



City of Hamilton
AUDIT, FINANCE AND ADMINISTRATION COMMITTEE
AGENDA

Meeting #: 22-016
Date: September 22, 2022
Time: 9:30 a.m.
Location: Council Chambers
Council Chambers, Hamilton City Hall
71 Main Street West

Angela McRae, Legislative Coordinator (905) 546-2424 ext. 5987

1. **CEREMONIAL ACTIVITIES**
2. **APPROVAL OF AGENDA**
(Added Items, if applicable, will be noted with *)
3. **DECLARATIONS OF INTEREST**
4. **APPROVAL OF MINUTES OF PREVIOUS MEETING**
 - 4.1. September 8, 2022
5. **COMMUNICATIONS**
 - 5.1. Hamilton Waterfront Trust 2021 Audited Financial Statements
Recommendation: Be received.
6. **DELEGATION REQUESTS**
7. **CONSENT ITEMS**
8. **STAFF PRESENTATIONS**
9. **PUBLIC HEARINGS / DELEGATIONS**

- 9.1. Nicholas Morris, respecting an appeal of the City's decision regarding Claim # 061628 (Approved September 8, 2022)

10. DISCUSSION ITEMS

- 10.1. Hamilton Future Fund Audit – Management Action Plans (AUD21013(a)) (City Wide)
- 10.2. 2021 Reserve Report (FCS22065) (City Wide)
- 10.3. Records and Information Management Policy (FCS22057) (City Wide)
- 10.4. Corporate Privacy Program Update (FCS22078) (City Wide)
- 10.5. Governance Review Sub-Committee Report 22-004 - September 9, 2022
- 10.6. Procurement Sub-Committee Report 22-001 - September 12, 2022

11. MOTIONS

12. NOTICES OF MOTION

13. GENERAL INFORMATION / OTHER BUSINESS

14. PRIVATE AND CONFIDENTIAL

15. ADJOURNMENT



AUDIT, FINANCE AND ADMINISTRATION COMMITTEE MINUTES 22-015

9:30 a.m.
September 8, 2022
Council Chambers
Hamilton City Hall

Present: Councillors M. Pearson (Chair), B. Clark, L. Ferguson, B. Johnson, R. Powers, A. VanderBeek, and M. Wilson

THE FOLLOWING ITEMS WERE REFERRED TO COUNCIL FOR CONSIDERATION:

1. **2022 Second Quarter Emergency and Non-competitive Procurements Report (FCS22046(a)) (City Wide) (Item 7.1)**

(Ferguson/VanderBeek)

That Report FCS22046(a) respecting the 2022 Second Quarter Emergency and Non-competitive Procurements Report, be received.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
 YES - Ward 12 Councillor Lloyd Ferguson
 YES - Ward 11 Councillor Brenda Johnson
 YES - Ward 10 Councillor Maria Pearson
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 5 Councillor Russ Powers
 YES - Ward 1 Councillor Maureen Wilson

2. **2022 Second Quarter Non-compliance with the Procurement Policy Report (FCS22047(a)) (City Wide) (Item 7.2)**

(Wilson/Powers)

That Report FCS22047(a) respecting the 2022 Second Quarter Non-compliance with the Procurement Policy Report, be received.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
 YES - Ward 12 Councillor Lloyd Ferguson
 YES - Ward 11 Councillor Brenda Johnson
 YES - Ward 10 Councillor Maria Pearson
 YES - Ward 9 Councillor Brad Clark
 YES - Ward 5 Councillor Russ Powers
 YES - Ward 1 Councillor Maureen Wilson

3. 2022 Second Quarter Request for Tenders and Proposals Report (FCS22048(a)) (City Wide) (Item 7.3)

(VanderBeek/Clark)

That Report FCS22048(a) respecting the 2022 Second Quarter Request for Tenders and Proposal Report, be received.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

- YES - Ward 13 Councillor Arlene VanderBeek
- YES - Ward 12 Councillor Lloyd Ferguson
- YES - Ward 11 Councillor Brenda Johnson
- YES - Ward 10 Councillor Maria Pearson
- YES - Ward 9 Councillor Brad Clark
- YES - Ward 5 Councillor Russ Powers
- YES - Ward 1 Councillor Maureen Wilson

4. Water Leak Protection Program Update (FCS21087(a)) (City Wide) (Item 7.4)

(Wilson/Powers)

That Report FCS21087(a) respecting the Water Leak Protection Program Update, be received.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

- YES - Ward 13 Councillor Arlene VanderBeek
- YES - Ward 12 Councillor Lloyd Ferguson
- YES - Ward 11 Councillor Brenda Johnson
- YES - Ward 10 Councillor Maria Pearson
- YES - Ward 9 Councillor Brad Clark
- YES - Ward 5 Councillor Russ Powers
- YES - Ward 1 Councillor Maureen Wilson

5. Accessible Transit Services: DARTS Fleet Management and Vehicle Safety Audit (Report #50695) (AUD22007) (City Wide) (Item 8.1)

(Ferguson/Powers)

- (a) That Report AUD22007 and Appendices "A" and "B" to Report AUD22007, respecting the Accessible Transit Services: DARTS Fleet Management and Vehicle Safety Audit (Report #50695), be received;
- (b) That the Management Response, as detailed in Appendix "C" to Report AUD22007, be approved; and,
- (c) That the General Manager of Public Works be directed to report back to the Office of the City Auditor by January 2023 with a detailed management action plan, which will then be reported to the Audit, Finance and Administration Committee for approval.

- (d) *That staff be directed to report cases of suspected fraudulent mechanic activity to the Ministry of Transportation of Ontario for their investigation; and,*
- (e) *That Municipal Law Enforcement staff be directed to investigate licensed mechanics in Hamilton who have been involved in fraudulent inspections and bring relevant businesses to the Licensing Tribunal for review.*

Result: Main Motion, As Amended CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 2)

The Committee Clerk advised of the following change to the agenda:

6. DELEGATION REQUESTS

- 6.1 Nicholas Morris, respecting an appeal of the City's decision regarding Claim #061628 (For a future meeting)

(VanderBeek/Powers)

That the agenda for the September 8, 2022 Audit, Finance and Administration Committee meeting be approved, as amended.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

(b) DECLARATIONS OF INTEREST (Item 3)

There were no declarations of interest.

(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 4)

(i) August 11, 2022 (Item 4.1)

(Johnson/Clark)

That the Minutes of the August 11, 2022 meeting of the Audit, Finance and Administration Committee be approved, as presented.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

(d) DELEGATION REQUESTS (Item 6)

(i) Nicholas Morris, respecting an appeal of the City's decision regarding Claim #061628 (For a future meeting) (Added Item 6.1)

(Johnson/Clark)

That the delegation request from Nicholas Morris respecting an appeal of the City's decision regarding Claim #061628, be approved for a future meeting.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

(e) STAFF PRESENTATIONS (Item 8)

(i) Accessible Transit Services: DARTS Fleet Management and Vehicle Safety Audit (Report #50695) (AUD22007) (City Wide) (Item 8.1)

Charles Brown, City Auditor, and Roger Smith, Fleet Challenge Canada, addressed the Committee with a presentation on the Accessible Transit Services: DARTS Fleet Management and Vehicle Safety Audit (Report #50695).

(Wilson/Powers)

That the presentation respecting the Accessible Transit Services: DARTS Fleet Management and Vehicle Safety Audit (Report #50695), be received.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

(Clark/Johnson)

That Report AUD22007, respecting Accessible Transit Services: DARTS Fleet Management and Vehicle Safety Audit (Report #50695), **be amended** by adding sub-sections (d) and (e) as follows:

- (d) ***That staff be directed to report cases of suspected fraudulent mechanic activity to the Ministry of Transportation of Ontario for their investigation; and,***
- (e) ***That Municipal Law Enforcement staff be directed to investigate licensed mechanics in Hamilton who have been involved in fraudulent inspections and bring relevant businesses to the Licensing Tribunal for review.***

Result: Amendment CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

For further disposition of this matter, refer to Item 5.

(f) MOTIONS (Item 11)

(Clark/Ferguson)

That the following motion, be DEFERRED to the December 1, 2022 Audit, Finance and Administration Committee meeting for consideration:

(i) Development Charge Demolition Charge Credit Extension for 708 Rymal Road East, Hamilton, Ontario (Item 11.1)

WHEREAS, on August 12, 2022 Council authorized staff to issue a demolition permit for 708 Rymal Road East, Hamilton, Ontario, L8W 1B3, pursuant to Section 33 of the *Planning Act*, as amended, without having to comply with the conditions of Sub-section 6.(a) of Demolition Control Area By-law 22-101;

WHEREAS, the City Development Charge Demolition Credit expires 5 years from the date of issuance of the demolition permit; and,

WHEREAS, the development of the applicant's lands cannot proceed until servicing is available, which is dependent on the timing of adjacent lands, which is outside of the control of the applicant; and

WHEREAS, Education Development Charges are not within Municipal Authority and therefore Education DC Demolition Credit Extensions cannot be extended by Council;

THEREFORE, BE IT RESOLVED:

- (a) That staff be authorized to extend the City Development Charge Demolition Credit at 708 Rymal Road East, Hamilton, Ontario, L8W 1B3 such that it expires 5 years after all the downstream servicing (storm, sanitary sewers & watermains) within the Sandrina Gardens development, connecting to the existing services on Terni Blvd., have been constructed and operational to the satisfaction of the City. Specifically, the 5 year limit would commence at the time of "acceptance of services" by the City in accordance with the Subdivision Agreement for Sandrina Gardens development; and,
- (b) That any foregone City Development Charge revenue related to the extension of City Development Charge Demolition Credits at 708 Rymal Road East, Hamilton, Ontario L8W 1B3, be funded through the Waterworks Capital Reserve (108015), the Sanitary Sewer Reserve (108005), the Storm Sewer Reserve (108010) and the Unallocated Capital (108020); estimated as at September 18, 2022 at \$5,564, \$11,046, \$12,212 and \$29,678 respectively.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

(g) GENERAL INFORMATION / OTHER BUSINESS (Item 13)

(Powers/Wilson)

That the following amendment to the Audit, Finance & Administration Committee's Outstanding Business List, be approved:

(a) Items Requiring a New Due Date (Item 13.1(a)):

Road Maintenance Small Tools and Equipment Inventory Audit and Follow Up to Audit Report AUD11006 (AUD21010) (City Wide)

That the General Manager of Public Works be directed to implement the Management Responses (attached as Appendix "B" and Private and Confidential Appendix "D" to Report AUD21010 and report back to AF&A by September 2022.

OLB Item: 21-M

Added: September 23, 2021 at AF&A (Item 10.2)

Proposed New Due Date: December 1, 2022

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek

YES - Ward 12 Councillor Lloyd Ferguson

YES - Ward 11 Councillor Brenda Johnson

YES - Ward 10 Councillor Maria Pearson

YES - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Russ Powers

YES - Ward 1 Councillor Maureen Wilson

(h) PRIVATE AND CONFIDENTIAL (Item 14)

Committee determined that discussion of Item 14.1 was not required in Closed Session, therefore, the item was addressed in Open Session, as follows:

(i) Closed Minutes – August 11, 2022 (Item 14.1)

(VanderBeek/Johnson)

(a) That the Closed Session Minutes of the August 11, 2022 Audit, Finance and Administration Committee meeting, be approved as presented; and,

(b) That the Closed Session Minutes of the August 11, 2022 Audit, Finance and Administration Committee meeting, remain confidential.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek

YES - Ward 12 Councillor Lloyd Ferguson

YES - Ward 11 Councillor Brenda Johnson

YES - Ward 10 Councillor Maria Pearson

YES - Ward 9 Councillor Brad Clark

YES - Ward 5 Councillor Russ Powers

YES - Ward 1 Councillor Maureen Wilson

(i) **ADJOURNMENT (Item 15)**

(Ferguson/Clark)

That, there being no further business, the Audit, Finance and Administration Committee, be adjourned at 11:14 a.m.

Result: Motion CARRIED by a vote of 7 to 0, as follows:

YES - Ward 13 Councillor Arlene VanderBeek
YES - Ward 12 Councillor Lloyd Ferguson
YES - Ward 11 Councillor Brenda Johnson
YES - Ward 10 Councillor Maria Pearson
YES - Ward 9 Councillor Brad Clark
YES - Ward 5 Councillor Russ Powers
YES - Ward 1 Councillor Maureen Wilson

Respectfully submitted,

Councillor Pearson, Chair
Audit, Finance and Administration
Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk



SENT BY EMAIL

September 1, 2022

Stephanie Paparella
Legislative Co-ordinator
Office of the City Clerk
71 Main Street West, 1st Floor
Hamilton, ON
L8P 4Y5

Subject: December 31, 2021 Audited Financial Statements

Please find attached, audited financial statements for the Hamilton Waterfront Trust for the year ended December 31, 2021.

Annual financial statement is required to be forwarded to your attention by the Hamilton Waterfront Trust. This statement is meant to fulfill the requirement for information under the deed agreement item (12) signed by the Corporation of the City of Hamilton and The Hamilton Harbour Commissioners dated November 24, 2000.

Yours truly,



Werner Plessl
Executive Director
Hamilton Waterfront Trust

cc: Janette Smith, City Manager
Mike Zegarac, GM Finance & Corporate Services
Brian McMullen, Director, Financial Planning, Administration and Policy

Hamilton Waterfront Trust
Consolidated Financial Statements
For the year ended December 31, 2021

Hamilton Waterfront Trust
Consolidated Financial Statements
For the year ended December 31, 2021

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Independent Auditor's Report

**To the Board of Directors of
Hamilton Waterfront Trust**

Opinion

We have audited the consolidated financial statements of Hamilton Waterfront Trust and its subsidiaries (the "Group"), which comprise of the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Group as at December 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Comparative Information

We draw attention to Note 9 to the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2020 has been restated. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's consolidated financial reporting process.



Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
August 18, 2022

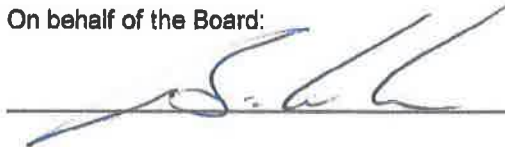
Hamilton Waterfront Trust Consolidated Statement of Financial Position

December 31	2021	2020
		(restated - Note 9)
Assets		
Current		
Cash	\$ 361,648	\$ 278,786
Accounts receivable (Note 2)	2,054,071	185,270
Inventories and prepaid expenses	29,427	28,221
Current portion of note receivable (Note 4)	107,831	103,683
	<u>2,552,977</u>	<u>595,960</u>
Capital assets (Note 3)	1,249,844	1,312,804
Note receivable (Note 4)	1,404,581	1,516,559
	<u>\$ 5,207,402</u>	<u>\$ 3,425,323</u>

Liabilities and Net Assets

Current		
Accounts payable and accrued liabilities (Note 5)	\$ 1,253,045	\$ 486,529
Current portion of deferred capital contributions (Note 6)	37,922	40,273
	<u>1,290,967</u>	<u>526,802</u>
Deferred revenue - City of Hamilton	-	380,049
Deferred capital contributions (Note 6)	1,095,671	1,131,242
	<u>2,386,638</u>	<u>2,038,093</u>
Net assets	2,820,764	1,387,230
	<u>\$ 5,207,402</u>	<u>\$ 3,425,323</u>

On behalf of the Board:

 Director

Director

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

Hamilton Waterfront Trust Consolidated Statement of Operations and Changes in Net Assets

For the year ended December 31	2021	2020
		(restated - Note 9)
Revenue		
Investment income	\$ 101	\$ 2,674
City of Hamilton contract and management income	35,662	46,602
Hamiltonian Tour Boat	26,868	15,826
Williams Fresh Cafe	777,962	637,677
Hamilton Scoops	112,537	74,191
Hamilton Trolley	36,774	24,407
Waterfront Grill	32,963	24,513
HWT Centre	50,214	5,512
Outdoor Ice Rink	337,149	330,862
Skate Rental	36,064	59,092
Waterfront Development, City of Hamilton management contract (Note 7)	1,497,834	166,209
Waterfront Wheels	512	5,765
	<u>2,944,630</u>	<u>1,393,330</u>
Expenses		
Williams Fresh Cafe	954,896	744,636
Salaries and benefits	372,767	326,788
Outdoor Ice Rink	337,630	330,766
Hamilton Scoops	78,988	58,894
Skate Rental	46,109	19,337
Waterfront Grill	43,197	34,732
Hamilton Trolley	24,611	28,959
HWT Centre	22,366	24,156
Professional fees	19,406	50,696
Building expenses	14,180	765
Hamiltonian Tour Boat	13,494	14,791
Office expenses	12,287	17,533
Telephone	9,343	8,159
Insurance	6,681	6,054
Bank charges	6,301	2,427
Music on the waterfront	4,370	-
Travel	1,862	990
Equipment expenses	1,612	1,631
Advertising and promotion	1,588	1,023
Waterfront Wheels	700	12,151
Dues and memberships	518	585
Training	420	-
Bad debts	-	45,167
Other expenses	-	7,891
	<u>1,973,126</u>	<u>1,738,131</u>
Excess (deficiency) of revenue over expenses before other revenue (expenses)	<u>971,505</u>	<u>(344,801)</u>
Other revenue (expenses)		
Amortization of capital assets	(76,250)	(71,352)
Amortization of deferred capital contributions	37,922	40,273
Government assistance (Note 10)	273,768	340,654
Grant income	167,420	4,669
Interest income	58,169	62,316
	<u>462,029</u>	<u>376,560</u>
Excess of revenue over expenses for the year	<u>1,433,534</u>	<u>31,759</u>
Net assets, beginning of year - restated (Note 9)	<u>1,387,230</u>	<u>1,355,471</u>
Net assets, end of year	<u>\$ 2,820,764</u>	<u>\$ 1,387,230</u>

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

Hamilton Waterfront Trust Consolidated Statement of Cash Flows

For the year ended December 31	2021	2020
Cash flows from operating activities		
Excess of revenue over expenses for the year	\$ 1,433,534	\$ 31,759
Adjustments to reconcile excess of revenue over expenses to net cash used in operating activities		
Amortization of capital assets	75,250	71,352
Amortization of deferred capital contributions	(37,922)	(40,273)
Changes in non-cash working capital balances		
Accounts receivable	(1,868,801)	(125,496)
Inventories and prepaid expenses	(1,206)	-
Note receivable	107,830	125,266
Accounts payable and accrued liabilities	766,516	(200,519)
Deferred revenue	(380,049)	(56,000)
	<u>95,152</u>	<u>(193,911)</u>
Cash flows from investing activity		
Purchase of capital assets	<u>(12,290)</u>	<u>-</u>
Increase (decrease) in cash during the year	82,862	(193,911)
Cash, beginning of year	<u>278,786</u>	<u>472,697</u>
Cash, end of year	<u>\$ 361,648</u>	<u>\$ 278,786</u>

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

Hamilton Waterfront Trust Notes to Consolidated Financial Statements

December 31, 2021

1. Significant Accounting Policies

Nature of Business

The purpose of the Hamilton Waterfront Trust (the "Organization") is to improve and develop lands around the Hamilton Harbour and to encourage the local community to enjoy the Bay area. Hamilton is a culturally and ethnically diversified mosaic. Therefore, the Organization helps to promote the image of Hamilton to businesses and individuals over a wide radius.

Following a strategic review undertaken by the Board of Directors, it was decided to restructure the Organization to become a not-for-profit organization effective November 21, 2016. As part of the reorganization on that same date, HWT Inc., a wholly-owned subsidiary, was incorporated.

The Organization is incorporated under the Ontario Corporations Act, and now have a continuance under the Canada Not-for-Profit Corporations Act.

The Organization is registered under the Income Tax Act (Canada) (the "Tax Act") and, as such, is exempt from income taxes.

Basis of Accounting and Presentation

The consolidated financial statements of the Organization have been prepared using Canadian accounting standards for not-for-profit organizations (ASNPO).

These consolidated financial statements include the accounts of the Organization and HWT Inc. All significant intercompany transactions and balances have been eliminated.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions.

Unrestricted revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Waterfront Development, City of Hamilton management contract revenue is recognized on a net basis.

Deferred capital contributions related to capital assets represent the unamortized and unallocated amount of grants received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations.

The Organization recognizes all other revenue when services are performed or goods are sold, there is no uncertainty as to the customer acceptance, the price to the buyer is fixed or determinable and collection is reasonably assured.

Hamilton Waterfront Trust

Notes to Consolidated Financial Statements

December 31, 2021

1. Significant Accounting Policies (Continued)

Capital assets

Capital assets are recorded at cost. Amortization is based on their estimated useful life using the following methods and rates or terms:

Boat	-	15 years straight-line
Building	-	5% declining balance
Computer equipment	-	30% declining balance
Dock	-	5% declining balance
Furniture and equipment	-	20% declining balance
Trolleys	-	15 years straight-line
Leasehold improvements	-	straight-line over the term of the lease

Government Assistance

During the year, the Organization made periodic application for financial assistance under the Canada Emergency Wage Subsidy ("CEWS") program in order to recover certain payroll expenditures. Government assistance received during the year for current expenses is shown as other revenue. When government assistance is received which relates to expenses of future periods, the amount is deferred and amortized to income as the related expenses are incurred.

Use of Estimates

The preparation of consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amount of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. Subsequently, financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are charged to the financial instrument for those measured at amortized cost.

2. Accounts Receivable

	2021	2020
Trade accounts receivable	\$ 2,054,071	\$ 252,751
Impairment allowance	-	(67,481)
	\$ 2,054,071	\$ 185,270

Hamilton Waterfront Trust
Notes to Consolidated Financial Statements

December 31, 2021

3. Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Boat	\$ 52,156	\$ 48,995	\$ 52,156	\$ 45,518
Building	17,016	8,894	17,016	8,443
Computer equipment	42,844	42,328	42,844	42,107
Dock	15,522	10,424	15,522	10,155
Furniture and equipment	221,382	202,851	209,092	188,828
Trolleys	335,782	236,875	335,782	214,277
Leasehold improvements	2,542,155	1,426,646	2,542,155	1,392,435
	\$ 3,226,857	\$ 1,977,013	\$ 3,214,567	\$ 1,901,763
Net book value		\$ 1,249,844		\$ 1,312,804

4. Note Receivable

Effective January 1, 2018, the Organization's lease on the Parks Discovery Centre with the City of Hamilton was terminated. In consideration of the Organization entering into this arrangement, The City of Hamilton agreed to pay an early surrender fee in the form of a note. The note receivable bears interest at 4% per annum and is payable in equal annual instalments of \$166,000 (2020 - \$166,000) inclusive of interest, with final payment made on January 1, 2032.

5. Government Remittances Payable

Included in accounts payable and accrued liabilities, are government remittances payables in the amount of \$36,451 (2020 - \$23,315).

Hamilton Waterfront Trust Notes to Consolidated Financial Statements

December 31, 2021

6. Deferred Capital Contributions

Restricted capital contributions are amortized on the same basis as the underlying capital assets.

	2021	2020
Balance , beginning of year	\$ 1,171,515	\$ 1,211,788
Less: contributions recognized as revenue	(37,922)	(40,273)
	1,133,593	1,171,515
Less: current portion	(37,922)	(40,273)
Balance , end of year	\$ 1,095,671	\$ 1,131,242

7. Waterfront Development, City of Hamilton Management Contract

Waterfront development revenue is presented on a net basis, net of the contractor expenses. Disclosure of this revenue on a gross basis is not required by ASNPO. Gross revenue is not included in revenue and should not be considered in isolation or as a substitute for other information prepared in accordance with ASNPO. Management believes gross revenue is meaningful because such information, and in particular year-to-year changes in such information, is useful information for the users of these consolidated financial statements.

	2021	2020
Waterfront development revenue	\$ 15,057,974	\$ 683,151

8. Financial Instrument Risks

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. The Organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations. The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable and note receivable balances. This risk has not changed from the prior year.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on a due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from the Organization's accounts payable and accrued liabilities. This risk has not changed from the prior year.

Hamilton Waterfront Trust Notes to Consolidated Financial Statements

December 31, 2021

9. Prior Period Comparative Information

During the year, management determined that the note receivable from the City of Hamilton, as described in Note 4, was understated as the termination fee recognized in fiscal 2018 did not include an additional agreed upon amount. The comparative figures have been retrospectively updated in these consolidated financial statements accordingly.

The restated consolidated financial statement comparative figures for the prior year include adjustments to the consolidated statement of financial position and consolidated statement of operations and changes in net assets as set out below.

	As previously reported	Adjustments	As restated
Consolidated statement of financial position			
<u>December 31, 2020</u>			
Note receivable	\$ 1,154,669	\$ 465,573	\$ 1,620,242
Net assets	\$ 921,657	\$ 465,573	\$ 1,387,230
Consolidated statement of operations and changes in net assets			
<u>December 31, 2020</u>			
Interest income	\$ -	\$ 62,316	\$ 62,316
Net assets, beginning of year	\$ 952,214	\$ 403,257	\$ 1,355,471
Net assets, end of year	\$ 921,657	\$ 465,573	\$ 1,387,230

10. COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus ("COVID-19") as a global pandemic, which continues to spread throughout Canada and around the world. As a direct result of the COVID-19 pandemic, the Organization was qualified for financial assistance from the Canada Emergency Wage Subsidy (CEWS) government incentive program in the amount of \$273,768 (2020 - \$320,654). As at year end, \$63,075 (2020 - \$60,367) of CEWS is receivable and is included in accounts receivable on the consolidated statement of financial position. This amount has been received subsequent to year end.

Management is actively monitoring and planning for contingencies in the event that there is continued effect on the financial condition, liquidity, operations, suppliers, sector and workforce of the Organization. During this time, the Organization continues to operate. The Organization is not able to estimate the potential future effects of the COVID-19 outbreak on its operations, financial condition or liquidity at this time.

Submitted on Wednesday, September 7, 2022 - 11:31am Submitted by anonymous user: 162.158.126.207 Submitted values are:

==Committee Requested==

Committee: Audit, Finance & Administration Committee

Will you be delegating in person or virtually? Virtually

Will you be delegating via a pre-recorded video? No

==Requestor Information==

Name of Organization (if applicable): N/A

Name of Individual: Nicholas Morris

Preferred Pronoun: Mr

Contact Number:

Email Address:

Mailing Address:

Reason(s) for delegation request: Appeal of the City's decision regarding Claim # 061628

Will you be requesting funds from the City? Yes

Will you be submitting a formal presentation? No

October 13, 2021

Via Email

Councillor Brad Clark
Ward 9 - Upper Stoney Creek
Room 262, 71 Main Street West
Hamilton, ON L8P 4Y5

Dear Councillor Clark:

RE: ■ Gatestone Drive, Stoney Creek Claim #061628

As you are aware, we put in a claim to the City and were advised on July 23, 2021, that the claim was received by the Legal and Risk Management Services. The claim was in response to the events listed below.

On the evening of April 11, 2021, our basement floor drain had backed up. Not knowing what to do and the urgency of it, we contacted a plumber. Temporarily, he helped clear the drain (and advised to call the City due to the blockage being within the ROW, however the reason for the blockage was due to tree roots located in the pipe which is on City property (The blockage was caused by a City asset (Tree) Located within the ROW. We were left with a bill of approximately \$900 of this work.

We called the City of Hamilton on Monday April 12, 2021, and spoke to a clerk. We advised the clerk on the issue and that we had a plumber come in to temporarily clear the blockage. The clerk then organized to have a plumber come out and review. We specifically asked the clerk "will our \$900 bill be covered along with the repair to the sanitary lateral?" The clerk said the bill will be covered and we were to hold onto the receipt and to pass it along after the repairs had been made.

That same day Monday April 12th, a plumber came by to locate the gas main and place a camera down the floor drain. He was able to locate the tree roots and verified/confirmed that the blockage was within the ROW and was caused by a City asset. It was verified that the location of the tree causing the damage is indeed on City property.

The City contractor (another plumber arrived) that same day. She snaked the drain to clear it up. She also confirmed the blockage was caused by a City asset and would need to dig up the pipe to repair it.

Upon review of our claim, the City stated that they are unable to reimburse us for the Plumber's invoice for the cleaning of tree roots as these costs are not covered under the Sewer Lateral Maintenance Program. The City does not pay for homeowners to clear their sewer laterals of tree roots as care and maintenance for the entire length of the lateral from the building to the City's sewer main, lies with the property owner. However, this is not the information that the City clerk

provided us during our phone conversation and advised that the plumber cost would be covered since the issue was caused by a City asset.

We respectfully disagree with the response as we needed to clear up our sewer from a City tree. We feel that the City of Hamilton should pay for the bill as the situation was caused by a City asset.

Having experience in development design and road reconstruction design, we fully feel this is a responsibility of the City. The street was designed in advance of the development taking place and PVC laterals were not used from the sewer to the property line. The material of the laterals along the street are susceptible to having trees roots penetrate the joints. When the development finally took place PVC was used, and used for the rest of the lateral from the property into the home. So why did the City allow a tree to be planted so close to the laterals? This was an oversight and should have not been permitted, therefore this is the responsibility of the City as it was the City's asset in a less than ideal location causing an issue to "our" lateral.

The tree that has caused these unexpected problems is on City property and we should not be on the hook for any fees and damages associated with it.

We submit this letter to appeal the decision by the City.

Should you have any questions, please reach me at [REDACTED].


Respectfully,

[REDACTED]

Diana Morris



CITY OF HAMILTON
OFFICE OF THE CITY AUDITOR

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	September 22, 2022
SUBJECT/REPORT NO:	Hamilton Future Fund Audit – Management Action Plans (AUD21013(a)) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Brigitte Minard, CPA, CA, CIA, CGAP (905) 546-2424 Ext. 3107
SUBMITTED BY:	Charles Brown, CPA, CA City Auditor Office of the City Auditor
SIGNATURE:	

RECOMMENDATION

- (a) That the Management Action Plans, as detailed in Appendix “A” of Report AUD21013(a) be approved; and,
- (b) That the General Manager of Finance and Corporate Services be directed to implement the Management Action Plans (attached as Appendix “A” to Report AUD21013(a) and report back to the Audit, Finance and Administration Committee by September 2023 on the nature and status of actions taken in response to the audit report.

EXECUTIVE SUMMARY

The Hamilton Future Fund (HFF) was established in 2002 when Hamilton Hydro was sold for \$137M. Two reserve funds were created:

- \$100M invested to provide income which will be used to fund various projects and initiatives (Fund A); and

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**SUBJECT: Hamilton Future Fund Audit – Management Action Plans
(AUD21013(a)) (City Wide)**

Page 2 of 4

- \$37M to provide funding for various City and community organizations and initiatives (Fund B).

The mission of the HFF is to create a permanent legacy for current and future generations of Hamiltonians to enjoy economic prosperity and improved quality of life. As a result, the HFF awards loans and grants to fund various capital projects to benefit the citizens of Hamilton. Oversight of the HFF is provided by a Board of Governors comprised of both City Councillors and citizen members.

An audit of the HFF was completed in December 2021. The overall objective of the audit was to perform an assessment of the effectiveness of the HFF, including:

- Fund governance and oversight;
- Adequacy of the processes to manage grants and loans;
- Sufficiency and transparency of reporting of the fund financial position, including investments to the Board of Governors and GIC; and
- Adequacy of performance measures including the outcomes achieved from the HFF grants and loans.

A total of 10 recommendations were made in December 2021 (Report AUD21013). At that time an overall management response was provided, with Council direction to Corporate Services to provide detailed management action plans to the OCA by June 2022.

This report presents these management action plans Committee as Report AUD21013(a) so that direction to staff can be provided regarding implementation of the action plans.

Alternatives for Consideration – Not Applicable

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: None.

Staffing: None.

Legal: None.

HISTORICAL BACKGROUND

The Office of the City Auditor Work Plan 2019 to 2022 (AUD19007) included the completion of a compliance and value for money audit of the Hamilton Future Fund. The results of that audit were reported in December 2021 as Report AUD21013.

Council provided direction to staff regarding Report AUD21013:

- (c) That the General Manager of Corporate Services be directed to formulate comprehensive management action plans and submit these to the Office of the City Auditor by June 2022.

The Office of the City Auditor received the management action plans in August 2022. We reviewed the management action plans, found them to be adequate and are presenting them to Committee as Report AUD21013(a) so that direction to staff can be provided regarding implementation.

POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS

None.

RELEVANT CONSULTATION

Appendix “A” to Report AUD21013(a) includes management action plans from management responsible for overseeing for overseeing the Hamilton Future Fund within the City’s Corporate Services Department.

ANALYSIS AND RATIONALE FOR RECOMMENDATION

The overall objective of the Hamilton Future Fund audit was to perform an assessment of the effectiveness of the HFF, including the governance, oversight and management processes.

The OCA brought forward ten recommendations in Report AUD21013 in December 2021 to strengthen fund governance, including:

- Development of a strategic plan for the use of funds, which incorporates public consultation;

**SUBJECT: Hamilton Future Fund Audit – Management Action Plans
(AUD21013(a)) (City Wide)**

Page 4 of 4

- Formalization of the roles of City employees to support the HFF, including a fund administrator;
- Improvements in the processes for grant awards; and
- Monitoring of performance measures for projects receiving funding.

Management agreed with all 10 recommendations. Management committed to providing a comprehensive management action plan to the OCA by June 2022. These were received by the OCA in August 2022. We reviewed these responses and found that that they adequately address the audit recommendations and are submitted to this Committee for approval and to direct Management to implement these action plans. The recommendations and management action plans can be found in Appendix “A” to Report AUD21013(a).

ALTERNATIVES FOR CONSIDERATION

Not applicable.

ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN

Community Engagement and Participation

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community

Economic Prosperity and Growth

Hamilton has a prosperous and diverse local economy where people have opportunities to grow and develop.

Our People and Performance

Hamiltonians have a high level of trust and confidence in their City government.

APPENDICES AND SCHEDULES ATTACHED

Appendix “A” to Report AUD21013(a) – Recommendations and Management Action Plans

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Hamilton

Office of the City Auditor

Hamilton Future Fund Audit

Recommendations and Management Action Plans

September 22, 2022

**Office of the City Auditor
Brigitte Minard, Deputy City Auditor
Charles Brown, City Auditor**

Introduction

The following ten recommendations made in December 2021 resulting from the Hamilton Future Fund (HFF) audit will improve oversight and governance of the HFF.

Please note that in December 2021, Management provided one, short management response, with a commitment to provide comprehensive management action plan to the Office of the City Auditor (OCA) by June 2022. The OCA received these action plans in August 2022 and finds that they adequately address the audit recommendations, and are therefore submitted to the Audit, Finance and Administration Committee for approval and for direction to be provided to Management to implement their action plans.

Comment from Corporate Services

Further to the management response in AUD21013, Appendix B, Council has approved Hamilton Future Fund Governance Review and Reserve Strategy (FCS22045).

Recommendation 1

That a terms of reference and a reserve strategy for the HFF be developed in order to ensure fund transparency, sufficiency and that the mission and guiding principles are achieved. A reserve strategy for the HFF can outline how the funds will be used in alignment with the City's strategic plan.

Recommendation 2

That Management (in consultation with the HFF Board of Governors), consider conducting public consultations regarding the development of a fund strategy that includes ensuring future approve projects are in alignment with the City's strategic plan.

Management Action Plan – Recommendations 1 and 2

Agree

HFF Governance and Reserve Strategy including public consultation

Recommendations 1 and 2 of "Recommendations and Management Response" (Appendix "B" to Report AUD21013) focus on creating a fund strategy that aligns with the City's strategic plan and for that purpose, staff is

recommending the development and execution of a public consultation to gain public input on fund governance and the future use of the reserves.

On fund governance, staff will consult citizens on the option of continuing with the Board of Governors or make the HFF a City fund consistent with other funds such as the City Enrichment Fund. A number of investment alternatives will be presented including infrastructure, affordable housing, economic prosperity and community initiatives. Staff will also consult with Councillors, HFF Board members and other interested stakeholders.

Staff will report back to the Governance Review Sub-Committee in 2023 with the results of the public engagement and recommendations on a fund strategy and governance model.

Estimated Completion: Q4 2023

Recommendation 3

That the roles, responsibilities and accountabilities of City staff who support the HFF be formalized, including the assignment of fund administrator duties so that HFF administrative matters are adequately managed on an ongoing basis.

Management Action Plan

Agree

Upon conclusion of the consultation process, and subsequent development of a reserve strategy, staff will develop the appropriate roles and responsibilities of a fund administrator.

Estimated Completion: Q4 2023

Recommendation 4

That there be a defined meeting schedule for the Board of Governors, including a specified number of meetings per year, to provide adequate and timely oversight to the HFF activities.

Management Action Plan

Agree

In consultation with Clerks and the Board Chair, a schedule will be proposed for 2023, during this interim review period.

Estimated Completion: Q1 2023

Recommendation 5

That the existing Fund B checklist be revised to become an evaluation form that includes scoring of grants in each application category/criteria. Consistent evaluation practices will enhance the objectivity and transparency when evaluating the following:

- The grant application's alignment with the objectives of the program; and
- Justification of the selection of the grant recipients based on the merit of the proposal.

Recommendation 6

That the Board consider revising the grant application form and scoring checklist/evaluation to include criteria on how the project contributes to equity, diversity and inclusion in Hamilton.

Recommendation 7

That the processes for contract management of grants be formalized and strengthened, with attention to the following areas:

- Development of a standard format or template for progress and final reporting of grant activities including project expenditures and outcomes;
- Requiring that progress and final reports on expenditures and project outcomes be submitted at regular intervals as part of the grant agreements;
- City staff (Fund Administrator) be required to follow-up on the receipt and completeness of progress and final reports including the use of funds and outcome measures;
- Consideration be given to the payment of funds in installments according to the length and progress of the project;

- Develop guidelines around the right to audit grant recipients if required according to the monitoring of progress reporting and use of funds; and
- Consult with Legal Services, as appropriate.

Recommendation 8

That the HFF Administrator develop performance measures and reporting to demonstrate the achievement of program goals and value-for-money for funded projects, both internal and external to the City.

Recommendation 9

That performance reporting be used to develop future evaluation criteria and HFF investment priorities that are in alignment with the objectives and guiding principles of the HFF.

Management Action Plan – Recommendations 5, 6, 7, 8, and 9

Agree

Pending the outcomes of the consultation process, Council's decisions regarding Reserve Strategy and Governance, actions plans will be prepared.

Expected Completion: Q4 2023

Recommendation 10

That management follow the direction of Council and provide regular reporting (i.e. at least annually) on the reserve and projects funded from the HFF.

Management Action Plan

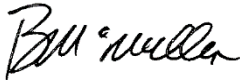
Agree

Regular reporting to HFF Board of HFF reserve balances and investment performance for Funds A and B can be scheduled on an annual basis. Board meetings will be scheduled as per Management Action Plan to Recommendation 4.

Expected Completion: Q1 2023



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Financial Planning, Administration and Policy Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	September 22, 2022
SUBJECT/REPORT NO:	2021 Reserve Report (FCS22065) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Marcin Zukowski (905) 546-2424 Ext. 2162
SUBMITTED BY:	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
SIGNATURE:	

RECOMMENDATION(S)

- (a) That the 2021 Reserve Report and the 2021 Reserves Detail Report with 2020 Comparative figures and 2022-2024 Projections attached as Appendix "A" to Report FCS22065, be received;
- (b) That the National Housing Strategy Co-Investment Fund Reserve Policy attached as Appendix "C" to Report FCS22065, be approved and that the reserve be established subject to the terms outlined in the Policy;
- (c) That reserve Capital Projects – Hamilton (108035) and Roads, Bridges & Traffic Capital Reserve (108041) be closed and remaining funds in the total amount of \$22,407.30 be allocated to the Unallocated Capital Levy Reserve (108020);
- (d) That reserve Computer Replacement Program (110015) be renamed to IT Asset Management Reserve;
- (e) That the matter respecting the Business Improvement Area (BIA) Contribution – Closure of Year End Reserve, as recommended in the Report PED20161, be considered complete and removed from the Outstanding Business List of the General Issues Committee.

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 2 of 11**EXECUTIVE SUMMARY**

The purpose of Report FCS22065 is to present Council with a detailed summary of the status of the City of Hamilton's reserves as of December 31, 2021 in comparison to the 2020 year-end balance, as well as, projections for the years 2022 to 2024. The 2022 to 2024 forecast is based on budgeted transfers to and from the reserves, as well as, other known requirements including anticipated income and investment activities.

On June 1, 2022, S&P Global Ratings raised the City of Hamilton's credit rating from 'AA+' to 'AAA' maintaining a stable outlook. The City's reserve position continues to ensure that the City remains in a strong net creditor financial position, which provides the financial flexibility to address capital infrastructure needs and limit the impact of unexpected events.

Table 1 summarizes the overall reserve positions as at December 31, 2020 and 2021, as well as, projected balances for December 31, 2022, 2023 and 2024.

Tax and Rate Supported Reserves, Obligatory Reserves and the Hamilton Future Fund totalled \$1,293 M at December 31, 2021, representing a \$140 M, or 12.2%, increase over the 2020 balance of \$1,153 M. A significant portion of this increase is the result of 2021 Development Charge (DC) collections exceeding DC Capital financing requirements by \$87 M, an increase in the Federal Gas Tax Reserve of \$46 M, as well as, the 2021 Tax Supported Operating Budget surplus of \$34 M. The overall increase was partially offset by draws on Rate Supported Reserves of \$29 M. The balance of the changes is detailed in Appendix "A" to Report FCS22065.

The overall reserve balance for 2022 is forecasted to decrease by \$166 M, or 12.8%, from \$1,293 M in 2021 to \$1,128 M in 2022 based on current commitments. The decrease is primarily driven by draws from Rate Supported Reserves of \$52 M, Stabilization Reserves in the amount of \$49 M, specifically a decrease in the Tax Stabilization Reserve of \$36 M and a decrease in the COVID-19 Emergency Reserve of \$13 M and a decrease in Obligatory Reserves of \$57 M from decreases in Parkland Dedication Reserve of \$20 M, Safe Restart Agreement (SRA) Reserve of \$21.0M and Federal Gas Tax Reserve of \$74 M which are partially offset from DC collections exceeding DC Capital financing by \$56 M.

Table 1
Overall Reserve Position

	Balance Dec.31, 2020	Forecast Dec.31, 2021	Forecast Dec.31, 2022	Forecast Dec.31, 2023	Forecast Dec.31, 2024
	\$	\$	\$	\$	\$
Tax Supported Reserves	458,988,743	476,042,857	419,842,313	458,788,070	503,026,407
Rate Supported Reserves	164,977,178	135,707,319	83,486,368	94,688,810	102,261,014
Total Non Obligatory	623,965,921	611,750,176	503,328,681	553,476,880	605,287,421
Obligatory Reserves	470,579,253	617,917,714	560,378,699	606,628,135	670,709,672
Sub-total Before Future Fund	1,094,545,174	1,229,667,890	1,063,707,380	1,160,105,015	1,275,997,093
Hamilton Future Fund Reserves	58,466,387	63,847,910	64,129,910	65,753,910	68,446,910
Total Reserves	1,153,011,561	1,293,515,800	1,127,837,290	1,225,858,925	1,344,444,003

*Note: Anomalies due to rounding

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 3 of 11

Through Report HSC19048(b), Accessing Capital Repair Funds National Housing Strategy Co-Investment Fund CityHousing Hamilton, Council approved the development of a funding agreement between the City of Hamilton and CityHousing Hamilton (CHH) for the provision of funds to meet CHH's annual debt repayment obligations under the Canada Mortgage and Housing Corporation's National Housing Strategy Co-investment Fund. It is recommended through Recommendation (b) to Report FCS22065 that a City reserve be established to manage the payments for those annual provisions.

Through Report FCS22065 staff seeks approval to close two reserves (Capital Projects – Hamilton (108035) and Roads, Bridges & Traffic Capital Reserve (108041)) and transfer the remaining balances of \$22 K to the Unallocated Capital Levy Reserve (108020).

Alternatives for Consideration – Not Applicable

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: N/A

Staffing: N/A

Legal: N/A

HISTORICAL BACKGROUND**Importance of Reserves**

Prudent fiscal management of reserves is imperative. Reserves provide flexibility against uncertainties that inevitably arise in today's changing municipal environment. Over the years, the use of the City's reserves has met several financial objectives, such as, to moderate tax and rate increases, to fund or expand the City's capital program and to minimize the use of long-term debt. The appropriate use of reserves reduces financial risk to tax and rate payers in the future. Further, maintaining reserves at adequate levels will provide the City of Hamilton with financial flexibility while forming a cornerstone of its financial integrity.

Capital Markets and Credit Rating

Responsible fiscal management translates into an ability to borrow in financial markets at attractive interest rates. Credit rating agencies consider reserve policies, along with other financial policies including short-term financial planning and long-term financial planning (i.e. operating and capital budgets), when determining the credit rating of a local government.

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 4 of 11

On June 1, 2022, S&P Global Rating Services (S&P) raised the City's credit rating from 'AA+' to 'AAA' maintaining a stable outlook. The increase was the result of S&P revising its assessment of the institutional framework for Canadian municipalities to "extremely predictable and supportive" from "very predictable and balanced". In the formal review of the Canadian municipal institutional framework, S&P's upward revision reflects their assessment that Canadian municipalities have demonstrated resilient budgetary performance during 2008 financial crisis and, more recently, the COVID-19 pandemic. S&P noted that with support from upper levels of government during the pandemic, Canadian municipalities' finances fared much better than expected in 2020 and into 2021 as the pandemic unfolded.

Debt Indicators

As at December 31, 2021, the City had total debt outstanding of \$348 M (excluding Mortgages and Lease Purchase Agreements). Total approved debt for the City is \$517 M for 2022 and forecasted \$1,062 M for 2023, including previously approved debt still to be issued. This number is expected to increase with forecasts showing potential approved debt outstanding of \$1,245 M in 2024. The amount of actual debt outstanding may be less because of timing in debenture issuance, delay in project closings or project deferrals.

The significant increase in debt over the next three years is attributable to substantial investment in the City's Water, Wastewater and Storm Infrastructure, Social Housing Infrastructure, West Harbor Initiatives, Transit Infrastructure, as well as, significant Development Charge supported debt to fund both Rate and Tax related growth infrastructure needs.

The annual debt payments are planned for and recovered through the property tax levy (tax supported debt), rate user fees (rate supported debt) or DC reserves (DC supported debt) depending on the nature of the debt. Staff monitors and reports on both Council approved and legislative thresholds through the annual budgeting process and anytime new debt is being considered for approval.

Selected financial indicators related to potential outstanding debt forecasts can be found in Table 2.

Table 2
Selected Financial Indicators
Fiscal Year End December 31

	2020	2021	2022(f)*	2023(f)	2024(f)
Approved Debt Outstanding (excluding Mortgages and Lease Purchase Agreements) (\$M's)	341	348	517	1,062	1,245
Debt per Capita (\$)	581.04	595.93	875.07	1,776.94	2,095.55
Debt per Capita Year over Year (% Change)	-16%	3%	47%	103%	16%
Debit to Reserve Balance	30%	27%	46%	87%	93%

* (f) is forecast

***Note: Anomalies due to rounding**

SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 5 of 11

POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS

The 2021 Reserve Report (Report FCS22065) is prepared in accordance with City of Hamilton Reserve Policy – Administration of Financial Reserves and Reserve Funds, as well as, relevant legislation and agreements (i.e. the *Municipal Act*, *Development Charges Act*, *Building Code Act* and Canada Community Building Fund Agreement (CCBF)).

RELEVANT CONSULTATION

Staff from all City Departments, the Hamilton Police Service and the Hamilton Public Library have reviewed and provided information for the preparation of the 2021 Reserve Report and the 2021 Reserves Detail Report, which is attached as Appendix “A” to Report FCS22065.

ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)**2021 Actual Activities**

The overall reserve position increased by \$140 M, or 12.2 %, from \$1,153 M in 2020 to \$1,288 M in 2021. The following factors drove the year-over-year increase:

- (a) increase of \$140 M, which was largely attributed to a \$87 M increase in 2021 Development Charge collections relative to capital financing requirements;
- (b) \$46 M increase in the Canada Community Building Fund due to one-time increase in Federal Gas Tax funding in 2021; and
- (c) the 2021 Tax Supported Operating Budget surplus of \$34 M.

The overall increase was partially offset by draws on Rate Supported Reserves of \$29 M.

Through Recommendation (b) to Report FCS22065 staff are seeking approval to establish a National Housing Strategy Co-Investment Fund Reserve for the purpose of fulfilling the funding agreement with CityHousing Hamilton approved through Report HSC19048(b) for the annual debt obligations with the Canadian Mortgage and Housing Corporation’s National Housing Strategy Co-Investment Fund – Repair and Renewal Stream.

Recommendation (c) to Report FCS22065 seeks approval to close two reserves (Capital Projects – Hamilton (108035) and Roads, Bridges & Traffic Capital Reserve (108041)) and transfer the remaining balances of \$22 K to the Unallocated Capital Levy Reserve (108020).

Reserve Capital Projects – Hamilton (108035) with a December 2021 balance of \$1,463.21 is a one-time reserve established by combining the reserves of the former City of Hamilton. With the completion of the terms of the forgivable loan with Canadian Football Hall of Fame, this reserve now has a minimal balance and is proposed for closure.

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 6 of 11

Reserve Roads, Bridges & Traffic Capital (108041) with balance of \$20,944.09 relates to grants received in 2006 and 2008 under the Provincial Move Ontario and Municipal Road and Bridge Infrastructure Investment Programs. As the funds have been almost fully allocated to roads and bridges capital programs over the years, staff is proposing the closure of this Reserve.

Recommendation (d) seeks approval of renaming Computer Replacement Program Reserve (110015) to IT Asset Management Reserve which better reflects the scope of intended use of the funds and includes the management of a range of IT assets including IT infrastructure equipment and software.

Through Report PED20161, Business Improvement Area (BIA) Contribution to Operating Budget Grant Program Update, Council approved the establishment of a new reserve with any unused funding due to COVID-19 restrictions from the 2020 Operating Budget contribution to BIA. The report recommended that staff report back on any unused amounts remaining along with closure of the reserve at the end of 2021. Since the expected surplus was not realized, the new reserve was not required and this item is recommended for removal from the Outstanding Business List of the General Issues Committee through recommendation (e) to Report FCS22065.

Table 3 to Report FCS22065 summarizes the overall reserve activity through 2021 and position as of December 31, 2021 by reserve type.

Table 3
OVERALL RESERVE POSITION
2021 ACTIVITY RESERVE GROUP (\$ MILLIONS)

	Tax Supported Reserves	Rate Supported Reserves	Obligatory Reserves	Future Fund Reserves	Total Reserves
Balance - January 1, 2021	\$459.0	\$165.0	\$470.6	\$58.4	\$1,153.0
Add:					
Interest Earned	10.7	6.6	11.1	1.7	30.1
Provisions to Reserve	103.4	0.2	11.7	0.0	115.3
Program / Capital Surpluses	16.2	0.4	3.4	0.0	20.0
Repayments of Internal Debt	11.7	0.0	0.0	7.9	19.6
Collections / Recoveries	8.3	0.0	133.5	0.0	141.8
Gas Tax Revenue	0.0	0.0	78.5	0.0	78.5
Special Levy-Ward Infrastructure Investment	13.4	0.0	0.0	0.0	13.4
Fees / Donations / Sales	1.1	0.0	15.1	0.0	16.2
Other Revenue	10.4	21.8	17.4	0.0	49.6
	175.2	29.0	270.7	9.6	484.5
Less:					
Capital Program Funding	33.9	52.5	84.8	0.0	171.2
Vehicle and Equipment Funding	25.3	0.0	0.0	0.0	25.3
borrowing to be Repaid	3.4	0.0	9.5	0.0	12.9
Program Phase-ins / Pilot / Grants	11.3	0.0	0.0	0.0	11.3
Property Purchases	1.9	0.0	3.5	0.0	5.4
Inter Reserve Transfers	2.2	0.0	0.0	0.0	2.2
Other Expenditures	80.1	5.8	25.6	4.2	115.7
	158.1	58.3	123.4	4.2	344.0
Ending Balance - December 31, 2021	\$476.1	\$135.7	\$617.9	\$63.8	\$1,293.5

*Note: Anomalies due to rounding

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 7 of 11

Reserve Balances

Over the last five years, the reserve balances have increased from \$950 M in 2017 to a balance of \$1,224 M as at December 31, 2021 (excludes Future Fund Reserves). The increase is primarily the result of increases in reserve provisions and overall collections, including Development Charges and Canada Community Building Fund from Federal Gas Taxes, offset by completion of major projects and capital financing charges.

Staff is forecasting a decrease in reserve balances of \$166 M (excludes Future Fund Reserves) over 2022, primarily due to a decrease in Stabilization Reserves, Rate Supported Reserves and decrease in Obligatory Reserves.

By the end of 2022, Stabilization Reserves balances are expected to decrease in the amount of \$49 M, specifically a decrease in Tax Stabilization of \$36 M and a \$13 M decrease in the COVID-19 Emergency Reserve and a decrease in Obligatory Reserves of \$57 M from decreases in Parkland Dedication Reserve of \$20 M, Safe Restart Agreement (SRA) Reserve of \$21.0M and Federal Gas Tax Reserve of \$74 M which are partially offset from DC collections exceeding DC Capital financing by \$56 M.

It is anticipated that the Safe Restart Agreement and COVID-19 Recovery Funding for Municipalities Program funding will be fully utilized by the end of 2022, as well as, the majority of City funds from the COVID-19 Emergency Reserve to offset pressures related to the pandemic response and recovery.

The DC reserves classified under Obligatory Reserves are a function of development activity and capital infrastructure construction. Where capital infrastructure is required in advance of the development, debt issuances will be closely monitored to ensure sustainability of the DC reserves. Other services (i.e. recreation, library, parking) have more flexibility and can often come online after a significant amount of the development and related collections have been completed. Therefore, these types of services typically require fewer debt issuances.

Report FCS22040, presented at the May 19, 2022 meeting of the Audit, Finance and Administration Committee meeting, provides additional detail on the DC Reserves.

Both Tax Supported Reserves and Obligatory Reserves are forecasted to increase by 2024 where Rate Supported Reserves and Hamilton Future Fund Reserves are forecasted to remain flat through 2024.

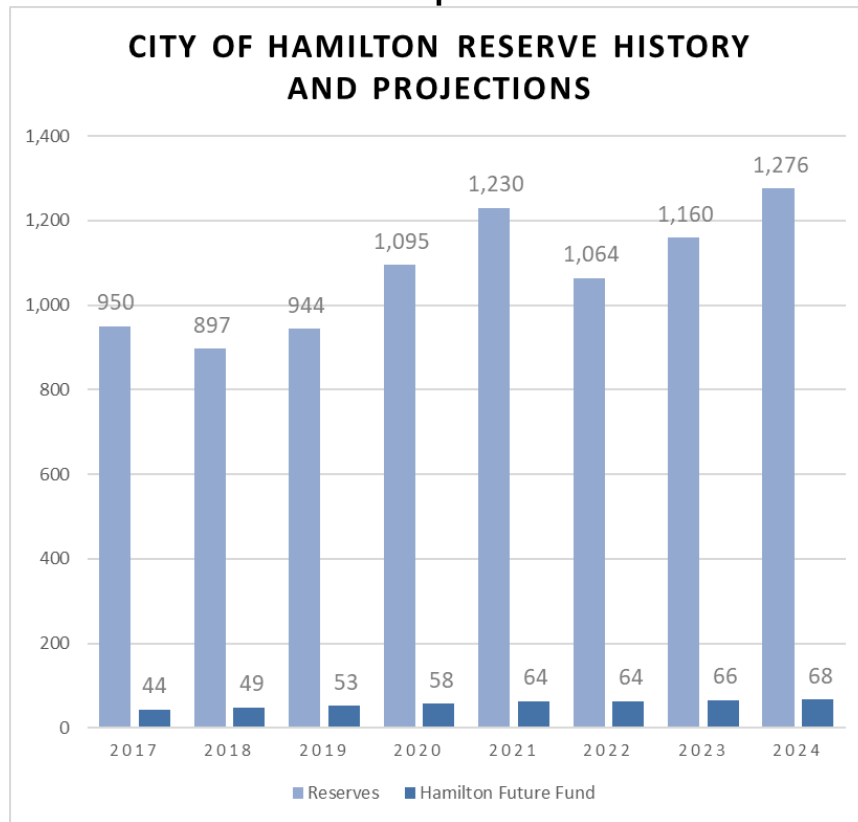
Graph 1 shows a five-year reserve history and 2022-2024 reserve projections for the City of Hamilton.

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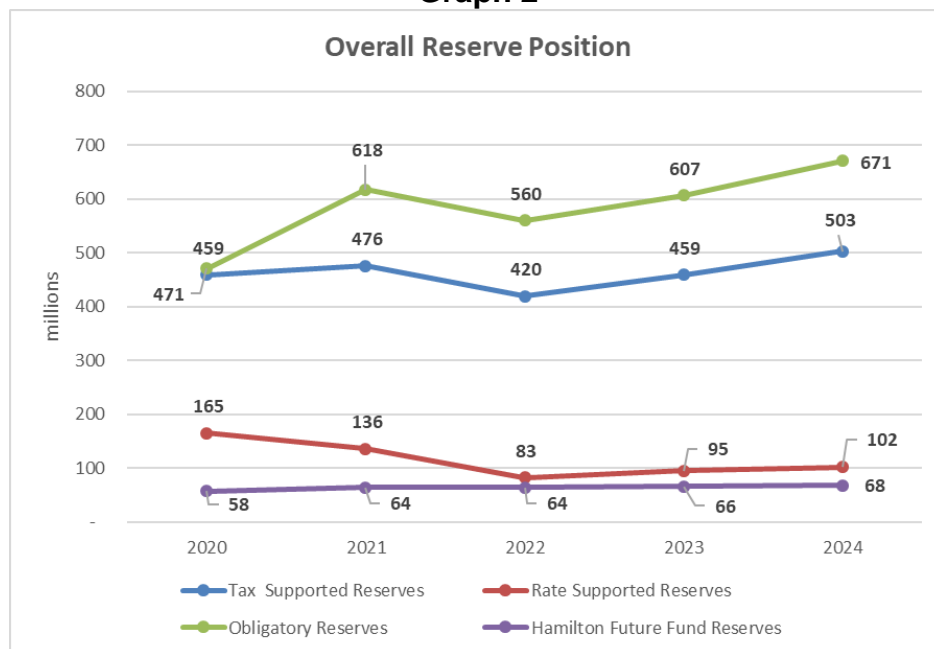
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Graph 1



Graph 2 shows reserve history for 2020 and 2021 and reserve projections for 2022 to 2024 by reserve group.

Graph 2



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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 9 of 11

Sustainability of Reserves

The 2021 Reserves Detail Report, attached as Appendix “A” to Report FCS22065, indicates whether the reserves are sustainable in the short to medium term or not. The criteria used to determine sustainability is as follows:

- If the annual contributions are sufficient to offset future requirements over the three-year forecast 2022-2024;
- If there are committed contributions to the reserve; and,
- If there is a financial plan in place to ensure target levels are met and maintained.

The following list shows the reserves that are forecasted to be non-sustainable as of June 2022:

110057- Roxborough Community Improvement Plan Area
112205- Winter Control
112270- Waste Management Recycling

The sustainability of reserves continues to be assessed. There may be different approaches to addressing reserve sustainability depending on the nature and purpose of the reserve. Where reserves have been identified as not sustainable staff will work to develop strategies to ensure the long-term sustainability which could include increases to contributions to reserves through the annual budgeting process.

Outstanding Liabilities

The City provides certain employee benefits that require funding in future years which are currently estimated at \$397 M as at December 31, 2021. The City has established reserves to provide for some of these liabilities while other amounts, such as accrued vacation, have been recorded as liabilities on the City’s Balance Sheet. The amounts in the reserves to provide for the liabilities total \$95.5 M, or 24%, of the total liability thus leaving net employee-related unfunded liabilities to be recovered in the future from either reserves or the operating fund at \$301.2 M as illustrated in Table 4.

Currently, there is no Public Sector Accounting Board (PSAB) requirement to provide funding for the net unfunded liability portion of these employee benefits either from reserves or taxation. These unfunded liabilities can be funded as they occur in future years, either from the operating budget or from dedicated reserves. A financing strategy requires approval by Council either through a report or through the Budget process. Corporate Services staff will continue to monitor these liabilities to ensure a funding source is available as they come due.

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 10 of 11

The City owns and operates one open landfill and maintains 12 closed landfills. The open Glanbrook site is estimated to reach capacity and close in 2055. The estimated liability for future costs associated with the operational site and post-closure care of the closed sites is estimated at \$77 M net of provisions in the reserves. This liability amount is primarily comprised of two factors: resetting the post period monitoring of closed landfills to 50 years and the addition of internal staff costs being added to the landfill liability calculation. It is important to note that this is an estimated amount and will be funded on an as-needed basis as future landfill liabilities come due.

Including the landfill site, total liabilities to be recovered in the future are estimated at \$378 M. Table 4 summarizes the estimated future liabilities by category.

Table 4

Estimate of Outstanding Liabilities (\$ 000's)		
	2021	2020
	\$	\$
Employee Benefits and Future Obligations:		
Sick Leave Benefit Plan	62,692	60,015
Long Term Disability Plan	44,975	43,676
Worker's Safety & Insurance Board Liabilities (WSIB)	132,478	128,967
Retirement Benefits	170,423	168,449
Vacation Benefits	27,031	27,212
Pension Benefit Plans	(40,311)	(34,366)
	397,288	393,953
Net unamortized actuarial gain	(9,596)	(11,803)
Valuation allowance	9,041	5,800
	396,733	387,950
Less:		
Provisions in Reserves and Balance Sheet	(95,511)	(91,895)
Employee Related Liabilities to be recovered in the future	301,222	296,055
Waste Management Facilities liabilities:		
Open and Closed landfill sites	78,272	65,148
Less:		
Provisions in Reserves	(1,275)	(1,249)
Waste Management liabilities to be recovered in the future	76,997	63,899
Total Liabilities to be recovered in the future	378,219	359,954

Outstanding Internal Loans

Internal borrowing from reserves reduces reliance on external debenture borrowings which, in turn, reflects favourably on the City's credit rating. It also provides Council with an alternative financial tool in dealing with capital budget pressures.

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SUBJECT: 2021 Reserve Report (FCS22065) (City Wide) – Page 11 of 11

Borrowing from a reserve is permitted only if the analysis of the reserve's funds indicates excess funds are available and the use of these funds will not impact the reserves' current operations. As at December 31, 2021, the total principal outstanding for internal loans from reserves was \$53.7 M with annual repayments of \$6.3 M and maturities ranging from 2022 to 2035. Appendix "B" to Report FCS22065 provides a detailed summary of all outstanding internal loans from reserves. In 2021, \$128 K of loans have been fully amortized, while 37 new loans for a total of \$6.3 M and three loans consolidated into the loan portfolio for total of \$21.9 M were added, representing an increase of \$28.2 M in the principal amount.

ALTERNATIVES FOR CONSIDERATION

N/A

ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**Community Engagement and Participation**

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community

Economic Prosperity and Growth

Hamilton has a prosperous and diverse local economy where people have opportunities to grow and develop.

Built Environment and Infrastructure

Hamilton is supported by state-of-the-art infrastructure, transportation options, buildings and public spaces that create a dynamic City.

Our People and Performance

Hamiltonians have a high level of trust and confidence in their City government.

APPENDICES AND SCHEDULES ATTACHED

Appendix "A" to Report FCS22065 – 2021 Reserves Detail Report with 2020 Comparative Figures and 2022 to 2024 Projections

Appendix "B" to Report FCS22065 – Internal Loan from Reserves Summary

Appendix "C" to Report FCS22065 – National Housing Strategy Co-Investment Fund Reserve Policy

MZ/dt



Hamilton

2021 Reserves - Detail Report

With 2020 Comparative figures
and 2022-2024 Projections

***City of Hamilton
71 Main St. West
Hamilton, Ontario
L8P 4Y5***

**CITY OF HAMILTON
2020 RESERVE REPORT**

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RESERVES' SUMMARY

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
2021 Reserve Report
Reserve Balances**

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	1,096,438	670,001	578,877	107,834	-410,774	Yes
100032- Corporate Trunked Radio Communication System	1,037,317	1,346,896	1,420,371	1,320,234	1,222,669	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	1,257,957	1,677,281	139,193	431,527	147,092	Yes
100034- Small Equipment Environmental Services	663,926	718,935	766,079	753,617	801,558	Yes
108023- Information Technology Capital Reserve	741,567	1,009,206	1,050,625	1,580,539	1,869,766	Yes
110005- Hamilton Beach Rescue	408,413	413,065	420,310	427,721	435,303	Yes
110015- Computer Replacement Program	5,926,711	8,395,389	10,981,809	13,684,345	16,507,364	Yes
110035- Survey Equipment Replacement	227,078	266,488	302,962	340,275	378,446	Yes
110040- Equipment Replacement - Operations	259,035	234,682	261,817	289,576	317,973	Yes
Sub-total Equipment Replacement Reserves	11,618,442	14,731,943	15,922,043	18,935,668	21,269,397	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	3,278,781	2,145,507	2,255,544	2,368,111	2,483,268	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	-1,512,179	-2,066,323	-2,562,621	-2,579,478	130,878	Yes
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	2,155,325	1,378,554	1,372,040	1,358,792	1,502,392	Yes
110023- Vehicle Replacement - DARTS	4,075,918	4,326,497	541,717	547,194	552,781	Yes
110025- Vehicle Replacement - Central Garage	4,858,216	726,963	729,259	1,004,550	1,363,775	Yes
110030- Vehicle Replacement - Transit	25,473,482	35,046,044	42,160,766	54,587,432	67,805,725	Yes
Sub-total Vehicle Replacement Reserves	38,329,543	41,557,242	44,496,705	57,286,601	73,838,819	
VEHICLE & EQUIPMENT RESERVES	49,947,985	56,289,185	60,418,748	76,222,269	95,108,216	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	37,209,091	32,242,933	16,699,808	19,325,669	21,281,854	Yes
108050- Parkland Acquisition Reserve	3,704,120	3,380,863	7,948,671	9,648,740	11,387,911	Yes
108062- Climate Change Reserve	0	1,520,960	1,555,942	1,591,729	1,628,339	Yes
Sub-total Capital Reserves	40,913,211	37,144,756	26,204,421	30,566,138	34,298,104	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	76,738	111,265	-681,293	-656,963	-632,073	One-Time
108031- Capital Projects - Dundas	158,952	162,284	0	0	0	One-Time
108032- Capital Projects - Flamborough	792,566	727,921	744,663	761,790	779,311	One-Time
108033- Capital Projects - Glanbrook	3,947	4,030	4,123	4,218	4,315	One-Time
108034- Capital Projects -Stoney Creek	598,781	611,331	625,392	639,776	654,491	One-Time
108035- Capital Projects - Hamilton	69,809	1,463	1,497	1,531	1,566	Close
117036- S.C. Compensation Royalties (Terrapure Landfill)	1,923,395	3,026,302	4,174,061	5,348,218	6,537,123	Yes
Sub-total Former Municipalities-Capital Reserves	3,624,188	4,644,596	4,868,443	6,098,570	7,344,733	

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	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Councillor's Infrastructure Program</u>						
108051- Ward 1 Special Capital Re-investment	3,324,921	3,708,771	4,581,204	6,123,656	7,701,584	Yes
108052- Ward 2 Special Capital Re-investment	2,334,768	3,377,071	4,054,399	5,591,730	7,164,420	Yes
108053- Ward 3 Special Capital Re-investment	1,157,548	1,388,608	1,943,446	3,184,178	4,453,447	Yes
108054- Ward 4 Special Capital Re-investment	258,240	-1,458,311	-207,759	1,310,742	2,864,169	Yes
108055- Ward 5 Special Capital Re-investment	1,123,185	600,962	1,649,840	3,072,274	4,527,424	Yes
108056- Ward 6 Special Capital Re-investment	-850,639	446,056	854,105	2,305,308	3,772,015	Yes
108057- Ward 7 Special Capital Re-investment	2,141,639	3,392,969	3,962,740	5,836,116	7,752,579	Yes
108058- Ward 8 Special Capital Re-investment	2,715,466	2,264,853	1,020,815	2,405,407	3,821,844	Yes
108059- Ward 9 Special Capital Re-investment	42,844	55,160	75,279	96,649	118,510	Yes
108064- Ward 14 Special Capital Re-investment	1,720,126	1,965,641	2,145,014	3,206,385	3,280,667	Yes
108070- Ward 10 Special Capital Re-investment	30,227	42,015	54,282	67,303	80,624	Yes
Sub-total Councillor's Infrastructure Program	13,998,325	15,783,795	20,133,365	33,199,748	45,537,283	
CAPITAL RESERVES-TAX SUPPORTED	58,535,724	57,573,147	51,206,229	69,864,456	87,180,120	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	6,724,831	11,965,583	17,254,570	22,589,215	23,071,269	Yes
Sub-total Pension/Retirement Reserves	6,724,831	11,965,583	17,254,570	22,589,215	23,071,269	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	15,044,335	15,805,815	15,178,318	17,829,396	17,146,861	Yes
112020- Unreported Claims Reserve	3,779,290	3,858,446	3,947,190	4,037,975	4,130,848	Yes
112025- Claims Fluctuation Reserve-Health/Dental	24,688,628	22,322,896	21,172,615	20,075,103	18,983,416	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,963,426	6,402,737	5,869,268	5,355,945	4,843,527	Yes
Sub-total Benefits' Reserves	50,475,679	48,389,894	46,167,391	47,298,419	45,104,652	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,703,490	7,104,445	7,267,847	7,435,008	7,606,013	Yes
112035- Sick Leave Liability - General	2,866,771	5,006,558	5,986,616	6,407,465	6,854,475	Yes
Sub-total Sick Leave Reserves	9,570,261	12,111,003	13,254,463	13,842,473	14,460,488	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	41,329,314	41,617,770	39,222,063	39,520,819	39,814,379	Yes
112051 - Line of Duty Death Benefit Reserve	0	1,203,598	1,585,306	1,975,793	2,375,261	Yes
Sub-total Workplace Health & Safety Reserves	41,329,314	42,821,368	40,807,369	41,496,612	42,189,640	
EMPLOYEE RELATED RESERVES	108,100,085	115,287,848	117,483,793	125,226,719	124,826,049	
<u>STABILIZATION RESERVES</u>						
110046- Tax Stabilization Reserve	65,916,958	41,309,338	5,527,200	5,770,860	7,470,513	Yes
110048- Grants & Subsidy Reserve	1,016,561	1,037,868	1,061,787	1,086,256	1,111,287	One-Time
110053- COVID-19 Emergency Reserve	1,144,000	20,618,873	7,755,468	0	0	One-Time
STABILIZATION RESERVES	68,077,519	62,966,079	14,344,455	6,857,116	8,581,800	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	367,513	1,180,671	1,921,943	2,529,205	3,111,510	One-Time

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	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Working Fund Reserves</u>						
112206- Election Expense Reserve	721,185	1,432,301	265,352	904,032	1,573,215	Yes
112212- Volunteer Committee Reserve	230,781	270,551	268,682	274,862	281,184	Yes
112230- City Enrichment Fund	836,026	1,354,593	1,385,749	1,417,621	1,450,226	Yes
112300- Investment Stabilization Reserve	44,557,810	48,150,496	45,615,312	49,278,635	53,026,215	Yes
112400- Working Fund-General	23,143,453	23,628,540	24,171,996	24,727,952	25,296,695	Yes
Sub-total Working Fund Reserves	69,489,255	74,836,481	71,707,091	76,603,102	81,627,535	
OPERATING RESERVES	69,856,768	76,017,152	73,629,034	79,132,307	84,739,045	
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	339,688	290,025	233,375	167,938	106,053	One-Time
110041- Social Housing Stabilization Reserve	1,579,213	373,523	0	0	0	Yes
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	465,148	796,786	486,375	282,945	289,453	Yes
110057- Roxborough Community Improvement Plan Area	0	1,047,000	12,041	12,318	12,601	No
112009- Municipal Down Payment Assistance Program	104,012	106,192	0	0	0	One-Time
112239- Federal Housing Initiatives	13,447	13,729	14,045	14,368	14,699	One-Time
112244- Social Housing Transition Reserve	115,868	118,298	121,019	123,802	126,649	One-Time
112252- Supplement/Housing Allowance Reserve	483,170	2,597,108	2,080,287	1,551,579	1,010,710	One-Time
112254- Revolving Home Ownership Reserve	1,332,239	2,109,039	1,080,299	1,105,146	1,130,564	Yes
112256- Affordable Housing Property Reserve	0	-1,268,186	984,112	1,006,747	1,029,902	Yes
Sub-total Housing Reserves	4,432,785	6,183,514	5,011,553	4,264,843	3,720,631	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	1,102,332	324,801	350,155	357,625	365,850	Yes
Sub-total Lodges	1,102,332	324,801	350,155	357,625	365,850	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	397,140	466,848	450,083	432,774	414,908	Yes
110049- Four Pad Stabilization Reserve	302,688	309,032	316,140	323,411	330,849	Yes
Sub-total Recreation Reserves	699,828	775,880	766,223	756,185	745,757	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,317,088	1,344,694	1,021,597	1,045,094	1,069,131	Yes
112214- Social Services Initiative Fund	18,066	18,445	18,869	19,303	19,747	One-Time
112218- Early Years System Reserve	702,844	3,759,496	3,633,549	3,504,706	3,585,314	One-Time
Sub-total Social Services	2,037,998	5,122,635	4,674,015	4,569,103	4,674,192	
Sub-total Healthy and Safe Communities	8,272,943	12,406,830	10,801,946	9,947,756	9,506,430	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	30,141	30,773	31,482	32,207	32,949	Yes

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	\$	\$	\$	\$	\$	
112219- Public Health Services Reserves	283,913	289,864	296,544	303,378	310,369	One-Time
Sub-total Public Health	314,054	320,637	328,026	335,585	343,318	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	627,977	669,472	713,130	757,608	803,039	Yes
106006- Library Collections	1,336,820	1,387,061	1,444,251	1,502,756	1,562,607	Yes
106007- Library General Development	2,106,943	4,795,681	4,719,317	4,749,931	4,810,904	Yes
106008- Library Major Capital Projects	1,346,981	2,879,370	2,954,699	2,043,261	616,609	Yes
106009- Summer Reading Program	535,265	544,774	557,304	570,122	583,235	Yes
106011- Redeployment & Training Fund	414,673	524,324	538,604	550,992	563,665	Yes
106012- Youth Programming Reserve	72,229	73,512	75,203	76,933	78,702	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	117,642	231,322	372,217	516,353	663,804	Yes
106014- Library-Computer Reserve Fund	523,796	640,011	825,675	1,015,609	1,209,912	Yes
106015- Library Donations Reserve	33,209	244,807	235,840	251,379	277,391	Yes
106110- Special Gift Fund	1,975,831	2,145,125	2,185,125	2,259,125	2,333,125	One- Time
106130- K McLaren Memorial Fund	46,082	50,938	52,338	53,738	55,138	One- Time
106152- Waterdown Library Fund	51,129	52,037	53,234	54,458	55,711	One- Time
Sub-total Library Reserves	9,188,577	14,238,434	14,726,937	14,402,265	13,613,842	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	933,447	896,972	905,495	914,214	923,133	Yes
112217- Airport Joint Marketing Reserve Fund	455,311	544,103	230,552	321,832	415,212	Yes
Sub-total Airport Reserves	1,388,758	1,441,075	1,136,047	1,236,046	1,338,345	
<u>Culture Reserve</u>						
104080- Reserve For Various Museums	370,784	379,808	398,659	423,001	447,902	Yes
108044- Public Art Reserve	1,600,777	1,360,076	1,210,300	1,400,466	1,582,643	Yes
108049- Downtown Public Art	51,216	62,219	13,075	13,376	13,684	Yes
Sub-total Culture Reserve	2,022,777	1,802,103	1,622,034	1,836,843	2,044,229	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,960,516	4,043,529	4,136,530	4,231,670	4,328,998	Yes
108042- Red Hill Business Park Reserve	2,716,371	-594,868	2,769,860	2,833,567	2,898,739	One-Time
110060- Shovel Ready Industrial Land Reserve	2,993,790	2,142,391	1,888,216	1,628,195	1,362,193	One-Time
110086- Development Fees Stabilization	11,772,915	15,462,650	17,917,153	18,329,248	18,750,821	Yes
117012- Developer Deposits - Roads (SC)	1,007,487	1,028,604	42,376	43,351	44,348	One- Time
Sub-total Development Related Reserves	22,451,079	22,082,306	26,754,135	27,066,031	27,385,099	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	458,826	468,443	479,217	490,239	501,514	Yes
102047- Community Heritage Program Reserve	99,412	94,224	66,046	37,220	24,486	One-Time
102048- Main Street Program Reserve	1,306,948	1,334,342	505,257	271,158	29,327	Yes
102049- Hamilton Community Heritage Fund	100,512	100,474	50,040	49,021	47,979	Yes

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	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
108036- Downtown Hamilton Capital Program	1,718,159	2,639,333	2,346,013	2,298,821	2,250,544	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	333,540	340,531	297,788	223,717	147,943	Yes
Sub-total Downtown/BIA's/Heritage Reserves	4,017,397	4,977,347	3,744,361	3,370,176	3,001,793	
<u>Economic Development</u>						
112221- Economic Development Investment Reserve	1,553,021	1,493,632	1,239,139	701,199	656,637	Yes
112231- Conventions/Sports Events Reserve	777,353	920,375	1,048,763	1,071,367	1,070,721	Yes
Sub-total Economic Development	2,330,374	2,414,007	2,287,902	1,772,566	1,727,358	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	10,232,116	8,615,684	2,849,548	3,019,791	3,193,950	Yes
100051- OPA 28 Fee Reserve	-2,177,498	-1,376,396	-902,303	-417,306	78,846	One- Time
108021- Parking Capital Reserve	7,961,299	7,977,815	8,018,495	8,538,550	9,197,004	Yes
115085- HMPS Cash in Lieu of Parking Reserve	670,001	684,044	699,777	715,872	732,337	Yes
Sub-total Planning-Other Reserves	16,685,918	15,901,147	10,665,517	11,856,907	13,202,137	
Sub-total Planning & Development Reserves	48,896,303	48,617,985	46,209,996	47,138,569	48,698,961	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	136,591	-776,486	-565,397	-578,401	-591,704	One-Time
102025- First Ontario Concert Hall Reserve	614,231	361,808	370,130	378,643	387,352	One-Time
Sub-total H.E.F. Reserves	750,822	-414,678	-195,267	-199,758	-204,352	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	2,976,064	1,514,515	1,128,658	1,154,865	1,181,675	Yes
110065- Police Capital Expenditures	1,332,398	1,636,709	1,674,353	1,712,863	1,752,259	Yes
112029- Provision for Vacation Liability	1,609,527	640,917	655,658	670,738	686,165	Yes
112225- Police Rewards	179,229	193,160	197,603	202,148	206,797	Yes
Sub-total Police Reserves	6,097,218	3,985,301	3,656,272	3,740,614	3,826,896	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	71,918	78,661	68,332	72,938	74,616	Yes
Sub-total Farmers Market	71,918	78,661	68,332	72,938	74,616	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	119,360	200,008	222,668	240,253	241,834	Yes
Sub-total Cemeteries' Reserves	119,360	200,008	222,668	240,253	241,834	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	59,030	142,175	167,518	193,368	219,735	Yes
108039- General Facility Capital Reserve	127,985	129,341	132,316	135,359	138,472	Yes
108046- RCMP Lease-Capital Replacement	1,314,655	744,915	819,232	895,248	973,003	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	549,198	636,222	706,700	778,714	852,407	Yes
112209- 47 Guise St Reserve	196,816	210,441	225,845	241,658	258,408	Yes
Sub-total Facilities	2,247,684	1,863,094	2,051,611	2,244,347	2,442,025	

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	\$	\$	\$	\$	\$	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	51,833	76,911	78,680	80,490	82,341	Yes
112201- General Park, Marina and Waterfront Reserve	132,444	142,364	146,124	235,948	327,838	Yes
112202- Leash Free Park Reserve	92,000	90,131	50,762	91,407	52,067	Yes
112224- Waterpark Operations Reserve	1,383,688	1,260,332	1,134,087	696,144	534,568	Yes
Sub-total Greenspace/Parks Reserves	1,659,965	1,569,738	1,409,653	1,103,989	996,814	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	2,085,485	20,944	21,426	21,919	22,510	Close
112203- Red Light Camera Project	5,715,534	5,950,398	6,312,053	6,718,230	7,161,237	No
112205- Winter Control	3,467,217	3,539,890	3,621,307	3,704,597	3,789,803	No
112272- Energy Conservation Initiative Reserve	4,896,736	5,021,261	4,513,427	4,667,439	4,772,208	Yes
Sub-total Public Works-Other Reserves	16,164,972	14,532,493	14,468,213	15,112,185	15,745,758	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	184,765	188,637	192,485	196,412	200,419	One-Time
108025- Transit Capital Reserve	344,656	452,928	561,367	669,977	778,761	Yes
108045- Federal Public Transit Funds	63,942	65,282	66,601	17,441	17,793	One-Time
108047- Rapid Transit Capital Reserve	3,022,273	3,030,267	1,582,713	0	0	One-Time
Sub-total Transit Reserves	3,615,636	3,737,114	2,403,166	883,830	996,973	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,249,259	1,275,444	1,304,779	1,364,471	1,426,745	Yes
112270- Waste Management Recycling	3,077,547	2,696,459	2,437,352	2,165,862	1,881,577	No
112271- WM Facilities-Replace/Upgrade Reserve	2,744,404	2,801,926	2,866,370	2,932,297	2,999,740	Yes
Sub-total Waste Management Reserves	7,071,210	6,773,829	6,608,501	6,462,630	6,308,062	
Sub-total Public Works Reserves	30,878,827	28,676,276	27,163,812	26,047,234	26,731,466	
PROGRAM SPECIFIC RESERVES	104,470,662	107,909,446	102,760,054	101,485,203	102,591,177	
TOTAL TAX SUPPORTED RESERVES	458,988,743	476,042,857	419,842,313	458,788,070	503,026,407	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	70,941,467	61,798,706	22,479,010	32,025,224	41,885,419	Yes
108006- Wastewater Improvement Subsidy	59,314,337	24,094,282	0	0	0	One-Time
108010- Storm Sewer Capital	12,331,435	11,001,417	7,424,102	7,606,867	7,793,982	Yes
108015- Waterworks Capital	18,252,555	35,239,989	50,572,911	52,622,344	50,736,916	Yes
Sub-total Capital/Working Fund Reserves	160,839,794	132,134,394	80,476,023	92,254,435	100,416,317	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	4,137,384	3,572,925	3,010,345	2,434,375	1,844,697	One-Time
Sub-total Equipment Replacement Reserves	4,137,384	3,572,925	3,010,345	2,434,375	1,844,697	
TOTAL RATE SUPPORTED RESERVES	164,977,178	135,707,319	83,486,368	94,688,810	102,261,014	
<u>OBLIGATORY RESERVES</u>						
110054 - Safe Restart Agreement (SRA)	15,276,126	21,758,888	1,193,130	1,193,130	1,193,130	One-Time

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	\$	\$	\$	\$	\$	
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	24,612,706	28,048,079	27,985,135	27,617,293	27,240,991	Yes
104051- Main Street Revitalization Reserve	14,701	7,355	7,355	7,355	7,355	One Time
Sub-total Planning & Development Reserves	24,627,407	28,055,434	27,992,490	27,624,648	27,248,346	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	19,219,745	20,091,901	20,172,136	20,664,035	21,402,840	Yes
112213- Federal Gas Tax Reserve	59,101,558	104,319,066	30,619,894	31,490,999	32,383,010	Yes
Sub-total Gas Tax Reserves	78,321,303	124,410,967	50,792,030	52,155,034	53,785,850	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	66,934,495	70,101,713	50,316,744	63,385,298	80,214,274	Yes
Sub-total Parkland Dedication Reserves	66,934,495	70,101,713	50,316,744	63,385,298	80,214,274	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	291,680,794	378,842,012	434,864,309	466,557,009	512,039,613	Yes
Sub-total Development Charge Reserves	291,680,794	378,842,012	434,864,309	466,557,009	512,039,613	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-6,260,872	-5,251,300	-4,780,004	-4,286,984	-3,771,541	Yes
Sub-total Subdividers' Contributions	-6,260,872	-5,251,300	-4,780,004	-4,286,984	-3,771,541	
TOTAL OBLIGATORY RESERVES	470,579,253	617,917,714	560,378,699	606,628,135	670,709,672	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	56,419,625	61,968,328	62,460,328	64,294,328	67,197,328	Yes
112247- Hamilton Future Fund B	2,046,762	1,879,582	1,669,582	1,459,582	1,249,582	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	58,466,387	63,847,910	64,129,910	65,753,910	68,446,910	
GRAND TOTAL RESERVES	1,153,011,561	1,293,515,800	1,127,837,290	1,225,858,925	1,344,444,003	

TAX SUPPORTED RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



VEHICLE & EQUIPMENT REPLACEMENT RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	1,096,438	670,001	578,877	107,834	-410,774	Yes
100032- Corporate Trunked Radio Communication System	1,037,317	1,346,896	1,420,371	1,320,234	1,222,669	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	1,257,957	1,677,281	139,193	431,527	147,092	Yes
100034- Small Equipment Environmental Services	663,926	718,935	766,079	753,617	801,558	Yes
108023- Information Technology Capital Reserve	741,567	1,009,206	1,050,625	1,580,539	1,869,766	Yes
110005- Hamilton Beach Rescue	408,413	413,065	420,310	427,721	435,303	Yes
110015- Computer Replacement Program	5,926,711	8,395,389	10,981,809	13,684,345	16,507,364	Yes
110035- Survey Equipment Replacement	227,078	266,488	302,962	340,275	378,446	Yes
110040- Equipment Replacement - Operations	259,035	234,682	261,817	289,576	317,973	Yes
Sub-total Equipment Replacement Reserves	11,618,442	14,731,943	15,922,043	18,935,668	21,269,397	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	3,278,781	2,145,507	2,255,544	2,368,111	2,483,268	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	-1,512,179	-2,066,323	-2,562,621	-2,579,478	130,878	Yes
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	2,155,325	1,378,554	1,372,040	1,358,792	1,502,392	Yes
110023- Vehicle Replacement - DARTS	4,075,918	4,326,496	541,716	547,193	552,780	Yes
110025- Vehicle Replacement - Central Garage	4,858,216	726,963	729,259	1,004,550	1,363,775	Yes
110030- Vehicle Replacement - Transit	25,473,482	35,046,044	42,160,766	54,587,432	67,805,725	Yes
Sub-total Vehicle Replacement Reserves	38,329,543	41,557,241	44,496,704	57,286,600	73,838,818	
VEHICLE & EQUIPMENT RESERVES	49,947,985	56,289,184	60,418,747	76,222,268	95,108,215	
GRAND TOTAL RESERVES	49,947,985	56,289,184	60,418,747	76,222,268	95,108,215	

City of Hamilton 2021 Reserve Report

Reserve Name: 100031- Hamilton Fire Department - Equipment Replacement Reserve
Reserve Number: 100031
Date Established: 2001
Source of Funds: Contributions from operating budget
Purpose: To fund various fire protective equipment based on life cycle replacement schedules
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	974,284	1,096,438	670,001	578,877	107,834
Add					
Interest Earned	31,540	40,538	13,176	5,192	-3,217
Provision for Future Replacement	980,000	1,055,000	1,213,300	1,395,295	1,604,589
Project closing	0	0	90,000	250,000	0
	1,011,540	1,095,538	1,316,476	1,650,487	1,601,372
Less					
Equipment Purchases	889,386	1,521,975	1,407,600	2,121,530	2,119,980
	889,386	1,521,975	1,407,600	2,121,530	2,119,980
Ending Balance	1,096,438	670,001	578,877	107,834	-410,774

City of Hamilton 2021 Reserve Report

Reserve Name: 100032- Corporate Trunked Radio Communication System

Reserve Number: 100032

Date Established: 2001

Source of Funds: Contributions from operating budget.

Purpose: To fund corporate trunked radio communication system including system upgrades, replacement, and cell tower sites minor capital needs.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	858,607	1,037,317	1,346,896	1,420,371	1,320,234
Add					
Interest Earned	28,645	30,097	31,462	31,159	28,984
Contributions from Operating	0	1,501,280	1,501,280	1,501,280	1,494,810
Transfers from Current	1,501,280	0	0	0	0
	1,529,925	1,531,377	1,532,742	1,532,439	1,523,794
Less					
Transfer to Capital	100,000	0	0	0	0
Transfer to Current	1,251,215	1,221,798	1,459,267	1,632,576	1,621,359
	1,351,215	1,221,798	1,459,267	1,632,576	1,621,359
Ending Balance	1,037,317	1,346,896	1,420,371	1,320,234	1,222,669

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 100033- Hamilton Paramedic Service - Equipment Replacement Reserve
Reserve Number: 100033
Date Established: 2004
Source of Funds: Contributions from operating budget.
Purpose: To fund life-cycle sustainment/replacement of durable Paramedic Service equipment including ruggedized operational computers, patient carriage equipment, defibrillators, and simulation and training devices
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

		<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance		955,569	1,257,957	1,677,281	139,193	431,527
Add						
Interest Earned		17,263	22,059	13,699	6,489	6,578
Provision For Future Replacement	Operating Budget	666,125	708,030	1,216,533	1,287,600	1,448,550
Project closing	Closing report	0	0	39,553	0	0
Contributions from Operating		0	0	500,000	0	0
		683,388	730,089	1,769,785	1,294,089	1,455,128
Less						
Equipment Purchases	Capital Budget	381,000	274,000	3,307,873	1,001,755	1,739,563
Transfer to Operating Budget Revenue NICU		0	36,765	0	0	0
		381,000	310,765	3,307,873	1,001,755	1,739,563
Ending Balance		1,257,957	1,677,281	139,193	431,527	147,092

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 100034- Small Equipment Environmental Services
Reserve Number: 100034
Date Established: 2006
Source of Funds: Contributions from Operating Fund
Purpose: To fund the replacement of small equipment such as lawn mowers, which have exceeded their life cycle and are no longer economically feasible to maintain in service.
Target Balance: \$600K
Comments: This reserve was segregated from the Fleet Central garage reserve-110025 in 2006 based on the Implementation of the TMC Fleet Operational Review.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	615,006	663,926	718,935	766,079	753,617
Add					
Interest Earned	12,384	14,683	16,884	17,278	17,681
Provision For Replacement	115,260	115,260	115,260	115,260	115,260
	127,644	129,943	132,144	132,538	132,941
Less					
Equipment Purchase	75,000	75,000	85,000	145,000	85,000
Project Closure-Shortfall	3,724	-66	0	0	0
	78,724	74,934	85,000	145,000	85,000
Ending Balance	663,926	718,935	766,079	753,617	801,558

City of Hamilton 2021 Reserve Report

Reserve Name: 108023- Information Technology Capital Reserve
Reserve Number: 108023
Date Established: Sept 10, 2008 FCS08079
Source of Funds: Contribution from Operating fund
Purpose: This reserve is utilized to fund capital programs supported by the Information Technology Division of Corporate Services.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	477,545	741,567	1,009,206	1,050,625	1,580,539
Add					
Interest Earned	14,022	17,639	23,419	29,914	39,227
Provision for Replacement	250,000	250,000	500,000	500,000	250,000
	<u>264,022</u>	<u>267,639</u>	<u>523,419</u>	<u>529,914</u>	<u>289,227</u>
Less					
Capital Budget	0	0	482,000	0	0
	<u>0</u>	<u>0</u>	<u>482,000</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>741,567</u>	<u>1,009,206</u>	<u>1,050,625</u>	<u>1,580,539</u>	<u>1,869,766</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110005- Hamilton Beach Rescue
Reserve Number: 110005
Date Established: 1988
Source of Funds: Contribution from Current Budget -Grant
Purpose: This reserve was established in 1988 to smooth the impacts of capital funding requests from the Hamilton Beach Rescue Unit.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	403,229	408,413	413,065	420,310	427,721
Add					
Interest Earned	8,414	9,652	9,475	9,641	9,812
Contrib Fm Current To Reserve	66,770	65,000	67,770	67,770	67,770
	75,184	74,652	77,245	77,411	77,582
Less					
Capital Requirements	70,000	70,000	70,000	70,000	70,000
	70,000	70,000	70,000	70,000	70,000
Ending Balance	408,413	413,065	420,310	427,721	435,303

City of Hamilton 2021 Reserve Report

Reserve Name: 110015- Computer Replacement Program

Reserve Number: 110015

Date Established: 2002

Source of Funds: Contributions from Operating Fund (Lease Payments)

Purpose: This reserve was established to provide funds for the replacement of computer workstations. This will eliminate fluctuations in Operating Budgets as equipment is replaced. Contributions to the reserve are based on the life expectancy and cost of equipment.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

		<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance		6,011,836	5,926,711	8,395,389	10,981,809	13,684,345
Add						
Interest Earned		123,662	124,224	220,304	280,436	343,257
Lease Payments	Operating Budget	4,181,346	5,682,194	5,852,660	6,028,240	6,209,087
Lease Payments/Servers	Operating Budget	639,863	423,151	500,000	500,000	500,000
		4,944,871	6,229,569	6,572,964	6,808,676	7,052,344
Less						
Equipment Purchases	Operating Budget	1,610,769	1,347,666	1,428,526	1,471,381	1,515,523
Server Equipment Purchases		424,208	154,068	163,312	168,212	173,258
Software Purchases		2,995,019	2,259,157	2,394,706	2,466,547	2,540,544
		5,029,996	3,760,891	3,986,544	4,106,140	4,229,325
Ending Balance		5,926,711	8,395,389	10,981,809	13,684,345	16,507,364

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110035- Survey Equipment Replacement
Reserve Number: 110035
Date Established: 1999
Source of Funds: Contributions from Operating Fund
Purpose: This reserve was established to provide funds for the replacement of survey equipment every 10 years.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	193,106	227,078	266,488	302,962	340,275
Add					
Interest Earned	3,972	4,760	6,474	7,313	8,171
Provision For Replacement	30,000	34,650	30,000	30,000	30,000
	33,972	39,410	36,474	37,313	38,171
Ending Balance	227,078	266,488	302,962	340,275	378,446

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110040- Equipment Replacement - Operations
Reserve Number: 110040
Date Established: 1974
Source of Funds: Contributions from Operating Fund
Purpose: To fund the replacement of small equipment such as concrete saws, generators, mowers which have exceeded their life cycle and are no longer economically feasible to maintain in service.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>
Beginning Balance	232,601	259,035	234,682	261,817	289,576
Add					
Interest Earned	4,944	4,157	5,645	6,269	6,907
Provision for Equipment Replacement	71,490	71,490	71,490	71,490	71,490
	76,434	75,647	77,135	77,759	78,397
Less					
Equipment Purchases	50,000	100,000	50,000	50,000	50,000
	50,000	100,000	50,000	50,000	50,000
Ending Balance	259,035	234,682	261,817	289,576	317,973

City of Hamilton 2021 Reserve Report

Reserve Name: 110020- Vehicle Replacement - Police

Reserve Number: 110020

Date Established: 1974

Source of Funds: Contributions to this reserve are through provisions in the annual operating budget, as well as sale of used vehicles.

Purpose: The reserve was established to fund the lifecycle replacement of the Service's fleet of vehicles and related equipment. The projections of contributions to and withdrawals from this reserve fund are made with the objective of mitigating the impact on the annual operating budget.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	1,285,565	3,278,781	2,145,507	2,255,544	2,368,111
Add					
Interest Earned	57,191	92,086	50,037	52,567	55,157
Provision for Future Replacement	2,214,740	2,199,618	2,569,822	2,382,822	2,382,822
From Police - Tax Stabilization Reserve	274,432	78,220	0	0	0
Sale of Vehicles	0	0	60,000	60,000	60,000
	2,546,363	2,369,924	2,679,859	2,495,389	2,497,979
Less					
Vehicle Purchases and Upfitting	553,147	3,503,198	2,569,822	2,382,822	2,382,822
	553,147	3,503,198	2,569,822	2,382,822	2,382,822
Ending Balance	3,278,781	2,145,507	2,255,544	2,368,111	2,483,268

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110021- Hamilton Fire Department - Vehicle Replacement Reserve
Reserve Number: 110021
Date Established: 2001
Source of Funds: Contributions from operating budget
Purpose: To fund replacement and overhaul of fire apparatus based on long term life cycle renewal program
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>		
Beginning Balance	2,415,278	-1,512,179	-2,066,323	-2,562,621	-2,579,478		
Add							
Interest Earned	58,500	-34,098	-52,628	-58,462	-27,839		
Provision for Future Replacement	2,553,530	2,827,530	3,110,330	3,343,605	3,427,195		
	2,612,030	2,793,432	3,057,702	3,285,143	3,399,356		
Less							
Vehicle Purchases		Capital Budget	6,539,487	3,347,576	3,554,000	3,302,000	689,000
	6,539,487	3,347,576	3,554,000	3,302,000	689,000		
Ending Balance	-1,512,179	-2,066,323	-2,562,621	-2,579,478	130,878		

City of Hamilton 2021 Reserve Report

Reserve Name: 110022- Hamilton Paramedic Service - Vehicle Replacement Reserve

Reserve Number: 110022

Date Established: 2001

Source of Funds: Contributions from operating budget

Purpose: To fund the life-cycle replacement, conversion and fit-up of Paramedic Service operational vehicles including Ambulances, Emergency Response Vehicles and specialized Emergency Support Vehicles

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	2,038,360	2,155,325	1,378,554	1,372,040	1,358,792
Add					
Interest Earned	24,570	11,960	31,272	31,048	32,530
Provision for Future Replacement	1,288,188	1,344,150	1,498,696	1,567,533	1,645,910
Project closing	0	20,957	273,300	0	0
	1,312,758	1,377,067	1,803,268	1,598,581	1,678,440
Less					
Equipment Purchases	1,195,793	2,113,000	1,809,782	1,611,829	1,534,840
Transfer to Deferred Revenue (NICU)	0	40,838	0	0	0
	1,195,793	2,153,838	1,809,782	1,611,829	1,534,840
Ending Balance	2,155,325	1,378,554	1,372,040	1,358,792	1,502,392

City of Hamilton 2021 Reserve Report

Reserve Name: 110023- Vehicle Replacement - DARTS
Reserve Number: 110023
Date Established: 1999
Source of Funds: Contributions from Operating Fund
Purpose: This reserve was established to provide funds for the replacement or mechanical overhaul of ATS vehicles.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	4,019,632	4,075,917	4,326,496	541,716	547,193
Add					
Interest Earned	56,286	87,707	89,481	5,477	5,587
Year-End Diposition	0	162,872	0	0	0
	<u>56,286</u>	<u>250,579</u>	<u>89,481</u>	<u>5,477</u>	<u>5,587</u>
Less					
PRESTO Equipment	0	0	3,874,261	0	0
	<u>0</u>	<u>0</u>	<u>3,874,261</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>4,075,918</u>	<u>4,326,496</u>	<u>541,716</u>	<u>547,193</u>	<u>552,780</u>

City of Hamilton 2021 Reserve Report

Reserve Name: 110025- Vehicle Replacement - Central Garage

Reserve Number: 110025

Date Established: 2001

Source of Funds: Provision for reserve contribution from the City Operating Budget.
Net revenues received from the sale of vehicles.
Investment income earned on the reserve's balance as per policies and procedures.

Purpose: To ensure the long-term viability of the City's central fleet assets excluding Transit, Police, Fire and Paramedics.

Target Balance: 100% (\$11M 2018) of the City's annual central garage vehicle fleet replacement value

Comments: Policy updated as part of FCS18080

Sustainable: Yes

		<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance		10,928,933	4,858,216	726,963	729,259	1,004,550
Add						
Interest Earned		202,072	-14,115	132,847	17,502	24,109
Provision for Future Replacement	Operating Budget	14,178,545	6,191,572	10,341,756	10,652,009	10,971,569
Sale of Vehicles (8% of purchases)		287,099	982,993	850,560	812,320	787,760
Inflationary Increase		0	0	310,253	319,560	329,147
Insurance Recovery		131,630	25,712	0	0	0
		14,799,346	7,186,162	11,635,416	11,801,391	12,112,585
Less						
Capital budget		0	685,415	1,479,120	1,679,100	1,709,360
Vehicle replacement		0	10,632,000	10,154,000	9,847,000	10,044,000
Equipment Purchases	Capital Budget	11,784,636	0	0	0	0
Street Sweeper Rebuild Program	Capital Budget	760,449	0	0	0	0
Unspent Approved Funds		7,452,571	0	0	0	0
Shop Equipment Replacement	Capital Budget	150,757	0	0	0	0
Fund Fleet Acquisition Team	Capital Budget	612,861	0	0	0	0
Restoration of Municipal Fleet Fuel Sites		108,789	0	0	0	0
		20,870,063	11,317,415	11,633,120	11,526,100	11,753,360
Ending Balance		4,858,216	726,963	729,259	1,004,550	1,363,775

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110030- Vehicle Replacement - Transit
Reserve Number: 110030
Date Established: 1995
Source of Funds: Contributions from Operating Fund
Purpose: This reserve was established to provide a source of funding for the replacement of revenue producing vehicles and equipment for HSR.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	15,599,694	25,473,482	35,046,044	42,160,766	54,587,432
Add					
Interest Earned	377,183	460,206	1,011,028	1,246,537	1,551,839
Provision for Future Replacement-Buses	8,922,360	9,550,810	10,580,980	11,719,750	12,892,880
Annual Contribution Increase/Decrease	628,450	1,030,170	1,138,770	1,173,130	1,208,330
From Non-Transit Operating	18,596	0	3,759,500	759,500	759,500
	9,946,589	11,041,186	16,490,278	14,898,917	16,412,549
Less					
Non-Revenue Vehicle Purchases	0	100,959	150,217	138,270	85,000
Repayment of FCM Loan (ending in 2020)	270,957	0	0	0	0
Equipment Purchases	-198,156	1,332,532	8,460,372	1,933,931	2,309,156
Active Transportation Funding	0	35,133	764,967	400,050	800,100
	72,801	1,468,624	9,375,556	2,472,251	3,194,256
Ending Balance	25,473,482	35,046,044	42,160,766	54,587,432	67,805,725

**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	37,209,091	32,242,933	16,699,808	19,325,669	21,281,854	Yes
108050- Parkland Acquisition Reserve	3,704,120	3,380,863	7,948,671	9,648,740	11,387,911	Yes
108062- Climate Change Reserve	0	1,520,960	1,555,942	1,591,729	1,628,339	Yes
Sub-total Capital Reserves	40,913,211	37,144,756	26,204,421	30,566,138	34,298,104	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	76,738	111,265	-681,293	-656,963	-632,073	One-Time
108031- Capital Projects - Dundas	158,952	162,284	0	0	0	One-Time
108032- Capital Projects - Flamborough	792,566	727,921	744,663	761,790	779,311	One-Time
108033- Capital Projects - Glanbrook	3,947	4,030	4,123	4,218	4,315	One-Time
108034- Capital Projects -Stoney Creek	598,781	611,331	625,392	639,776	654,491	One-Time
108035- Capital Projects - Hamilton	69,809	1,463	1,497	1,531	1,566	Close
117036- S.C. Compensation Royalties (Terrapure Landfill)	1,923,395	3,026,302	4,174,061	5,348,218	6,537,123	Yes
Sub-total Former Municipalities-Capital Reserves	3,624,188	4,644,596	4,868,443	6,098,570	7,344,733	
<u>Councillor's Infrastructure Program</u>						
108051- Ward 1 Special Capital Re-investment	3,324,921	3,708,771	4,581,204	6,123,656	7,701,584	Yes
108052- Ward 2 Special Capital Re-investment	2,334,768	3,377,071	4,054,399	5,591,730	7,164,420	Yes
108053- Ward 3 Special Capital Re-investment	1,157,548	1,388,608	1,943,446	3,184,178	4,453,447	Yes
108054- Ward 4 Special Capital Re-investment	258,240	-1,458,311	-207,759	1,310,742	2,864,169	Yes
108055- Ward 5 Special Capital Re-investment	1,123,185	600,962	1,649,840	3,072,274	4,527,424	Yes
108056- Ward 6 Special Capital Re-investment	-850,639	446,056	854,105	2,305,308	3,772,015	Yes
108057- Ward 7 Special Capital Re-investment	2,141,639	3,392,969	3,962,740	5,836,116	7,752,579	Yes
108058- Ward 8 Special Capital Re-investment	2,715,466	2,264,853	1,020,815	2,405,407	3,821,844	Yes
108059- Ward 9 Special Capital Re-investment	42,844	55,160	75,279	96,649	118,510	Yes
108064- Ward 14 Special Capital Re-investment	1,720,126	1,965,641	2,145,014	3,206,385	3,280,667	Yes
108070- Ward 10 Special Capital Re-investment	30,227	42,015	54,282	67,303	80,624	Yes
Sub-total Councillor's Infrastructure Program	13,998,325	15,783,795	20,133,365	33,199,748	45,537,283	
CAPITAL RESERVES-TAX SUPPORTED	58,535,724	57,573,147	51,206,229	69,864,456	87,180,120	
GRAND TOTAL RESERVES	58,535,724	57,573,147	51,206,229	69,864,456	87,180,120	

CAPITAL RESERVES TAX- SUPPORTED

*2021 Reserve Report With
2022 - 2024 Projections*



City of Hamilton 2021 Reserve Report

Reserve Name: 108020- Unallocated Capital Levy
Reserve Number: 108020
Date Established: 1976
Source of Funds: Deferred Capital Financing. Repayment of Capital Advances.
Purpose: This reserve is being utilized to fund capital programs supported by the General Levy Tax Base.
Target Balance: 10% of the five year average Tax Supported Capital Budget for expenditures. (\$33 million)
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	35,617,075	37,209,091	32,242,933	16,699,808	19,325,669
Add					
Interest Earned	734,952	687,701	556,442	409,583	362,805
External Debt Surplus - Deferred Capital Financing	5,025,523	0	0	0	0
Dividend Payment	4,173,999	4,102,940	0	0	0
Debt Repayments	1,662,675	1,754,127	1,506,688	2,258,278	1,703,380
Surplus From Closings	687,702	907,361	2,335,300	0	0
Operating Budget Surplus from Tax Stabilization	3,527,625	700,000	2,000,000	0	0
	15,812,476	8,152,129	6,398,430	2,667,861	2,066,185
Less					
Capital Requests - Budget	205,000	8,696,450	1,493,430	0	0
Capital Requests - In Year	4,276,150	922,276	2,083,125	0	0
DC Exemption	4,800,000	53,561	0	0	0
Binbrook Conservation Area	0	1,210,000	0	0	0
Macassa Redevelopment	0	2,236,000	17,907,000	0	0
Green Fleet	0	0	458,000	42,000	110,000
Internal Loans	3,580,908	0	0	0	0
Home For Holidays 2019 Program	1,358,402	0	0	0	0
	14,220,460	13,118,287	21,941,555	42,000	110,000
Ending Balance	37,209,091	32,242,933	16,699,808	19,325,669	21,281,854

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108050- Parkland Acquisition Reserve
Reserve Number: 108050
Date Established: Oct 9th, 2013, FCS13061
Source of Funds: Annual Capital Budget contributions
Purpose: Assist with the purchase of Parkland when opportunities arise.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	6,352,277	3,704,120	3,380,863	7,948,671	9,648,740
Add					
Interest Earned	129,469	76,743	128,808	200,069	239,171
Contribution from Capital	0	0	5,500,000	1,500,000	1,500,000
	129,469	76,743	5,628,808	1,700,069	1,739,171
Less					
Parkland purchases	2,777,626	400,000	1,061,000	0	0
	2,777,626	400,000	1,061,000	0	0
Ending Balance	3,704,120	3,380,863	7,948,671	9,648,740	11,387,911

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108062- Climate Change Reserve
Reserve Number: 108062
Date Established: 2018
Source of Funds: Contributions from operating budget
Purpose: To support climate change initiatives towards achieving net zero greenhouse gas emissions
Target Balance:
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	0	0	1,520,960	1,555,942	1,591,729
Add					
Interest Earned	0	20,960	34,982	35,787	36,610
Operating Budget Transfer	0	1,500,000	0	0	0
	0	1,520,960	34,982	35,787	36,610
Ending Balance	0	1,520,960	1,555,942	1,591,729	1,628,339

City of Hamilton 2021 Reserve Report

Reserve Name: 108030- Capital Projects - Ancaster

Reserve Number: 108030

Date Established: November 27, 2001

Source of Funds: Combining Former Town of Ancaster Capital and Non Specific Reserves

Purpose: This reserve was established by combining capital reserves and reserves that could not be tied to specific municipal assets or services and used to finance capital projects related to programs which are area rated i.e. Parks, Fire in the Former Town of Ancaster.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	75,192	76,738	111,265	-681,293	-656,963
Add					
Interest Earned	1,546	1,734	-6,641	-15,670	-15,110
Contributions from Operating	0	97,793	14,083	0	0
Repayments of Internal Loan	0	0	0	40,000	40,000
	1,546	99,527	7,442	24,330	24,890
Less					
Investment in Infrastructure Improvements	0	65,000	0	0	0
Internal Loan	0	0	800,000	0	0
	0	65,000	800,000	0	0
Ending Balance	76,738	111,265	-681,293	-656,963	-632,073

City of Hamilton 2021 Reserve Report

Reserve Name: 108031- Capital Projects - Dundas
Reserve Number: 108031
Date Established: November 27, 2001
Source of Funds: Combining Former Town of Dundas Capital and Non Specific Reserves
Purpose: This reserve was established by combining capital reserves and reserves that could not be tied to specific municipal assets or services and used to finance capital projects related to programs which are area rated i.e. Parks, Fire in the Former Town of Dundas.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	0	158,952	162,284	0	0
Add					
Interest Earned	0	3,332	0	0	0
Project Closing	158,952	0	0	0	0
	158,952	3,332	0	0	0
Less					
Transfer to Capital	0	0	162,284	0	0
	0	0	162,284	0	0
Ending Balance	158,952	162,284	0	0	0

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108032- Capital Projects - Flamborough
Reserve Number: 108032
Date Established: November 27, 2001
Source of Funds: Combining Former Town of Flamborough Capital and Non Specific Reserves
Purpose: This reserve was established by combining capital reserves and reserves that could not be tied to specific municipal assets or services and used to finance capital projects related to programs which are area rated i.e. Parks, Fire in the Former Town of Flamborough.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	353,429	792,566	727,921	744,663	761,790
Add					
Interest Earned	13,061	15,355	16,742	17,127	17,521
Year-end surplus allocation	456,076	0	0	0	0
	469,137	15,355	16,742	17,127	17,521
Less					
Investment in Infrastructure Improvements	30,000	80,000	0	0	0
	30,000	80,000	0	0	0
Ending Balance	792,566	727,921	744,663	761,790	779,311

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108033- Capital Projects - Glanbrook
Reserve Number: 108033
Date Established: November 27, 2001
Source of Funds: Combining Former Township of Glanbrook Capital and Non Specific Reserves
Purpose: This reserve was established by combining capital reserves and reserves that could not be tied to specific municipal assets or services and used to finance capital projects related to programs which are area rated i.e. Parks, Fire in the Former Township of Glanbrook.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	3,867	3,947	4,030	4,123	4,218
Add					
Interest Earned	80	83	93	95	97
	80	83	93	95	97
Ending Balance	3,947	4,030	4,123	4,218	4,315

City of Hamilton 2021 Reserve Report

Reserve Name: 108034- Capital Projects -Stoney Creek

Reserve Number: 108034

Date Established: November 27, 2001

Source of Funds: Combining Former City of Stoney Creek Capital and Non Specific Reserves

Purpose: This reserve was established by combining capital reserves and reserves that could not be tied to specific municipal assets or services and used to finance capital projects related to programs which are area rated i.e. Parks, Fire in the Former City of Stoney Creek.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	586,712	598,781	611,331	625,392	639,776
Add					
Interest Earned	12,069	12,550	14,061	14,384	14,715
	<u>12,069</u>	<u>12,550</u>	<u>14,061</u>	<u>14,384</u>	<u>14,715</u>
Ending Balance	<u>598,781</u>	<u>611,331</u>	<u>625,392</u>	<u>639,776</u>	<u>654,491</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108035- Capital Projects - Hamilton
Reserve Number: 108035
Date Established: November 27, 2001
Source of Funds: Combining Former City of Hamilton Capital and Non Specific Reserves
Purpose: This reserve was established by combining capital reserves and reserves that could not be tied to specific municipal assets or services and used to finance capital projects related to programs which are area rated i.e. Parks, Fire in the Former City of Hamilton.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: Close

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	68,402	69,809	1,463	1,497	1,531
Add					
Interest Earned	1,407	1,463	34	34	35
	<u>1,407</u>	<u>1,463</u>	<u>34</u>	<u>34</u>	<u>35</u>
Less					
Canadian Football Hall of Fame	0	69,809	0	0	0
	<u>0</u>	<u>69,809</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>69,809</u>	<u>1,463</u>	<u>1,497</u>	<u>1,531</u>	<u>1,566</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 117036- S.C. Compensation Royalties (Terrapure Landfill)
Reserve Number: 117036
Date Established: 1996
Source of Funds: Royalty Fee of \$1.00 per tonne of refuse deposited at the Terrapure (formerly Taro and Newalta) landfill site.
Purpose: To fund projects that benefit the former City of Stoney Creek.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,224,376	1,923,395	3,026,302	4,174,061	5,348,218
Add					
Interest Earned	19,748	36,734	81,863	108,261	123,009
Receipts	682,548	1,069,173	1,069,173	1,069,173	1,069,173
	702,296	1,105,907	1,151,036	1,177,434	1,192,182
Less					
Annual Audit-Cost	3,277	3,000	3,277	3,277	3,277
	3,277	3,000	3,277	3,277	3,277
Ending Balance	1,923,395	3,026,302	4,174,061	5,348,218	6,537,123

City of Hamilton 2021 Reserve Report

Reserve Name: 108051- Ward 1 Special Capital Re-investment

Reserve Number: 108051

Date Established: Sept 2011 FCS11068

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner.
Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.

Sustainable: Yes

		Projected	Projected	Projected
		2020	2021	2022
		2023	2024	2025
Beginning Balance		1,805,913	3,324,921	3,708,771
Add				
Interest Earned		40,489	73,073	94,251
Special Levy		1,550,418	1,550,419	1,550,419
Project Closings	Closing Report	183,581	210,478	583,000
		1,774,488	1,833,970	2,227,670
Less				
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000
Investment in Infrastructure Improvements		155,480	1,350,120	931,237
Commitments		0	0	324,000
		255,480	1,450,120	1,355,237
Ending Balance		3,324,921	3,708,771	4,581,204
		6,123,656	7,701,584	10,000,000

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108052- Ward 2 Special Capital Re-investment
Reserve Number: 108052
Date Established: Sept 2011 FCS11068
Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.
Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.
Target Balance: To Be Reviewed
Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner.
 Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.
Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
				<u>2024</u>		
Beginning Balance		831,008	2,334,768	3,377,071	4,054,399	5,591,730
Add						
Interest Earned		17,141	47,251	84,490	109,669	145,028
Special Levy		1,527,662	1,527,662	1,527,662	1,527,662	1,527,662
Closed Projects	Closing Report	199,957	217,038	0	0	0
		1,744,760	1,791,951	1,612,152	1,637,331	1,672,690
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		141,000	649,648	391,324	0	0
Commitments		0	0	443,500	0	0
		241,000	749,648	934,824	100,000	100,000
Ending Balance		2,334,768	3,377,071	4,054,399	5,591,730	7,164,420

City of Hamilton 2021 Reserve Report

Reserve Name: 108053- Ward 3 Special Capital Re-investment

Reserve Number: 108053

Date Established: Sept 2011 FCS11068

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.

Sustainable: Yes

		<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance		774,463	1,157,548	1,388,608	1,943,446	3,184,178
Add						
Interest Earned		5,120	20,458	37,883	58,297	86,834
Closed Projects	Closing Report	5,530	259,588	0	0	0
Special Levy		1,282,435	1,282,435	1,282,435	1,282,435	1,282,435
		1,293,085	1,562,481	1,320,318	1,340,732	1,369,269
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		810,000	1,231,421	131,480	0	0
Commitments		0	0	534,000	0	0
		910,000	1,331,421	765,480	100,000	100,000
Ending Balance		1,157,548	1,388,608	1,943,446	3,184,178	4,453,447

City of Hamilton 2021 Reserve Report

Reserve Name: 108054- Ward 4 Special Capital Re-investment

Reserve Number: 108054

Date Established: Sept 2011 FCS11068

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.

Sustainable: Yes

		<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance		600,000	258,240	-1,458,311	-207,759	1,310,742
Add						
Interest Earned		-6,481	-38,720	-18,942	12,540	47,466
Special Levy		1,605,961	1,605,961	1,605,961	1,605,961	1,605,961
Closed Projects	Closing Report	372,571	362,274	0	0	0
		1,972,051	1,929,515	1,587,019	1,618,501	1,653,427
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		983,811	3,546,066	138,467	0	0
Commitments		0	0	98,000	0	0
Dundonald/Erindale/Greendale	Capital Budget 2020	1,230,000	0	0	0	0
		2,313,811	3,646,066	336,467	100,000	100,000
Ending Balance		258,240	-1,458,311	-207,759	1,310,742	2,864,169

City of Hamilton 2021 Reserve Report

Reserve Name: 108055- Ward 5 Special Capital Re-investment

Reserve Number: 108055

Date Established: Sept 2011 FCS11068

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		1,765,311	1,123,185	600,962	1,649,840	3,072,274
Add						
Interest Earned		-1,468	-4,349	25,590	53,687	86,403
Special Levy		1,468,747	1,468,747	1,468,747	1,468,747	1,468,747
Project Closings	Closing Report	50,595	96,016	319,500	0	0
		1,517,874	1,560,414	1,813,837	1,522,434	1,555,150
Less						
Capital Reinvestment Unallocated Funding	Tax Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,560,000	1,982,637	664,959	0	0
Beach Boulevard - Woodward to Eastport	2020 Tax Capital Budget	500,000	0	0	0	0
		2,160,000	2,082,637	764,959	100,000	100,000
Ending Balance		1,123,185	600,962	1,649,840	3,072,274	4,527,424

City of Hamilton 2021 Reserve Report

Reserve Name: 108056- Ward 6 Special Capital Re-investment

Reserve Number: 108056

Date Established: Sept 2011 FCS11068

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner.
Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.

Sustainable: Yes

		<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance		386,888	-850,639	446,056	854,105	2,305,308
Add						
Interest Earned		-38,793	-23,514	19,855	53,591	69,095
Special Levy		1,497,612	1,497,612	1,497,612	1,497,612	1,497,612
Project Closings	Closing Report	0	2,276,165	0	0	0
		1,458,819	3,750,263	1,517,467	1,551,203	1,566,707
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		256,346	2,353,568	1,009,418	0	0
Quinn/Ridley/Quail/Quaker		900,000	0	0	0	0
Trenholme/Solomon	Tax Capital Budget	1,440,000	0	0	0	0
		2,696,346	2,453,568	1,109,418	100,000	100,000
Ending Balance		-850,639	446,056	854,105	2,305,308	3,772,015

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108057- Ward 7 Special Capital Re-investment
Reserve Number: 108057
Date Established: Sept 2011 FCS11068
Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.
Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.
Target Balance: To Be Reviewed
Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.
Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		2,449,242	2,141,639	3,392,969	3,962,740	5,836,116
Add						
Interest Earned		15,897	44,039	83,629	81,281	124,368
Special Levy		1,892,095	1,892,095	1,892,095	1,892,095	1,892,095
Project Closings	Closing Report	221,557	8,387	0	0	0
		2,129,549	1,944,521	1,975,724	1,973,376	2,016,463
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		417,152	593,191	1,305,953	0	0
A/R - Eastmount Neighbourhood	Capital Budget	1,920,000	0	0	0	0
		2,437,152	693,191	1,405,953	100,000	100,000
Ending Balance		2,141,639	3,392,969	3,962,740	5,836,116	7,752,579

City of Hamilton 2021 Reserve Report

Reserve Name: 108058- Ward 8 Special Capital Re-investment

Reserve Number: 108058

Date Established: Sept 2011 FCS11068

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.

Sustainable: Yes

		Projected	Projected	Projected		
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		1,992,609	2,715,466	2,264,853	1,020,815	2,405,407
Add						
Interest Earned		43,717	38,852	37,355	38,954	70,799
Special Levy		1,445,638	1,445,638	1,445,638	1,445,638	1,445,638
Project Closings	Closing Report	182,418	333,263	0	0	0
		1,671,773	1,817,753	1,482,993	1,484,592	1,516,437
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		848,916	2,168,366	2,627,031	0	0
		948,916	2,268,366	2,727,031	100,000	100,000
Ending Balance		2,715,466	2,264,853	1,020,815	2,405,407	3,821,844

City of Hamilton 2021 Reserve Report

Reserve Name: 108059- Ward 9 Special Capital Re-investment

Reserve Number: 108059

Date Established: Feb 2019 FCS19006

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes. This Reserve was established as a result of a portion of the ward falling within the boundaries of the old City Of Hamilton.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	22,957	42,844	55,160	75,279	96,649
Add					
Interest Earned	546	849	1,483	1,955	2,446
Special Levy	19,341	19,415	19,415	19,415	19,415
	<u>19,887</u>	<u>20,264</u>	<u>20,898</u>	<u>21,370</u>	<u>21,861</u>
Less					
Investment in Infrastructure Improvements	0	7,948	779	0	0
	<u>0</u>	<u>7,948</u>	<u>779</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>42,844</u>	<u>55,160</u>	<u>75,279</u>	<u>96,649</u>	<u>118,510</u>

City of Hamilton 2021 Reserve Report

Reserve Name: 108064- Ward 14 Special Capital Re-investment

Reserve Number: 108064

Date Established: Feb 2019 FCS19006

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes. This Reserve was established as a result of a portion of the ward falling within the boundaries of the old City Of Hamilton.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	864,176	1,720,125	1,965,641	2,145,014	3,206,385
Add					
Interest Earned	18,702	27,277	33,376	34,124	47,035
Special Levy	1,127,247	1,127,247	1,127,247	1,127,247	1,127,247
	1,145,949	1,154,524	1,160,623	1,161,371	1,174,282
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	189,999	809,008	881,250	0	1,000,000
	289,999	909,008	981,250	100,000	1,100,000
Ending Balance	1,720,126	1,965,641	2,145,014	3,206,385	3,280,667

City of Hamilton 2021 Reserve Report

Reserve Name: 108070- Ward 10 Special Capital Re-investment

Reserve Number: 108070

Date Established: Feb 2019 FCS19006

Source of Funds: Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.

Purpose: To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.

Target Balance: To Be Reviewed

Comments: Council through Report FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes. This Reserve was established as a result of a portion of the ward falling within the boundaries of the old City Of Hamilton.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	18,213	30,227	42,015	54,282	67,303
Add					
Interest Earned	375	645	1,095	1,382	1,682
Special Levy	11,639	11,639	11,639	11,639	11,639
	<u>12,014</u>	<u>12,284</u>	<u>12,734</u>	<u>13,021</u>	<u>13,321</u>
Less					
	0	496	467	0	0
	<u>0</u>	<u>496</u>	<u>467</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>30,227</u>	<u>42,015</u>	<u>54,282</u>	<u>67,303</u>	<u>80,624</u>

EMPLOYEE RELATED RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	6,724,831	11,965,583	17,254,570	22,589,215	23,071,269	Yes
Sub-total Pension/Retirement Reserves	6,724,831	11,965,583	17,254,570	22,589,215	23,071,269	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	15,044,335	15,805,815	15,178,318	17,829,396	17,146,861	Yes
112020- Unreported Claims Reserve	3,779,290	3,858,446	3,947,190	4,037,975	4,130,848	Yes
112025- Claims Fluctuation Reserve-Health/Dental	24,688,628	22,322,896	21,172,615	20,075,103	18,983,416	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,963,426	6,402,737	5,869,268	5,355,945	4,843,527	Yes
Sub-total Benefits' Reserves	50,475,679	48,389,894	46,167,391	47,298,419	45,104,652	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,703,490	7,104,445	7,267,847	7,435,008	7,606,013	Yes
112035- Sick Leave Liability - General	2,866,771	5,006,558	5,986,616	6,407,465	6,854,475	Yes
Sub-total Sick Leave Reserves	9,570,261	12,111,003	13,254,463	13,842,473	14,460,488	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	41,329,314	41,617,770	39,222,063	39,520,819	39,814,379	Yes
112051 - Line of Duty Death Benefit Reserve	0	1,203,598	1,585,306	1,975,793	2,375,261	Yes
Sub-total Workplace Health & Safety Reserves	41,329,314	42,821,368	40,807,369	41,496,612	42,189,640	
EMPLOYEE RELATED RESERVES	108,100,085	115,287,848	117,483,793	125,226,719	124,826,049	
GRAND TOTAL RESERVES	108,100,085	115,287,848	117,483,793	125,226,719	124,826,049	

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112065- Pension Deficiency Reserve
Reserve Number: 112065
Date Established: 1992
Source of Funds: From the Operating Fund
 From Other Reserves
Purpose: This reserve was established in 1992 to reclassify HWRF Actuarial Deficiency provision which was originally categorized as a liability. The balance of the Uncommitted Pension / Benefits reserve (112060) was transferred to this reserve. The reserve is currently be used to fund both HSR and HWRF pension deficits as approved by FCS12002.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>
Beginning Balance	3,341,301	6,724,831	11,965,583	17,254,570	22,589,215
Add					
Interest Earned	68,731	140,952	308,487	420,645	482,054
Operating Fund Unused Pension Funds	3,314,799	5,099,800	4,980,500	4,914,000	0
	3,383,530	5,240,752	5,288,987	5,334,645	482,054
Ending Balance	6,724,831	11,965,583	17,254,570	22,589,215	23,071,269

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112015- Long Term Disability Reserve
Reserve Number: 112015
Date Established: February, 1988
Source of Funds: Contributions from the Operating Fund.
Purpose: To fund the payments that are made to the members and or the estate of Hamilton Fire Department Firefighters and Fire Investigators for Line of Duty Death survivor benefits legislated by Ontario's Workplace Safety and Insurance Board.
Target Balance: \$1M - \$1.5M
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	15,611,873	15,044,335	15,805,815	15,178,318	17,829,396
Add					
Interest Earned	321,136	315,329	352,266	375,273	397,654
Surplus	0	446,151	0	0	0
Manulife UDA Refund & Interest Earned	0	0	0	3,304,557	0
	321,136	761,480	352,266	3,679,830	397,654
Less					
LTD Deficit	888,674	0	979,763	1,028,752	1,080,189
	888,674	0	979,763	1,028,752	1,080,189
Ending Balance	15,044,335	15,805,815	15,178,318	17,829,396	17,146,861

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112020- Unreported Claims Reserve
Reserve Number: 112020
Date Established: January, 1991
Source of Funds: Contributions from Operating Fund
Purpose: This reserve was established to fund claims made in the current year relating to both Health/dental and Life insurance claims carried out in the previous year. It is customary for some lag time to occur between the date that the actual procedure or claim is undertaken and the date that the payments are made.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	3,700,357	3,779,290	3,858,446	3,947,190	4,037,975
Add					
Interest Earned	76,116	79,214	88,744	90,785	92,873
Program Surplus	3,403	444	0	0	0
	79,519	79,658	88,744	90,785	92,873
Less					
Program Deficit	586	502	0	0	0
	586	502	0	0	0
Ending Balance	3,779,290	3,858,446	3,947,190	4,037,975	4,130,848

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112025- Claims Fluctuation Reserve-Health/Dental
Reserve Number: 112025
Date Established: January, 1991
Source of Funds: Contributions from Operating Fund
Purpose: This reserve must adequately fund the Health/dental Claims fluctuation monies required to smooth any health/dental benefit variances that may occur. This reserve will be used to fund any accumulated deficits in claims for any given year. Surpluses and/or deficits are generated when the claims and administration expenses paid versus the amount budgeted for in that year are not equal.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	22,414,446	24,688,628	22,322,896	21,172,615	20,075,103
Add					
Interest Earned	449,365	508,037	494,511	468,956	444,066
Program Administration Recovery	1,238,195	0	1,169,673	1,193,066	1,216,928
Health/Dental Liability Surplus	1,824,817	0	0	0	0
	3,512,377	508,037	1,664,184	1,662,022	1,660,994
Less					
Program Administration	1,238,195	1,146,738	1,169,673	1,193,066	1,216,928
Health/Dental Deficit	0	1,727,031	1,644,792	1,566,468	1,535,753
	1,238,195	2,873,769	2,814,465	2,759,534	2,752,681
Ending Balance	24,688,628	22,322,896	21,172,615	20,075,103	18,983,416

City of Hamilton 2021 Reserve Report

Reserve Name: 112026- Claims Fluctuations - Health/Dental (Police)

Reserve Number: 112026

Date Established: January 1991

Source of Funds: Contributions from Operating Fund

Purpose: This reserve must adequately fund the Health/dental Claims fluctuation monies required to smooth any health/dental benefit variances that may occur. This reserve will be used to fund any accumulated deficits in claims for any given year. Surpluses and/or deficits are generated when the claims and administration expenses paid versus the amount budgeted for in that year are not equal.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	6,346,628	6,963,426	6,402,737	5,869,268	5,355,945
Add					
Interest Earned	130,550	145,953	139,524	127,622	115,960
Health/Dental Liability Surplus	486,248	0	0	0	0
	<u>616,798</u>	<u>145,953</u>	<u>139,524</u>	<u>127,622</u>	<u>115,960</u>
Less					
Health/Dental Liability Surplus	0	706,642	672,993	640,945	628,378
	<u>0</u>	<u>706,642</u>	<u>672,993</u>	<u>640,945</u>	<u>628,378</u>
Ending Balance	<u>6,963,426</u>	<u>6,402,737</u>	<u>5,869,268</u>	<u>5,355,945</u>	<u>4,843,527</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112030- Sick Leave Liability - Police
Reserve Number: 112030
Date Established: Prior to 1986
Source of Funds: Contributions to this reserve are made through annual year-end surplus related to sick leave liability of the Service per Board approved resolutions.
Purpose: Per the Police Collective Agreement, unused sick leave accumulates in an employee's sick bank and members may be entitled to the cash payment upon the cessation of employment from the Service.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	6,568,378	6,703,490	7,104,445	7,267,847	7,435,008
Add					
Interest Earned	135,112	145,697	163,402	167,161	171,005
From Police - Tax Stabilization Reserve	0	495,390	0	0	0
	135,112	641,087	163,402	167,161	171,005
Less					
Sick Leave Payments	0	240,132	0	0	0
	0	240,132	0	0	0
Ending Balance	6,703,490	7,104,445	7,267,847	7,435,008	7,606,013

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112035- Sick Leave Liability - General
Reserve Number: 112035
Date Established: Prior to 1986
Source of Funds: Contributions from Operating Fund
Purpose: Under the old Sick Leave Benefit Plan, unused sick leave was accumulated. Employees who were part of the old plan are entitled to cash payment when they leave the City's employment, for the time accumulated under the old plan.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	3,017,825	2,866,771	5,006,558	5,986,616	6,407,465
Add					
Interest Earned	65,155	84,004	116,058	130,849	140,010
To Fund Sick Leave Reserve	1,500,000	2,090,000	2,574,000	2,000,000	2,000,000
Year End Surplus	0	1,300,000	0	0	0
	1,565,155	3,474,004	2,690,058	2,130,849	2,140,010
Less					
Sick Leave Payments	1,716,209	1,334,217	1,710,000	1,710,000	1,693,000
	1,716,209	1,334,217	1,710,000	1,710,000	1,693,000
Ending Balance	2,866,771	5,006,558	5,986,616	6,407,465	6,854,475

City of Hamilton 2021 Reserve Report

Reserve Name: 112040- Workplace Safety & Insurance Board

Reserve Number: 112040

Date Established: February, 1974

Source of Funds: Contributions from Operating Fund

Purpose: The City has a Schedule 2 agreement with the Workplace Safety & Insurance Board (WSIB) to self insure based on the actual claims which are submitted to the Board by City employees. In order to stabilize the impact of these claims, this reserve was created.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	41,109,809	41,329,314	41,617,770	39,222,063	39,520,819
Add					
Interest Earned	839,624	861,786	919,089	895,248	901,982
	839,624	861,786	919,089	895,248	901,982
Less					
WSIB Administration	620,119	573,330	584,796	596,492	608,422
WSIB Payments - Shortfall	0	0	2,730,000	0	0
	620,119	573,330	3,314,796	596,492	608,422
Ending Balance	41,329,314	41,617,770	39,222,063	39,520,819	39,814,379

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112051 - Line of Duty Death Benefit Reserve
Reserve Number: 112051
Date Established: 2021
Source of Funds: Annual Council approved operating budget transfer to reserve
Purpose: To fund the payments that are made to the members and or the estate of Hamilton Fire Department Firefighters and Fire Investigators for Line of Duty Death survivor benefits legislated by Ontario's Workplace Safety and Insurance Board.
Target Balance: Target Level: \$1,000,000
 Target Ceiling: \$1,500,000
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	0	0	1,203,598	1,585,306	1,975,793
Add					
Interest Earned	0	14,598	31,708	40,487	49,468
Transfer from Reserve	0	1,194,000	0	0	0
Contributions from Operating	0	0	350,000	350,000	350,000
	0	1,208,598	381,708	390,487	399,468
Less					
Transfers to Operating	0	5,000	0	0	0
	0	5,000	0	0	0
Ending Balance	0	1,203,598	1,585,306	1,975,793	2,375,261

STABILIZATION RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>STABILIZATION RESERVES</u>						
110046- Tax Stabilization Reserve	65,916,958	41,309,338	5,527,200	5,770,860	7,470,513	Yes
110048- Grants & Subsidy Reserve	1,016,561	1,037,868	1,061,787	1,086,256	1,111,287	One-Time
110053- COVID-19 Emergency Reserve	1,144,000	20,618,873	7,755,468	0	0	One-Time
STABILIZATION RESERVES	68,077,519	62,966,079	14,344,455	6,857,116	8,581,800	
GRAND TOTAL RESERVES	68,077,519	62,966,079	14,344,455	6,857,116	8,581,800	

City of Hamilton 2021 Reserve Report

Reserve Name: 110046- Tax Stabilization Reserve

Reserve Number: 110046

Date Established: April 1998

Source of Funds: Operating Budget Surpluses

Purpose: To provide sufficient flexibility and protection for unforeseen events. To offset service cost increases due to fluctuations in the economy.

Target Balance: 5% of the previous year's net tax levy(excluding Police and Library) for City purposes. (\$76.5 million based on 2020 Tax Levy)

Comments: Projections are as of May 31, 2022

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		20,760,048	65,916,958	41,309,338	5,527,200	5,770,860
Add						
Interest Earned		373,436	692,072	510,167	123,800	145,894
Loan repayments		0	0	0	553,759	553,759
Contributions form Operating		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Operating Budget Transfer	Operating Budget	46,137,306	33,275,356	759,462	0	0
Project Closings	Closing Report	52,778	0	0	0	0
		47,563,520	34,967,428	2,269,629	1,677,559	1,699,653
Less						
2022 Municipal Election	FCS21073 GIC 21-012	0	221,000	0	0	0
In-Year Capital Requests		26,050	13,277,388	3,316,022	1,000,000	0
Program funding		320,944	999,880	1,374,137	433,899	0
Reallocate Surplus		0	42,175,744	30,856,831	0	0
Transfer to/from Reserve		-350,000	1,206,036	1,085,777	0	0
CityLab	GIC Report CM16016 (page 3)	45,000	45,000	19,000	0	0
Future Events	PED18234(a)	1,700,000	250,000	0	0	0
Wild Waterworks	Council 'May 13 2020 PW20029	664,616	0	0	0	0
Fire Area Rated services	FCS21057	0	1,400,000	1,400,000	0	0
		2,406,610	59,575,048	38,051,767	1,433,899	0
Ending Balance		65,916,958	41,309,338	5,527,200	5,770,860	7,470,513

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110048- Grants & Subsidy Reserve
Reserve Number: 110048
Date Established: 2003
Source of Funds: Grant & Subsidy Adjustments
Purpose: To offset potential subsidy adjustments stemming from year end issues with respect to cash flow & settlements of grants & subsidies resulting from the Provinces completion of their year end of March 31 which differs from the City's year end of December 31.
Target Balance: To Be Reviewed
Comments: Mitigation option to assist with Provincial Funding shortfalls
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	996,072	1,016,561	1,037,868	1,061,787	1,086,256
Add					
Interest Earned	20,489	21,307	23,919	24,469	25,031
	<u>20,489</u>	<u>21,307</u>	<u>23,919</u>	<u>24,469</u>	<u>25,031</u>
Ending Balance	<u>1,016,561</u>	<u>1,037,868</u>	<u>1,061,787</u>	<u>1,086,256</u>	<u>1,111,287</u>

City of Hamilton 2021 Reserve Report

Reserve Name: 110053- COVID-19 Emergency Reserve
Reserve Number: 110053
Date Established: 2020
Source of Funds: City of Hamilton operating and capital project work-in-progress surpluses.
Purpose: To support funding of ongoing pressures related to economic recovery
Target Balance:
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	0	1,144,000	20,618,873	7,755,468	0
Add					
Interest Earned	0	297,711	322,595	0	0
Capital surplus	1,144,000	0	0	0	0
Year End Disposition	0	20,277,162	15,000,000	0	0
	1,144,000	20,574,873	15,322,595	0	0
Less					
2021 Capital Budget	0	1,100,000	0	0	0
Transfers to Tax Operating Budget	0	0	28,186,000	7,755,468	0
	0	1,100,000	28,186,000	7,755,468	0
Ending Balance	1,144,000	20,618,873	7,755,468	0	0

OPERATING RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	367,513	1,180,671	1,921,943	2,529,205	3,111,510	One-Time
<u>Working Fund Reserves</u>						
112206- Election Expense Reserve	721,185	1,432,301	265,352	904,032	1,573,215	Yes
112212- Volunteer Committee Reserve	230,781	270,551	268,682	274,862	281,184	Yes
112230- City Enrichment Fund	836,026	1,354,593	1,385,749	1,417,621	1,450,226	Yes
112300- Investment Stabilization Reserve	44,557,810	48,150,496	45,615,312	49,278,635	53,026,215	Yes
112400- Working Fund-General	23,143,453	23,628,540	24,171,996	24,727,952	25,296,695	Yes
Sub-total Working Fund Reserves	69,489,255	74,836,481	71,707,091	76,603,102	81,627,535	
OPERATING RESERVES	69,856,768	76,017,152	73,629,034	79,132,307	84,739,045	
GRAND TOTAL RESERVES	69,856,768	76,017,152	73,629,034	79,132,307	84,739,045	

City of Hamilton 2021 Reserve Report

Reserve Name: 112243- Enterprise Fund Reserve

Reserve Number: 112243

Date Established: June, 1999

Source of Funds: One-Time Provincial Grant
Repayment of Efficiency related initiatives

Purpose: The Reserve was established to fund one-time costs associated with innovative ventures and alternative service delivery that yield ongoing operating savings. (FIN 99-046). The operating savings are then used to repay the initial investment, thus ensuring funds for future cost saving measures.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	-222,440	367,513	1,180,671	1,921,943	2,529,205
Add					
Interest Earned	-4,576	10,520	36,790	52,780	66,886
Debt Repayments	0	793,293	704,482	554,482	515,419
Debt Repayments PW10099	51,464	0	0	0	0
Energy Efficiency - Debt Repayments PW16074	72,127	0	0	0	0
Enterprise Fund - Debt Repayments FCS17104	191,321	0	0	0	0
Return Project Surplus Closing Report	210,617	9,345	0	0	0
Energy Efficiency Lodges Projects Repay PW16056	69,000	0	0	0	0
	589,953	813,158	741,272	607,262	582,305
Ending Balance	367,513	1,180,671	1,921,943	2,529,205	3,111,510

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112206- Election Expense Reserve
Reserve Number: 112206
Date Established: 1985
Source of Funds: Contributions from Operating Fund
Purpose: To eliminate the fluctuations of the annual tax operating budget (formerly mill rate) resulting from election expenditures every fourth year.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		238,031	721,185	1,432,301	265,352	904,032
Add						
Interest Earned		8,154	15,116	19,301	13,295	28,164
Annual Contribution	Operating Budget	475,000	696,000	1,084,000	625,385	641,019
		483,154	711,116	1,103,301	638,680	669,183
Less						
Election Costs	Operating Budget	0	0	2,270,250	0	0
		0	0	2,270,250	0	0
Ending Balance		721,185	1,432,301	265,352	904,032	1,573,215

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112212- Volunteer Committee Reserve
Reserve Number: 112212
Date Established: Oct 25,2005 FCS05114
Source of Funds: Unused annual Operating Funds of the individual Volunteer's Committees, subject to an overall Corporate Surplus.
Purpose: To provide a source of funding for Volunteer Committees in excess of their approved annual budget.
Target Balance: The individual Volunteer's Committee Reserve balance is not to exceed double their annual operating budget.
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	192,234	230,782	270,551	268,682	274,862
Add					
Interest Earned	3,697	4,823	6,131	6,180	6,322
Unspent Funds	59,850	38,946	0	0	0
	63,547	43,769	6,131	6,180	6,322
Less					
Payments	25,000	4,000	8,000	0	0
	25,000	4,000	8,000	0	0
Ending Balance	230,781	270,551	268,682	274,862	281,184

City of Hamilton 2021 Reserve Report

Reserve Name: 112230- City Enrichment Fund

Reserve Number: 112230

Date Established: Est. in 1989 2014 FCS14024 changed reserve name

Source of Funds: Year-end Administrative operating budget surplus.
 Unused funds returned by grant recipients.
 Uncollected funds where applicant is awarded a grant but fails to collect by stated deadline.

Purpose: To fund extraordinary and unforeseen expenditures, providing one-time funding to grant recipients.

Target Balance: 5% of the annual program budget \$304K (2021 Budget)

Comments: 2014 FCS14024 changed name from Community Partnership Fund to City Enrichment Fund.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	101,594	836,026	1,354,593	1,385,749	1,417,621
Add					
Interest Earned	2,090	17,523	31,156	31,872	32,605
Grants' Surplus	732,342	1,044	0	0	0
COVID-19 grant	0	500,000	0	0	0
	734,432	518,567	31,156	31,872	32,605
Ending Balance	836,026	1,354,593	1,385,749	1,417,621	1,450,226

City of Hamilton 2021 Reserve Report

Reserve Name: 112300- Investment Stabilization Reserve

Reserve Number: 112300

Date Established: 2005

Source of Funds: Capital Gains

Purpose: To mitigate the operating budget impact of reducing the interest income allocation to the operating budget in future years.

Target Balance: To Be Reviewed

Comments: This reserve was previously known as the Portfolio Valuation Reserve and the scope of this reserve was changed through Report FCS05068.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	39,908,737	44,557,810	48,150,496	45,615,312	49,278,635
Add					
Interest Earned	829,921	951,663	1,034,014	1,049,152	1,133,409
Realized from Capital Gains	884,420	103,102	0	0	0
Repayment Roads Rehab	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
Repayment Internal Loans	236,500	897,921	1,177,506	974,171	974,171
	3,590,841	3,592,686	3,851,520	3,663,323	3,747,580
Less					
Capital budget	0	0	970,000	0	0
Internal Loans	0	0	3,660,000	0	0
Project Closing	41,768	0	0	0	0
Transfer to Capital	0	0	1,756,704	0	0
Ancaster Memorial Arts Centre Area Rating Loan	-1,100,000	0	0	0	0
	-1,058,232	0	6,386,704	0	0
Ending Balance	44,557,810	48,150,496	45,615,312	49,278,635	53,026,215

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112400- Working Fund-General
Reserve Number: 112400
Date Established: March, 1974
Source of Funds: Recoveries from the operating fund
 Debt Repayments
Purpose: This reserve was established to provide positive cash balances during times when cash flows are low. The reserve is also used to fund unbudgeted deficits in various programs.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	22,676,987	23,143,453	23,628,540	24,171,996	24,727,952
Add					
Interest Earned	466,466	485,087	543,456	555,956	568,743
	466,466	485,087	543,456	555,956	568,743
Ending Balance	23,143,453	23,628,540	24,171,996	24,727,952	25,296,695

PROGRAM SPECIFIC RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	339,688	290,025	233,375	167,938	106,053	One-Time
110041- Social Housing Stabilization Reserve	1,579,213	373,523	0	0	0	Yes
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	465,148	796,786	486,375	282,945	289,453	Yes
110057- Roxborough Community Improvement Plan Area	0	1,047,000	12,041	12,318	12,601	No
112009- Municipal Down Payment Assistance Program	104,012	106,192	0	0	0	One-Time
112239- Federal Housing Initiatives	13,447	13,729	14,045	14,368	14,699	One-Time
112244- Social Housing Transition Reserve	115,868	118,298	121,019	123,802	126,649	One-Time
112252- Supplement/Housing Allowance Reserve	483,170	2,597,108	2,080,287	1,551,579	1,010,710	One-Time
112254- Revolving Home Ownership Reserve	1,332,239	2,109,039	1,080,299	1,105,146	1,130,564	Yes
112256- Affordable Housing Property Reserve	0	-1,268,186	984,112	1,006,747	1,029,902	Yes
Sub-total Housing Reserves	4,432,785	6,183,514	5,011,553	4,264,843	3,720,631	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	1,102,332	324,801	350,155	357,625	365,850	Yes
Sub-total Lodges	1,102,332	324,801	350,155	357,625	365,850	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	397,140	466,848	450,083	432,774	414,908	Yes
110049- Four Pad Stabilization Reserve	302,688	309,032	316,140	323,411	330,849	Yes
Sub-total Recreation Reserves	699,828	775,880	766,223	756,185	745,757	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,317,088	1,344,694	1,021,597	1,045,094	1,069,131	Yes
112214- Social Services Initiative Fund	18,066	18,445	18,869	19,303	19,747	One-Time
112218- Early Years System Reserve	702,844	3,759,496	3,633,549	3,504,706	3,585,314	One-Time
Sub-total Social Services	2,037,998	5,122,635	4,674,015	4,569,103	4,674,192	
Sub-total Healthy and Safe Communities	8,272,943	12,406,830	10,801,946	9,947,756	9,506,430	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	30,141	30,773	31,482	32,207	32,949	Yes
112219- Public Health Services Reserves	283,913	289,864	296,544	303,378	310,369	One-Time
Sub-total Public Health	314,054	320,637	328,026	335,585	343,318	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	627,977	669,472	713,130	757,608	803,039	Yes
106006- Library Collections	1,336,820	1,387,061	1,444,251	1,502,756	1,562,607	Yes
106007- Library General Development	2,106,943	4,795,681	4,719,317	4,749,931	4,810,904	Yes
106008- Library Major Capital Projects	1,346,981	2,879,370	2,954,699	2,043,261	616,609	Yes
106009- Summer Reading Program	535,265	544,774	557,304	570,122	583,235	Yes
106011- Redeployment & Training Fund	414,673	524,324	538,604	550,992	563,665	Yes
106012- Youth Programming Reserve	72,229	73,512	75,203	76,933	78,702	Yes

**City of Hamilton
2021 Reserve Report
Reserve Balances**

106013- Accessibility, Renewal and Health & Safety Reserve	117,642	231,322	372,217	516,353	663,804	Yes
106014- Library-Computer Reserve Fund	523,796	640,011	825,675	1,015,609	1,209,912	Yes
106015- Library Donations Reserve	33,209	244,807	235,840	251,379	277,391	Yes
106110- Special Gift Fund	1,975,831	2,145,125	2,185,125	2,259,125	2,333,125	One- Time
106130- K McLaren Memorial Fund	46,082	50,938	52,338	53,738	55,138	One- Time
106152- Waterdown Library Fund	51,129	52,037	53,234	54,458	55,711	One- Time
Sub-total Library Reserves	9,188,577	14,238,434	14,726,937	14,402,265	13,613,842	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	933,447	896,972	905,495	914,214	923,133	Yes
112217- Airport Joint Marketing Reserve Fund	455,311	544,103	230,552	321,832	415,212	Yes
Sub-total Airport Reserves	1,388,758	1,441,075	1,136,047	1,236,046	1,338,345	
<u>Culture Reserve</u>						
104080- Reserve For Various Museums	370,784	379,808	398,659	423,001	447,902	Yes
108044- Public Art Reserve	1,600,777	1,360,076	1,210,300	1,400,466	1,582,643	Yes
108049- Downtown Public Art	51,216	62,219	13,075	13,376	13,684	Yes
Sub-total Culture Reserve	2,022,777	1,802,103	1,622,034	1,836,843	2,044,229	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,960,516	4,043,529	4,136,530	4,231,670	4,328,998	Yes
108042- Red Hill Business Park Reserve	2,716,371	-594,868	2,769,860	2,833,567	2,898,739	One-Time
110060- Shovel Ready Industrial Land Reserve	2,993,790	2,142,391	1,888,216	1,628,195	1,362,193	One-Time
110086- Development Fees Stabilization	11,772,915	15,462,650	17,917,153	18,329,248	18,750,821	Yes
117012- Developer Deposits - Roads (SC)	1,007,487	1,028,604	42,376	43,351	44,348	One- Time
Sub-total Development Related Reserves	22,451,079	22,082,306	26,754,135	27,066,031	27,385,099	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	458,826	468,443	479,217	490,239	501,514	Yes
102047- Community Heritage Program Reserve	99,412	94,224	66,046	37,220	24,486	One-Time
102048- Main Street Program Reserve	1,306,948	1,334,342	505,257	271,158	29,327	Yes
102049- Hamilton Community Heritage Fund	100,512	100,474	50,040	49,021	47,979	Yes
108036- Downtown Hamilton Capital Program	1,718,159	2,639,333	2,346,013	2,298,821	2,250,544	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	333,540	340,531	297,788	223,717	147,943	Yes
Sub-total Downtown/BIA's/Heritage Reserves	4,017,397	4,977,347	3,744,361	3,370,176	3,001,793	
<u>Economic Development</u>						
112221- Economic Development Investment Reserve	1,553,021	1,493,632	1,239,139	701,199	656,637	Yes
112231- Conventions/Sports Events Reserve	777,353	920,375	1,048,763	1,071,367	1,070,721	Yes
Sub-total Economic Development	2,330,374	2,414,007	2,287,902	1,772,566	1,727,358	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	10,232,116	8,615,684	2,849,548	3,019,791	3,193,950	Yes
100051- OPA 28 Fee Reserve	-2,177,498	-1,376,396	-902,303	-417,306	78,846	One- Time
108021- Parking Capital Reserve	7,961,299	7,977,815	8,018,495	8,538,550	9,197,004	Yes

**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

115085- HMPS Cash in Lieu of Parking Reserve	670,001	684,044	699,777	715,872	732,337	Yes
Sub-total Planning-Other Reserves	16,685,918	15,901,147	10,665,517	11,856,907	13,202,137	
Sub-total Planning & Development Reserves	48,896,303	48,617,985	46,209,996	47,138,569	48,698,961	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	136,591	-776,486	-565,397	-578,401	-591,704	One-Time
102025- First Ontario Concert Hall Reserve	614,231	361,808	370,130	378,643	387,352	One-Time
Sub-total H.E.F. Reserves	750,822	-414,678	-195,267	-199,758	-204,352	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	2,976,064	1,514,515	1,128,658	1,154,865	1,181,675	Yes
110065- Police Capital Expenditures	1,332,398	1,636,709	1,674,353	1,712,863	1,752,259	Yes
112029- Provision for Vacation Liability	1,609,527	640,917	655,658	670,738	686,165	Yes
112225- Police Rewards	179,229	193,160	197,603	202,148	206,797	Yes
Sub-total Police Reserves	6,097,218	3,985,301	3,656,272	3,740,614	3,826,896	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	71,918	78,661	68,332	72,938	74,616	Yes
Sub-total Farmers Market	71,918	78,661	68,332	72,938	74,616	
PROGRAM SPECIFIC RESERVES	73,591,835	79,233,170	75,596,242	75,437,969	75,859,711	

Healthy & Safe Communities

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	339,688	290,025	233,375	167,938	106,053	One-Time
110041- Social Housing Stabilization Reserve	1,579,213	373,523	0	0	0	Yes
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	465,148	796,786	486,375	282,945	289,453	Yes
110057- Roxborough Community Improvement Plan Area	0	1,047,000	12,041	12,318	12,601	No
112009- Municipal Down Payment Assistance Program	104,012	106,192	0	0	0	One-Time
112239- Federal Housing Initiatives	13,447	13,729	14,045	14,368	14,699	One-Time
112244- Social Housing Transition Reserve	115,868	118,298	121,019	123,802	126,649	One-Time
112252- Supplement/Housing Allowance Reserve	483,170	2,597,108	2,080,287	1,551,579	1,010,710	One-Time
112254- Revolving Home Ownership Reserve	1,332,239	2,109,039	1,080,299	1,105,146	1,130,564	Yes
112256- Affordable Housing Property Reserve	0	-1,268,186	984,112	1,006,747	1,029,902	Yes
Sub-total Housing Reserves	4,432,785	6,183,514	5,011,553	4,264,843	3,720,631	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	1,102,332	324,801	350,155	357,625	365,850	Yes
Sub-total Lodges	1,102,332	324,801	350,155	357,625	365,850	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	397,140	466,848	450,083	432,774	414,908	Yes
110049- Four Pad Stabilization Reserve	302,688	309,032	316,140	323,411	330,849	Yes
Sub-total Recreation Reserves	699,828	775,880	766,223	756,185	745,757	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,317,088	1,344,694	1,021,597	1,045,094	1,069,131	Yes
112214- Social Services Initiative Fund	18,066	18,445	18,869	19,303	19,747	One-Time
112218- Early Years System Reserve	702,844	3,759,496	3,633,549	3,504,706	3,585,314	One-Time
Sub-total Social Services	2,037,998	5,122,635	4,674,015	4,569,103	4,674,192	
Sub-total Healthy and Safe Communities	8,272,943	12,406,830	10,801,946	9,947,756	9,506,430	
GRAND TOTAL RESERVES	8,272,943	12,406,830	10,801,946	9,947,756	9,506,430	

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 102045- Emergency Repair Program-HHERP
Reserve Number: 102045
Date Established: 2001
Source of Funds: From the consolidation of the Hamilton Assistance Rehabilitation Program (HARP)
Purpose: Provide emergency funding for repairs for housing located in urban areas.
Target Balance: N/A - One-Time Funding

Comments: This reserve was initially approved by Council in 2001 for emergency repairs for housing located in urban areas. The program was not implemented and since that time had been gathering interest.
 The June 9, 2014 Emergency and Community Services Committee approved (Report CS11017(d)) that funding in this reserve be used for emergency home repairs of up to \$5,000 for Ontario Works and Ontario Disability Support Program (ODSP) homeowners. This program is a component of the City's Ontario Renovates Program and was launched in November 2015.

January 17 2019, Council approved Report HSC19001 to add accessibility modifications for low income homeowners as required in accordance with current community needs, current repair costs, and the funds available for the program to the Emergency Repair Program, as well as increasing the maximum grant amount to \$10,000.

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	174,601	339,688	290,025	233,375	167,938
Add					
Interest Earned	7,020	6,583	5,951	4,563	3,115
Transfer from Reserve	285,091	0	7,399	0	0
	292,111	6,583	13,350	4,563	3,115
Less					
Emergency Home Repairs	127,024	56,246	70,000	70,000	65,000
	127,024	56,246	70,000	70,000	65,000
Ending Balance	339,688	290,025	233,375	167,938	106,053

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110041- Social Housing Stabilization Reserve
Reserve Number: 110041
Date Established: April 22, 2015 FCS14047(b)
Source of Funds: Year end Operating Surpluses in Social Housing Program
Purpose: To provide development charge exemptions for affordable housing.
Target Balance: N/A
Comments: Purpose revised as part of FCS17060(b)
Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		1,547,384	1,579,213	373,523	0	0
Add						
Interest Earned		31,829	33,101	4,246	0	0
Transfer from Reserve	HSC19060(a)	0	0	74,099	0	0
		31,829	33,101	78,345	0	0
Less						
DC Exemption		0	0	448,427	0	0
Habitat for Humanity	FCS19084	0	0	3,441	0	0
OPHI Rental Housing	HSC19060	0	1,238,791	0	0	0
		0	1,238,791	451,868	0	0
Ending Balance		1,579,213	373,523	0	0	0

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110052- Revolving Loan Fund Reserve-Ontario Renovates Program

Reserve Number: 110052

Date Established: May 27th, 2015 - CES15019

Source of Funds: Conditional Loan Repayments

Purpose: As per the Administration Agreement with the Province, repayments made through the Ontario Renovates Program are to be reinvested into new Ontario Renovates projects unless otherwise directed by the Ministry of Municipal Affairs & Housing. As such, the Ministry has requested the creation and maintenance of a dedicated reserve account, established from repayments from recipients of the Ontario Renovates program who are required to pay back the loan. The funds from this account are to be used to fund future Ontario Renovates projects.

Target Balance: N/A

Comments: Must be used for the Ontario Renovates Program.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	420,660	465,148	796,786	486,375	282,945
Add					
Interest Earned	8,704	11,623	14,589	8,746	6,508
Loan Repayments	35,784	320,015	50,000	50,000	50,000
	44,488	331,638	64,589	58,746	56,508
Less					
To maintain programming with reduced Fed/Prov funding	0	0	375,000	262,176	50,000
	0	0	375,000	262,176	50,000
Ending Balance	465,148	796,786	486,375	282,945	289,453

City of Hamilton 2021 Reserve Report

Reserve Name: 110057- Roxborough Community Improvement Plan Area

Reserve Number: 110057

Date Established: 2021

Source of Funds: Annual Levy Surplus

Purpose: That any unspent funds budgeted through the annual operating budget for the cost of development charges loan/grant programs to be offered through the Roxborough Community Improvement Plan Area (CIPA), be allocated to the Roxborough CIPA Reserve at the end of each year to manage timing of the DC payments.

Target Balance: 0

Comments: The cost of a development charge (DC) loan/grant program is expected to cost the City \$10.47 M based on the proposed July 2019 DC rates, as published at time of writing, and the current development plans for the site. The reserve manages fluctuations in the timing of the DC payments for the CIPA program. In 2022 the reserve was drawn upon as a budget mitigation for 2022.

Sustainable: No

			<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	0	0	1,047,000	12,041	12,318
Add					
Interest Earned	0	0	12,041	277	283
DC Exemptions	0	1,047,000	0	0	0
	0	1,047,000	12,041	277	283
Less					
DC Exemptions	0	0	1,047,000	0	0
	0	0	1,047,000	0	0
Ending Balance	0	1,047,000	12,041	12,318	12,601

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112009- Municipal Down Payment Assistance Program
Reserve Number: 112009
Date Established: May 24th, 2006 SSC06012
Source of Funds: The program is sustainable through repayments which are reinvested into a revolving loan fund to be used to provide down payment assistance for other eligible households.
Purpose: To deliver a Municipal Down Payment Assistance Program, identical to the IAH-E Home ownership Component, and administered in accordance with the program guidelines.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	385,091	104,012	106,192	0	0
Add					
Interest Earned	4,012	2,180	1,207	0	0
	4,012	2,180	1,207	0	0
Less					
Trillium Payment	0	0	100,000	0	0
Transfer to reserve 102045	285,091	0	7,399	0	0
	285,091	0	107,399	0	0
Ending Balance	104,012	106,192	0	0	0

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112239- Federal Housing Initiatives
Reserve Number: 112239
Date Established: April 25, 2007 FCS07050
Source of Funds: One-time unconditional Federal Affordable Housing Funds that are flowing through the Province of Ontario
Purpose: Initially the Province stated that the funds were to be used for Affordable Housing which includes a broad range of housing and homelessness programming based on local need.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	13,176	13,447	13,729	14,045	14,368
Add					
Interest Earned	271	282	316	323	331
	<u>271</u>	<u>282</u>	<u>316</u>	<u>323</u>	<u>331</u>
Ending Balance	<u>13,447</u>	<u>13,729</u>	<u>14,045</u>	<u>14,368</u>	<u>14,699</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112244- Social Housing Transition Reserve
Reserve Number: 112244
Date Established: 2001
Source of Funds: Federal Government Contribution
Purpose: To cover costs associated with the download of housing to Service Manager. It is to cover equipment purchase, office space, supplies and other administrative costs incurred.
Target Balance: N/A - One-Time Funding
Comments: In the past, the funds have been used to fund the administration of Social Housing Projects In Difficulty, such as First Place. In April 2013, the Province allocated \$208,425 in unbudgeted funding for housing related costs at the discretion of the municipality. This funding was transferred to this reserve. Council approved the development and purchase of a software program for social housing (CS13033), in collaboration with other Municipal Service Managers. The reserve will be closed after disbursement of funds.
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	113,533	115,869	118,298	121,019	123,802
Add					
Interest Earned	2,335	2,429	2,721	2,783	2,847
	<u>2,335</u>	<u>2,429</u>	<u>2,721</u>	<u>2,783</u>	<u>2,847</u>
Ending Balance	<u>115,868</u>	<u>118,298</u>	<u>121,019</u>	<u>123,802</u>	<u>126,649</u>

City of Hamilton 2021 Reserve Report

Reserve Name: 112252- Supplement/Housing Allowance Reserve

Reserve Number: 112252

Date Established: March 11,2009 CS09023

Source of Funds: Federal Funding and the Hamilton Future Fund.

Purpose: "To provide Rent Supplement or Housing Allowances for low income households, targeting eligible households (Housing First, transitioning over-housed, and emergency situations). Also to be used to cover any pressures to existing rent supplement/housing allowance programs. (CS11017(d)).

Established March 19, 2009, report CS09023. This reserve was one time funding for a five year period commencing October 2008 and ending October 2013."

Target Balance: N/A - One-Time Funding

Comments: From 2013-2018, the rent supplement and housing allowance program will be funded through the federal/provincial investment in Affordable Housing (IAH) Program. The remaining funding in this reserve is being used to increase the number of households receiving rent supplements (OCHAP and Commercial) and housing allowances initially from 450 to 475 households in 2014.

At the June 9, 2014 Emergency and Community Services Committee (Report CS11017(d)), it was approved that the balance of the unallocated funding be utilized to support housing allowances for Housing First initiatives, to transition over housed social housing tenants to move into units more appropriate to their needs, emergency situations where there are spikes in homelessness which require rapid housing response and to cover any pressures to existing rent supplement/housing allowance programs.

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	473,432	483,170	2,597,108	2,080,287	1,551,579
Add					
Interest Earned	9,738	8,844	53,179	41,292	29,131
Year End Surplus	0	2,119,146	0	0	0
	9,738	2,127,990	53,179	41,292	29,131
Less					
Rent supplements	0	14,052	0	0	0
Housing Allowances	0	0	500,000	500,000	500,000
Temp - Housing Service Clerk	0	0	70,000	70,000	70,000
	0	14,052	570,000	570,000	570,000
Ending Balance	483,170	2,597,108	2,080,287	1,551,579	1,010,710

City of Hamilton 2021 Reserve Report

Reserve Name: 112254- Revolving Home Ownership Reserve

Reserve Number: 112254

Date Established: Sept 16,2009 CS09060(d)

Source of Funds: Provincial and Federal governments

Purpose: Funds are to be used to offer down payment assistance to qualified first time buyers of residential homes. The criteria is outlined in the Canada Ontario Affordable Housing Program Home Ownership Program and the Investment in Affordable Housing (IAH) Home Ownership Program.

Target Balance: \$200,000 Excess funds used for down payment assistance program.

Comments: This is a revolving plan and is dependent upon funding from the repayment of existing loans where the property is sold before the 20 year forgiveness window is reached. The reserve funding will be reinvested in down payment assistance opportunities for new applicants to the program. Staff will review the existing program guidelines with a view to adjusting eligibility criteria relating to income thresholds, house price threshold, and whether any geographic targeting is warranted. Launch of program for new applicants is anticipated in 2018.

\$746,000 was spent between January 1, 2018 and March 31, 2019 for another iteration of the Down Payment Assistance Program. Prefer to hold longer to enable down payment assistance for qualifying households purchasing social housing single detached units being sold as part of long term strategic portfolio management.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,055,072	1,332,239	2,109,039	1,080,299	1,105,146
Add					
Interest Earned	22,543	34,612	36,260	24,847	25,418
Repayment of loans by participants	254,624	742,188	300,000	300,000	300,000
	277,167	776,800	336,260	324,847	325,418
Less					
Down Payment Assistance	0	0	1,365,000	300,000	300,000
	0	0	1,365,000	300,000	300,000
Ending Balance	1,332,239	2,109,039	1,080,299	1,105,146	1,130,564

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112256- Affordable Housing Property Reserve
Reserve Number: 112256
Date Established: May 13, 2019 (PED17219)
Source of Funds: Net proceeds from sale of properties identified for affordable housing.
Purpose: For use exclusively for new affordable housing development purposes, and all costs related to due diligence, and implementing strategies outlined.
Target Balance: N/A
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	0	0	-1,268,186	984,112	1,006,747
Add					
Interest Earned	0	0	-3,230	22,635	23,155
Surplus From Closings	0	0	2,329,627	0	0
	0	0	2,326,397	22,635	23,155
Less					
Non-Profit Affordable Rental Housing Projects HSC19060(a)	0	1,268,186	0	0	0
Transfer from a Reserve	0	0	74,099	0	0
	0	1,268,186	74,099	0	0
Ending Balance	0	-1,268,186	984,112	1,006,747	1,029,902

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110042- Lodges Infrastructure Reserve
Reserve Number: 110042
Date Established: April 8, 2015 GIC 15-004
Source of Funds: Annual Contribution from Operating Budget
Purpose: Infrastructure replacement and improvements for both Wentworth and Macassa Lodges.
Target Balance: To be Determined
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	968,124	1,102,332	324,801	350,155	357,625
Add					
Contribution from Current	750,000	750,000	750,000	750,000	750,000
Interest Earned	16,743	77,469	25,354	7,470	8,225
	766,743	827,469	775,354	757,470	758,225
Less					
Lodge Capital Programs	0	855,000	0	0	0
Transfer to Capital	632,535	750,000	750,000	750,000	750,000
	632,535	1,605,000	750,000	750,000	750,000
Ending Balance	1,102,332	324,801	350,155	357,625	365,850

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108038- Four Pad Arena Capital Reserve
Reserve Number: 108038
Date Established: 2005
Source of Funds: Contributions from Operating Fund.
Purpose: To fund capital repairs at the Four Pad Arena
Target Balance: To Be Reviewed
Comments: Annual contributions were initially set at \$75,000 per year, increased to \$100,000 per year effective in 2009. Further increased to \$125,000 for 2011 and onward per agreement with Hamilton Arena Partners (HAP). Annual contribution amount was reviewed in 2016 by the Facility Management Review Team (FMRT) and was deemed to be sufficient at the time.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	665,603	397,140	466,848	450,083	432,774
Add					
Interest Earned	13,442	8,855	8,235	7,691	7,134
Provision for Capital Replacement	75,000	75,000	75,000	75,000	75,000
	88,442	83,855	83,235	82,691	82,134
Less					
Capital Expenditures	356,905	14,147	100,000	100,000	100,000
	356,905	14,147	100,000	100,000	100,000
Ending Balance	397,140	466,848	450,083	432,774	414,908

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110049- Four Pad Stabilization Reserve
Reserve Number: 110049
Date Established: 2005
Source of Funds: Annual Surpluses from Quad Pad Operations
Purpose: To Offset future budget shortfalls
Target Balance: \$250,000 plus accumulated interest.
Comments: Annual contributions are made prior to any operating surpluses are distributed to the City of Hamilton and Hamilton Arena Partners. Annual contributions are not to surpass \$30,000 and the fund threshold is set at \$250,000. Threshold of \$250,000 has been achieved as of 2011 and no further contributions have been made. Facility Management Review Team (FMRT) have started discussions about increasing the contribution threshold in light of the current financial environment.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	296,587	302,688	309,032	316,140	323,411
Add					
Interest Earned	6,101	6,344	7,108	7,271	7,438
	6,101	6,344	7,108	7,271	7,438
Ending Balance	302,688	309,032	316,140	323,411	330,849

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110044- Ontario Works Stabilization Reserve
Reserve Number: 110044
Date Established: 2004 (FCS04053)
Source of Funds: Provincial Grant Payments Variances
Purpose: To provide sufficient flexibility and protection against recession driven caseload fluctuations and related additional administrative costs and any subsidy adjustments for prior periods not covered in the annual approved budgets.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,290,613	1,317,088	1,344,694	1,021,597	1,045,094
Add					
Interest Earned	26,475	27,606	26,903	23,497	24,037
	26,475	27,606	26,903	23,497	24,037
Less					
SDMT Bank Variance	0	0	350,000	0	0
	0	0	350,000	0	0
Ending Balance	1,317,088	1,344,694	1,021,597	1,045,094	1,069,131

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112214- Social Services Initiative Fund
Reserve Number: 112214
Date Established: 2006
Source of Funds: Seed funding from Provincial One-time Grant
Purpose: To fund urgent temporary/finite program requirements (e.g.. Emergency Shelter) and recommendations from Poverty Roundtable.
Target Balance: N/A - One-Time Funding
Comments: Mitigation option to assist with Provincial Funding shortfalls
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	17,702	18,066	18,445	18,869	19,303
Add					
Interest Earned	364	379	424	434	444
	364	379	424	434	444
Ending Balance	18,066	18,445	18,869	19,303	19,747

City of Hamilton 2021 Reserve Report

Reserve Name: 112218- Early Years System Reserve

Reserve Number: 112218

Date Established: July 11th, 2007 (ESC07055)

Source of Funds: Provincial Best Start Funding (2005/06)

Purpose: The Early Years System Reserve (previously titled the Best Start Initiative Reserve) will support the transition of the early years system from the previous Best Start Initiative to the new Ontario Early Years Child and Family Centre (OEYCFC) system. It will sustain and build upon the momentum developed by the Hamilton Best Start Network, with a specific focus on the priorities established in the Early Years Community Plan and the priorities that will support the new OEYCFC system.

Target Balance: To Be Reviewed

Comments:

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	688,677	702,844	3,759,496	3,633,549	3,504,706
Add					
Interest Earned	14,167	56,652	84,053	81,157	80,608
Year End Surplus	0	3,000,000	0	0	0
	14,167	3,056,652	84,053	81,157	80,608
Less					
Fund Best Start Initiatives	0	0	210,000	210,000	0
	0	0	210,000	210,000	0
Ending Balance	702,844	3,759,496	3,633,549	3,504,706	3,585,314

Public Health Services

***2021 Reserve Report With
2022 - 2024 Projections***



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	30,141	30,773	31,482	32,207	32,949	Yes
112219- Public Health Services Reserves	283,913	289,864	296,544	303,378	310,369	One-Time
Sub-total Public Health	314,054	320,637	328,026	335,585	343,318	
GRAND TOTAL RESERVES	314,054	320,637	328,026	335,585	343,318	

City of Hamilton 2021 Reserve Report

Reserve Name: 112207- Upwind & Downwind Conference

Reserve Number: 112207

Date Established: Dec 15, 2004

Source of Funds: Surplus funds from the Ministry of Environment, Environment Canada and from sponsorships & registrations.

Purpose: Residual funds from the Upwind/Downwind Conference to be used to offset costs for future conferences.

Target Balance: N/A

Comments: Conference is held every 2 years. The next Conference was scheduled for the spring of 2020, which was cancelled in response to the COVID19 pandemic.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	29,533	30,141	30,773	31,482	32,207
Add					
Interest Earned	608	632	709	725	742
	608	632	709	725	742
Ending Balance	30,141	30,773	31,482	32,207	32,949

City of Hamilton 2021 Reserve Report

Reserve Name: 112219- Public Health Services Reserves

Reserve Number: 112219

Date Established: Oct 24, 2007 BOH07051

Source of Funds: None

Previously funded from surpluses of the Enhanced Hepatitis Strain Surveillance System Program. The program ended June 30, 2012.

Purpose: Public Health Services is primarily funded through the Ministry of Health and Long-Term Care at either 75% or 100% up to March 31, 2019. Funding of 70% to April 2021, and 60% thereafter. These annual budgets are capped and any excess expenditure is not subsidized. The availability of reserve funds will ensure PHS is able to provide public health programming if required outside of the traditional funding envelopes while reducing financial risks to taxpayers in the future.

Target Balance: One-Time Funding

Comments: Public Health Services is primarily funded through the Ministry of Health and Long-Term Care at either 75% or 100% up to December 31, 2019. Funding of 70% beginning January 1, 2020. These annual budgets are capped and any excess expenditure is not subsidized. The availability of reserve funds will ensure PHS is able to provide public health programming if required outside of the traditional funding envelopes while reducing financial risks to taxpayers in the future.

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	278,191	283,913	289,864	296,544	303,378
Add					
Interest Earned	5,722	5,951	6,680	6,834	6,991
	<u>5,722</u>	<u>5,951</u>	<u>6,680</u>	<u>6,834</u>	<u>6,991</u>
Ending Balance	<u>283,913</u>	<u>289,864</u>	<u>296,544</u>	<u>303,378</u>	<u>310,369</u>

Library Services

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	627,977	669,472	713,130	757,608	803,039	Yes
106006- Library Collections	1,336,820	1,387,061	1,444,251	1,502,756	1,562,607	Yes
106007- Library General Development	2,106,943	4,555,681	4,719,317	4,749,931	4,810,904	Yes
106008- Library Major Capital Projects	1,346,981	2,879,370	2,954,699	2,043,261	616,609	Yes
106009- Summer Reading Program	535,265	544,774	557,304	570,122	583,235	Yes
106011- Redeployment & Training Fund	414,673	524,324	538,604	550,992	563,665	Yes
106012- Youth Programming Reserve	72,229	73,512	75,203	76,933	78,702	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	117,642	231,322	372,217	516,353	663,804	Yes
106014- Library-Computer Reserve Fund	523,796	640,011	825,675	1,015,609	1,209,912	Yes
106015- Library Donations Reserve	33,209	244,807	235,840	251,379	277,391	Yes
106110- Special Gift Fund	1,975,831	2,145,125	2,185,125	2,259,125	2,333,125	One- Time
106130- K McLaren Memorial Fund	46,082	50,938	52,338	53,738	55,138	One- Time
106152- Waterdown Library Fund	51,129	52,037	53,234	54,458	55,711	One- Time
Sub-total Library Reserves	9,188,577	13,998,434	14,726,937	14,402,265	13,613,842	
GRAND TOTAL RESERVES	9,188,577	13,998,434	14,726,937	14,402,265	13,613,842	

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106005- Reserve For Mobile Equipment
Reserve Number: 106005
Date Established: Nov 21, 2001
Source of Funds: Contributions from Operating Fund
Purpose: To Purchase Mobile Equipment including the Bookmobile.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	583,559	627,977	669,472	713,130	757,608
Add					
Interest Earned	14,418	11,495	13,658	14,478	15,431
Provision for Mobile Equipment	30,000	30,000	30,000	30,000	30,000
	44,418	41,495	43,658	44,478	45,431
Ending Balance	627,977	669,472	713,130	757,608	803,039

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106006- Library Collections
Reserve Number: 106006
Date Established: Nov 21, 2001
Source of Funds: Contributions from Operating Fund
Purpose: To smooth out the impact of Library collections purchases on the operating budget.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	994,204	1,336,820	1,387,061	1,444,251	1,502,756
Add					
Interest Earned	22,116	25,241	32,190	33,505	34,851
Provision for Equipment	25,000	25,000	25,000	25,000	25,000
Year End Surplus	1,000,000	0	0	0	0
	1,047,116	50,241	57,190	58,505	59,851
Less					
Greensville Branch	Board April 2020	50,000	0	0	0
Sorter Replacement	Board Sept 2020	500,000	0	0	0
Valley Park Branch	Board Sept 2016 & Board April 2020	154,500	0	0	0
		704,500	0	0	0
Ending Balance	1,336,820	1,387,061	1,444,251	1,502,756	1,562,607

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106007- Library General Development
Reserve Number: 106007
Date Established: Nov 21, 2001
Source of Funds: Contributions from Operating Fund
Purpose: To smooth out the impact of General Development costs on the operating budget.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,674,491	2,106,943	4,795,681	4,719,317	4,749,931
Add					
Interest Earned	39,452	38,738	113,636	110,614	110,973
Printer & Copier Revenue	50,000	50,000	50,000	50,000	50,000
Year End Surplus	1,000,000	2,600,000	0	0	0
	1,089,452	2,688,738	163,636	160,614	160,973
Less					
Greensville Branch	400,000	0	0	0	0
Valley Park Branch	160,000	0	0	0	0
Funds Earmarked for Printers	97,000	0	0	0	0
Transfer to Operating	0	0	160,000	130,000	100,000
Logo Brand Implement	0	0	80,000	0	0
	657,000	0	240,000	130,000	100,000
Ending Balance	2,106,943	4,795,681	4,719,317	4,749,931	4,810,904

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106008- Library Major Capital Projects
Reserve Number: 106008
Date Established: Nov 21, 2001
Source of Funds: Contributions from Operating Fund
Purpose: Provision for Library Capital Projects
Target Balance: To Be Reviewed
Comments: A portion of the proceeds from the sale of land were allocated for future capital projects.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,387,282	1,346,981	2,879,370	2,954,699	2,043,261
Add					
Interest Earned	16,858	23,389	66,329	79,562	64,348
Provision to Reserve	9,000	9,000	9,000	9,000	9,000
Year End Surplus	1,333,841	2,000,000	0	0	0
	1,359,699	2,032,389	75,329	88,562	73,348
Less					
New Carlisle Branch	750,000	500,000	0	0	0
Valley Park Branch	400,000	0	0	0	0
New Library Greensville	250,000	0	0	0	0
Downtown Stoney Creek Branch	0	0	0	0	750,000
East Hamilton Branch	0	0	0	0	750,000
Mount Hope Branch	0	0	0	1,000,000	0
	1,400,000	500,000	0	1,000,000	1,500,000
Ending Balance	1,346,981	2,879,370	2,954,699	2,043,261	616,609

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106009- Summer Reading Program
Reserve Number: 106009
Date Established: Nov 21, 2001
Source of Funds: Contributions from Operating Fund
Purpose: Used as a Working fund for the Summer Reading Program
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	522,688	535,265	544,774	557,304	570,122
Add					
Interest Earned	12,437	9,509	12,530	12,818	13,113
Capital Closing	140	0	0	0	0
	<u>12,577</u>	<u>9,509</u>	<u>12,530</u>	<u>12,818</u>	<u>13,113</u>
Ending Balance	<u>535,265</u>	<u>544,774</u>	<u>557,304</u>	<u>570,122</u>	<u>583,235</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106011- Redeployment & Training Fund
Reserve Number: 106011
Date Established: Nov 21, 2001
Source of Funds: OMERS Contribution Holiday Savings
Purpose: Created to offset employee related restructuring costs due to amalgamation
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	405,037	414,673	524,324	538,604	550,992
Add					
Interest Earned Year	9,636	7,366	12,059	12,388	12,673
Year End Surplus	0	102,285	0	0	0
Closing projects	0	0	2,221	0	0
	9,636	109,651	14,280	12,388	12,673
Ending Balance	414,673	524,324	538,604	550,992	563,665

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106012- Youth Programming Reserve
Reserve Number: 106012
Date Established: 2004
Source of Funds: Unexpended year end balances that were received by way of donation or grant for the Youth Program.
Purpose: Fund youth programs subject to the terms specified by the said donation or grant.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	70,550	72,229	73,512	75,203	76,933
Add					
Interest Earned	1,679	1,283	1,691	1,730	1,769
	<u>1,679</u>	<u>1,283</u>	<u>1,691</u>	<u>1,730</u>	<u>1,769</u>
Ending Balance	<u>72,229</u>	<u>73,512</u>	<u>75,203</u>	<u>76,933</u>	<u>78,702</u>

City of Hamilton 2021 Reserve Report

Reserve Name: 106013- Accessibility, Renewal and Health & Safety Reserve
Reserve Number: 106013
Date Established: November 15, 2006 - HPL Board
Source of Funds: Annual Contribution From The Operating Budget
Purpose: Fund Renovations To Branches Related To Accessibility, Renewal Or Health & Safety Issues.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,018,624	117,642	231,322	372,217	516,353
Add					
Interest Earned	24,233	-1,320	5,895	9,136	12,451
Capital Enhancement Account Surplus	94,785	100,000	50,000	50,000	50,000
Provisions for Building Refresh	0	85,000	85,000	85,000	85,000
	119,018	183,680	140,895	144,136	147,451
Less					
Greensville Branch Board 18 & '20	295,000	0	0	0	0
Valley Park Branch Board '16, '18 & '20	725,000	0	0	0	0
Central Atrium Staircase Lights	0	70,000	0	0	0
	1,020,000	70,000	0	0	0
Ending Balance	117,642	231,322	372,217	516,353	663,804

City of Hamilton 2021 Reserve Report

Reserve Name: 106014- Library-Computer Reserve Fund
Reserve Number: 106014
Date Established: Dec 8, 2010 Hamilton Public Library Board
Source of Funds: Unused Operating Funds for Computer Purchases. Annual contribution from Operating Budget.
Purpose: To Maximize the Libraries ability to keep up with changes in Technology and Usage by being flexible in the replacement schedule and replacing equipment at the end of its useful life rather than a fixed replacement schedule.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	436,836	523,796	640,011	825,675	1,015,609
Add					
Interest Earned	10,821	9,742	16,664	20,934	25,303
Year End Surplus	152,139	82,473	145,000	145,000	145,000
Contributions from Operating	24,000	24,000	24,000	24,000	24,000
	186,960	116,215	185,664	189,934	194,303
Less					
Greenville Branch	50,000	0	0	0	0
Valley Park Branch	50,000	0	0	0	0
	100,000	0	0	0	0
Ending Balance	523,796	640,011	825,675	1,015,609	1,209,912

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106015- Library Donations Reserve
Reserve Number: 106015
Date Established: December 21, 2016 (HPL Board)
Source of Funds: Undesignated donations received annually
Purpose: The establishment of a donations reserve fund will enable the Library to better manage the way it utilizes cash donations.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	27,282	33,209	244,807	235,840	251,379
Add					
Interest Earned	649	1,860	6,033	5,539	6,012
Donations	5,278	209,738	10,000	10,000	20,000
	5,927	211,598	16,033	15,539	26,012
Less					
Presto Passes	0	0	25,000	0	0
	0	0	25,000	0	0
Ending Balance	33,209	244,807	235,840	251,379	277,391

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106110- Special Gift Fund
Reserve Number: 106110
Date Established: 2017
Source of Funds: Donations
Purpose: Branch Improvements
Target Balance:
Comments: This Reserve was previously classified as a Trust, but did not meet the definition of a Trust under PSAB definition. This Reserve was set up as a result of external audit recommendation.
Sustainable: One- Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,888,259	1,975,831	2,145,125	2,185,125	2,259,125
Add					
Interest Earned	6,712	4,062	8,000	8,000	8,000
Contributions from Operating	107,862	198,365	80,000	85,000	85,000
	114,574	202,427	88,000	93,000	93,000
Less					
HCF Administration Fees	27,002	33,133	18,000	19,000	19,000
Fundraising Strategy	0	0	30,000	0	0
	27,002	33,133	48,000	19,000	19,000
Ending Balance	1,975,831	2,145,125	2,185,125	2,259,125	2,333,125

Board Jan 2020

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106130- K McLaren Memorial Fund
Reserve Number: 106130
Date Established: 2017
Source of Funds: Donations
Purpose: Staff training and development
Target Balance:
Comments: This Reserve was previously classified as a Trust, but did not meet the definition of a Trust under PSAB definition. This Reserve was set up as a result of external audit recommendation.
Sustainable: One- Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	43,706	46,082	50,938	52,338	53,738
Add					
Interest Earned	3,170	5,830	1,800	1,900	1,900
	3,170	5,830	1,800	1,900	1,900
Less					
HCF Admin Fees	794	974	400	500	500
	794	974	400	500	500
Ending Balance	46,082	50,938	52,338	53,738	55,138

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 106152- Waterdown Library Fund
Reserve Number: 106152
Date Established: 2017
Source of Funds: Donations
Purpose: Waterdown branch improvements
Target Balance:
Comments: This Reserve was previously classified as a Trust, but did not meet the definition of a Trust under PSAB definition. This Reserve was set up as a result of external audit recommendation.
Sustainable: One- Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	49,941	51,129	52,037	53,234	54,458
Add					
Interest Earned	1,188	908	1,197	1,224	1,253
	<u>1,188</u>	<u>908</u>	<u>1,197</u>	<u>1,224</u>	<u>1,253</u>
Ending Balance	<u>51,129</u>	<u>52,037</u>	<u>53,234</u>	<u>54,458</u>	<u>55,711</u>

Planning & Development

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	933,447	896,972	905,495	914,214	923,133	Yes
112217- Airport Joint Marketing Reserve Fund	455,311	544,103	230,552	321,832	415,212	Yes
Sub-total Airport Reserves	1,388,758	1,441,075	1,136,047	1,236,046	1,338,345	
<u>Culture Reserve</u>						
104080- Reserve For Various Museums	370,784	379,808	398,659	423,001	447,902	Yes
108044- Public Art Reserve	1,600,777	1,360,076	1,210,300	1,400,466	1,582,643	Yes
108049- Downtown Public Art	51,216	62,219	13,075	13,376	13,684	Yes
Sub-total Culture Reserve	2,022,777	1,802,103	1,622,034	1,836,843	2,044,229	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,960,516	4,043,529	4,136,530	4,231,670	4,328,998	Yes
108042- Red Hill Business Park Reserve	2,716,371	-594,868	2,769,860	2,833,567	2,898,739	One-Time
110060- Shovel Ready Industrial Land Reserve	2,993,790	2,142,391	1,888,216	1,628,195	1,362,193	One-Time
110086- Development Fees Stabilization	11,772,915	15,462,650	17,917,153	18,329,248	18,750,821	Yes
117012- Developer Deposits - Roads (SC)	1,007,487	1,028,604	42,376	43,351	44,348	One- Time
Sub-total Development Related Reserves	22,451,079	22,082,306	26,754,135	27,066,031	27,385,099	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	458,826	468,443	479,217	490,239	501,514	Yes
102047- Community Heritage Program Reserve	99,412	94,224	66,046	37,220	24,486	One-Time
102048- Main Street Program Reserve	1,306,948	1,334,342	505,257	271,158	29,327	Yes
102049- Hamilton Community Heritage Fund	100,512	100,474	50,040	49,021	47,979	Yes
108036- Downtown Hamilton Capital Program	1,718,159	2,639,333	2,346,013	2,298,821	2,250,544	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	333,540	340,531	297,788	223,717	147,943	Yes
Sub-total Downtown/BIA's/Heritage Reserves	4,017,397	4,977,347	3,744,361	3,370,176	3,001,793	
<u>Economic Development</u>						
112221- Economic Development Investment Reserve	1,553,021	1,493,632	1,239,139	701,199	656,637	Yes
112231- Conventions/Sports Events Reserve	777,353	920,375	1,048,763	1,071,367	1,070,721	Yes
Sub-total Economic Development	2,330,374	2,414,007	2,287,902	1,772,566	1,727,358	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	10,232,116	8,615,684	2,849,548	3,019,791	3,193,950	Yes
100051- OPA 28 Fee Reserve	-2,177,498	-1,376,396	-902,303	-417,306	78,846	One- Time
108021- Parking Capital Reserve	7,961,299	7,977,815	8,018,495	8,538,550	9,197,004	Yes
115085- HMPS Cash in Lieu of Parking Reserve	670,001	684,044	699,777	715,872	732,337	Yes
Sub-total Planning-Other Reserves	16,685,918	15,901,147	10,665,517	11,856,907	13,202,137	
Sub-total Planning & Development Reserves	48,896,303	48,617,985	46,209,996	47,138,569	48,698,961	
GRAND TOTAL RESERVES	48,896,303	48,617,985	46,209,996	47,138,569	48,698,961	

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108043- Airport Capital Reserve
Reserve Number: 108043
Date Established: Feb 28, 2007 PED07077
Source of Funds: City's percentage of revenues collected from the John C. Munro Hamilton International Airport (HIA) as per Section 4.04 of the City of Hamilton/Tradeport Airport Lease Agreement.
Purpose: Offset City's share of Airport Capital Costs that are cost shared as required as part of City of Hamilton/Tradeport Airport Lease Agreement.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	588,497	933,447	896,972	905,495	914,214
Add					
Interest Earned	19,169	22,974	20,493	20,689	20,889
Rental Revenue	457,751	371,970	300,000	300,000	300,000
	476,920	394,944	320,493	320,689	320,889
Less					
Project funding	0	100,000	180,000	180,000	180,000
TradePort Agreement	131,970	331,419	131,970	131,970	131,970
	131,970	431,419	311,970	311,970	311,970
Ending Balance	933,447	896,972	905,495	914,214	923,133

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112217- Airport Joint Marketing Reserve Fund
Reserve Number: 112217
Date Established: Feb 28, 2007 PED07077
Source of Funds: City's percentage of revenues collected from the John C. Munro Hamilton International Airport (HIA) as per Section 4.04 of the City of Hamilton/Tradeport Airport Lease Agreement.
Purpose: Offset the City's Share of Marketing Costs related to Airport Promotion.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	284,370	455,311	544,103	230,552	321,832
Add					
Interest Earned	8,357	10,770	8,807	6,280	8,380
Rental Revenue HIA	162,584	133,990	85,000	85,000	85,000
	170,941	144,760	93,807	91,280	93,380
Less					
Joint Marketing Initiatives	0	55,968	407,358	0	0
	0	55,968	407,358	0	0
Ending Balance	455,311	544,103	230,552	321,832	415,212

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 104080- Reserve For Various Museums
Reserve Number: 104080
Date Established: 1996
Source of Funds: Donations
Purpose: Monitor activity for all Museums in one reserve.
Target Balance: To Be Reviewed
Comments: The funds in this reserve represent donations for designated purposes.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	359,194	370,784	379,808	398,659	423,001
Add					
Interest Earned	7,441	7,778	8,851	9,342	9,901
Museum Revenues/Donations	4,149	1,246	10,000	15,000	15,000
	11,590	9,024	18,851	24,342	24,901
Ending Balance	370,784	379,808	398,659	423,001	447,902

City of Hamilton 2021 Reserve Report

Reserve Name: 108044- Public Art Reserve
Reserve Number: 108044
Date Established: April 24, 2006 ECS07008
Source of Funds: Budgeted annual contribution from the Operating Budget.
 Initial investment came from existing downtown projects.
Purpose: Budgeted contribution is allocated annually to capital projects for public art expenditures.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,379,905	1,600,777	1,360,076	1,210,300	1,400,466
Add					
Interest Earned	30,989	38,299	29,224	19,166	11,177
From Operating	171,000	171,000	171,000	171,000	171,000
Project Closings	18,883	0	0	0	0
	220,872	209,299	200,224	190,166	182,177
Less					
Hamilton the Elec City, Ancaster Mem Arts Centre	0	450,000	0	0	0
Andrew Warburton , Vincent Massey Park	0	0	250,000	0	0
King St. Parkette at Queenston Road	0	0	100,000	0	0
	0	450,000	350,000	0	0
Ending Balance	1,600,777	1,360,076	1,210,300	1,400,466	1,582,643

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108049- Downtown Public Art
Reserve Number: 108049
Date Established: Feb 22, 2012 FCS12015
Source of Funds: The new expanded Downtown Hamilton Community Improvement Project Area (CIPA) is exempted dollar for dollar (up to a max of 10% of the calculated Development Charge(DC), with an annual limit of \$250K) from DC's, with the exemption being applied after any and all other credits and exemptions have been applied.
Purpose:
Target Balance: Reserve Ceiling \$1 million.
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	52,581	51,216	62,219	13,075	13,376
Add					
Development Charges-Deferral Agreements	0	20,764	0	0	0
Interest Earned	-1,365	-9,761	856	301	308
	-1,365	11,003	856	301	308
Less					
Summers Lane	0	0	50,000	0	0
	0	0	50,000	0	0
Ending Balance	51,216	62,219	13,075	13,376	13,684

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 100045- Services for New Subdivisions
Reserve Number: 100045
Date Established: 1964
Source of Funds: Sale of 1 foot (0.3 metres) reserves.
Purpose: To finance City's share of services in subdivisions for installation of roads, catch basins, curbs and walks, fencing , trees, street lighting.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	3,880,690	3,960,516	4,043,529	4,136,530	4,231,670
Add					
Interest Earned	79,826	83,013	93,001	95,140	97,328
	79,826	83,013	93,001	95,140	97,328
Ending Balance	3,960,516	4,043,529	4,136,530	4,231,670	4,328,998

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108042- Red Hill Business Park Reserve
Reserve Number: 108042
Date Established: May 24, 2006 FCS06042
Source of Funds: Provincial Contribution of \$20 million in 2006
 Contribution from Development Charges
Purpose: To facilitate servicing and expansion of the Red Hill Business Park. Opens up 690 acres for development.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	2,423,998	2,716,371	-594,868	2,769,860	2,833,567
Add					
Interest Earned	47,534	27,781	24,728	63,707	65,172
Capital Closing	414,599	980	0	0	0
	462,133	28,761	24,728	63,707	65,172
Less					
68 Trinity Church Rd	169,760	0	0	0	0
	169,760	0	0	0	0
Ending Balance	2,716,371	-594,868	2,769,860	2,833,567	2,898,739

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110060- Shovel Ready Industrial Land Reserve
Reserve Number: 110060
Date Established: October, 1990
Source of Funds: Sale of Industrial Lands
Purpose: To fund the interest related to the Employment Land Bank
Target Balance: N/A - One-Time Funding
Comments: Property acquisitions for use in development of industrial parks.
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	3,532,440	2,993,790	2,142,391	1,888,216	1,628,195
Add					
Interest Earned	61,350	48,601	45,825	39,979	33,998
	61,350	48,601	45,825	39,979	33,998
Less					
Fund Shovel Ready Projects	600,000	900,000	300,000	300,000	300,000
	600,000	900,000	300,000	300,000	300,000
Ending Balance	2,993,790	2,142,391	1,888,216	1,628,195	1,362,193

City of Hamilton 2021 Reserve Report

Reserve Name: 110086- Development Fees Stabilization

Reserve Number: 110086

Date Established: Nov 21, 2001

Source of Funds: Annual operating surplus from the Planning Department, Development Engineering Division

Purpose: This reserve was established in order to minimize the impact of development fee fluctuations due to changes in economy and construction activity.

Target Balance: To Be Reviewed

Comments: In the past few years there has been approval via program enhancements items to hire and fund new temporary positions (2 years) from this reserve.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	9,728,525	11,772,915	15,462,650	17,917,153	18,329,248
Add					
Interest Earned	200,180	246,760	379,503	412,095	421,573
Operating Surplus	1,843,955	3,488,686	2,600,000	0	0
Project Closing Variance	18,062	0	0	0	0
	2,062,197	3,735,446	2,979,503	412,095	421,573
Less					
Implementing Virtual Planning Committee Meetings	17,807	0	0	0	0
OLT Outside Consultants	0	45,711	500,000	0	0
Engineering Standards Update	0	0	25,000	0	0
	17,807	45,711	525,000	0	0
Ending Balance	11,772,915	15,462,650	17,917,153	18,329,248	18,750,821

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 117012- Developer Deposits - Roads (SC)
Reserve Number: 117012
Date Established: Unknown
Source of Funds: Deposits from Developers
Purpose: To bring roads up to standard in order to accommodate new development in the former City of Stoney Creek.
Target Balance: To Be Reviewed
Comments:
Sustainable: One- Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	987,181	1,007,487	1,028,604	42,376	43,351
Add					
Interest Earned	20,306	21,117	12,176	975	997
	20,306	21,117	12,176	975	997
Less					
Arvin Avenue	0	0	998,404	0	0
	0	0	998,404	0	0
Ending Balance	1,007,487	1,028,604	42,376	43,351	44,348

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 100005- Revolving Fund-Historic Properties
Reserve Number: 100005
Date Established: December 1980
Source of Funds: Land Sales. Initially funded from the Sale of "Sandy Place" in the amount of \$100,000 as per items 13/14 of the 1st Report of the Finance Committee approved by Council December 9th, 1990.
Purpose: Originally the reserve was set up to acquire Historical Properties in accordance with an agreement dated June 25, 1976 between the Ontario Heritage Foundation and the City of Hamilton. Recently approved Real Estate Management Plan calls for a revolving fund for heritage properties with the primary purpose of maintaining City -owned heritage buildings only during municipal ownership and to provide funding for special requirements established in the protocol for the disposition and conservation management of heritage properties.
Target Balance: \$3 million plus \$1 million to be used for recycling infrastructure improvements and/or projects)
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	449,578	458,826	468,443	479,217	490,239
Add					
Interest Earned	9,248	9,617	10,774	11,022	11,275
	<u>9,248</u>	<u>9,617</u>	<u>10,774</u>	<u>11,022</u>	<u>11,275</u>
Ending Balance	<u>458,826</u>	<u>468,443</u>	<u>479,217</u>	<u>490,239</u>	<u>501,514</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 102047- Community Heritage Program Reserve
Reserve Number: 102047
Date Established: 2001
Source of Funds: Unspent grant monies approved via 2004 & 2005 annual capital budget process. In 2007 additional funding of \$120K was approved for 2007 grant program.
Purpose: To act as a source of funding for Hamilton Heritage Conservation grants as per report PED14055 Hamilton Heritage Conservation Grant Program.
Target Balance: N/A - One-Time Funding
Comments: Hamilton Heritage Conservation grants of up a maximum of \$ 5,000 to be funded from this reserve.
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	97,450	99,412	94,224	66,046	37,220
Add					
Interest Earned	1,962	2,084	1,822	1,174	702
	1,962	2,084	1,822	1,174	702
Less					
Fund Approved grants	0	7,272	30,000	30,000	13,436
	0	7,272	30,000	30,000	13,436
Ending Balance	99,412	94,224	66,046	37,220	24,486

City of Hamilton 2021 Reserve Report

Reserve Name: 102048- Main Street Program Reserve

Reserve Number: 102048

Date Established: 2001 renamed in 2006

Source of Funds: From the consolidation of the Commercial Property Improvement Loan Program and Hamilton Residential Loan Program (29313-102020)

Purpose: To fund initiatives in Downtown Hamilton, Business Improvement Areas, Community Downtowns and main street corridors. Council approved (PED07123(b)/FCS07068) detailing new programs and initiatives.

Target Balance: To Be Reviewed

Comments: "Proposed work under the Commercial Corridor Housing Loan and Grant Program to commence within one year of the General Manager, Planning and Economic Development's approval of the loan/grant. A one year extension may be authorized by the General Manager."

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	1,280,607	1,306,948	1,334,342	505,257	271,158
Add					
Interest Earned	26,341	27,394	20,915	8,827	3,416
	<u>26,341</u>	<u>27,394</u>	<u>20,915</u>	<u>8,827</u>	<u>3,416</u>
Less					
Improvement Grants	0	0	850,000	242,926	245,247
	<u>0</u>	<u>0</u>	<u>850,000</u>	<u>242,926</u>	<u>245,247</u>
Ending Balance	<u>1,306,948</u>	<u>1,334,342</u>	<u>505,257</u>	<u>271,158</u>	<u>29,327</u>

City of Hamilton 2021 Reserve Report

Reserve Name: 102049- Hamilton Community Heritage Fund

Reserve Number: 102049

Date Established: 2005

Source of Funds: Transfer from old City Loan Program Reserve - Community Heritage ((CHFP) 29310-102020)

Purpose: Change/update of existing loan program in which owners will now be eligible for a loan up to a max \$50k previously was max. of \$20k for heritage property designated under the Ontario Heritage Act. Loans are repayable over a period of up to 10 years.

Target Balance: To Be Reviewed

Comments: Approved HCHF Loans are paid out of Balance sheet accounts and repayments are recorded in the same accounts as well. The interest on outstanding balance during the year is charge to Operating Fund as an opportunity cost.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	100,884	100,512	100,474	50,040	49,021
Add					
Interest Earned	2,052	2,107	1,711	1,126	1,103
	2,052	2,107	1,711	1,126	1,103
Less					
Interest Cost (Opportunity Cost)	2,424	2,145	2,145	2,145	2,145
Transfer to Hamilton Heritage Property Grant Program Capital Account	0	0	50,000	0	0
	2,424	2,145	52,145	2,145	2,145
Ending Balance	100,512	100,474	50,040	49,021	47,979

City of Hamilton 2021 Reserve Report

Reserve Name: 108036- Downtown Hamilton Capital Program
Reserve Number: 108036
Date Established: Sept 25, 2002
Source of Funds: Surplus arising from budgeted interest costs in Downtown Hamilton Residential Loan Program.
Purpose: This reserve was created to help fund the Downtown Capital Projects
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,419,168	1,718,159	2,639,333	2,346,013	2,298,821
Add					
Interest Earned	29,193	36,012	56,680	52,808	51,723
Contribution from Current to Reserve	270,860	379,731	0	0	0
Loan Agreement Default Interest	0	505,431	0	0	0
	300,053	921,174	56,680	52,808	51,723
Less					
Interest Cost Subsidy	0	0	100,000	100,000	100,000
Transfer to Hamilton Heritage Property Grant Program Capital Account PED18162	0	0	250,000	0	0
BIA Contribution Grant Program Funds PED20161	1,062	0	0	0	0
	1,062	0	350,000	100,000	100,000
Ending Balance	1,718,159	2,639,333	2,346,013	2,298,821	2,250,544

City of Hamilton 2021 Reserve Report

Reserve Name: 112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve

Reserve Number: 112229

Date Established: Feb 27, 2008 PED08045

Source of Funds: Unallocated grant monies that result from taxes not being paid or applicants not proceeding with the renovation of their properties.

Purpose: The General Manager, Planning and Economic Development has delegated authority to approve grants under the Commercial Property Improvement Grant Program.

Proposed work to be completed within one calendar year from the date the General Manager, Planning and Economic Development awards the grant. A one year extension can be authorized by the Manager of Urban Renewal. Applications are accepted throughout the year. Payments are issued once project completed and all program terms have been met.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	326,818	333,540	340,531	297,788	223,717
Add					
Interest Earned	6,722	6,991	7,257	5,929	4,226
	6,722	6,991	7,257	5,929	4,226
Less					
Grant Payments	0	0	50,000	80,000	80,000
	0	0	50,000	80,000	80,000
Ending Balance	333,540	340,531	297,788	223,717	147,943

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112221- Economic Development Investment Reserve
Reserve Number: 112221
Date Established: Dec 12, 2007 PED07306
Source of Funds: Initial contribution of \$1.124 million represents the unused balance from the 2008 Budget of \$1.5 million.
 Balances not used through the annual \$1.5 million Operating Budget will be transferred to this reserve to be used for future Strategic Council priorities related to Economic Development.
Purpose: To implement the future strategic Council priorities related to economic development.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,428,718	1,553,021	1,493,632	1,239,139	701,199
Add					
Interest Earned	29,378	32,551	31,070	22,060	15,438
Program Surplus	248,826	240,168	0	0	0
	278,204	272,719	31,070	22,060	15,438
Less					
Capital Projects	153,901	332,108	285,563	560,000	60,000
	153,901	332,108	285,563	560,000	60,000
Ending Balance	1,553,021	1,493,632	1,239,139	701,199	656,637

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112231- Conventions/Sports Events Reserve
Reserve Number: 112231
Date Established: July 13, 2005 GRA05005 (COW)
Source of Funds: Annual Operating Surpluses in the Conventions Grants Budget.
Purpose: Fund costs associated with securing and servicing Conventions and Sporting Events.
Target Balance: To Be Reviewed
Comments: Effective 2005,this reserve has been segregated from the Community Grants reserve - 112230
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	595,357	777,353	920,375	1,048,763	1,071,367
Add					
Interest Earned	12,246	16,293	22,388	24,104	24,354
Operating Surplus	169,750	126,729	138,500	84,500	0
	181,996	143,022	160,888	108,604	24,354
Less					
Confirmed Various Bids	0	0	32,500	86,000	25,000
	0	0	32,500	86,000	25,000
Ending Balance	777,353	920,375	1,048,763	1,071,367	1,070,721

City of Hamilton 2021 Reserve Report

Reserve Name: 100035- Property Purchases

Reserve Number: 100035

Date Established: 1961

Source of Funds: Net proceeds (after Real Estate recovery fees) from sale or lease of lands and buildings vested in the City of Hamilton. Year-end operating budget surplus, subject to final approval of the City Administration's report by Council.

Purpose: To fund the acquisition of properties for civic purposes and to offset capital expenditures (i.e. surveying, due diligence, appraisal reports, site preparation and interim property management, etc.) associated with the sale and purchase of properties.

Target Balance: 100% of Annual Real Estate Operating Budget Costs (\$2.5M for 2020) plus \$2M for a total of \$4.5M

Comments: The Reserve should be retained as directed under the approved Portfolio Management strategy plan and administered by the Development & Real Estate Division of P & ED Dept.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	9,504,988	10,232,116	8,615,684	2,849,548	3,019,791
Add					
Interest Earned	195,552	211,814	130,351	66,730	70,646
Property purchases - repayments	588,211	103,513	103,513	103,513	103,513
	783,763	315,327	233,864	170,243	174,159
Less					
Project Closing Variance	56,635	0	0	0	0
Property transfer	0	1,931,759	0	0	0
Property purchases	0	0	6,000,000	0	0
	56,635	1,931,759	6,000,000	0	0
Ending Balance	10,232,116	8,615,684	2,849,548	3,019,791	3,193,950

City of Hamilton 2021 Reserve Report

Reserve Name: 100051- OPA 28 Fee Reserve

Reserve Number: 100051

Date Established: July 2018

Source of Funds: OPA 28 Fee Collections

Purpose: The OPA 28 charge is part of a signed agreement (Province, former Flamborough and the City of Burlington - Minutes of Settlement) and is in recognition of the fact that residential development growth revenues do not cover the full cost of growth (refer to former Flamborough CN Watson study). This Reserve is to be used for the benefit of the Flamborough area.

Target Balance: N/A

Comments: Status changed from Obligatory to Non Obligatory as per Accounting Review in September 2018.

Sustainable: One- Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	-2,686,904	-2,177,498	-1,376,396	-902,303	-417,306
Add					
Interest Earned	-55,269	-41,771	-25,907	-15,003	-3,848
OPA 28 Fee Collections	564,675	842,873	500,000	500,000	500,000
	509,406	801,102	474,093	484,997	496,152
Ending Balance	-2,177,498	-1,376,396	-902,303	-417,306	78,846

City of Hamilton 2021 Reserve Report

Reserve Name: 108021- Parking Capital Reserve

Reserve Number: 108021

Date Established: Prior to 1964

Source of Funds: Contributions from Operating Fund via surplus revenues from plate denials.

Purpose: To provide sustainable funds for the Hamilton Municipal Parking System Capital Program.

Target Balance: To Be Reviewed

Comments: The current contributions to this reserve are not sufficient to sustain the needed capital improvements for HMPS. To ensure sustainability of the Capital Program, the operating fund contribution to the reserve needs to increase by \$25k annually beginning in 2015. Requests for the annual increases will be part of future annual operating budgets.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	7,423,710	7,961,299	7,977,815	8,018,495	8,538,550
Add					
Interest Earned	156,774	176,855	181,866	188,241	201,640
Provision for Capital Replacement	690,000	715,000	740,000	765,000	790,000
Close projects	0	209,847	0	0	0
Off Street Parking Revenue Increase	190,815	166,814	166,814	166,814	166,814
	1,037,589	1,268,516	1,088,680	1,120,055	1,158,454
Less					
Council Approved Capital	500,000	1,252,000	1,048,000	600,000	500,000
	500,000	1,252,000	1,048,000	600,000	500,000
Ending Balance	7,961,299	7,977,815	8,018,495	8,538,550	9,197,004

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 115085- HMPS Cash in Lieu of Parking Reserve
Reserve Number: 115085
Date Established: Oct 16th, 1989
Source of Funds: Received via through application process of Subdivision and Site Plan Agreements.
Purpose: To provide funds for the provision of Parking Facilities.
Target Balance: To Be Reviewed
Comments: The cash-in-lieu policy has been underutilized for many years. Parking policy is being reviewed as part of the zoning by-law review which includes the cash-in-lieu requirements.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	656,497	670,001	684,044	699,777	715,872
Add					
Interest Earned	13,504	14,043	15,733	16,095	16,465
	13,504	14,043	15,733	16,095	16,465
Ending Balance	670,001	684,044	699,777	715,872	732,337

HAMILTON ENTERTAINMENT FACILITIES (H.E.F.)

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	136,591	-776,486	-565,397	-578,401	-591,704	One-Time
102025- First Ontario Concert Hall Reserve	614,231	361,808	370,130	378,643	387,352	One-Time
Sub-total H.E.F. Reserves	750,822	-414,678	-195,267	-199,758	-204,352	
GRAND TOTAL RESERVES	750,822	-414,678	-195,267	-199,758	204,352	

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 100025- H.E.F. - Capital Projects
Reserve Number: 100025
Date Established: 1985
Source of Funds: Receipts from Patron Surcharges, operating surplus from H.E.F. interest earned, provision for capital replacement.
Purpose: To finance various capital projects of the Hamilton Convention Centre, the First Ontario Concert Hall and First Ontario Centre/Arena.
Target Balance: To Be Reviewed
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,001,433	136,591	-776,486	-565,397	-578,401
Add					
Interest Earned	16,084	-9,759	-15,256	-13,004	-13,303
Capital Improvements Fund (CIF)	73,073	0	226,345	0	0
	89,157	-9,759	211,089	-13,004	-13,303
Less					
Operating deficit	203,999	903,318	0	0	0
Sports, Entertainment and Convention Review	750,000	0	0	0	0
	953,999	903,318	0	0	0
Ending Balance	136,591	-776,486	-565,397	-578,401	-591,704

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 102025- First Ontario Concert Hall Reserve
Reserve Number: 102025
Date Established: 1998
Source of Funds: Donations from the Ron Joyce Foundation and First Ontario Partnership.
Purpose: Major maintenance of and/or major improvements to the First Ontario Concert Hall at Hamilton Place.
Target Balance: To Be Reviewed
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	503,866	614,231	361,808	370,130	378,643
Add					
Interest Earned	10,365	6,586	8,322	8,513	8,709
Closed projects	0	140,991	0	0	0
First Ontario Sponsorship	100,000	0	0	0	0
	110,365	147,577	8,322	8,513	8,709
Less					
Global Spectrum Revenue to Capital	0	400,000	0	0	0
	0	400,000	0	0	0
Ending Balance	614,231	361,808	370,130	378,643	387,352

Police

***2021 Reserve Report With
2022 - 2024 Projections***



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	2,976,064	1,514,515	1,128,658	1,154,865	1,181,675	Yes
110065- Police Capital Expenditures	1,332,398	1,636,709	1,674,353	1,712,863	1,752,259	Yes
112029- Provision for Vacation Liability	1,609,527	640,917	655,658	670,738	686,165	Yes
112225- Police Rewards	179,229	193,160	197,603	202,148	206,797	Yes
Sub-total Police Reserves	6,097,218	3,985,301	3,656,272	3,740,614	3,826,896	
GRAND TOTAL RESERVES	6,097,218	3,985,301	3,656,272	3,740,614	3,826,896	

City of Hamilton 2021 Reserve Report

Reserve Name: 104055- Tax Stabilization-Police

Reserve Number: 104055

Date Established: 2002

Source of Funds: Between period of August 1999 and December 2003, the source of funding was through OMERS Contribution Holiday. Contributions to this reserve are now mainly through any annual year-end surplus of the Service per Board approved resolutions.

Purpose: The reserve was established to ensure the ongoing financial stability and fiscal health of the Police Service. This reserve accumulates operating surpluses that can be used to offset Police Service costs, annual budget increases and potentially mitigate the increases due to budgetary fluctuations.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

		<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance		1,801,516	2,976,064	1,514,515	1,128,658	1,154,865
Add						
Interest Earned		31,694	52,358	30,173	26,207	26,810
Operating Surplus		2,128,405	0	0	0	0
From Rewards Reserve (Inactive Rewards)	PSB 20-004a	30,000	0	0	0	0
		2,190,099	52,358	30,173	26,207	26,810
Less						
Independent Review- PRIDE	PSB 20-049	445,850	0	0	0	0
Moving Costs- ISD Building	PSB 20-049	140,820	0	0	0	0
Police - Vehicle Reserve	various	274,432	0	0	0	0
Various investments		154,449	0	0	0	0
2021 Operating Budget		0	472,972	0	0	0
Police - Capital Expenses Reserve	PSB 19-072, 21-063	0	449,074	0	0	0
Police Capital Budget/Project	PSB 21-063	0	96,471	10,775	0	0
Sick Leave Reserve	PSB 21-063	0	495,390	405,255	0	0
		1,015,551	1,513,907	416,030	0	0
Ending Balance		2,976,064	1,514,515	1,128,658	1,154,865	1,181,675

City of Hamilton 2021 Reserve Report

Reserve Name: 110065- Police Capital Expenditures

Reserve Number: 110065

Date Established: November, 1988

Source of Funds: Contributions to this reserve are made through provision in the annual operating budget and/or any annual year-end surplus per Board approved resolutions.

Purpose: The reserve was established to provide a source of funding for any major future capital expenditures, including major repair and building improvements.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	1,183,569	1,332,398	1,636,709	1,674,353	1,712,863
Add					
Interest Earned	25,786	32,661	37,644	38,510	39,396
Project Closing	59,961	0	0	0	0
From Police - Tax Stabilization Reserve	295,269	442,150	0	0	0
	381,016	474,811	37,644	38,510	39,396
Less					
Police Capital Expenditures	232,187	170,500	0	0	0
	232,187	170,500	0	0	0
Ending Balance	1,332,398	1,636,709	1,674,353	1,712,863	1,752,259

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112029- Provision for Vacation Liability
Reserve Number: 112029
Date Established: April 18th, 2005
Source of Funds: Contributions to this reserve are made through annual year-end surplus related to vacation liability of the Service per Board approved resolutions.
Purpose: This reserve was established to track the liability of vacation that an employee has earned/owed upon the cessation of employment from the Service, as per the Police Collective Agreement.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,577,086	1,609,527	640,917	655,658	670,738
Add					
Interest Earned	32,441	33,735	14,741	15,080	15,427
	32,441	33,735	14,741	15,080	15,427
Less					
Transfer to Operating	0	1,002,345	0	0	0
	0	1,002,345	0	0	0
Ending Balance	1,609,527	640,917	655,658	670,738	686,165

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112225- Police Rewards
Reserve Number: 112225
Date Established: 1979
Source of Funds: Contributions to this reserve are made through transfers from the Service's operating budget per Board approved resolutions.
Purpose: This reserve was established so that the Police Service can offer monetary rewards to the public for information on unsolved cases that lead to arrest and prosecution.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

			Projected	Projected	Projected	
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance		205,415	179,229	193,160	197,603	202,148
Add						
Interest Earned		3,814	3,931	4,443	4,545	4,649
Rewards Information	PSB 21-010	0	10,000	0	0	0
		3,814	13,931	4,443	4,545	4,649
Less						
Inactive Rewards	PSB 20-004a	30,000	0	0	0	0
		30,000	0	0	0	0
Ending Balance		179,229	193,160	197,603	202,148	206,797

HAMILTON FARMERS MARKET

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	71,918	78,661	68,332	72,938	74,616	Yes
Sub-total Farmers Market	71,918	78,661	68,332	72,938	74,616	
GRAND TOTAL RESERVES	71,918	78,661	68,332	72,938	74,616	

City of Hamilton 2021 Reserve Report

Reserve Name: 104006- Hamilton Farmers Market Reserve

Reserve Number: 104006

Date Established: 2018 (March 5, 2018 Market Board Resolution)

Source of Funds: Year-end Market operating budget surplus, subject to final approval of the City Administration's report by Council.
Repayment of principal plus interest for any internal borrowings from the reserve as per policies and procedures.
Remaining balances in operating reserves approved for closure.
Investment income earned on the reserve's balance as per policies and procedures.
One time unexpected sources of operating revenues.

Purpose: To smooth significant fluctuations in operating budget variances in future years and to help the Market manage its cash flow by providing a source of funding to offset extraordinary and unforeseen expenditures, to fund one-time expenditures, to offset revenue shortfalls and to provide for various contingent and potential future liabilities.
The Hamilton Farmers Market Reserve is not intended to be a long term funding source for general operations.

Target Balance: \$400K

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	120,717	71,918	78,661	68,332	72,938
Add					
Interest Earned	1,749	1,997	1,671	1,606	1,678
Contributions from Operating	3,000	3,000	3,000	3,000	0
Year End Surplus	0	35,032	0	0	0
	4,749	40,029	4,671	4,606	1,678
Less					
Transfer to Operating	53,548	33,286	15,000	0	0
	53,548	33,286	15,000	0	0
Ending Balance	71,918	78,661	68,332	72,938	74,616

Public Works

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	119,360	200,008	222,668	240,253	241,834	Yes
Sub-total Cemeteries' Reserves	119,360	200,008	222,668	240,253	241,834	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	59,030	142,175	167,518	193,368	219,735	Yes
108039- General Facility Capital Reserve	127,985	129,341	132,316	135,359	138,472	Yes
108046- RCMP Lease-Capital Replacement	1,314,655	744,915	819,232	895,248	973,003	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	549,198	636,222	706,700	778,714	852,407	Yes
112209- 47 Guise St Reserve	196,816	210,441	225,845	241,658	258,408	Yes
Sub-total Facilities	2,247,684	1,863,094	2,051,611	2,244,347	2,442,025	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	51,833	76,911	78,680	80,490	82,341	Yes
112201- General Park, Marina and Waterfront Reserve	132,444	142,364	146,124	235,948	327,838	Yes
112202- Leash Free Park Reserve	92,000	90,131	50,762	91,407	52,067	Yes
112224- Waterpark Operations Reserve	1,383,688	1,260,332	1,134,087	696,144	534,568	Yes
Sub-total Greenspace/Parks Reserves	1,659,965	1,569,738	1,409,653	1,103,989	996,814	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	2,085,485	20,944	21,426	21,919	22,510	Close
112203- Red Light Camera Project	5,715,534	5,950,398	6,312,053	6,718,230	7,161,237	Yes
112205- Winter Control	3,467,217	3,539,890	3,621,307	3,704,597	3,789,803	No
112272- Energy Conservation Initiative Reserve	4,896,736	5,021,261	4,513,427	4,667,439	4,772,208	Yes
Sub-total Public Works-Other Reserves	16,164,972	14,532,493	14,468,213	15,112,185	15,745,758	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	184,765	188,637	192,485	196,412	200,419	One-Time
108025- Transit Capital Reserve	344,656	452,928	561,367	669,977	778,761	Yes
108045- Federal Public Transit Funds	63,942	65,282	66,601	17,441	17,793	One-Time
108047- Rapid Transit Capital Reserve	3,022,273	3,030,267	1,582,713	0	0	One-Time
Sub-total Transit Reserves	3,615,636	3,737,114	2,403,166	883,830	996,973	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,249,259	1,275,444	1,304,779	1,364,471	1,426,745	Yes
112270- Waste Management Recycling	3,077,547	2,696,459	2,437,352	2,165,862	1,881,577	No
112271- WM Facilities-Replace/Upgrade Reserve	2,744,404	2,801,926	2,866,370	2,932,297	2,999,740	Yes
Sub-total Waste Management Reserves	7,071,210	6,773,829	6,608,501	6,462,630	6,308,062	
Sub-total Public Works Reserves	30,878,827	28,676,276	27,163,812	26,047,234	26,731,466	
GRAND TOTAL RESERVES	30,878,827	28,676,276	27,163,812	26,047,234	26,731,466	

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 104105- Cemetery Niche Reserve
Reserve Number: 104105
Date Established: 1992
Source of Funds: Revenue received from the sale of niches. Revenues from user fees and land leases.
Purpose: To fund the development of columbarium units in various municipal cemeteries throughout the City of Hamilton. A source of funds to promote cemetery growth that is funded through revenue generation and not the City Capital Budget.
Target Balance: \$100K
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	157,783	119,360	200,008	222,668	240,253
Add					
Interest Earned	1,591	2,630	4,806	5,263	5,481
Sale of Niches	79,986	146,065	87,854	92,322	96,100
Project closing	0	1,953	0	0	0
	81,577	150,648	92,660	97,585	101,581
Less					
Construction of Columbarium	120,000	70,000	70,000	80,000	100,000
	120,000	70,000	70,000	80,000	100,000
Ending Balance	119,360	200,008	222,668	240,253	241,834

City of Hamilton 2021 Reserve Report

Reserve Name: 108012- Tim Hortons Field Capital Reserve

Reserve Number: 108012

Date Established: July 2018

Source of Funds: Net concession revenues subject to the approval of the Director, Energy, Fleet and Facilities Management. Investment income earned on the reserve's balance as per policies and procedures.

Purpose: To ensure the long-term viability of capital assets at Tim Hortons Field. The Reserve provides Council and Administration with the opportunity to replace, improve, and / or maintain assets where funding from the City's capital budget or other sources, including funding from senior levels of government, is insufficient.

Target Balance: The balance in the Reserve has a target level of 2% (\$3M 2018) of the capital replacement cost of Tim Hortons Field.

Comments: Re-purposed from Ivor Wynne Community Fund Reserve as part of FCS18080. Status changed from Obligatory to Non-Obligatory in September 2018 resulting in a new Reserve number being created.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	53,347	59,030	142,175	167,518	193,368
Add					
Interest Earned	1,183	1,328	2,843	3,350	3,867
Concession Reserve (Forge FC Agreement) FCS18080	4,500	81,817	22,500	22,500	22,500
	5,683	83,145	25,343	25,850	26,367
Ending Balance	59,030	142,175	167,518	193,368	219,735

City of Hamilton 2021 Reserve Report

Reserve Name: 108039- General Facility Capital Reserve

Reserve Number: 108039

Date Established: September 2018

Source of Funds: Provision for reserve contribution from the City Operating Budget, subject to final approval from the General Manager of Finance and Corporate Services.
 Investment income earned on the reserve's balance as per policies and procedures.

Purpose: To ensure the long-term viability of the City's capital assets which fall under the Facilities portfolio.

Target Balance: 2% (\$30M 2018) of the City's facilities asset replacement value less the City's annual facilities block allocation in the City's Capital Budget Plan

Comments: McMaster University's Continuing Education Program vacated 50 Main St E in 2015 in preparation for the City's POA operations moving to the building. Reserve re purposed as part of FCS18080.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	117,307	127,985	129,341	132,316	135,359
Add					
Interest Earned	10,678	1,356	2,975	3,043	3,113
	<u>10,678</u>	<u>1,356</u>	<u>2,975</u>	<u>3,043</u>	<u>3,113</u>
Ending Balance	<u>127,985</u>	<u>129,341</u>	<u>132,316</u>	<u>135,359</u>	<u>138,472</u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108046- RCMP Lease-Capital Replacement
Reserve Number: 108046
Date Established: Sept 26, 2007 FCS07079
Source of Funds: A portion of the Lease payments from the rental of the former Stoney Creek City Hall to the RCMP.
Purpose: To fund life cycle replacement of building and grounds components of the former Stoney Creek City Hall, which is now leased to the RCMP.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,206,986	1,314,655	744,915	819,232	895,248
Add					
Interest Earned	23,354	18,064	18,017	19,716	21,455
Provision for Capital Replacement	266,299	266,300	266,300	266,300	266,300
Contribution from Operating	49,564	0	0	0	0
	339,217	284,364	284,317	286,016	287,755
Less					
Capital Replacement	231,548	854,104	210,000	210,000	210,000
	231,548	854,104	210,000	210,000	210,000
Ending Balance	1,314,655	744,915	819,232	895,248	973,003

City of Hamilton 2021 Reserve Report

Reserve Name: 108048- YMCA & Turner Library Capital Renewal Reserve
Reserve Number: 108048
Date Established: 2009 Sch. A Turner Park Community Centre Agreement
Source of Funds: Annual contribution from YMCA and Library based on Rentable Area (cents/ft2)
Purpose: Capital replacement and improvements for common areas such as roof.
Target Balance: N/A Revenues from external Sources
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	501,516	549,198	636,222	706,700	778,714
Add					
Interest Earned	11,102	12,807	15,080	16,616	18,295
Provision For Replacement	36,580	0	0	0	0
Contribution from Operating	0	74,217	55,398	55,398	55,398
	47,682	87,024	70,478	72,014	73,693
Ending Balance	549,198	636,222	706,700	778,714	852,407

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112209- 47 Guise St Reserve
Reserve Number: 112209
Date Established: Dec 15, 2004 PW04134/PD04322
Source of Funds: All revenues generated from the lease of the Property Former HPA Boating School now Hamilton Waterfront Trust & Williams Pub.
Purpose: To fund capital systems replacement and operating contingency expenditures.
Target Balance: \$250K
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	183,509	196,816	210,441	225,845	241,658
Add					
Interest Earned	3,807	4,125	5,904	6,313	7,250
Provision for Capital Replacement	9,500	9,500	9,500	9,500	9,500
	13,307	13,625	15,404	15,813	16,750
Ending Balance	196,816	210,441	225,845	241,658	258,408

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108037- Hamilton Beach Park Reserve
Reserve Number: 108037
Date Established: 2004
Source of Funds: Proceeds of Sale of Hamilton Beach properties in excess of \$1 million.
Purpose: Assist with the funding for the development of Hamilton Beach Parks.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	55,993	51,833	76,911	78,680	80,490
Add					
Interest Earned	4,736	1,383	1,769	1,810	1,851
Beach Property Sales (Net)	7,998	52,665	0	0	0
	12,734	54,048	1,769	1,810	1,851
Less					
Student Ambassador Program	16,894	28,970	0	0	0
	16,894	28,970	0	0	0
Ending Balance	51,833	76,911	78,680	80,490	82,341

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112201- General Park, Marina and Waterfront Reserve
Reserve Number: 112201
Date Established: August 13th, 2003
Source of Funds: Marina rentals, revenues, agreements and other waterfront revenues.
Purpose: To fund capital improvements at the Hamilton Waterfront managed by the Environmental Services Division. The Reserve provides staff the opportunity to replace additional assets where the Capital Budget funding is insufficient.
Target Balance: \$200K
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	899,111	132,444	142,364	146,124	235,948
Add					
Interest Earned	2,725	1,995	3,280	4,344	6,410
Provision For Future Replacement	0	0	65,480	65,480	65,480
Marina Rental Revenue	58,684	95,784	110,000	110,000	110,000
Other Revenues	21,924	0	0	0	0
Donations	0	0	0	60,000	60,000
Project closing	0	12,141	0	0	0
	83,333	109,920	178,760	239,824	241,890
Less					
Park Improvements	850,000	100,000	175,000	150,000	150,000
	850,000	100,000	175,000	150,000	150,000
Ending Balance	132,444	142,364	146,124	235,948	327,838

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112202- Leash Free Park Reserve
Reserve Number: 112202
Date Established: December 5, 2014
Source of Funds: \$1 per dog license tag sold
Purpose: To fund capital improvements in existing leash free areas and to fund the development of new leash free areas. The Reserve provides staff the opportunity to replace additional assets where the Capital Budget funding is insufficient.
Target Balance: \$100K
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	134,949	92,000	90,131	50,762	91,407
Add					
Interest Earned	1,601	1,265	1,602	1,616	1,631
License Fees and Donations	35,450	35,631	39,029	39,029	39,029
Project closing	0	41,235	0	0	0
	37,051	78,131	40,631	40,645	40,660
Less					
Leashfree Park Program	80,000	80,000	80,000	0	80,000
	80,000	80,000	80,000	0	80,000
Ending Balance	92,000	90,131	50,762	91,407	52,067

City of Hamilton 2021 Reserve Report

Reserve Name: 112224- Waterpark Operations Reserve

Reserve Number: 112224

Date Established: Dec 9, 2015 (PW11005(c)/FCS15090)

Source of Funds: Annual Commercial Operations (within CBP) operating budget surpluses (if realized).
 One time unexpected revenue sources.
 Unused funds returned from Waterpark capital projects.

Purpose: To fund capital improvements at the Waterpark in Confederation Beach Park (CBP), as approved by the City of Hamilton in consultation with the Waterpark operators and as one component of a comprehensive 10-year capital plan as outlined in Report PW11005(c) / FCS15090.

To offset future operating budget deficits realized by the Waterpark operators.

To provide a source of funds to offset extraordinary and unforeseen expenditures for the Waterpark.

Target Balance: \$300K minimum Target Balance

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	1,771,860	1,383,688	1,260,332	1,134,087	696,144
Add					
Interest Earned	36,781	26,644	23,755	17,057	13,424
Operating Surplus	280,047	0	0	0	0
	316,828	26,644	23,755	17,057	13,424
Less					
Minor Capital Rehab/Maintenance	175,000	150,000	150,000	455,000	175,000
Waterpark Upgrades	530,000	0	0	0	0
	705,000	150,000	150,000	455,000	175,000
Ending Balance	1,383,688	1,260,332	1,134,087	696,144	534,568

City of Hamilton 2021 Reserve Report

Reserve Name: 108041- Roads, Bridges & Traffic Capital Reserve

Reserve Number: 108041

Date Established: May 24, 2006 FCS06042

Source of Funds: Provincial Contribution

Purpose: Improving Roads and Bridges

Target Balance: One-Time Funding

Comments: The City of Hamilton received a one-time grant at the end of March 2006 in the amount of \$20,834,975 from the Province of Ontario under the Move Ontario Improving Roads and Bridges Budget Initiative. In 2008, the City received an additional \$8,806,309 from the Province under the 2008 Municipal Road and Bridge Infrastructure Investment Program.

Sustainable: Close

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	2,043,451	2,085,485	20,944	21,426	21,919
Add					
Interest Earned	42,034	25,459	482	493	591
	<u>42,034</u>	<u>25,459</u>	<u>482</u>	<u>493</u>	<u>591</u>
Less					
2021 Capital Budget	0	2,090,000	0	0	0
	<u>0</u>	<u>2,090,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>2,085,485</u></u>	<u><u>20,944</u></u>	<u><u>21,426</u></u>	<u><u>21,919</u></u>	<u><u>22,510</u></u>

City of Hamilton 2021 Reserve Report

Reserve Name: 112203- Red Light Camera Project

Reserve Number: 112203

Date Established: 2004 PW03150 (a)\PW07116 (Revised)

Source of Funds: Surplus in Red light Camera Project

Purpose: To Provide funds for the future expansion of the Red Light Camera Program.

Target Balance: Revised 2007: That all excess Red Light Camera program fine revenues not required to build, operate or maintain existing or future Red Light Camera sites, be allocated to road safety initiatives, as supported by the Hamilton Strategic Road Safety Program, subject to maintaining a minimum balance of \$100,000 in the Red Light Camera Reserve 112203.

Comments: To Be Reviewed

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	6,539,993	5,715,534	5,950,398	6,312,053	6,718,230
Add					
Interest Earned	107,068	122,592	130,449	138,802	148,036
Red Light Camera Revenues	3,711,296	4,198,044	4,510,776	4,628,245	4,737,401
ASE Revenues	726,219	756,779	788,600	821,700	858,700
Project closing	0	165,759	0	0	0
	4,544,583	5,243,174	5,429,825	5,588,747	5,744,137
Less					
Annual Plastic Marking Rehabilitation (4661720720)	-65,266	0	0	0	0
POA Cost Allocation (461010)	1,385,332	1,993,069	1,615,740	1,647,660	1,680,210
PW Costs (461010)	1,891,653	1,763,343	1,804,130	1,877,430	1,954,060
Road Safety Initiatives (461011)	221,882	79,784	268,800	274,180	279,660
RHVP Internal & External Charges (461012)	210,633	186,291	0	0	0
Automated Speed Enforcement (Photo Radar)	24,808	185,823	189,500	193,300	197,200
Engagement Priorities - Vision Zero	1,700,000	800,000	1,190,000	1,190,000	1,190,000
	5,369,042	5,008,310	5,068,170	5,182,570	5,301,130
Ending Balance	5,715,534	5,950,398	6,312,053	6,718,230	7,161,237

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112205- Winter Control
Reserve Number: 112205
Date Established: January, 1987
Source of Funds: Contributions from Operating Fund
Purpose: To minimize the erratic impacts on the annual operating budget due to higher than budgeted snow removal cost resulting from unusually inclement weather.
Target Balance: 25% of the 5 year average actual expenditures for Winter Control (\$6M)
Comments:
Sustainable: No

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	3,397,334	3,467,217	3,539,890	3,621,307	3,704,597
Add					
Interest Earned	69,883	72,673	81,417	83,290	85,206
	69,883	72,673	81,417	83,290	85,206
Ending Balance	3,467,217	3,539,890	3,621,307	3,704,597	3,789,803

City of Hamilton 2021 Reserve Report

Reserve Name: 112272- Energy Conservation Initiative Reserve

Reserve Number: 112272

Date Established: Nov 14, 2007 PW07127

Source of Funds: Sources of funds for the Energy Conservation Initiative Reserve include billing recoveries, project incentives as well as current and future savings identified through projects managed by the Energy Office.

Purpose: To fund initiatives related to energy conservation and demand management as well as the Office of Energy Initiatives (OEI)

Target Balance: Cost of OEI for following year

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	5,339,681	4,896,736	5,021,261	4,513,427	4,667,439
Add					
Interest Earned	116,391	118,500	112,749	108,553	111,672
Recoveries and Rebates	0	315,633	350,000	0	0
Utility Recoveries	139,723	0	0	0	0
BPU Operations Transfer	0	522,701	400,000	400,000	400,000
Embedded Energy Manager	788,700	0	0	0	0
Natural Gas Recovery	500,000	0	0	0	0
Payback and Savings	393,478	368,286	134,888	93,719	50,327
Incentives & Rebates	78,019	0	0	0	0
	2,016,311	1,325,120	997,637	602,272	561,999
Less					
Capital Projects	1,653,773	689,147	1,066,000	0	0
Fund Energy Office	705,483	511,448	439,471	448,260	457,230
CUP Sales Funds To Offset Capacity Charge Increase	100,000	0	0	0	0
	2,459,256	1,200,595	1,505,471	448,260	457,230
Ending Balance	4,896,736	5,021,261	4,513,427	4,667,439	4,772,208

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108019- Transit Shelter Capital Reserve
Reserve Number: 108019
Date Established: Sept 29, 2010 TOE01061(b)
Source of Funds: One-time compensation of \$175,000 from CBS Outdoor Advertising to offset Capital adjustments.
Purpose: To be utilized to fund the addition, removal, relocation or installation of transit shelters and to replace shelter glass walls as deemed necessary from time to time.
Target Balance: N/A - One-Time Funding
Comments: Funds to be applied to transit shelters as required
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	181,041	184,765	188,637	192,485	196,412
Add					
Interest Earned	3,724	3,872	3,848	3,927	4,007
	3,724	3,872	3,848	3,927	4,007
Ending Balance	184,765	188,637	192,485	196,412	200,419

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108025- Transit Capital Reserve
Reserve Number: 108025
Date Established: 2001
Source of Funds: Originally - a contribution from HSR Working Funds.
 Annual contribution from operating
Purpose: To provide sustainable funds for the Transit Capital Program.
Target Balance: To Be Reviewed
Comments: Yearly contributions budgeted at \$100K
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	270,210	344,656	452,928	561,367	669,977
Add					
Interest Earned	3,465	8,272	8,439	8,610	8,784
Transfer from Operating	100,000	100,000	100,000	100,000	100,000
	103,465	108,272	108,439	108,610	108,784
Less					
CNG Facilities Upgrade	29,019	0	0	0	0
	29,019	0	0	0	0
Ending Balance	344,656	452,928	561,367	669,977	778,761

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108045- Federal Public Transit Funds
Reserve Number: 108045
Date Established: April 25, 2007 FCS07050
Source of Funds: Under Bill C 48, the Federal Government released previous financial commitments relating to affordable housing and transit to the Provinces. The 2007 Province of Ontario Budget, announced the forwarding of these commitments to Ontario municipalities. For Hamilton, this meant \$6,580,000 for affordable housing and \$11,147,927.39 for transit.
Purpose: While the Province did, in fact, make these payments as unconditional grants, in order to flow the funds to the City, it is very clear from the various communications received that there is an expectation the funds will be used for Public Transit.
Target Balance: N/A - One-Time Funding
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	62,653	63,942	65,282	66,601	17,441
Add					
Interest Earned	1,289	1,340	1,319	840	352
	1,289	1,340	1,319	840	352
Less					
Transit Priority Measures	0	0	0	50,000	0
	0	0	0	50,000	0
Ending Balance	63,942	65,282	66,601	17,441	17,793

City of Hamilton 2021 Reserve Report

Reserve Name: 108047- Rapid Transit Capital Reserve

Reserve Number: 108047

Date Established: April 23, 2008 FCS08021

Source of Funds: Provincial and Metrolinx contributions

Purpose: Funds to be used for the municipal capital expenditures relating to vehicles and infrastructure to support:
1) B-Line improvements King-Main Corridor
2) A-Line improvements James Upper James Corridor.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	2,961,358	3,022,273	3,030,267	1,582,713	0
Add					
Interest Earned	60,915	62,821	52,446	17,994	0
	<u>60,915</u>	<u>62,821</u>	<u>52,446</u>	<u>17,994</u>	<u>0</u>
Less					
Limeridge Mall Terminal	0	54,827	1,500,000	1,600,707	0
	<u>0</u>	<u>54,827</u>	<u>1,500,000</u>	<u>1,600,707</u>	<u>0</u>
Ending Balance	<u><u>3,022,273</u></u>	<u><u>3,030,267</u></u>	<u><u>1,582,713</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 110062- Closed Landfill Reserve
Reserve Number: 110062
Date Established: March 9th, 2011 FCS11002
Source of Funds: A portion of Hamilton Renewable Power Inc. (HRPI) regular and special dividends
Purpose: To offset the future closure costs for the existing open landfill site and to offset the existing and future costs for maintaining the existing 12 closed landfill sites.
Target Balance: \$1M
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	1,189,207	1,249,259	1,275,444	1,304,779	1,364,471
Add					
Interest Earned	24,523	26,185	29,335	30,347	31,734
Hamilton Renewable Power Inc. Dividend	35,529	0	0	29,345	30,540
	60,052	26,185	29,335	59,692	62,274
Ending Balance	1,249,259	1,275,444	1,304,779	1,364,471	1,426,745

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112270- Waste Management Recycling
Reserve Number: 112270
Date Established: 1992
Source of Funds: Contributions from Operating Fund
Purpose: This reserve was established exclusively for the Recycling Program to fund recycling program deficits, fund recycling program improvements, such as, pilot programs and one-time capital expenditures, and to fund recycling infrastructure capital projects.
Target Balance: \$4 Million (based on 5 year rolling average of revenue shortfalls of \$3 million plus \$1 million to be used for recycling infrastructure improvements and/or projects)
Comments: Council on May 14th,2014 approved a reserve policy specific to this Reserve establishing a Target balance of \$4 million. Report FCS14028
Sustainable: No

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	3,027,803	3,077,547	2,696,459	2,437,352	2,165,862
Add					
Interest Earned	62,282	57,955	58,368	52,335	46,016
	62,282	57,955	58,368	52,335	46,016
Less					
One time Transition Costs - New Contract	12,538	439,043	0	0	0
PW Division Realignment - Waste Management PW21017	0	0	317,475	323,825	330,301
	12,538	439,043	317,475	323,825	330,301
Ending Balance	3,077,547	2,696,459	2,437,352	2,165,862	1,881,577

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112271- WM Facilities-Replace\Upgrade Reserve
Reserve Number: 112271
Date Established: Nov 28, 2007 PW07149
Source of Funds: Fifty percent (50%) of the financial benefit generated from the Source Separated Organic (SSO) processing contract from other municipalities.
Purpose: To upgrade and /or replace the waste diversion facilities and equipment.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	3,357,322	2,744,404	2,801,926	2,866,370	2,932,297
Add					
Interest Earned	58,699	57,522	64,444	65,927	67,443
	58,699	57,522	64,444	65,927	67,443
Less					
CCF Rolling Stock Replacement	671,617	0	0	0	0
	671,617	0	0	0	0
Ending Balance	2,744,404	2,801,926	2,866,370	2,932,297	2,999,740

RATE SUPPORTED RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	70,941,467	61,798,706	22,479,010	32,025,224	41,885,419	Yes
108006- Wastewater Improvement Subsidy	59,314,337	24,094,282	0	0	0	One-Time
108010- Storm Sewer Capital	12,331,435	11,001,417	7,424,102	7,606,867	7,793,982	Yes
108015- Waterworks Capital	18,252,555	35,239,989	50,572,911	52,622,344	50,736,916	Yes
Sub-total Capital/Working Fund Reserves	160,839,794	132,134,394	80,476,023	92,254,435	100,416,317	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	4,137,384	3,572,925	3,010,345	2,434,375	1,844,697	One-Time
Sub-total Equipment Replacement Reserves	4,137,384	3,572,925	3,010,345	2,434,375	1,844,697	
TOTAL RATE SUPPORTED RESERVES	164,977,178	135,707,319	83,486,368	94,688,810	102,261,014	
GRAND TOTAL RESERVES	164,977,178	135,707,319	83,486,368	94,688,810	102,261,014	

City of Hamilton 2021 Reserve Report

Reserve Name: 108005- Sanitary Sewer Capital
Reserve Number: 108005
Date Established: March, 1975
Source of Funds: Surplus from Sanitary Sewer Current Budget
 Excess Funds on Closing of Capital Works
 Repayment of Borrowings by Property Owners
Purpose: This reserve was established to fund Capital Works and to be used as a Working Fund reserve for the Sanitary Sewer Program. As such operating surpluses/deficits are transferred to/from this Reserve.
Target Balance: 0.5% to 2% of Asset Replacement Value (\$27- \$108M)
Comments:
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	82,110,809	70,941,467	61,798,706	22,479,010	32,025,224
Add					
Interest Earned	1,372,089	1,493,144	991,111	640,973	869,193
Local Improvement Commutations	235,406	204,803	201,763	221,769	240,521
Repayment Four Pad Arena Loan	484,967	484,967	484,967	484,967	484,967
Hamilton Renewable Power Inc . Regular Dividend	35,529	0	0	0	0
Operating surplus	0	657,850	0	0	0
Capital Budget Financing Plan -Trfr from Operating	5,619,287	-8,506,119	1,539,159	41,201,837	46,354,743
Capital Closings	308,537	0	0	0	0
	8,055,815	-5,665,355	3,217,000	42,549,546	47,949,424
Less					
Biosolids payment	13,338,594	0	0	0	0
Capital Projects	886,563	0	42,536,696	33,003,332	38,089,229
Woodward WWTP - South Secondary Clarifiers	5,000,000	3,477,406	0	0	0
	19,225,157	3,477,406	42,536,696	33,003,332	38,089,229
Ending Balance	70,941,467	61,798,706	22,479,010	32,025,224	41,885,419

City of Hamilton 2021 Reserve Report

Reserve Name: 108006- Wastewater Improvement Subsidy
Reserve Number: 108006
Date Established: June 2010
Source of Funds: Provincial Grant
Purpose: This Reserve was established with a contribution from the Province of \$100M in 2010 for the Woodward Avenue Wastewater Treatment Plant Upgrades. Upgrades consist of new tertiary membrane treatment plant, a new chlorine contact tank, new tertiary effluent outfall and upgrades to Red Hill Creek, power supply, electrical distribution system and standby power upgrades.
Target Balance: N/A
Comments:
Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	93,886,900	59,314,337	24,094,282	0	0
Add					
Interest Earned	1,548,437	975,550	283,350	0	0
Project closing	0	2,158,415	0	0	0
	1,548,437	3,133,965	283,350	0	0
Less					
WWTP - Clean Harbour	36,121,000	38,209,000	24,377,632	0	0
Capital investments	0	145,020	0	0	0
	36,121,000	38,354,020	24,377,632	0	0
Ending Balance	59,314,337	24,094,282	0	0	0

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 108010- Storm Sewer Capital
Reserve Number: 108010
Date Established: March, 1975
Source of Funds: Surplus from Storm Sewer Current Budget
Purpose: This reserve was established to fund Capital Works and to be used as a Working Fund reserve for the Storm Sewer Program. As such operating surpluses/deficits are transferred to/from this Reserve.
Target Balance: 0.5% to 2% of Asset Replacement Value (\$7M- \$29M)
Comments: Effective in 2005, this reserve became part of the Rate Program.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	12,165,341	12,331,435	11,001,417	7,424,102	7,606,867
Add					
Interest Earned	248,853	230,750	216,685	176,765	181,115
Local Improvement Commutations	7,241	16,081	6,000	6,000	6,000
Projects Closing	0	77,471	0	0	0
	256,094	324,302	222,685	182,765	187,115
Less					
SWM Facility Maintenance Program	0	1,654,320	0	0	0
Capital projects	0	0	3,800,000	0	0
Project Closing	90,000	0	0	0	0
	90,000	1,654,320	3,800,000	0	0
Ending Balance	12,331,435	11,001,417	7,424,102	7,606,867	7,793,982

City of Hamilton 2021 Reserve Report

Reserve Name: 108015- Waterworks Capital

Reserve Number: 108015

Date Established: March, 1975

Source of Funds: Surplus from Waterworks Current Budget
Excess Funds on Closing of Capital Works
Repayment of Borrowings by property owners

Purpose: This reserve was established to fund Capital Works and to be used as a Working Fund reserve for the Waterworks Program. As such operating surpluses/deficits are transferred to/from this Reserve.

Target Balance: 0.5% to 2% of Asset Replacement Value (\$16M- \$64M)

Comments:

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	28,887,549	18,252,555	35,239,989	50,572,911	52,622,344
Add					
Interest Earned	594,218	2,024,266	1,009,164	1,213,582	1,215,511
Year End Surplus	0	395,116	0	0	0
Capital Budget Financing Plan -Trfr from Operating	-10,211,950	8,506,118	26,221,925	835,851	-3,100,939
Local Improvement Commutations	2,000	6,151	0	0	0
Closing projects	0	14,456,477	201,833	0	0
	-9,615,732	25,388,128	27,432,922	2,049,433	-1,885,428
Less					
Capital Projects	904,412	8,400,694	12,100,000	0	0
Insurance Premiums	114,850	0	0	0	0
	1,019,262	8,400,694	12,100,000	0	0
Ending Balance	18,252,555	35,239,989	50,572,911	52,622,344	50,736,916

City of Hamilton 2021 Reserve Report

Reserve Name: 110010- Meter Replacement

Reserve Number: 110010

Date Established: January, 1990

Source of Funds: Contributions from Operating Fund

Purpose: This reserve was established to provide a replacement fund for water meters which are outdated. Any Surplus/Deficit in the budget for annual meter replacement may be transferred to/from this reserve.

Target Balance: To Be Reviewed

Comments: Reserve will be applied to Meter Replacement Project in the Rate Capital Budget and depleted over a 10 year period (2018-2027)

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	4,692,919	4,137,384	3,572,925	3,010,345	2,434,375
Add					
Interest Earned	84,465	75,541	77,420	64,030	50,322
	84,465	75,541	77,420	64,030	50,322
Less					
Water Meter Replacement Program	640,000	640,000	640,000	640,000	640,000
	640,000	640,000	640,000	640,000	640,000
Ending Balance	4,137,384	3,572,925	3,010,345	2,434,375	1,844,697

OBLIGATORY RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
2021 Reserve Report
Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OBLIGATORY RESERVES</u>						
110054 - Safe Restart Agreement (SRA)	15,276,126	21,758,888	1,193,130	1,193,130	1,193,130	One-Time
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	24,612,706	28,048,079	27,985,135	27,617,293	27,240,991	Yes
104051- Main Street Revitalization Reserve	14,701	7,355	7,355	7,355	7,355	One Time
Sub-total Planning & Development Reserves	24,627,407	28,055,434	27,992,490	27,624,648	27,248,346	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	19,219,745	20,091,901	20,172,136	20,664,035	21,402,840	Yes
112213- Federal Gas Tax Reserve	59,101,558	104,319,066	30,619,894	31,490,999	32,383,010	Yes
Sub-total Gas Tax Reserves	78,321,303	124,410,967	50,792,030	52,155,034	53,785,850	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	66,934,495	70,101,713	50,316,744	63,385,298	80,214,274	Yes
Sub-total Parkland Dedication Reserves	66,934,495	70,101,713	50,316,744	63,385,298	80,214,274	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	291,680,794	378,842,012	434,864,309	466,557,009	512,039,613	Yes
Sub-total Development Charge Reserves	291,680,794	378,842,012	434,864,309	466,557,009	512,039,613	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-6,260,872	-5,251,300	-4,780,004	-4,286,984	-3,771,541	Yes
Sub-total Subdividers' Contributions	-6,260,872	-5,251,300	-4,780,004	-4,286,984	-3,771,541	
TOTAL OBLIGATORY RESERVES	470,579,253	617,917,714	560,378,699	606,628,135	670,709,672	
GRAND TOTAL RESERVES	470,579,253	617,917,714	560,378,699	606,628,135	670,709,672	

City of Hamilton 2021 Reserve Report

Reserve Name: 110054 - Safe Restart Agreement (SRA)

Reserve Number: 110054

Date Established: 2020

Source of Funds: Senior levels of Government

Purpose: The City is eligible to seek additional Phase 2 funding support under the Safe Restart Agreement to help mitigate the COVID-19 financial impact and it is in the City's interest to comply with those regulations and obtain the maximum funding support that it may be eligible for.

Target Balance:

Comments:

Sustainable: One-Time

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	0	15,276,126	21,758,888	1,193,130	1,193,130
Add					
Interest Earned	0	733,900	0	0	0
Municipal funding	27,614,200	11,677,000	0	0	0
Transit funding	17,211,723	16,822,206	0	0	0
COVID-19 Recovery Funding for Municipalities Program	0	18,681,919	0	0	0
	44,825,923	47,915,025	0	0	0
Less					
Expenses - impacts of COVID	29,549,797	41,432,263	20,565,758	0	0
	29,549,797	41,432,263	20,565,758	0	0
Ending Balance	15,276,126	21,758,888	1,193,130	1,193,130	1,193,130

City of Hamilton 2021 Reserve Report

Reserve Name: 104050- Building Permit Fees Revolving Fund

Reserve Number: 104050

Date Established: 1993

Source of Funds: Excess Building permit revenues

Purpose: The Building Permit Fee Reserve is an obligatory reserve fund established for the direct and indirect costs of administration and enforcement of the Building Code Act. This Reserve also provides a source of funding to offset extraordinary and unforeseen expenditures for one-time expenditures, for permit fee revenue shortfalls and for various contingent and potential future liabilities. Operating budget surpluses in the Building Enterprise Zone Program cannot be used to fund general City expenditures and will be transferred to this Reserve. Operating budget deficits in this program will be funded from the Building Permit Fee Reserve and not for other City funds. This Reserve is not intended to be a long term funding source for general operations.

Target Balance: 2.0 times operating costs

Comments: If the reserves exceeds 2.0 times the operating costs, it will be capped. Any revenues in excess of the cap would be returned to the users through a permit fee reduction.

Sustainable: Yes

			Projected	Projected	Projected
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	23,493,441	24,612,706	28,048,079	27,985,135	27,617,293
Add					
Interest Earned	483,260	471,033	637,056	632,158	623,698
Building Permit Department Surplus	636,005	3,391,647	1,000,000	0	0
	1,119,265	3,862,680	1,637,056	632,158	623,698
Less					
Digitalize Microfiche Records	0	177,307	1,000,000	1,000,000	1,000,000
Other Expenses	0	250,000	700,000	0	0
	0	427,307	1,700,000	1,000,000	1,000,000
Ending Balance	24,612,706	28,048,079	27,985,135	27,617,293	27,240,991

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 104051- Main Street Revitalization Reserve
Reserve Number: 104051
Date Established: 2018 (FCS18045)
Source of Funds: Provincial Government
Purpose: To support capital improvements for energy efficiency, accessibility, aesthetics, and marketability of small businesses within main street areas, and encourage strategic public investments in businesses.
Target Balance: One Time
Comments:
Sustainable: One Time

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	91,593	14,701	7,355	7,355	7,355
Add					
Interest Earned	1,021	190	0	0	0
Close projects	0	7,164	0	0	0
	1,021	7,354	0	0	0
Less					
Launch Program	77,913	14,700	0	0	0
	77,913	14,700	0	0	0
Ending Balance	14,701	7,355	7,355	7,355	7,355

" PED19039
 PW19017 "

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112204- Transit Gas Tax Reserve
Reserve Number: 112204
Date Established: Jan 2005
Source of Funds: Provincial Gas Tax Revenues
Purpose: Fund the expansion of public transportation, capital infrastructure and levels of service.
Target Balance: To Be Reviewed
Comments: Provincial Gas Tax currently funds \$10.9M in operating costs on an annual basis
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	9,698,954	19,219,745	20,091,901	20,172,136	20,664,035
Add					
Interest Earned	286,473	374,937	391,094	399,003	407,071
Gas Tax Revenue	20,193,751	11,696,041	11,707,741	11,941,896	12,180,734
	20,480,224	12,070,978	12,098,835	12,340,899	12,587,805
Less					
To Transit Operating Fund	10,899,000	10,899,000	11,699,000	11,699,000	11,699,000
Bus Shelter Expansion	60,433	299,822	319,600	150,000	150,000
	10,959,433	11,198,822	12,018,600	11,849,000	11,849,000
Ending Balance	19,219,745	20,091,901	20,172,136	20,664,035	21,402,840

City of Hamilton 2021 Reserve Report

Reserve Name: 112213- Federal Gas Tax Reserve

Reserve Number: 112213

Date Established: 2005

Source of Funds: Federal Gas Tax Revenues

Purpose: This reserve is required by the Federal Government Gas Tax Funding agreements. On March 25, 2021, the Deputy Prime Minister and Minister of Finance of Canada introduced Bill C-25 which included proposed one-time funding to address short-term infrastructure priorities through the Federal Gas Tax Fund and proposed renaming of the Federal Gas Tax Fund to Canada Community-Building Fund (CCBF). Approval of Bill C-30 on June 29, 2021 included the changes introduced in Bill C-25 and a revised list of CCBF eligible project categories. This list is now public transit, wastewater infrastructure, drinking water, solid waste management, community energy systems, local roads and bridges, capacity building, highways, local and regional airports, short-line rail, short-sea shipping, disaster mitigation, broadband and connectivity, brownfield redevelopment, culture, tourism, sport, recreation and fire halls.

Target Balance: To Be Reviewed

Comments: A one-time payment of \$32.7 million was received in August 2021. Municipalities have up to 5 years after the year the money was received to spend the funds.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	54,845,843	59,101,558	104,319,066	30,619,894	31,490,999
Add					
Interest Earned	1,477,184	1,891,281	2,563,622	871,105	892,011
Gas Tax Revenue	32,576,079	66,796,588	34,056,810	34,056,810	34,056,810
	34,053,263	68,687,869	36,620,432	34,927,915	34,948,821
Less					
Capital Budget	25,178,866	25,276,547	34,056,810	34,056,810	34,056,810
Unspent Approved Funds	0	0	76,262,794	0	0
Closed Projects	280,378	0	0	0	0
Federal Gas Tax Over Contribution reduction	4,338,304	-1,806,186	0	0	0
	29,797,548	23,470,361	110,319,604	34,056,810	34,056,810
Ending Balance	59,101,558	104,319,066	30,619,894	31,490,999	32,383,010

City of Hamilton 2021 Reserve Report

Reserve Name: 104090- 5% Parkland Dedication Reserve

Reserve Number: 104090

Date Established: Prior to 1964

Source of Funds: i) 5% lands, or cash-in-lieu conveyed by developer.
ii) Sale of land, originally acquired for parks as recreation purposes, but no longer required.
iii) Rental of parkland.

Purpose: To finance the acquisition and development, etc. of parkland under the Planning Act, R.S.O. 1980, Chapter 379. Section 25, Subsection (1) and Section 50, Subsection (12) of The Planning Act -1983.

Target Balance: To Be Reviewed

Comments: Stated 2018 year-end balance includes liabilities for over dedication of land by developers. The over dedication is currently estimated at \$22.336 M dependent on future build out density and the ability to develop the subject lands.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	56,154,083	66,934,495	70,101,713	50,316,744	63,385,298
Add					
Interest Earned	1,214,891	1,496,980	1,369,068	1,292,707	1,632,620
5% Dedication Fee	9,098,082	15,059,335	15,059,335	15,059,335	15,059,335
Repay Property Purchases	454,482	98,465	477,956	477,956	98,465
Capital Closings	12,957	0	0	0	0
Lease revenues from 154-156 Cannon Street East	0	22,422	38,556	38,556	38,556
	10,780,412	16,677,202	16,944,915	16,868,554	16,828,976
Less					
154-156 Cannon Street East	0	3,470,984	0	0	0
Capital Budget	~	200,000	625,500	0	0
Parkland Stadium Precinct	PED20209	4,500,000	0	0	0
Parkland/Mountainview Heights Subdivision	LS20003/PED20049	5,339,000	0	0	0
20 Lake Ave		0	4,236,417	0	0
Broughton East Park		0	2,275,000	0	0
Crown Pt East-110 Province		0	1,000,000	0	0
John & Rebecca Park	2018 Capital	0	7,000,000	0	0
Potential Liability Resulting from Over Dedication	FCS21030	0	21,592,967	0	0
Fruitland/Winona Parkland	Fruitland/Winona Parkland	0	0	3,800,000	0
	0	13,509,984	36,729,884	3,800,000	0
Ending Balance	66,934,495	70,101,713	50,316,744	63,385,298	80,214,274

City of Hamilton 2021 Reserve Report

Reserve Name: 999999- Development Charges Reserve

Reserve Number: 999999

Date Established: June, 1990

Source of Funds: Development Charge Collections on a net New Development

Purpose: Under the Development Charges Act a municipality can impose a capital levy on new residential and non-residential developments to finance growth related Capital expenditures. The City approved Development Charges By-law 14-153 as by By-Law 11-174 (as amended) to impose development charges.

Target Balance: None – function of development activity (FCS-DC1)

Comments: A separate yearly Development Charge Status Report is presented to Council. This report will include more detail.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Balance	194,494,166	291,680,794	378,842,012	434,864,309	466,557,009
Add					
Interest Earned	4,065,231	6,199,716	8,583,909	9,510,606	10,325,373
Collections(NET)	109,798,759	113,662,323	105,134,200	103,979,980	106,472,951
Recovery for DC Exemptions-(Net in Capital Requirements)	16,500,000	35,222,098	20,000,000	20,000,000	20,000,000
Debt Repayment-Four Pad(net debt repayments)	484,967	484,967	484,967	484,967	484,967
Other Transfers	30,909	128,379	0	0	0
	130,879,866	155,697,483	134,203,076	133,975,553	137,283,291
Less					
Capital Financing	24,104,510	58,991,804	63,443,080	78,020,314	56,786,186
Debt Repayment Rates	538,937	531,498	4,256,662	12,110,674	19,926,966
Debt Repayment Tax	9,049,791	9,012,963	10,281,037	11,951,865	14,887,535
Transfers	0	0	200,000	200,000	200,000
	33,693,238	68,536,265	78,180,779	102,282,853	91,800,687
Ending Balance	291,680,794	378,842,012	434,864,309	466,557,009	512,039,613

City of Hamilton 2021 Reserve Report

Reserve Name: 999998- Developer Recoveries

Reserve Number: 999998

Date Established: 2001

Source of Funds: Development Charge Collections (Special Area Charges)

Purpose: Special Area Development Charges imposed on new developments in Binbrook, Dundas and Waterdown and related to Financing agreements entered into with front-ending development to recover costs associated with infrastructure provided by developer. D.C. by-law 14-153 and by-law 11-174 (as amended) provides authority to Levy Special Area Charges.

Target Balance: None – function of development activity (FCS-DC1)

Comments: As per Report FCS17049, payment to developers was made in the amount of \$8,729,615 for project agreement with Con- Drain Company Limited.

Sustainable: No

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	-7,499,865	-6,260,873	-5,251,300	-4,780,004	-4,286,984
Add					
Interest Earned	-143,526	-121,125	-99,874	-89,573	-78,803
Collections	1,382,519	1,130,698	571,170	582,593	594,246
	1,238,993	1,009,573	471,296	493,020	515,443
Ending Balance	-6,260,872	-5,251,300	-4,780,004	-4,286,984	-3,771,541

HAMILTON FUTURE FUNDS RESERVES

*2021 Reserve Report With
2022 - 2024 Projections*



**City of Hamilton
 2021 Reserve Report
 Reserve Balances**

	<u>2020</u>	<u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	56,419,625	61,968,328	62,460,328	64,294,328	67,197,328	Yes
112247- Hamilton Future Fund B	2,046,762	1,879,582	1,669,582	1,459,582	1,249,582	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	58,466,387	63,847,910	64,129,910	65,753,910	68,446,910	
GRAND TOTAL RESERVES	58,466,387	63,847,910	64,129,910	65,753,910	68,446,910	

City of Hamilton 2021 Reserve Report

Reserve Name: 112246- Hamilton Future Fund A

Reserve Number: 112246

Date Established: 2002

Source of Funds: Special Dividend from Hamilton Hydro

Purpose: Fund Projects that create and protect a permanent legacy for current and future generations of Hamiltonians to enjoy economic prosperity and improved quality of life.

Target Balance: To Be Reviewed

Comments: In 2009, Council approved using \$60M as a grant to fund the Pan Am Games Stadium. In 2017, Council approved a Poverty Reduction Investment Plan with contributions of \$4M per year over five years.

Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	50,815,416	56,419,625	61,968,328	62,460,328	64,294,328
Add					
Interest Earned	1,164,179	1,174,120	1,465,000	1,506,000	1,575,000
Loan Repayments	8,440,030	7,922,489	27,000	1,328,000	1,328,000
Project closing	0	452,094	0	0	0
	9,604,209	9,548,703	1,492,000	2,834,000	2,903,000
Less					
Capital Loan Advances	0	0	1,000,000	1,000,000	0
Poverty Reduction Investment	4,000,000	4,000,000	0	0	0
	4,000,000	4,000,000	1,000,000	1,000,000	0
Ending Balance	56,419,625	61,968,328	62,460,328	64,294,328	67,197,328

**City of Hamilton
 2021 Reserve Report**

Reserve Name: 112247- Hamilton Future Fund B
Reserve Number: 112247
Date Established: 2002
Source of Funds: Special Dividend from Hamilton Hydro
Purpose: Fund Projects that create and protect a permanent legacy for current and future generations of Hamiltonians to enjoy economic prosperity and improved quality of life.
Target Balance: To Be Reviewed
Comments: This reserve is intended to be strategically invested in projects over 5 years.
Sustainable: Yes

	<u>2020</u>	<u>2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>
Beginning Balance	2,147,694	2,046,762	1,879,582	1,669,582	1,459,582
Add					
Interest Earned	49,068	40,855	40,000	40,000	40,000
	49,068	40,855	40,000	40,000	40,000
Less					
Project Funding	150,000	208,035	250,000	250,000	250,000
	150,000	208,035	250,000	250,000	250,000
Ending Balance	2,046,762	1,879,582	1,669,582	1,459,582	1,249,582

RESERVE POLICIES

*2021 Reserve Report With
2022 - 2024 Projections*



List of Approved Reserve Policies

Reserve	Approval
112205- Winter Control Reserve.....	PW11014
999999- DC Reserves.....	FCS13035
General Reserve Policy.....	FCS14028
108020- Unallocated Capital Reserve.....	FCS14028
110046- Tax Stabilization Reserve.....	FCS14028
112270- Waste Recycling Reserve.....	FCS14028
112243- Enterprise Fund Reserve.....	FCS14028
General Police Reserve Policy.....	PSB 15-059
104055- Police Stabilization Reserve Policy.....	PSB 15-059
106015- Library Donations Reserve.....	Board Dec. 16, 2016
108015- Water Reserve.....	FCS16056
108005- Wastewater Reserve.....	FCS16056
108010- Storm Reserve.....	FCS16056
104050- Building Permit Reserve.....	FCS18004
104006- Farmers Market Reserve.....	GIC 18-001
100035- Property Purchases.....	FCS18065
112224- Waterpark Operations Reserve.....	FCS18065
104105- Cemetery Niche Reserve.....	FCS18065
112201- Park Marina and Waterfront Reserve.....	FCS18065
112202- Leash Free Park Reserve.....	FCS18065
112209- 47 Guise Street Reserve.....	FCS18065
112230- City Enrichment Fund.....	FCS18065
112223- Tim Hortons Field Capital Reserve.....	FCS18080
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Outstanding Internal Loans from Reserves Summary

Name	New	Authorization	Reserve Borrowed From	Original Loan Amount (\$)	Principal Outstanding as at December 31, 2021 (\$)	Future Annual Repayment (\$)	Year Payback Completed
Transit Centre EE Lighting		PW 14097	112272	321,400	-	85,228	2021
York Parkdale LED Lighting		PW 14097	112272	173,705	-	37,014	2021
Dundas Lions Lighting		PW 16074	112272	17,408	-	6,101	2021
Power Assisted Stretchers		CS 15026	108020	1,412,991	-	347,662	2021
Sackville Lighting		PW16074	112243	22,626	-	6,000	2021
Convention Centre Parking Garage Lighting		PW 14097	112272	265,682	-	56,612	2021
Fire Station 12		PW16074	112272	6,159	-	2,154	2021
Fire Station 15		PW16074	112272	3,117	-	1,090	2021
Fire Station 16		PW16074	112272	2,880	-	1,007	2021
Fire Station 18		PW16074	112272	5,423	-	1,897	2021
Fire Station 2		PW16074	112272	4,787	-	1,674	2021
Fire Station 23		PW16074	112272	6,465	-	2,261	2021
Fire Station 25		PW16074	112272	4,622	-	1,616	2021
Fire Station 26		PW16074	112272	2,186	-	764	2021
Fire Station 28		PW16074	112272	1,516	-	530	2021
Fire Station 3		PW16074	112272	4,897	-	1,712	2021
Fire Station 30 /EMS Station #32		PW16074	112272	23,382	-	8,177	2021
Fire Station 4		PW16074	112272	11,356	-	3,971	2021
Fire Station 6		PW16074	112272	5,299	-	1,853	2021
Fire Station 8		PW16074	112272	3,211	-	1,123	2021
Fire Station 9		PW16074	112272	8,118	-	2,839	2021
2555 Creekside Purchase		GIC 12028	108020	1,031,158	118,316	119,662	2022
Confederation Park		FCS 15090	108020	1,699,015	157,525	165,685	2022
Fire Station 10		PW16074	112272	5,351	1,389	1,425	2022
Fire Station 17		PW16074	112272	4,844	1,258	1,290	2022
Fire Station 21		PW16074	112272	6,490	1,685	1,728	2022
Fire Station 24		PW16074	112272	4,300	1,116	1,145	2022
Fire Station 5		PW16074	112272	9,178	2,383	2,444	2022
Olympic Arena Heaters		PW 16074	112272	30,425	7,913	8,127	2022
Wentworth Lodge Lighting		PW16056	112243	171,742	69,358	37,000	2023
Ancaster Seniors Lighting		PW 16074	112272	27,789	11,586	6,042	2023
Morgan Firestone Arena	New	PW16074	112272	59,984	39,069	22,115	2023
Pat Quinn Parkdale Arena	New	PW16074	112272	38,171	19,632	19,302	2023
Station 5 Admin Building		PW16074	112272	17,503	7,277	3,784	2023
Memorial School Purchase		FCS 14040	100035	811,780	283,578	103,513	2024
Brian Timmins Land		CES 14022	108020	2,212,161	728,773	253,399	2024
FOC LED		PW16074	112243	361,018	187,892	66,127	2024
Inch Park - Ice Arenas LED	New	PW16074	112243	54,224	40,612	14,697	2024
Spring Valley - Ice Arenas LED	New	PW16074	112243	37,092	28,048	9,785	2024
Fire Station 5 Training		PW16074	112272	23,883	12,430	4,375	2024
Lister Block LED	New	PW16074	112272	50,081	37,507	13,575	2024
Valley Park LED Lighting Project	New	PW16074	112272	126,268	93,991	34,802	2024
Vincent Massey Purchase		PED19139(a)	112300	792,903	485,639	168,758	2024
Four Pad Arena (see sched for GL allocation)		FCS04147	108005	12,000,000	3,449,102	969,933	2025
110 Province Purchase	New	PW 15002	108020	62,500	26,568	6,994	2025
Coronation - Ice Arenas LED	New	PW16074	112243	44,622	34,371	11,144	2025
Glanbrook - Ice Arenas LED	New	PW16074	112243	45,839	36,464	10,292	2025
Lawfield - Ice Arenas LED	New	PW16074	112243	45,076	36,406	9,572	2025
Macassa Lodge Lighting		PW16056	112243	257,613	177,789	32,000	2025
Morgan Firestone - Ice Arenas LED	New	PW16074	112243	188,343	150,398	41,712	2025
Olympic - Ice Arenas LED	New	PW16074	112243	34,190	27,230	7,644	2025
Parkdale - Ice Arenas LED	New	PW16074	112243	44,256	34,905	10,236	2025

Outstanding Internal Loans from Reserves Summary

Name	New	Authorization	Reserve Borrowed From	Original Loan Amount (\$)	Principal Outstanding as at December 31, 2021 (\$)	Future Annual Repayment (\$)	Year Payback Completed
Slatfleet - Ice Arenas LED	New	PW16074	112243	34,673	27,381	7,985	2025
Stoney Creek - Ice Arenas LED	New	PW16074	112243	34,112	27,313	7,482	2025
Traffic Operations Centre LED	New	PW16074	112272	32,052	25,393	7,550	2025
Wentworth Street Operations Centre LED Lighting Upgrade (Office Space Only)	New	PW16074	112272	22,059	17,589	5,083	2025
Aquatic Centres Exterior LED - Benetto	New	PW16074	112243	13,934	11,399	2,814	2026
Aquatic Centres Exterior LED - Riverdale (Dominic Agustino)	New	PW16074	112243	10,669	8,572	2,310	2026
Beverly - Ice Arenas LED	New	PW16074	112243	47,061	39,125	8,877	2026
Call Handling Repayment		FCS13098	112243	948,000	508,000	110,000	2026
Carlisle - Ice Arenas LED	New	PW16074	112243	51,691	43,071	9,654	2026
Chedoke - Ice Arenas LED	New	PW16074	112243	149,242	123,069	29,157	2026
Harry Howell - Ice Arenas LED	New	PW16074	112243	108,877	88,101	22,953	2026
Mtn Arena - Ice Arenas LED	New	PW16074	112243	131,297	108,983	24,940	2026
Rosedale - Ice Arenas LED	New	PW16074	112243	49,359	40,953	9,393	2026
Real Estate		various		3,721,554	1,675,200	448,300	2026
155 Macassa Purchase		GIC 11018	104090	1,094,416	521,425	98,465	2027
Employment Land Banking Revolving		PED16255	108020	16,034,971	20,560,145	571,572	2027
Aquatic Centres Exterior LED - Central Memorial	New	PW16074	112243	7,545	6,462	1,234	2027
Aquatic Centres Exterior LED - Huntington Park	New	PW16074	112243	7,598	6,488	1,262	2027
Aquatic Centres Exterior LED - Pinky Lewis	New	PW16074	112243	30,408	25,645	5,372	2027
Aquatic Centres Exterior LED - Winston Churchill	New	PW16074	112243	7,929	6,849	1,238	2027
Fire Station 11		PW16074	112272	1,580	1,100	203	2027
Ancaster Arts Centre		GIC 18003	112300	2,000,000	1,273,977	236,500	2027
Valley Park - Ice Arenas LED	New	PW16074	112243	51,461	45,592	6,899	2029
Fire Station 20		PW16074	112272	17,414	13,237	1,898	2029
Ancaster Arts Centre Area Rate #2		PW19072	112300	1,638,333	1,344,864	189,328	2029
Broughton East Purchase		Motion GIC July 8/19	112300	1,800,000	1,471,710	203,335	2029
Brian Timmins Land	New	CES 14022	108020	2,006,314	1,823,239	221,529	2030
Hamilton Place	New	PW16074	112243	440,042	401,212	50,930	2030
Ancaster Arts Centre - Naming Rights	New	PW19072	112300	1,000,000	900,000	100,000	2030
Aquatic Centres Exterior LED -Hill Park	New	PW16074	112243	7,207	6,563	789	2031
2018 Roads Rehab		Motion 02/03/2018	112300	19,400,000	15,048,397	1,640,000	2032
Aquatic Centres Exterior LED - Ryerson	New	PW16074	112243	6,400	5,953	575	2033
Niagara Peninsula Conservation Authority	New	FCS200096	108020	1,210,000	1,138,296	91,790	2035
Aquatic Centres Exterior LED - Dundas	New	PW16074	112243	4,965	4,657	407	2035
				74,726,193	53,660,169	6,849,417	

Reserve Policy – National Housing Strategy Co-Investment Fund Reserve	 Hamilton	Corporate Services Department
Policy No: Page 1 of 2		Approval:


POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balance in the National Housing Strategy Co-Investment Fund Reserve.
PURPOSE	To fund repairs and renewal projects impacting 6,290 CityHousing Hamilton (CHH) units under Canada’s National Housing Strategy: A Place to Call Home.
SCOPE	This Policy applies to all City employees who manage financial resources.
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Authority:</p> <ul style="list-style-type: none"> • The General Manager of Healthy and Safe Communities has the authority to recommend the use of the National Housing Strategy Co-Investment Fund Reserve in accordance with the funding agreement terms and conditions. <p>The source of funds that are to be transferred to this Reserve include:</p> <ul style="list-style-type: none"> • CMHC loan under the National Housing Strategy Co-Investment Fund – Repair and Renewal Stream • Housing Services Division’s net levy • Housing provider Utility Savings • Year-end operating budget surplus, subject to final approval of the Tax and Rate Operating Budget Variance Report by Council • Investment income earned on the reserve’s balance as per policies and procedures • One-time unexpected sources of operating revenues. <p>The use of funds from this Reserve is not permitted for any other use in accordance with the National Housing Strategy Co-Investment Fund – Repair and Renewal Stream funding agreement.</p>

Reserve Policy – National Housing Strategy Co-Investment Fund Reserve	 Hamilton	Corporate Services Department
Policy No:		
Page 1 of 2		Approval:

RESERVE BALANCE TARGET LEVEL	<p>The balance in the reserve has a target level and ceiling as follows:</p> <p>Target Level: To be reviewed Target Ceiling: \$ to be determined</p>
GOVERNING LEGISLATION	<p>This reserve is governed by an agreement between the CityHousing Hamilton with the Canada Mortgage and Housing Corporation under National Housing Strategy Co-Investment Fund – Repair and Renewal Stream to support City.</p>
RESPONSIBILITY FOR THE POLICY	<p>Corporate Services Department Director of Financial Planning, Administration and Policy</p>
POLICY HISTORY	N/A



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
City Clerk's Office

TO:	Chair and Members Audit Finance and Administration Committee
COMMITTEE DATE:	September 22, 2022
SUBJECT/REPORT NO:	Records & Information Management Policy (FCS22057)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Lisa Barroso, Manager, Corporate Records and FOI (905) 546-2424 Ext. 2743
SUBMITTED BY:	Andrea Holland City Clerk, Office of the City Clerk
SIGNATURE:	

RECOMMENDATION(S)

- (a) That the Records & Information Management Policy, attached as Appendix "A" to Report FCS22057, be approved; and,
- (b) That the request for 2 FTE's to support the administration of the policy, be referred to 2023 budget deliberations for consideration.

EXECUTIVE SUMMARY

The City is responsible for managing information assets created or received through the provision and management of City services. The purpose of the Records & Information Management Policy is to provide expectations and requirements regarding the creation and life cycle management of records and information in the custody, or under the control of the City. The policy defines responsibilities and authorities in order to establish and maintain a records and information management discipline at the City. This is to ensure that records and information can be made available for decision-making, program and service delivery, and Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) requests while being protected and disposed of (retained and preserved or destroyed) in accordance with relevant legislation, regulations and policies. Once the Policy is approved, operational support and training will be provided to staff.

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

**SUBJECT: Records & Information Management Policy FCS22057 (City Wide) -
Page 2 of 4**

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: Two FTE's are requested in the Records and FOI section of the Clerk's office in order to support and educate staff in our legislated requirement to retain and preserve records and to establish and maintain retention periods for the City's records. The total cost of the FTE's is \$184,000.

Staffing: Staff resources are required in order to provide training, advice and measure policy compliance across the organization to support good records and information management principles. Currently, staff resources within the Office of the City Clerk manage operational day to day records management of corporate records within the custody of the Office only and do not have the capacity to provide extended consultation time with divisions and departments help them manage their records.

The new positions would be responsible to advise, consult with, and guide employees to help divisions and departments to comply with the RIM Policy and procedures to effectively manage records. Additionally, the positions would be responsible for the development and delivery of records management training for staff and Council; create and disseminate Records and Information practices, for example, standardizing the digitization of records, employee onboarding and off-boarding processes and managing electronic records growth.

HISTORICAL BACKGROUND

Over the years the concept of records management has expanded to information management as the types and formats of information captured and recorded, has evolved. While the City has been successful in managing its paper records program, managing its structured and unstructured databases, electronic records, like email has presented challenges.

POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS

The *Municipal Act, 2001, S.O. 2001, c. 25* as amended requires the City to retain and preserve the records of the municipality and its local boards in a secure and accessible manner and provides that the City establish retention periods during which the records of the municipality and local boards of the municipality must be retained and preserved.

The *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), R.S.O. 1990, c. M.56*, as amended provides the general right of access to certain records and personal information under the control of the City, subject to stipulated exemptions to

**SUBJECT: Records & Information Management Policy FCS22057 (City Wide) -
Page 3 of 4**

that right. It also requires the City to develop and maintain an inventory of its information holdings as a means of organizing information for the purpose of general access, and specifies how the City can collect, use, disclose, retain and dispose of personal information and personal information banks.

The Records & Information Management Policy was developed based on municipal best practices and the Association of Records Managers and Administrators (ARMA) principles of managing electronic and paper records and electronic records systems.

RELEVANT CONSULTATION

This policy has been developed in consultation with the Electronic Documents and Records Management Systems (EDRMS) Committee, which consists of staff representatives from across the organization as part of Information Governance work. It has also been reviewed and endorsed by the Senior Leadership Team.

ANALYSIS AND RATIONALE FOR RECOMMENDATION

As a best practice, the Records & Information Management Policy outlines the organization's commitment to managing, retaining and preserving the information assets of the municipality.

The City's ability to deliver efficient and effective services depends upon accurate, up-to-date information that can be readily accessed as needed. The management of public information is an integral part of effective administration and governance and results in sound decision-making, efficient and effective customer service, managing business information and resources, meeting legal and accountability requirements, documenting significant events and preserving historic and culturally important records.

The policy has been developed to establish a common understanding and a clear corporate direction in the area of Records and Information Management practices. Through the implementation of this policy, the City commits to integrating information management practices with business planning and service delivery; invest in training and awareness to improve collaboration; protect personal and confidential information; and enable technology to support and improve the management of information. A Records and Information Management Policy is an essential building block of an information governance program.

This policy does not apply to the personal, political and constituency records held by Members of Council. Having said that, records created or received by Members in their capacity as members of a Committee of Council or when acting at the specification of

**SUBJECT: Records & Information Management Policy FCS22057 (City Wide) -
Page 4 of 4**

Council, form part of the official records of the City and are subject to the *Municipal Freedom of Information & Protection of Privacy Act*. Attached as Appendix B is a Fact Sheet developed by the Information & Privacy Commissioner of Ontario regarding Councillor Records. Over the coming weeks, staff will meet with members who have decided to leave office to ensure their Corporate Records are retained.

ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN

Our People and Performance

Hamiltonians have a high level of trust and confidence in their City government.

APPENDICES AND SCHEDULES ATTACHED

Appendix A – Records & Information Management Policy

Appendix B – [Information & Privacy Commissioner Fact Sheet re: Councillor Records](#)

City of Hamilton Corporate Policy



Hamilton

Policy Title: RECORDS AND INFORMATION MANAGEMENT

Effective Date:

Last Review Date:

Approved by:

POLICY STATEMENT

The City of Hamilton recognizes that it is responsible for information assets created through the provision and management of city services. The City also recognizes that information and records are valuable corporate assets that support accountable, transparent and effective government administration, customer service, organizational efficiency, decision making, business continuity and litigation support. The City of Hamilton is committed to managing, retaining and preserving the information assets of the municipality by maintaining records that adequately document its business transactions and activities and managing these in a manner that demonstrates commitment and accountability.

PURPOSE

The purpose of this policy is to ensure consistent standards and practices for the lifecycle management of records in the custody and control of the City. It defines responsibilities and authorities in order to establish and maintain a records management discipline at the City. This is to ensure that information can be made available for decision-making, program and service delivery and access requests under the *Municipal Freedom of Information and Protection of Privacy Act*, while being protected and disposed of (retained and preserved or destroyed) in accordance with relevant legislation, regulations and policies.

SCOPE

This Policy applies to all City employees, including full-time, part-time, casual, contract, volunteer and student placement employees.

This policy is relevant to all records, however recorded or stored, in the custody, or under the control of the City, and to all persons who create, receive, access, maintain and make available records on behalf of the City in the conduct of its business transactions and activities.

A record shall be considered to be in the custody of the City when the City is responsible for the keeping, care, watch, preservation or security of the record for a legitimate business

purpose. A record shall be considered to be under the control of the City when the City is authorized to make a decision about the use or disclosure of the record.

Out of Scope: The personal, political and constituency records of the City's Elected Representatives shall not be considered to be in the custody, or under the control of the City and may be disposed of as they wish. However, records created or received by Members of Council in their capacity as members of a Committee of Council or when acting at the specification of Council, form part of the official records of the City. These records, as well as correspondence from elected representative to a City employee or from a City employee to an Elected representative, shall be considered records in the custody and under the control of the City and shall be subject to the *Municipal Freedom of Information & Protection of Privacy Act*.

RECORDKEEPING PRINCIPLES

The City of Hamilton recognizes that the effective management of the records in its custody and under its control is one of its fundamental obligations as a public organization, critical to assuring the protection of the public's rights to access information and essential for the City's accountability. All employees share responsibility for the proper management of the City's information assets. The following Generally Accepted Recordkeeping Principles developed by the Association of Records Managers and Administrators, provide the framework for effectively managing the City's information assets:

Accountability

Information must be managed through its lifecycle by assigning accountability for the effective and efficient use of information by all staff.

Transparency

The public has the right to access information under the control of the City in accordance with the *Municipal Freedom of Information and Protection of Privacy Act*. Information that does not contain confidential, personal information about the City's programs, services or governance is routinely available to the public.

Integrity and Quality Assurance

Information must be reliable and accurate and must be a true representation of an actual event or task. The City will promote information quality by means of its policies, procedures, and training and awareness initiatives.

Protection & Compliance

Required to meet legal, regulatory and contractual requirements regarding the protection and use of information assets.

Availability

The City must maintain records and information in a manner that ensures the timely, efficient and accurate retrieval of information by staff requiring it for the City's business purposes.

Retention & Disposition

The length of time a record must be kept and be accessible is based on the legal, regulatory, fiscal, historical and business operational requirements. Records must be securely retained and disposed of following the expiry of their retention periods to mitigate the risk of unauthorized or unnecessary access.

POLICY

All employees are responsible for the proper management of corporate information assets. Accurate, useable and accessible information supports open, transparent and accountable local government by improving customer service and program delivery.

With the implementation of this policy, the City will:

- Integrate Records and Information Management practices with service delivery;
- Integrate Records and Information Management practices into business planning;
- Invest in greater Records and Information Management awareness, training and communication to improve a culture of collaboration and information sharing;
- Protect personal and confidential information;
- Enable and leverage technology to improve the management of information;

As a critically valuable asset, the City recognizes that records and information must be managed reliably to improve City programs and services in the same manner and given the same consideration as other valuable corporate assets.

ROLES AND RESPONSIBILITIES

Office of the City Clerk

- Responsible for the oversight of the corporation's responsibilities related to the development and retention of all municipal records in accordance with the Municipal Act, the City's Records Retention By-Law, and applicable corporate policies. The City Clerk has the authority to amend this policy based on legislated change
- Establishing, implementing, monitoring and providing advice on Corporate records management policies, procedures, systems and standards for the City, including the management and storage and destruction of both electronic and physical records.
- Accountable for reviewing and updating the policy, as needed, including the authority to amend based on legislated changes in consultation with the City Solicitor.

Senior Management (City Manager, General Managers and Directors)

- The City Manager, General Managers and Directors shall ensure compliance with records and information management policies, procedures, systems and standards across the organization.

Managers and Supervisors

- Ensure Division business processes comply with the records and information management policy, procedures, and best practices.

Contracted Service Providers and Volunteers

- Contracted Service Providers and Volunteers shall manage records in accordance with this Policy, the Records Retention By-law and associated schedules and any other applicable policies, procedures or standards.

Employees

- Employees shall manage records in accordance with this Policy, the Records Retention By-law and associated schedules and any applicable policies, procedures or standards.
- Employees shall maintain records in a manner that ensures the authenticity and reliability of the records throughout the Information Life Cycle.

LEGISLATION AND ADMINISTRATIVE AUTHORITIES

The ***Municipal Act*** requires a municipality to retain and preserve the records of the municipality and its local boards in a secure and accessible manner; allows for a municipality to enter into an agreement for archival services with a local or university archives; provides for a municipality to establish retention periods during which the records of the municipality and local boards of the municipality must be retained and preserved; and allows for a record of the municipality to be destroyed if a retention period for the record has been established and the retention period has expired or the record is a copy of the original.

The ***Municipal Freedom of Information and Protection of Privacy Act*** provides the general right of access to certain records and personal information under the control of the City, subject to stipulated exemptions to that right; requires the City to develop and maintain an inventory of its information holdings as a means of organizing information for the purpose of general access; specifies how the City can collect, use, disclose, retain and dispose of personal information and personal information banks; provides for an individual's right of access to personal information and to correction of that information; and requires the City to develop and maintain an index of personal information holdings as a means of ensuring that Personal Information Banks are registered and approved.

COMPLIANCE

City employees who fail to comply with the Records Management Policy may be subject to action/ disciplinary action as may be deemed necessary, up to and including dismissal.

REFERENCES

This policy to be read in conjunction with the City's

Code of Conduct
Computer Acceptable Use Policy
Corporate Protection of Privacy Policy
Records Retention Bylaw

LEGISLATED AND ADMINISTRATIVE AUTHORITIES

Municipal Act, 2001
<https://www.ontario.ca/laws/statute/01m25>

Municipal Freedom of Information and Protection of Privacy Act
http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90m56_e.htm

Personal Health Information Protection Act
http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_04p03_e.htm

CONTACT

Require advice or have Questions, contact: records@hamilton.ca

APPENDIX A - DEFINITIONS

Record, as defined in the *Municipal Act*, means information however recorded or stored, whether in printed form, on film, by electronic means or otherwise, and includes documents, financial statements, minutes, accounts, correspondence, memoranda, plans, maps, drawings, photographs and films.

Record, as defined in the *Municipal Freedom of Information and Protection of Privacy Act*, means any record of information however recorded, whether in printed form, on film, by electronic means or otherwise, and includes, (a) correspondence, a memorandum, a book, a plan, a map, a drawing, a diagram, a pictorial or graphic work, a photograph, a film, a microfilm, a sound recording, a videotape, a machine readable record, any other documentary material, regardless of physical form or characteristics, and any copy thereof, and (b) subject to the regulations made under the *Municipal Freedom of Information and Protection of Privacy Act*, any record that is capable of being produced from a machine readable record under the control of the institution by means of computer hardware and software or any other information storage equipment and technical expertise normally used by the institution.

Archival means information assets of enduring significance that have historical and business value for the City of Hamilton and individuals engaging in historical research.

Confidential Information includes, but is not limited to, privileged information, draft by-laws or staff reports, third party information, personal information, technical, financial or scientific information and any other information collected, obtained or derived for or from City records that must or may be kept confidential under the *Municipal Freedom of Information and Protection of Privacy Act*, the *Personal Health Information Protection Act*.

Control (of a record) means the power or authority to make a decision about the use or disclosure of a record.

Custody (of a record) means the keeping, care, watch, preservation or security of a record for a legitimate business purpose. While physical possession of a record may not always constitute custody, it is the best evidence of custody.

Information includes content, data, documents, knowledge and records.

Information management means the administration of information through a life cycle, its use and transmission, and the application of techniques to create, modify, or improve information handling systems.

Records & Information Management means a field of management responsible for establishing and implementing policies, systems and procedures to capture, create, access, distribute, use, store, secure, retrieve and ensure disposition of an organization's records and information.

Records Retention By-law means the most recent by-law passed that contains the schedule and the length of time City records must be retained for before they may be disposed of in order to meet business needs and legislative requirements.



Information and Privacy
Commissioner of Ontario

Commissaire à l'information et à la
protection de la vie privée de l'Ontario

FOI Fact Sheet 1

The *Municipal Freedom of Information and Protection of Privacy Act* and Councillors' records

April 2016

INTRODUCTION

The Information and Privacy Commissioner of Ontario (IPC) sometimes decides appeals relating to requests for access to records created or held by municipal councillors. The *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)* does not expressly refer to records of municipal councillors and, therefore, before a determination can be made on access to those records, the IPC must decide whether *MFIPPA* applies. In making this decision, the IPC examines the specific facts of each case in light of a number of principles.

The IPC has been calling for amendments to *MFIPPA* to clarify when it applies to these records, including in August 2015, when the IPC wrote to the Minister of Municipal Affairs and Housing setting out proposed amendments (this letter is available on the IPC's [website](#)).

In the absence of amendments, however, the IPC is issuing this fact sheet, which explains when and how councillors' records are subject to *MFIPPA*.

WHEN ARE COUNCILLORS' RECORDS SUBJECT TO *MFIPPA*?

Councillors' records are subject to *MFIPPA* where:

1. a councillor is acting as an officer or employee of the municipality, or performs a duty assigned by council, such that they might be considered part of the institution, or
2. the records are in the custody or control of the municipality.

WHEN IS A COUNCILLOR AN OFFICER OR EMPLOYEE OF A MUNICIPALITY?

A councillor is likely to have several roles, such as an individual constituent representative, a politician, or a head or member of a municipal committee or board, such as a transit corporation. Some of these roles may entail the councillor acting as an officer or employee, while others do not.

The term “officer” refers to a “high ranking individual within the municipal civic service, who exercises management and administrative functions, and who derives his or her authority either from statute or from council” (IPC Order M-813).

The courts have found that elected members of a municipal council are not agents or employees of the municipal corporation in all circumstances. This is consistent with the treatment of Members of Provincial Parliament under the *Freedom of Information and Protection of Privacy Act (FIPPA)*.

In applying these principles, the IPC has found in many cases that municipal councillors are not officers or employees of a municipal institution. For example, in Order MO-2821, the IPC found that communications between municipal councillors about cycling issues were not created in their capacity as officers or employees of the city. This office decided that although the councillors were members of a city committee, the records did not relate to the discharge of any special authority to act on behalf of the city. In Order MO-2824, the IPC determined that the analysis of whether or not a councillor is an officer did not turn on who the councillor communicated with, but rather in what capacity the councillor was acting.

In other situations, the IPC has found that a councillor is an officer or employee of a municipal corporation. For example, a mayor is an officer of a municipality, as he or she is its chief executive officer (IPC Order MO-1403). Therefore, records created or received in connection with his or her duties as a mayor are covered by *MFIPPA*, in the same manner as the records of city employees or other officials of the city.

DOES THE MUNICIPALITY HAVE CUSTODY OR CONTROL OF THE RECORDS?

Even where a councillor is not an officer or employee of a municipal corporation, the IPC may still find that the councillor’s records are subject to *MFIPPA* because they are in the custody or control of the institution. These findings are based on section 4(1) of *MFIPPA* that states “every person has a right of access to a record or part of a record **in the custody or under the control** of an institution” unless specific exemptions apply.

A record does not need to be both in the custody and under the control of an institution, but rather one or the other (IPC Order P-239).

The IPC has interpreted “in the custody or under the control” broadly, and considers a number of factors in making a determination under section 4. These factors go beyond the physical location of a record, and involve factors such as the purposes of the record, its originator, and whether the record pertains to the institution’s mandate or functions. For example, bare possession of municipal councillors’ records by itself may not establish that a municipality has “custody or control” of those records. (*City of Ottawa v. Ontario*, 2010 ONSC 6835 (Div. Ct.)). For a list of some of the factors, please see Appendix A.

In cases where the record is not held by an institution, such as where it is solely held by a councillor, the IPC looks at the factors set out in Appendix A within the framework of the following two-part test from *Canada (Information Commissioner) v. Canada (Minister of National Defence)*, 2011 SCC 25 (CanLII):

1. Do the contents of the record relate to the institution's business?
2. Could the institution reasonably expect to obtain a copy of the record upon request?

On the second question, the Supreme Court of Canada stated:

...all relevant factors must be considered in order to determine whether the government institution could reasonably expect to obtain a copy upon request. These factors include the substantive content of the record, the circumstances in which it was created, and the legal relationship between the government institution and the record holder... The reasonable expectation test is objective. If a senior official of the government institution, based on all relevant factors, reasonably *should* be able to obtain a copy of the record, the test is made out and the record must be disclosed, unless it is subject to any specific statutory exemption. In applying the test, the word "could" is to be understood accordingly (*National Defence*).

If you answer **yes** to each part of the two-part test above, then the records are in the control of the municipality, *MFIPPA* applies, and the institution must issue an access decision.

RECENT IPC ORDERS

In finding that the City of Vaughan had control of toll road invoices held by councillors in Order MO-2750, the IPC considered that:

- the city reimbursed the councillors for expenses incurred using the toll road because the councillors incurred them in the conduct of city business. The city made the reimbursements in accordance with city policy, and
- the city's policy required the councillors to retain supporting invoices and entitled the city to obtain copies of them on request

In Order MO-3281, the IPC found that an email sent from a councillor to an outside party was under the control of the City of Oshawa because:

- the email's content related to a city matter, namely the hiring of an investigator to review allegations made by the city's auditor general, and
- the email played a crucial role in the negotiations, which led to the hiring of the investigator, it related directly to the city's mandate and functions, and the city could reasonably expect to obtain the email upon request

In Privacy Complaint MC10-75 and MC11-18, the IPC found that emails received by the chair of the Toronto Transit Commission (TTC) in his capacity as the chair were in the custody or control of the TTC and the City of Toronto. The investigator's findings were based on the following:

- the city had enacted a code of conduct governing the conduct of members of council sitting on boards which addressed confidentiality concerns
- the record was held by the city on a server maintained by the city, and
- the record related to a matter that fell within the city's mandate and functions, and was sent to the councillor as the chair of the TTC, who then passed the record on to TTC staff for processing as a service complaint

In contrast, the IPC found in Order MO-2842 that a councillor's communications with a third party in relation to bringing a National Football League (NFL) team to the City of Toronto were not in the city's custody or control. In coming to this finding, the order noted:

- the records related to the councillor's role as an individual constituent representative and were in their nature "political" rather than "city" records
- the councillor had no express authority to act for the city in regards to this matter
- the records (if they existed) related to a matter that was speculative or hypothetical, and
- an agreement to bring an NFL team to the city was not discussed or reviewed by the city and no agreement ever materialized

CONCLUSION

Determining whether councillors' records are subject to *MFIPPA* very much depends on the context. It involves a consideration of a number of factors and circumstances to determine first whether the councillor is either an officer or employee of a municipality and, if not, whether his or her records are in the custody or under the control of the municipality.

Municipalities need to take steps to ensure the transparency of their business activities and the privacy of personal information entrusted to them. To address the unique role of municipal councillors, municipalities should develop comprehensive policies and procedures regarding the appropriate management of records relating to the conduct of municipal business and the protection of privacy. These policies and procedures should inform councillors that, on occasion, they will be required to provide city staff with records to respond to an FOI request. To ensure that the policies and procedures are followed, municipalities should provide training on them during orientation of councillors and on a regular basis throughout their tenure.


APPENDIX A

The IPC has developed a list of factors to consider in determining whether a record is in the custody or control of an institution. The list is not intended to be exhaustive. Some of the listed factors may not apply in a specific case, while other unlisted factors may apply.

- Was the record created by an officer or employee of the institution?
- What use did the creator intend to make of the record?
- Does the institution have a statutory power or duty to carry out the activity that resulted in the creation of the record?
- Is the activity in question a “core”, “central” or “basic” function of the institution?
- Does the content of the record relate to the institution’s mandate and functions?
- Does the institution have physical possession of the record, either because it has been voluntarily provided by the creator or pursuant to a mandatory statutory or employment requirement?
- If the institution does have possession of the record, is it more than “bare possession”?
- If the institution does not have possession of the record, is it being held by an officer or employee of the institution for the purposes of his or her duties as an officer or employee?
- Does the institution have a right to possession of the record?
- Does the institution have the authority to regulate the record’s content, use and disposal?
- Are there any limits on the use to which the institution may put the record, what are those limits, and why do they apply to the record?
- To what extent has the institution relied upon the record?
- How closely is the record integrated with other records held by the institution?
- What is the customary practice of the institution and other similar institutions in relation to possession or control of records of this nature, in similar circumstances?



INFORMATION REPORT

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	Thursday September 22, 2022
SUBJECT/REPORT NO:	Corporate Privacy Program Update FCS22078
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Frances Ruffolo (905) 546-2424 Ext. 6370
SUBMITTED BY:	Andrea Holland City Clerk
SIGNATURE:	

COUNCIL DIRECTION

In January 2021, Council adopted item 4 of the Audit, Finance and Administration Committee Report 21-001:

- (a) That Report FCS21003, respecting the Protection of Privacy Policy, be received;
- (b) That the Protection of Privacy Policy, attached as Appendix “B” to Audit, Finance & Administration Committee Report 21-001, be approved; and,
- (c) That the request for 1 FTE to support the administration of the privacy policy, be referred to 2021 budget deliberations for consideration

The addition of a Corporate Privacy Specialist was subsequently approved by Council to support and educate staff on the City’s legislated requirements to protect the privacy of individuals whose personal information we collect and to maintain the confidentiality of that information in accordance with MFIPPA. This primarily entails disseminating the City’s privacy policy in addition to strengthening and improving privacy practices and procedures currently in place.

INFORMATION

The addition of a Corporate Privacy Specialist has enabled a formal education and training program to be developed for staff about Ontario’s privacy laws in general and the City’s privacy policy and practices more specifically, the following is a non-

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OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

SUBJECT: Corporate Privacy Program Update FCS22078 (City Wide) - Page 2 of 3

exhaustive high-level list of information privacy initiatives completed or currently underway:

- Corporate Privacy Program - Drafted a robust Corporate Privacy Program designed to foster a culture of privacy throughout the City. The Corporate Privacy Program ensures adherence to legislative obligations and requirements and empowers staff to confidently and effectively handle confidential information on a day to day basis, see Appendix A.
- Privacy Committee - Convening a Privacy Committee responsible for overseeing compliance with the Corporate Privacy Program. The Committee is comprised of management level staff who will support the work of the Privacy Program and champion the implementation and maintenance of privacy practices.
- Training / Awareness – Developing a privacy training module to be added to the City's new Learning Management System. The module will be rolled out in a phased approach to designated positions at staff orientation and then annually thereafter. As part of Privacy Awareness Day (January 28th) a tip sheet was created and disseminated to staff highlighting essential privacy practices when working remotely.
- Policies/guidelines – Email Guidelines document created and implemented to provide staff with guidance on protecting the privacy, confidentiality and security of personal information, personal health information, and sensitive organizational information when using email. Currently, drafting a procedure outlining the circumstances and procedures for releasing personal information to law enforcement agencies. The procedure will balance the need to protect the personal information in our custody and control with the need to cooperate with law enforcement agencies as authorized or required by law.
- Data sharing/vendor agreements – developed and embedded Privacy clauses within data sharing agreements thereby standardizing the process of ensuring legislated privacy requirements and best practices are baked into agreements which the City can then hold the service providers/vendors and or partners accountable.
- Privacy Impact Assessments (PIAs) – PIAs are regularly conducted before introducing or changing technologies, information systems, and processes to ensure privacy risks are identified and addressed. Included a requirement for a prospective bidder to submit a completed PIA as part of the Request for Proposal evaluation process when bids involve handling personal information, personal health information and other confidential information. PIAs are also embedded in data sharing agreements and contracts.

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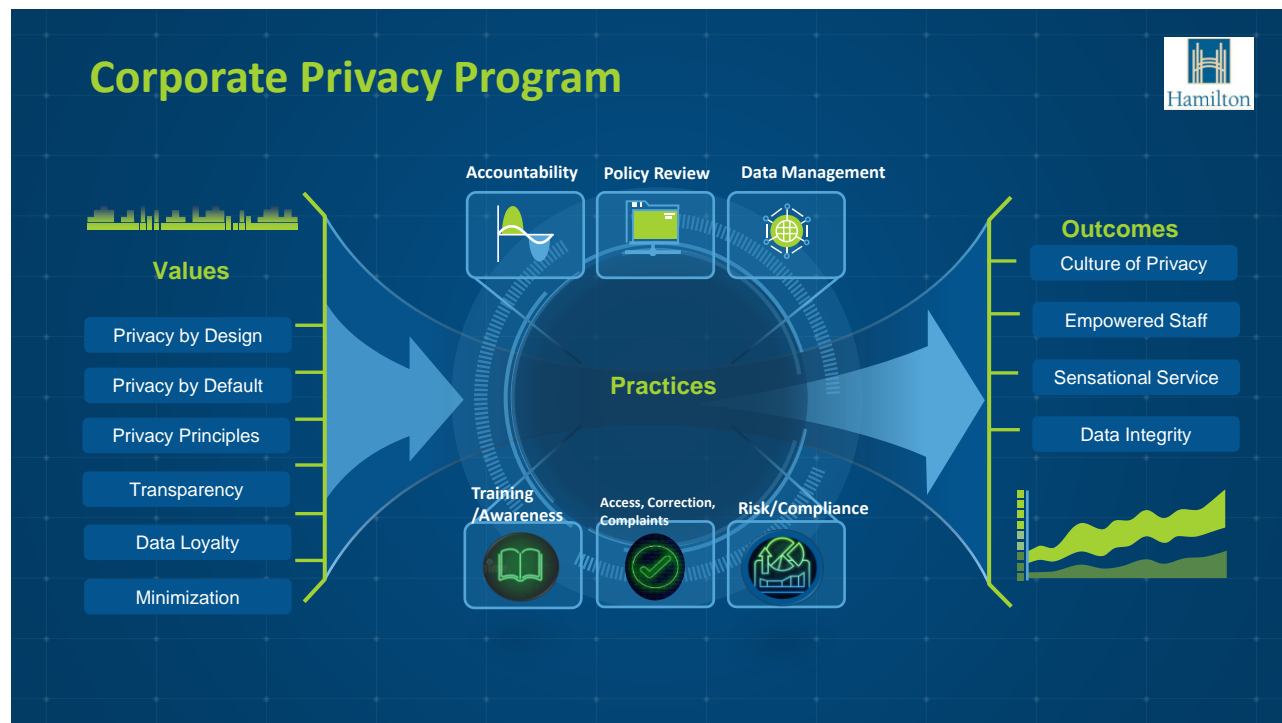
SUBJECT: Corporate Privacy Program Update FCS22078 (City Wide) - Page 3 of 3

- Project Management – revised the ‘business request’ process to ensure Privacy is involved right at the start to the completion of any initiative involving information privacy.

APPENDICES AND SCHEDULES ATTACHED

Appendix A to Report FCS22078 – Corporate Privacy Program

Appendix A to Report FCS22078 – Corporate Privacy Program





Hamilton

**GOVERNANCE REVIEW SUB-COMMITTEE
REPORT 22-004**

Friday September 9, 2022

11:00 am

Room 264

Hamilton City Hall

Present: Councillors M. Wilson (Chair), B. Clark, M. Pearson, and A. VanderBeek

Absent: Councillors T. Whitehead, and L. Ferguson – Personal

THE GOVERNANCE REVIEW SUB-COMMITTEE PRESENTS REPORT 22-004 AND RESPECTFULLY RECOMMENDS:

1. Code of Conduct and Conflict of Interest Education and Communications (HUR22011 / CM22018) (City Wide) (Added Item 7.1)

That Report HUR22011 / CM22018, respecting Code of Conduct and Conflict of Interest Education and Communications, be received.

2. Feasibility of Implementing the Recommendations from the Committee Against Racism for Changes to the Hamilton Police Services Board Selection Process (FCS22072) (City Wide) (Outstanding Business list Item) (Item 10.1)

That the Selection Process for the appointment of the one person appointed by resolution of the council to the Hamilton Police Services Board, be approved, as follows:

(a) That By-Law 21-021, as amended, A By-Law to Govern the Proceedings of Council and Committees of Council (Procedural By-law), be amended as follows:

(i) That the definition of “Selection Committee”, be amended as follows:

“Selection Committee” means a Committee established by Council, comprised entirely of Members of Council, to interview and report back to Council on the appointment of citizen representatives to agencies, boards and Committees, and reports directly to Council, with the exception of the Hamilton Police Services Board Selection Committee for the recruitment of the one person appointed by resolution of council to the Hamilton Police Services Board which is

comprised of six (6) community representatives and five (5) Council representatives with full voting privileges.

- (b) That the Hamilton Police Services Board Selection Committee for the recruitment of one person appointed by resolution of council to the Hamilton Police Services Board, be comprised of the five (5) members of Council and six (6) community representatives;
- (c) That the Committee Against Racism and the Hamilton Anti-Racism Resource Centre (HARRC) recommend the appointment of the six (6) community representatives on the Hamilton Police Services Board Selection Committee for the recruitment of one person appointed by resolution of council to the Hamilton Police Services Board for the 2022-2026 term of Council for Council's consideration;
- (d) That the six (6) community representatives appointed to the Hamilton Police Services Board Selection Committee for the recruitment of one person appointed by resolution of council to the Hamilton Police Services Board, be required to complete and adhere to a confidentiality agreement as well as the Code of Conduct for Local Boards.
- (e) That the Corporate Policy - Hamilton City Council - Appointment of Citizens to the City's Agencies, Boards, Commissions, Advisory (Volunteer) Committees and Sub-Committees, be amended, to add a new sub-section 14 as follows, renumbering the remaining sub-sections accordingly:

Hamilton Police Services Board Selection Committee

- 14. Five (5) members of Council and six (6) community representatives are appointed to the Hamilton Police Services Board Selection Committee whose mandate will be to:
 - (i) Review applications for the one citizen appointment to the Hamilton Police Services Board;
 - (ii) Shortlist the applicants with assistance of staff, where appropriate, based on the applicant information provided;
 - (iii) Request that the Hamilton Police Service as well as the following Advisory Committees submit confidential interview questions:
 - (a) Hamilton Women and Gender Equity Advisory Committee
 - (b) Indigenous Advisory Committee
 - (c) LGBTQ Advisory Committee
 - (d) Committee Against Racism Advisory Committee
 - (e) Advisory Committee for Persons with Disabilities

- (iv) Interview applicants who have met the criteria (below), ensuring that they are not ineligible (below) and who have provided confirmation of compliance with the City's Mandatory COVID-19 Vaccination Verification Policy;

Preference will be given to applicants who meet the following criteria:

- a resident of, or owner of a business in, the City;
- an owner or tenant of land in the City, or the spouse of such a person;
- a Canadian citizen, at least 18 years of age;
- not a member of the Legislative Assembly, the Senate, House of Commons, or an elected official of the City;
- not a Crown employee, nor an employee of a municipality;
- not otherwise disqualified from holding office or voting;
- of good character (applicants will be required to provide authorization to the Police Service to conduct a comprehensive background check);
- a demonstrated history of community service i.e., previous experience on Boards or Committees;
- able to devote up to 20 to 25 hours per month to Police Board matters, including availability during normal business hours;
- skills or leadership in a business or a profession, which demonstrates ability to work effectively as a member of the Board; and,
- specific knowledge, training, education or experience, which may be an asset to the Board.

The following persons are ineligible to be a citizen appointee to the Board:

- a member of City Council;
- an employee of the City of Hamilton;
- a Judge or a Justice of the Peace;
- a police officer; or,
- a person who practices criminal law as a defence counsel.

- (v) Submit two (2) preferred candidate(s) to Council for consideration for the appointment of one person to the Hamilton Police Services Board.

3. Integrity Commissioner and lobbyist Registrar Contract (FCS22074) (City Wide) (Item 10.2)

- (a) That Council approve the extension to Contract C2-06-19, Provision of Services of an Integrity Commissioner and Lobbyist Registrar for the City of Hamilton until May 31, 2023 and that the City Clerk be authorized to negotiate, enter into and execute the extension and any ancillary documents required to give effect thereto with Principles Integrity, in a form satisfactory to the City Solicitor;
- (b) That the City Clerk inform Council on the results of the negotiation; and,
- (c) That the City Clerk report back to Governance Review Sub-Committee by March 31, 2023 with a recruitment selection process option for future appointments for the Integrity Commissioner position, as well as the option to further extend the current contract C2-06-19 past May 31, 2023.

4. Mandatory COVID-19 Vaccination Verification Policy for Members of Council and Members of Council Appointed Committees (FCS22016(a)/ HR22010(a) (City Wide) (Outstanding Business List item) (Item 10.3)

That the amendments to the City of Hamilton Mandatory COVID19 Vaccination Verification Policy respecting the reporting of non-compliant Members of Council as described in Appendix "A" to Governance Review Sub-Committee Report 22-004, be approved.

5. 2022 Review of the City's Procedural By-law (FCS22075) (Item 10.4)

That the By-law amending By-law 21-021, A By-Law To Govern The Proceedings of Council and Committees of Council, as Amended, attached as Appendix "B" to Governance Review Sub-Committee Report 22-004, be enacted by Council.

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 2)

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

6. DELEGATION REQUESTS

- 6.2 Karl Andrus, Hamilton Community Benefits Network, respecting Item 10.4, 2022 Review of the City's Procedural By-law (FCS22075) (For today's meeting)
- 6.3 Koubra Haggart, Hamilton Centre for Civic Inclusion, respecting Item 10.1, Report FCS22072 (For today's meeting) - WITHDRAWN
- 6.4 Marlene Dei-Amoah, Committee Against Racism, respecting Item 10.1, Report FCS22072 (For today's meeting)

- 6.5 Lyndon M. George, Hamilton Anti-Racism Resource Centre, respecting Item 10.1, Report FCS22072 (For today's meeting)

7. CONSENT ITEMS

- 7.1 Code of Conduct and Conflict of Interest Education and Communications (HUR22011 / CM22018) (City Wide)

The September 9, 2022 Agenda of the Governance Review Sub-Committee were approved, as amended.

(b) DECLARATIONS OF INTEREST (Item 3)

There were no declarations of interest.

(c) APPROVAL OF MINUTES (Item 4)

(i) June 23, 2022 (Item 4.1)

The Minutes of the June 23, 2022 meeting of the Governance Review Sub-Committee were approved, as presented.

(d) DELEGATION REQUESTS (Item 6)

The following Delegation Requests were approved for today's meeting:

- (i) Cameron Kroetsch, respecting Item 10.4, the Procedural By-law Report (Item 6.1)
- (ii) Karl Andrus, Hamilton Community Benefits Network, respecting Item 10.4, 2022 Review of the City's Procedural By-law (FCS22075) (Added Item 6.2)
- (iii) Marlene Dei-Amoah, Committee Against Racism, respecting Item 10.1, Report FCS22072 (Added Item 6.4)
- (iv) Lyndon M. George, Hamilton Anti-Racism Resource Centre, respecting Item 10.1, Report FCS22072 (Added Item 6.5)

(e) CONSENT ITEMS (Item 5)

(i) Code of Conduct and Conflict of Interest Education and Communications (HUR22011 / CM22018) (City Wide) (Added Item 7.1)

That staff be directed to review the City's policies around City employees who are also business owners bidding on City Contracts and report back to the Governance Review Sub-Committee in the new term of Council.

For further disposition of this matter, refer to Item 1.

(f) PUBLIC HEARINGS / DELEGATIONS (Item 9)

(i) Delegations respecting Item 10.4 - 2022 Review of the City's Procedural By-law (FCS22075) (City Wide)

The following delegations addressed the Committee respecting Item 10.4 - 2022 Review of the City's Procedural By-law (FCS22075) (City Wide):

- (a) Cameron Kroetsch (Added Item 9.1)
- (b) Karl Andrus, Hamilton Community Benefits Network (Added Item 9.2)

The following delegations respecting Item 10.4 - 2022 Review of the City's Procedural By-law (FCS22075) (City Wide), were received:

- (a) Cameron Kroetsch (Added Item 9.1)
- (b) Karl Andrus, Hamilton Community Benefits Network (Added Item 9.2)

For further disposition of this matter, refer to Item 5.

(ii) Delegations respecting Item 10.1 - Feasibility of Implementing the Recommendations from the Committee Against Racism for Changes to the Hamilton Police Services Board Selection Process (FCS22072) (City Wide)

The following delegations addressed the Committee respecting Item 10.1 - Feasibility of Implementing the Recommendations from the Committee Against Racism for Changes to the Hamilton Police Services Board Selection Process (FCS22072) (City Wide):

- (a) Marlene Dei-Amoah, Committee Against Racism (Added Item 9.3)
- (b) Lyndon M. George, Hamilton Anti-Racism Resource Centre (Added Item 9.4)

The following delegations respecting Item 10.1 - Feasibility of Implementing the Recommendations from the Committee Against Racism for Changes to the Hamilton Police Services Board Selection Process (FCS22072) (City Wide), were received:

- (a) Marlene Dei-Amoah, Committee Against Racism (Added Item 9.3)
- (b) Lyndon M. George, Hamilton Anti-Racism Resource Centre (Added Item 9.4)

For further disposition of this matter, refer to Item 2.

(g) DISCUSSION ITEMS (Item 10)

(i) **Feasibility of Implementing the Recommendations from the Committee Against Racism for Changes to the Hamilton Police Services Board Selection Process (FCS22072) (City Wide) (Outstanding Business list Item) (Item 10.1)**

That Report FCS22072, respecting the Feasibility of Implementing the Recommendations from the Committee Against Racism for Changes to the Hamilton Police Services Board Selection Process, be received.

That the Selection Process for the appointment of the one person appointed by resolution of the council to the Hamilton Police Services Board, be approved, as follows:

(a) That By-Law 21-021, as amended, A By-Law to Govern the Proceedings of Council and Committees of Council (Procedural By-law), be **amended** as follows:

(i) That the definition of "Selection Committee", be **amended** as follows:

"Selection Committee" means a Committee established by Council, comprised entirely of Members of Council, to interview and report back to Council on the appointment of citizen representatives to agencies, boards and Committees, and reports directly to Council, **with the exception of the Hamilton Police Services Board Selection Committee for the recruitment of the one person appointed by resolution of council to the Hamilton Police Services Board which is comprised of six (6) community representatives and five (5) Council representatives with full voting privileges.**

(b) That the Hamilton Police Services Board Selection Committee for the recruitment of one person appointed by resolution of council to the Hamilton Police Services Board, be comprised of the five (5) members of Council and six (6) community representatives;

(c) That the Committee Against Racism and the Hamilton Anti-Racism Resource Centre (HARRC) recommend the appointment of the six (6) community representatives on the Hamilton Police Services Board Selection Committee for the recruitment of one person appointed by resolution of council to the Hamilton Police Services Board for the 2022-2026 term of Council for Council's consideration;

(d) That the six (6) community representatives appointed to the Hamilton Police Services Board Selection Committee for the recruitment of one person appointed by resolution of council to the Hamilton Police

Services Board, be required to complete and adhere to a confidentiality agreement as well as the Code of Conduct for Local Boards.

- (e) That the Corporate Policy - Hamilton City Council - Appointment of Citizens to the City's Agencies, Boards, Commissions, Advisory (Volunteer) Committees and Sub-Committees, be **amended**, to add a new sub-section 14 as follows, renumbering the remaining sub-sections accordingly:

Hamilton Police Services Board Selection Committee

14. Five (5) members of Council and six (6) community representatives are appointed to the Hamilton Police Services Board Selection Committee whose mandate will be to:

- (i) Review applications for the one citizen appointment to the Hamilton Police Services Board;
- (ii) Shortlist the applicants with assistance of staff, where appropriate, based on the applicant information provided;
- (iii) Request that the Hamilton Police Service as well as the following Advisory Committees submit confidential interview questions:
 - (a) Hamilton Women and Gender Equity Advisory Committee
 - (b) Indigenous Advisory Committee
 - (c) LGBTQ Advisory Committee
 - (d) Committee Against Racism Advisory Committee
 - (e) Advisory Committee for Persons with Disabilities
- (iv) Interview applicants who have met the criteria (below), ensuring that they are not ineligible (below) and who have provided confirmation of compliance with the City's Mandatory COVID-19 Vaccination Verification Policy;

Preference will be given to applicants who meet the following criteria:

- a resident of, or owner of a business in, the City;
- an owner or tenant of land in the City, or the spouse of such a person;

- a Canadian citizen, at least 18 years of age;
- not a member of the Legislative Assembly, the Senate, House of Commons, or an elected official of the City;
- not a Crown employee, nor an employee of a municipality;
- not otherwise disqualified from holding office or voting;
- of good character (applicants will be required to provide authorization to the Police Service to conduct a comprehensive background check);
- a demonstrated history of community service i.e., previous experience on Boards or Committees;
- able to devote up to 20 to 25 hours per month to Police Board matters, including availability during normal business hours;
- skills or leadership in a business or a profession, which demonstrates ability to work effectively as a member of the Board; and,
- specific knowledge, training, education or experience, which may be an asset to the Board.

The following persons are ineligible to be a citizen appointee to the Board:

- a member of City Council;
 - an employee of the City of Hamilton;
 - a Judge or a Justice of the Peace;
 - a police officer; or,
 - a person who practices criminal law as a defence counsel.
- (v) Submit two (2) preferred candidate(s) to Council for consideration for the appointment of one person to the Hamilton Police Services Board.

For further disposition of this matter, refer to Item 2.

**(ii) Integrity Commissioner and lobbyist Registrar Contract (FCS22074)
(City Wide) (Item 10.2)**

- (a) That Council approve the extension to Contract C2-06-19, Provision of Services of an Integrity Commissioner and Lobbyist Registrar for the City of Hamilton until May 31, 2027 and that the City Clerk be authorized to negotiate, enter into and execute the extension and any ancillary documents required to give effect thereto with Principles Integrity, in a form satisfactory to the City Solicitor.

- (b) That the City Clerk report back to Governance Review Sub-Committee on the results of the negotiation.

That Report FCS22074, respecting the Integrity Commissioner and lobbyist Registrar Contract, **be amended**, by amending Sub-section (a) by replacing the May 31, 2027 date with May 31, 2023, and Sub-section (b) by replacing the words 'report back to Governance Review Sub-Committee on the results of the negotiation' with '**inform Council on the results of the negotiation**', and adding Sub-Section (c), as follows:

- (a) That Council approve the extension to Contract C2-06-19, Provision of Services of an Integrity Commissioner and Lobbyist Registrar for the City of Hamilton until May 31, 2023 and that the City Clerk be authorized to negotiate, enter into and execute the extension and any ancillary documents required to give effect thereto with Principles Integrity, in a form satisfactory to the City Solicitor;
- (b) That the City Clerk **inform Council on the results of the negotiation**; and,
- (c) **That the City Clerk report back to Governance Review Sub-Committee by March 31, 2023 with a recruitment selection process option for future appointments for the Integrity Commissioner position, as well as the option to further extend the current contract C2-06-19 past May 31, 2023.**

For further disposition of this matter, refer to Item 3.

(h) **GENERAL INFORMATION / OTHER BUSINESS (Item 13)**

(i) **Amendment to the Outstanding Business List (Item 13.1)**

The following amendment to the Governance Review Sub-Committee's Outstanding Business List, was approved:

- (a) Item Considered Complete and Needing to Be Removed (Item 13.1(a)):

Committee Against Racism - Citizen Committee Report -
Recommendations for changes to the Hamilton Police Service Board
selection process

OBL Item: 22-B

Added: July 7, 2022 at AF&A (Item 10.1)

Completed: September 9, 2022 at Governance (Item 10.1)

(i) ADJOURNMENT (Item 15)

There being no further business, the Governance Review Sub-Committee meeting adjourned at 1:20 p.m.


Respectfully submitted,

Councillor M. Wilson, Chair
Governance Review Sub-Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk


<p>Corporate Human Resources Policy Health, Safety and Wellness</p>	 Hamilton	<p>Content Updated: 2022 - 08- 022 Supersedes: Pandemic Response Procedure - Staff Vaccination for COVID-19 - COH-P-018</p>
<p>Policy No: HR-66-21 Page 1 of 11</p>		<p>Approval: 08-12-2022</p>

<p>Mandatory COVID-19 Vaccination Verification Policy</p>	
<p>POLICY STATEMENT</p>	<p>The City of Hamilton (the City) has an obligation under Provincial legislation to take all necessary precautions to protect the health and safety of its workforce and is committed to providing excellent service to our community and to building trust and confidence in local government.</p> <p>To help reduce the risk of COVID-19 transmission, this mandatory workplace vaccination verification policy is an important measure that complements other workplace health and safety measures in place including daily health screening, mandatory masking, physical distancing, hand hygiene and enhanced cleaning.</p> <p>This policy is in line with Public Health guidance and supports the direction that vaccines provide a high level of protection against COVID-19 and related variants. Getting fully vaccinated against COVID19 is the best defense against the virus, including the variants.</p> <p>The City is demonstrating its commitment to promoting vaccinations to ensure the health and safety of all members of its workforce and the broader City of Hamilton community.</p>
<p>PURPOSE</p>	<p>The purpose of this policy is to outline the City of Hamilton’s requirement with regard to COVID-19 vaccination and provide direction to Employees on the requirement to receive the COVID-19 vaccination and provide proof of vaccination or a bona fide exemption.</p>
<p>SCOPE</p>	<p>This policy applies to all Employees of the City of Hamilton, including full-time, part-time, permanent, temporary, casual, volunteers; and students, and including Members of Council.</p> <p>New Employees will also be subject to this policy as a condition of their employment contract with the City of Hamilton. It requires Employees to be fully vaccinated against the COVID-19 virus and requires Employees to provide proof of vaccination satisfactory to the employer.</p> <p>Vaccination requirements are subject to bona fide medical and human rights exceptions. All exemption requests will be reviewed</p>

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	<p>on a case by case basis and are subject to the City's accommodation process.</p> <p>In addition to this policy, some workplace groups may have additional mandates or directives or reporting requirements from provincial or federal authorities.</p>	
DEFINITIONS	The following terms referenced in this Policy are defined as:	
COVID-19	A virus belonging to a large family called coronavirus which includes the virus that causes the common cold and more severe disease such as Severe Acute Respiratory Syndrome (SARs) and Middle East Respiratory Syndrome (MERS-COV). The virus that causes COVID-19 is a novel coronavirus, named SARS-CoV-2.	
Vaccine	For the purposes of this Policy, a Vaccine is defined as a substance used to stimulate the production of antibodies and provide protection from SARS-CoV-2	
Fully Vaccinated	Having received the full series of a COVID-19 vaccine or combination of COVID-19 vaccines as defined by the Ontario Ministry of Health and Long-term Care and the employer.	
Proof of Vaccination	Documentation issued by the Ontario Ministry of Health, other province or territory or international equivalent indicating individual immunization status against the COVID-19 virus.	
Proof of Medical Exemption	Written proof of a medical reason, provided by a physician or nurse practitioner in the extended class that sets out: (i) a documented medical reason for not being fully vaccinated against COVID-19, and (ii) the effective time-period for the medical reason.	

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<p>TERMS & CONDITIONS</p> <p>Suspended Provisions</p> <p>Operational Areas Subject to Differential Terms and Conditions</p>	<p>The following provisions in the text box below are suspended until further notice as per Council's decision on August 12, 2022.</p> <div data-bbox="626 506 1398 1545" style="border: 1px solid black; background-color: #f0f0f0; padding: 10px;"> <p>The following apply to this Policy:</p> <p>1. Mandatory Covid-19 Vaccinations</p> <ul style="list-style-type: none"> • All City of Hamilton Employees are required to be fully vaccinated against COVID-19 to access a City facility for the purpose of conducting work, unless subject to an approved exemption by September 30, 2022. • Employees who have not provided proof that they are fully vaccinated or a valid exemption satisfactory to the employer are required to participate (or continue to participate) in the City's rapid antigen testing program until September 30, 2022. • Unvaccinated Employees, and unvaccinated Employees who have provided a valid exemption, will only be allowed into a City facility for the purposes of working if they submit to regular antigen testing for COVID-19 and demonstrate a negative result, at intervals to be determined by the employer. </div> <ul style="list-style-type: none"> • Employees in the following three operational areas will be subject to the following differential terms and conditions under the policy as follows: <ul style="list-style-type: none"> ○ Employees at the Lodges will continue to be required to provide proof of vaccination in order to attend work. Employees failing to provide such evidence will remain on an unpaid leave of absence until further notice. Employees at the Lodges are required to continue participation in daily Rapid Antigen Testing until further notice;
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	<ul style="list-style-type: none"> ○ Employees at Hamilton Paramedic Services who have failed to disclose proof of vaccination continue to be required to participate in Rapid Antigen Testing prior to commencing each shift until further notice; ○ Employees at the Red Hill Child Care Centre who have failed to disclose proof of vaccination will continue to be required to participate in Rapid Antigen Testing three times per week until further notice. 	
Requirements for New Employees	<ul style="list-style-type: none"> • As a condition of employment, new hires are required to provide proof that they are fully vaccinated or provide proof of valid exemption satisfactory to the employer prior to their start date. By signing the conditional offer letter, they acknowledge and agree to comply with any future vaccine policy requirements as an ongoing condition of employment at the City of Hamilton. 	
Requirements for Council Members	<ul style="list-style-type: none"> • All Members of Council are required to be fully vaccinated against COVID-19, unless subject to an approved exemption. Failure to comply will result in a complaint to the Integrity Commissioner. 	
Additional Provisions	<p>1. Providing Proof of COVID-19 Vaccination Status</p> <ul style="list-style-type: none"> • Employees and Members of Council are required to provide proof of their vaccination series approved by Health Canada and recommended by Ontario Ministry of Health by providing one of the following: <ul style="list-style-type: none"> ○ Proof of COVID-19 vaccine administration as per the following requirements: <ul style="list-style-type: none"> a. Proof of all required doses of a COVID-19 vaccine approved by Health Canada and recommended by Ontario Ministry of Health. <p>2. Providing Proof of An Approved Exemption</p> <ul style="list-style-type: none"> • The City will comply with its human rights obligations and accommodate Employees and Members of Council who are legally entitled to accommodation. 	

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- Exemptions will be made for grounds protected by the Ontario Human Rights Code which includes confirmed medical reasons. Human Resources will assist with accommodation questions, concerns and requests.
- Employees and Members of Council are required to provide proof of their medical exemption by providing one of the following:
 - Written proof of a medical reason, provided by either a physician or nurse practitioner in the extended class that sets out:
 - a. That the person cannot be vaccinated against COVID-19 and;
 - b. The effective time period for the medical reason (i.e., permanent or time- limited).
- The City will work with those who receive an exemption to connect them with the appropriate resources to develop a reasonable and appropriate accommodation plan including health and safety measures to protect all workers.

3. Vaccination Status Reporting and Documentation

- Vaccination status information will be collected and protected in accordance with relevant legislation.

4. Non-compliance with the Mandatory COVID-19 Vaccination Verification Policy

The following provisions in the text box below are suspended until further notice as per Council's decision on August 12, 2022 except for employees in Operational Areas subject to differential terms and conditions (Lodges, Paramedics, Red Hill Child Care Centre).

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- In accordance with City of Hamilton Human Resources policies, collective agreements and applicable legislation, directives, and policies, any non-compliance with the requirements of the Mandatory COVID-19 Vaccination Verification Policy will result in disciplinary measures, up to and including termination of employment.
- Subject to any valid exemptions, Employees failing to provide proof of being fully vaccinated against COVID-19 by September 30, 2022 will be terminated from their employment with the City as of that date.


The following provisions in the text box below are suspended until further notice as per Council's decision on August 12, 2022 except for employees in Operational Areas subject to differential terms and conditions (Lodges, Paramedics, Red Hill Child Care Centre).


Access to the Rapid Antigen Test Program


- In the event that an Employee cannot participate in the City's rapid antigen testing program as a result of the inability of the City to provide rapid test kits, the Employee will be placed upon a paid leave of absence until they are able to meet the requirements of the next test date in the program (i.e. the City has made test kits available).
- Employees are required to return to work at the earliest possible opportunity once testing kits are made available, and the Employee can test, on the next applicable testing date.


5. Access to COVID-19 Vaccination Clinics

- Reasonable arrangements will be made to allow for staff to attend COVID-19 vaccination clinics during work time.
- Employees must have approval from their supervisor in

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	<p>advance before attending a clinic during work time.</p> <ul style="list-style-type: none"> All efforts should be made to allow the Employee to use time at the beginning or end of their shift day or to extend lunch and break times as operationally feasible with work schedules to attend vaccination clinics. Where Employees are unable to attend a vaccination clinic during their regularly scheduled work hours, the City will compensate staff for a period of 30 minutes outside of work time to receive a vaccination subject to any limitations under a collective agreement or policy. <p>6. Continued Adherence to Public Health Measures</p> <ul style="list-style-type: none"> Fully vaccinated Employees are required to practice Public Health measures to control the spread of COVID-19. Employees must adhere to the City's health and safety protocols while in the workplace, including daily health screening, mandatory masking, physical distancing, hand hygiene, enhanced cleaning and the use of Personal Protective Equipment as required by their position. 	
RESPONSIBILITIES (if applicable)	<p>The following positions and/or departments are responsible for fulfilling the responsibilities detailed in this Policy as follows:</p> <p>Management/Supervisors</p> <p>The following provisions in the text box below are suspended until further notice as per Council's decision on August 12, 2022 except for employees in Operational Areas subject to differential terms and conditions (Lodges, Paramedics, Red Hill Child Care Centre).</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <ul style="list-style-type: none"> Ensure Employees attending work are fully vaccinated against COVID-19 Ensure Employees have submitted proof of their vaccination status or an approved exemption </div> <ul style="list-style-type: none"> Follow and comply with any federal or provincial mandates or 	

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	<p>directives regarding the vaccination of staff</p> <ul style="list-style-type: none"> • Continue to enforce workplace precautions that limit the spread of COVID-19 virus • Ensure that Employees are aware of the importance of getting vaccinated against COVID-19 • Provide staff with access to information on COVID-19, health and safety precautions, and on the efficacy of the COVID-19 vaccine • Provide staff with information on location and scheduling of vaccination clinics when available • Where feasible, support time from regular duties for staff to attend vaccination clinics in accordance with relevant collective agreement language and/or Corporate Policy <p>Employees</p> <p>The following provisions in the text box below are suspended until further notice as per Council's decision on August 12, 2022 except for employees in Operational Areas subject to differential terms and conditions (Lodges, Paramedics, Red Hill Child Care Centre).</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>Submit proof of vaccination status, or an approved exemption</p> </div> <ul style="list-style-type: none"> • Continue to follow health and safety protocols to ensure personal safety and prevent the spread of COVID-19 before and after vaccination. • Remain informed about COVID-19 and COVID-19 vaccination as it relates to your role, personal health and/or professional requirements. • Adhere to any additional mandates or directives or reporting requirements from provincial or federal authorities. 	

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<ul style="list-style-type: none"> • Identify opportunities to obtain a COVID-19 vaccination through community clinics or from health care professionals • If additional booster doses of the COVID-19 vaccine are required, ensure subsequent doses are also received <p>The following provisions in the text box below are suspended until further notice as per Council’s decision on August 12, 2022 except for employees in Operational Areas subject to differential terms and conditions (Lodges, Paramedics, Red Hill Child Care Centre).</p> <div style="border: 1px solid black; background-color: #f0f0f0; padding: 10px; margin: 10px auto; width: 80%;"> <ul style="list-style-type: none"> • Employees not fully vaccinated against COVID-19 or who have not yet disclosed their vaccination status prior to September 30, 2022 are required to participate (or continue to participate) in the City’s rapid antigen testing program until September 30, 2022 or such time they meet the requirements of this policy. </div> <ul style="list-style-type: none"> • For employees who are required to participate in rapid antigen screening, in the event of an interruption to the City’s rapid antigen testing program (e.g. due to a lack of supply) and an Employee is placed on a paid leave of absence; the Employee is expected to return to active duty at the employers determination once testing kits are made available, and the Employee can test, on the next applicable testing date. <p>Human Resources</p> <ul style="list-style-type: none"> • Assist management with any labour relations and health and safety issues arising from application of this policy including liaising directly with Union leadership. • Create procedure for collecting and storing documentation on Employee vaccination status. • Assist management with accommodation questions, concerns and requests. <p>Occupational Health Nurse</p>		

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	<ul style="list-style-type: none"> • Provide information and guidance to leaders and Employees on COVID-19 vaccination. • Ensure that any records of COVID-19 vaccination held by the City are stored and used in compliance with privacy legislation and corporate policies. 	
COMPLIANCE	<p>In accordance with City of Hamilton Human Resources policies, collective agreements and applicable legislation, directives, and policies, any non-compliance with the requirements of the Mandatory COVID-19 Vaccination Verification Policy will result in disciplinary measures, up to and including termination of employment.</p> <p>Non-compliance with the Policy by Members of Council will result in a complaint to the Integrity Commissioner.</p> <p>The following provisions in the text box below are suspended until further notice as per Council's decision on August 12, 2022 except for employees in Operational Areas subject to differential terms and conditions (Lodges, Paramedics, Red Hill Child Care Centre).</p> <div data-bbox="594 1293 1399 1528" style="border: 1px solid black; padding: 5px; background-color: #f0f0f0;"> <p>Subject to any valid exemptions, Employees failing to provide proof of being fully vaccinated against COVID-19 by September 30, 2022 will be terminated from their employment with the City as of that date.</p> </div>	
HISTORY	<p>The following stakeholders were consulted in the creation or revisions made to this Policy:</p> <p>City of Hamilton's Senior Leadership Team Legal Services Division Human Resources Leadership Team Union Representatives from each of the City's unions.</p> <p>This policy replaces the former policy named Mandatory COVID-19 Vaccination Verification Policy dated 2021-08-26.</p>	

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<p>This policy was approved by Council on January 12, 2022. Amendments to the Policy (Suspended Provision) approved by Council on August 12, 2022.</p>		

DRAFT

Appendix 'B' to Item 5 of Governance Review Sub-Committee Report 22-004

Authority: Item #, Audit, Finance and Administration Committee Report 22-016 (Governance Review Sub-Committee Report 22-004)
 CM: September 28, 2022
 Ward: City Wide

Bill No.

CITY OF HAMILTON

BY-LAW NO. 22-

To Amend By-law No. 21-021, A By-law to Govern the Proceedings of Council and Committees of Council

WHEREAS Council enacted a Council Procedural By-law being City of Hamilton By-law No. 21-021;

AND WHEREAS it is necessary to amend By-law 21-021.

NOW THEREFORE the Council of the City of Hamilton enacts as follows:

1. That By-law No. 21-021, be **amended** to reflect the following amendments:

(i) **1.1** In this By-law,

“Advisory Committee” means a group of appointed residents established by Council for the purpose of providing advice on matters that are related to the specific mandate of the committee.

“Hearing” means a Meeting or hearing in a proceeding to which the *Statutory Powers and Procedure Act* applies.

“Main Motion” means a proposal by a member that begins the process of making any decision for consideration of Council or a Committee, that is moved by a member and seconded by another member.

“Motion” means a proposal by a member for the consideration of Council or a Committee included in the published agenda, that is moved by a member and seconded by another member. A Motion may be Procedural or Substantive in nature.

“Procedural Motion” means any motion concerning the manner or time of consideration of any matter before the Council or the Committee, as opposed to the substance thereof, and includes, without limitation, the following: a motion to adjourn; to call the question; to go into committee of the whole; to recess; to refer; to defer; to go into a closed meeting; to suspend the rules of procedure and to lift.

“Sub-Committee” means a Committee established by Council, comprised of some Members of Council and in certain circumstances also citizen members. Sub-Committees report up to an assigned Standing Committee with members of Sub-Committees being appointed by Council.

“Task Force” means a temporary ad hoc group of appointed citizens established by Council for the purpose of providing advice on matters related to a specific mandate of the task force.

- (ii) **2.3** Notwithstanding any other provisions of this By-Law, where Council or a Committee convenes for the purpose of holding a Hearing, the provisions of the relevant statute, the Statutory Powers Procedure Act, R.S.O. 1990, c. S.22, as amended or re-enacted from time to time, together with any procedures and practices established by the Council or Committee, shall govern the Hearing, as applicable.
- (iii) **3.1 First Council Meeting**
 - (1) The First Meeting of Council shall be held at a time and place to be fixed by the Clerk provided that it shall not be held later than 31 days after the term of Council commences.
 - (2) The IN-PERSON Proceedings of the First Meeting of Council shall include:
 - (3) Despite subsection 3.1(2), and provided all requirements of the Act relating to the First Meeting of Council can be satisfied, the First Meeting of Council may be held as a VIRTUAL or HYBRID proceeding in the event of an Emergency.
- (iv) **4.2** During the consideration of Standing Committee Reports and Selection Committee Reports a member may:
 - (a) request that a matter contained within the Committee Report be voted on separately at Council;
 - (b) amend a matter contained within the Committee Report;
 - (i) in the event, an amendment is considered to be contrary to the main motion within the Committee Report, Council will follow the following process:
 - 1. The main motion within the Committee Report shall be voted upon;
 - (a) if the vote result is deemed to be Carried, the matter is considered closed; and
 - (b) if the vote result is deemed to be lost, the amendment considered to be contrary to the main motion within the Committee

Report, may be introduced if duly moved and seconded.

(v) **5.2 Appointment of Committee Chairs and Vice Chairs**

- (6) Despite subsection 5.2(1)(c) the role of Chair of the General Issues Committee Budget meetings may be chaired by the Mayor or a Councillor with an understanding of financial reporting for the budget year. Despite subsection 5.2(1)(a) and (b) the Chair of the General Issues Committee Budget meetings may serve for more than one year in a Council term.
- (7) The role of Vice-Chair of the General Issues Committee Budget meetings may be vice-chaired by a Councillor with an understanding of financial reporting for the budget year. Despite subsection 5.2(1)(a) and (b) the Vice-Chair of the General Issues Committee Budget meetings may serve for more than one year in a Council term.

(vi) **5.3 Standing Committee Membership**

- (4) Emergency & Community Services Committee shall be comprised of a minimum of 7 Members of Council.

(vii) **5.11 Order of Business**

- (1) The general Order of Business for the IN-PERSON / VIRTUAL / HYBRID scheduled meetings of Committees, unless amended by the Committee in the course of the meeting, shall be as follows:
 - (a) Ceremonial Activities
 - (b) Approval of Agenda
 - (c) Declarations of Interest
 - (d) Approval of Minutes of Previous Meeting
 - (e) Communications
 - (f) Delegation Requests
 - (g) Staff Presentations
 - (h) Delegations
 - (i) Consent Items
 - (j) Public Hearings
 - (k) Discussion Items
 - (l) Motions
 - (m) Notice of Motions
 - (n) General Information/Other Business
 - (o) Private and Confidential
 - (p) Adjournment

(viii) **5.12 Delegations**

- (10) Delegations respecting labour relation matters, conduct of a member(s) of staff and matters before another body (i.e. Police Services Board) will not be placed on a Committee Agenda and will be forwarded forthwith by the City Clerk to the relevant City Department or body for consideration and appropriate action.
- (11) Delegations which are in substance an allegation of a violation of the Code of Conduct or the *Municipal Conflict of Interest Act* by a member of Council or any member of a local board will not be placed on a Committee agenda and the delegate will be advised of the informal and formal mechanisms for bringing such allegations to the attention of the Integrity Commissioner.
- (12) Notwithstanding subsections 5.12(9), 5.12(10) and 5.12(11), a Standing Committee member may add the delegation request on a Standing Committee Agenda.
- (ix) **9.1** Except as provided in this Section 9, all Committee and Council meetings shall be open to the public.
- (x) **9.2** For the purpose of Sections 9.3, 9.5, 9.6 and 9.7, "Committee" shall mean any committee of which at least 50% of the members are also members of Council.
- (xi) **9.3** A meeting of Council or a Committee or part thereof may be closed to the public if the subject matter being considered is:
- (xii) **9.8** A vote may be taken during a meeting that is closed to the public pursuant to Sections 9.3, 9.4 and 9.5, if the vote is for a procedural matter or for giving directions or instructions to officers, employees or agents of the municipality, local board or committee of either of them or persons retained by or under a contract with the municipality or local board is permitted.
- (xiii) **13.6** In the event of a conflict between the provisions of this By-Law and the Act, or any other legislation, the provisions of the Act and legislation shall prevail, to the extent of the conflict.
- (xiv) **13.7** In the event of a conflict between the provisions of this By-Law and the Terms of Reference for any Sub-Committee, Advisory Committee or Task Force, the provisions of this By-law shall prevail, to the extent of the conflict.
- (xv) **Appendix A – General Issues Committee**

Specific duties shall include:

- To consider recommendations of any Sub-Committees and/or Task Forces which report directly to the General Issues Committee
- To consider Citizen Committee Report recommendations of any Advisory Committee which reports directly to the General Issues Committee

(xvi) **Appendix B – Board of Health**

Specific duties shall include:

- To consider recommendations of any Sub-Committees and/or Task Forces which report directly to the Board of Health
- To consider Citizen Committee Report recommendations of any Advisory Committee which reports directly to the Board of Health

(xvii) **Appendix C – Public Works Committee**

Specific duties shall include:

- To consider Citizen Committee Report recommendations of any Advisory Committee which reports directly to the Public Works Committee

(xviii) **Appendix D – Planning Committee**

Specific duties shall include:

- To advise and assist Council in any matters arising from the work of the Committee of Adjustment in considering applications for consent and minor variance under the *Planning Act*, including possible City participation at any Ontario Land Tribunal (OLT) Hearings to consider the appeal of Committee of Adjustment decisions
- To consider Citizen Committee Report recommendations of any Advisory Committee which reports directly to the Planning Committee

(xvix) **Appendix E – Emergency & Community Services Committee**

COMPOSITION

The Emergency & Community Services Committee shall be comprised of a minimum of **7** members of Council, plus the Mayor as ex-officio.

General:

To report and make recommendations to Council on matters relating to:

- ~~Advisory Committees that report to the Emergency & Community Services Committee~~

Specific duties shall include:

- To consider Citizen Committee Report recommendations of any Advisory Committee which reports directly to the Emergency & Community Services Committee

(xx) **Appendix F - Audit, Finance & Administration Committee**

Delegated Authority:

- To hold hearing on complaints made pursuant to Section 20 of the *Development Charges Act, 1997* and Section 257.85 of the *Education Act*.

Specific duties shall include:

- To consider Citizen Committee Report recommendations of any Advisory Committee which reports directly to the Audit, Finance and Administration Committee
- To consider recommendations from the City Auditor as per the Office of the City Auditor Charter (Schedule F1 to Appendix F).

(xxi) **Appendix J - HEARING PROCEDURES FOR SECTION 20 DEVELOPMENT CHARGES ACT, 1997 COMPLAINTS AND SECTION 257.85 EDUCATION ACT COMPLAINTS**, deleted in its entirety.

2. The amendments in this By-law include any necessary indexing, grammatical, numbering and lettering changes.
3. This By-law come into force on the day it is passed.

PASSED this 28th day of September, 2022.

F. Eisenberger
Mayor

A. Holland
City Clerk



Hamilton

PROCUREMENT SUB-COMMITTEE

REPORT 22-001

2:00 pm

Monday, September 12, 2022

Council Chambers

Hamilton City Hall

71 Main Street West

Present: Councillors L. Ferguson (Chair), J.P. Danko (Vice-Chair), and N. Nann

Absent: Councillor T. Whitehead - Personal

THE PROCUREMENT SUB-COMMITTEE PRESENTS REPORT 22-001 AND RESPECTFULLY RECOMMENDS:

1. **Amendments to the Procurement Policy and the Capital Pre-Approval Policy (FCS21103(a) / PW22081) (City Wide) (Item 10.1)**
 - (a) That staff be directed to prepare a by-Law amending By-law No. 20-205, "A By-law to Adopt and Maintain A Procurement Policy for the City of Hamilton" with the amendments to the City of Hamilton's (City) Procurement Policy as attached in Appendix "A" to Procurement Sub-Committee Report 22-001;
 - (b) That Council approve the amendment to the City's Capital Pre-Approval Policy, as attached in Appendix "B" to Procurement Sub-Committee Report 22-001; and,
 - (c) That any financing required to fund deposits or prepayment requirements resulting from the amended City's Capital Pre-Approval Policy (attached as Appendix "B" to Procurement Sub-Committee Report 22-001) be funded first from program reserve and second through an internal loan from the Unallocated Capital Reserve (#108020).

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 2)

The Committee Clerk advised that there were no changes to the agenda.

That the agenda for the September 12, 2022 Procurement Sub-Committee meeting was approved, as presented.

(b) DECLARATIONS OF INTEREST (Item 3)

There were no declarations of interest.

(c) MINUTES (Item 4)

(i) October 29, 2021

That the Procurement Sub-Committee Minutes of the October 29, 2021 Meeting was approved, as presented.

(d) DISCUSSION ITEMS (Item 10)

(i) Amendments to the Procurement Policy and the Capital Pre-Approval Policy (FCS21103(a) / PW22081) (City Wide) (Item 10.1) (Item 10.1)

Councillor Ferguson relinquished the Chair to introduce the following motion:

That staff be directed to investigate methods to recognize when commodity prices fluctuate in order to capture savings for the City and report back to a future Procurement Sub-Committee meeting.

Councillor Ferguson assumed the Chair.

(e) PRIVATE AND CONFIDENTIAL (Item 14)

(i) Closed Minutes – October 29, 2021 (Item 14.1)

(a) The Closed Session Minutes of the October 29, 2021 Procurement Sub-Committee meeting, were approved as presented; and,

(b) That the Closed Session Minutes of the October 29, 2021 Procurement Sub-Committee meeting, remain confidential.

(f) ADJOURNMENT (Item 15)

There being no further business the Procurement Sub-committee adjourned at 2:18 p.m.

Respectfully submitted,

Lloyd Ferguson, Chair
Procurement Sub-Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk

Appendix “A” to Procurement Report 22-001
Page 1 of 2

Appendix “A” to Report FCS21103(a)/PW22081 states the amendments to the City’s Procurement Policy

DEFINITIONS AND INTERPRETATION

SECTION 3

(Subsection to be added to the Procurement Policy)

“**Vehicle**” means a motor vehicle, trailer, traction engine, farm tractor, roadbuilding machine or any vehicle drawn, propelled or driven by any kind of power, including muscular power.”

POLICY # 2 – Approval Authority

SECTION 4.2

(Subsection to be revised in Procurement Policy)

- (1) Any person delegated Approval Authority pursuant to this Policy # 2 shall ensure that:
 - (a) an approved budget exists for the proposed procurement;
or
 - (b) that for the period up until October 1, 2023, the proposed procurement for a replacement Vehicle or it associated equipment is in accordance with the Capital Pre-Approval Policy, as amended through Report FCS21103(a)/PW22081.

and that such procurement does not violate any City policies or any applicable law. Any such procurement shall also satisfy any applicable audit requirements of the City.

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POLICY # 11 - Non-competitive Procurements

SECTION 4.11

(Subsection to be revised in Procurement Policy)

- (4) (a) That for the period up until May 1, 2023, for Contracts where the Goods and/or Services have been significantly impacted by extenuating circumstances within a commodity market to the extent where it may be necessary to consider a price adjustment in the Contract for that Good and/or Service, the General Manager of the Client Department in consultation with the General Manager of Finance and Corporate Services and the Manager of Procurement:
- i) may enter into negotiations with the vendor on an existing Contract where:
 - .1 the vendor has provided evidence and the Procurement Manager has verified that the commodity market for the Good and/or Service has resulted in unprecedented price fluctuations; and
 - .2 where the timely and continuous supply of the Good and/or Service is required;
 - ii) may execute any amendment to the Contract and any ancillary documents required to give effect thereto with the vendor, in a form satisfactory to the City Solicitor.
- (b) The City’s Director of Financial Services, Taxation & Corporate Controller shall be responsible to prepare an annual information report to Council on all Contracts that have been amended as per subsection (4) of this Policy #11.
- (c) Where the annual increase in costs resulting from the amendment to the Contract exceeds \$250,000, be required to submit an information update to the City Manager and to Council for their information.”

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Appendix “B” to Report FCS21103(a)/PW22081 states the amendment to the City’s Capital Pre-Approval Policy as highlighted in yellow for clarity.

THE CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
CAPITAL BUDGETS & DEVELOPMENT

CAPITAL PRE-APPROVAL POLICY

FCS01005

Updated through FCS21103/PW22081

As written (years referenced updated):

THAT, City departments be authorized to tender and award replacement, repair or rehabilitation-type construction projects, in accordance with the approved purchasing policies and procedures, prior to the annual budget approval (e.g., the year **2023**) up to:

1. 50% of the previous year's (e.g., **2022**) capital budget for water, wastewater, storm sewers, waste management, community services, open space development & parks, planning, fleet & facilities, roads and transit projects which were approved in the first year of the previous year’s capital forecast **or where a project is planned and budgeted over the course of two or more years and the first year of construction has already been approved, the pre-approval policy applies to subsequent years;**
2. 50% of the previous year's capital budget for all other projects and services only if a specific project had been approved in the previous year’s capital budget and the first year of the forecast (e.g., **2022 and 2023**) and approved for construction; and
3. **Notwithstanding items 1 and 2 above, for replacement vehicles (“Vehicles” as defined under the Procurement Policy) and associated Vehicle equipment, for the period up to October 1, 2023, 100% of the budgeted amounts in years 2 through 4 of the most recent 10-year Capital Financing Plan may be tendered and awarded. Interim financing to fund deposits or other pre-payment requirement under this section would be sourced first from program reserves and second through an internal loan from the Unallocated Capital Reserve (#108020) with repayment terms consistent with our Internal Loan Guidelines.**

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What does it mean?

The policy applies to all projects/programs within the water, wastewater, storm sewers, waste management, community services, open space development & parks, planning, fleet & facilities, roads and transit divisions.

The pre-approval policy for capital projects allows departments to commit up to 50% (or 100% in the temporary case of replacement vehicles and equipment as noted in Item 3) of the preceding year’s approved capital budget on replacement, repair or rehabilitation projects that were previously identified for the upcoming budget year (i.e., forecasted in the prior year’s budget).

Where a project, other than those listed above, is planned and budgeted over the course of two or more years and the first year of construction has already been approved, the pre-approval policy applies to subsequent years of the project.