Investments	(2,436,289)	(1,887,097)
Additions to property and equipment	<u>(92,455)</u>	<u>(105,763)</u>
	<u>(2,528,744)</u>	<u>(1,992,860)</u>
Net increase (decrease) in cash	193,735	(255,556)
Cash		
Beginning of year	<u>200,502</u>	<u>456,058</u>
End of year	<u>\$ 394,237</u>	<u>\$ 200,502</u>

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

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.

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 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 THE FINANCIAL STATEMENTS

December 31, 2017

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 administration 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 14.

3. Accounts receivable

	<u>2017</u>	<u>2016</u>
Trade	\$ 18,310	\$ 9,094
Due from related parties (Note 4)	<u>134,029</u>	<u>208,213</u>
	<u>\$ 152,339</u>	<u>\$ 217,307</u>

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

4. Related party transactions

	<u>2017</u>	<u>2016</u>
Amounts due from related parties are as follows:		
LAS	\$ 110,103	\$ 186,724
MEPCO	23,926	21,489

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

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

	<u>2017</u>	<u>2016</u>
LAS	\$ 694,440	\$ 447,002
MEPCO	459,872	396,415

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>2017</u>	<u>2016</u>
One Investment High Interest Savings Account (HISA) bearing interest at bank prime less a variable interest rate ranging from 1.55% to 1.70% depending on the total portfolio balance. The average rate of return for 2017 was 1.36%	\$ 9,643,464	\$ 7,284,831
Bank of Montreal Guaranteed Savings Certificate (GIC), bearing interest at 1.80%, due November 8, 2018	1,547,887	-
Bank of Montreal GIC, bearing interest at 1.80%, due November 29, 2018	2,619,546	-
Bank of Montreal GIC, bearing interest at 1.80%, due December 8, 2018	1,003,457	-
Bank of Montreal GIC, bearing interest at 1.50%, matured November 7, 2017	-	1,524,395
Bank of Montreal GIC, bearing interest at 1.50%, matured November 27, 2017	-	2,580,360
Bank of Montreal GIC, bearing interest at 1.50%, matured December 8, 2017	-	988,479
	<u>\$ 14,814,354</u>	<u>\$ 12,378,065</u>

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

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. A financial summary of LAS as at December 31, 2017 and 2016 and for the years then ended is as follows:

	<u>2017</u>	<u>2016</u>
Financial position		
Total assets	\$ 857,875,521	\$ 527,251,907
Total liabilities	<u>848,882,023</u>	519,268,844
Fund balances	<u>\$ 8,993,498</u>	<u>\$ 7,983,063</u>
Fund balances comprise:		
General funds (unrestricted)		
Natural gas procurement program	\$ 4,790,020	\$ 4,387,159
Electricity program	522,304	567,624
Operating	<u>3,681,174</u>	<u>3,028,280</u>
	<u>\$ 8,993,498</u>	<u>\$ 7,983,063</u>
Results of operations		
Total revenue	\$ 26,279,111	\$ 25,549,150
Total expenses	<u>23,762,317</u>	<u>22,818,334</u>
Excess of revenue over expenses	<u>\$ 2,516,794</u>	<u>\$ 2,730,816</u>
Rebates*	<u>\$ (1,506,359)</u>	<u>\$ (1,000,000)</u>
Cash provided by (used in)		
Operating activities	\$ (1,812,124)	\$ (32,456)
Investing activities	<u>(394,666)</u>	<u>(1,925,628)</u>
Net change in cash	<u>\$ (2,206,790)</u>	<u>\$ (1,958,084)</u>

* In previous years, rebates were classified as an expense whereas they should have been reflected as a reduction in net assets. This resulted in a misclassification between the statement of operations and the statement of net assets. This misclassification does not impact the overall net assets of the organization as any amounts charged to the statement of operations are ultimately charged to net assets.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

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, 2017 and 2016 and for the years then ended is as follows:

	<u>2017</u>	<u>2016</u>
Financial position		
Total assets	\$ 1,024,329	\$ 1,085,226
Total liabilities	<u>55,459</u>	<u>48,681</u>
Net assets	<u>\$ 968,870</u>	<u>\$ 1,036,545</u>
Net assets comprised of:		
Restricted	\$ 817,441	\$ 817,441
Unrestricted	<u>151,429</u>	<u>219,104</u>
	<u>\$ 968,870</u>	<u>\$ 1,036,545</u>
Results of operations		
Total revenue	\$ 617,363	\$ 603,078
Total expenses	<u>685,038</u>	<u>639,788</u>
Deficiency of expenses over revenue	<u>\$ (67,675)</u>	<u>\$ (36,710)</u>
Cash provided by (used in)		
Operating activities	\$ (57,008)	\$ (5,549)
Investing activities	<u>74,481</u>	<u>(29,632)</u>
Net change in cash	<u>\$ 17,473</u>	<u>\$ (35,181)</u>

7. Property and equipment

	<u>2017</u>	<u>2016</u>		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Furniture and fixtures	\$ 47,374	\$ 41,097	\$ 6,277	\$ 5,286
Computer hardware	<u>1,270,778</u>	<u>1,088,078</u>	<u>182,700</u>	<u>193,864</u>
	<u>\$ 1,318,152</u>	<u>\$ 1,129,175</u>	<u>\$ 188,977</u>	<u>\$ 199,150</u>

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

8. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances of \$32,189 (2016 - \$44,508).

9. Deferred revenue

	<u>2017</u>	<u>2016</u>
Seminar fees received in advance	<u>\$ 110,626</u>	<u>\$ 42,885</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 /reallocated in the year</u>	<u>Disbursed and recognized in the year</u>	<u>Balance, end of year</u>
Municipal Industry Policy Committee (MIPC) (Note (a))	\$ 210,028	\$ (210,028)	\$ -	\$ -
Community Schools Alliance	30,005	2,850	6,977	25,878
Continuous Improvement Fund Project (CIF)	152,133	419,116	371,810	199,439
Waste Diversion Project	534,517	1,197,628	1,021,610	710,535
Waste Diversion Project Wind-up	-	200,000	-	200,000
Stewardship Obligation Project	163,882	-	66,964	96,918
Ministry of Economic Development, Employment and Infrastructure (MEDEI)	<u>25,000</u>	<u>50,000</u>	<u>75,000</u>	<u>-</u>
2017	<u>\$ 1,115,565</u>	<u>\$ 1,659,566</u>	<u>\$ 1,542,361</u>	<u>\$ 1,232,770</u>
2016	<u>\$ 806,615</u>	<u>\$ 1,160,873</u>	<u>\$ 851,923</u>	<u>\$ 1,115,565</u>

Note (a) – On direction from Stewardship Ontario, the funds were transferred to Waste Diversion Project.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

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	\$ 8,236	\$ -	\$ -	\$ 8,236
Municipal Disaster Relief Fund	46,304	8,440	-	54,744
Training and development	15,979	22,255	-	38,234
2017	\$ 70,519	\$ 30,695	\$ -	\$ 101,214
2016	\$ 65,333	\$ 23,836	\$ 18,650	\$ 70,519

12. 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 THE FINANCIAL STATEMENTS

December 31, 2017

13. Capital disclosures

The capital structure of AMO consists of restricted and unrestricted net assets. 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 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.

14. Pension agreements

During 2017, AMO contributed \$462,294 (2016 - \$455,058) to OMERS. Of the amount contributed, \$109,769 (2016 - \$119,133) related to employees who worked for AMO's subsidiary, Local Authority Services.

15. 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	CIF	Waste Diversion Project	Stewardship Obligation Project
2017				
Salaries and benefits	\$ 876,607	\$ 346,068	\$ 193,932	\$ 23,264
Administration expenses	<u>219,573</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,096,180</u>	<u>\$ 346,068</u>	<u>\$ 193,932</u>	<u>\$ 23,264</u>
2016				
Salaries and benefits	\$ 860,588	\$ 331,285	\$ 87,980	\$ 93,171
Administration expenses	<u>227,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,087,925</u>	<u>\$ 331,285</u>	<u>\$ 87,980</u>	<u>\$ 93,171</u>

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

16. Commitments

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

2018	\$ 543,000
2019	521,000
2020	538,000
2021	<u>470,000</u>
	<u>\$ 2,072,000</u>

17. 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. AMO is exposed to interest rate risk on its investments.

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.

18. Comparative figures

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



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