



AUDIT, FINANCE AND ADMINISTRATION COMMITTEE REPORT 18-010

9:30 a.m.
July 11, 2018
Council Chambers
Hamilton City Hall

Present: Councillors A. VanderBeek (Chair), B. Johnson, M. Pearson,
L. Ferguson, C. Collins, and A. Johnson

THE AUDIT, FINANCE AND ADMINISTRATION COMMITTEE PRESENTS REPORT 18-010 AND RESPECTFULLY RECOMMENDS:

**1. Treasurer's Apportionment of Land Taxes (FCS18066) (Wards 9, 12 and 14)
(Item 5.2)**

- (a) That the 2017 land taxes in the amount of \$1,667 for 54-56 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36300 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to AF&A Report 18-010;
- (b) That the 2017 land taxes in the amount of \$1,667 for 34-36 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36305 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to AF&A Report 18-010;
- (c) That the 2017 land taxes in the amount of \$1,971 for 26-28 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36307 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to AF&A Report 18-010;
- (d) That the 2016 land taxes in the amount of \$17,092 for 941 Sulphur Springs Road, Ancaster (Roll #2518 140 130 23600 0000), and 509-575 Lions Club Road, Ancaster (Roll #2518 140 130 24400) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to AF&A Report 18-010;
- (e) That the 2017 land taxes in the amount of \$3,956 for 2952 Power Line Road, Ancaster (Roll #2518 140 210 20100 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to AF&A Report 18-010;
- (f) That the 2017 land taxes in the amount of \$4,300 for 41-49 Dodman Crescent, Ancaster (Roll #2518 140 380 04811 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to AF&A Report 18-010.

2. **Parkland Dedication Reserve Status Report as of December 31, 2017 (FCS18061) (City Wide) (Item 5.3)**
 - (a) That Report FCS18061 “Parkland Dedication Reserve Status Report as of December 31, 2017” be received and made available to the public;
 - (b) That Report FCS18061 “Parkland Dedication Reserve Status Report as of December 31, 2017” be forwarded, if requested, to the Ministry of Municipal Affairs and Housing.
3. **Armoured Car Services - Authorization to Negotiate (FCS18069) (City Wide) (Item 5.4)**
 - (a) That the General Manager of Finance and Corporate Services, or their designate, be authorized to negotiate a five year contract with Brink’s Canada Limited to provide armoured car services to the City of Hamilton.
 - (b) That the General Manager of Finance and Corporate Services be authorized to enter into and execute any required contract and any ancillary documents required to give effect thereto with Brink’s Canada Limited, in a form satisfactory to the City Solicitor.
4. **City of Hamilton Development Charges By-law 14-153 - Industrial Development Expansion Policy Amendment (FCS18053(a)) (City Wide) (Item 6.1)**
 - (a) That no further Public Meeting is required with respect to the By-law attached hereto as Appendix “B” to AF&A Report 18-010;
 - (b) That the By-law, attached hereto as Appendix “B” to AF&A Report 18-010, prepared in a form satisfactory to the City Solicitor, be passed and enacted.
5. **Tax and Rate Operating Budget Variance Report as at April 30, 2018 - Budget Control Policy Transfers (FCS18067) (City Wide) (Item 7.1)**

That, in accordance with the “Budgeted Complement Control Policy”, the 2018 complement transfers from one department / division to another with no impact on the levy, as outlined in Appendix “C” to AF&A Report 18-010, be approved.
6. **Governance Review Sub-Committee Report 18-003 (Item 8.1)**
 - (i) **Appointment of Vice-Chair to the Governance Review Sub-Committee (Item 1.1)**

That Councillor VanderBeek be appointed as Vice-Chair to the Governance Review Sub-Committee for the balance of the 2014 – 2018 term of Council.

**(ii) Council Vacancy – Office of Councillor Ward 7 (CL18008) (Ward 7)
(Item 10.1(a))**

That Report CL18008, respecting Council Vacancy – Office of Councillor Ward 7, be received.

7. 2017 Reserve Report (FCS18064) (City Wide) (Item 8.2)

- (a) That the 2017 Reserve Report and the 2017 Reserves Detail Report, with 2016 Comparative figures and 2018-2020 Projections, attached as Appendix “D” to AF&A Report 18-010, be approved;
- (b) That the reserves listed in Appendix “E” to AF&A Report 18-010 be closed and the outstanding balances be transferred as outlined in Appendix “E” to AF&A Report 18-010;
- (c) That the reserves listed in Appendix “F” to AF&A Report 18-010 be renamed and their purposes updated as outlined in Appendix “F” to AF&A Report 18-010.

8. Reserve Policies Update (FCS18065) (City Wide) (Item 8.3)

- (a) That the Reserve Policy for the Property Purchases Reserve (100035), attached as Appendix “G” to AF&A Report 18-010, be approved;
- (b) That the Reserve Policy for the City Enrichment Fund Reserve (112230), attached as Appendix “H” to AF&A Report 18-010, be approved;
- (c) That the Reserve Policy for the Waterpark Reserve (112224), attached as Appendix “I” to AF&A Report 18-010, be approved;
- (d) That the Reserve Policy for the Cemetery Niche Reserve (104105), attached as Appendix “J” to AF&A Report 18-010, be approved;
- (e) That the Reserve Policy for the General Park, Marina and Waterfront Reserve (112201), attached as Appendix “K” to AF&A Report 18-010, be approved;
- (f) That the Reserve Policy for the Leash Free Park Reserve (112202), attached as Appendix “L” to AF&A Report 18-010, be approved;
- (g) That the Reserve Policy for the 47 Guise Street Reserve (112209), attached as Appendix “M” to AF&A Report 18-010, be approved.

9. Committee Against Racism Membership (Item 9.1)

WHEREAS, the Committee Against Racism is having challenges in obtaining quorum for their meetings;

WHEREAS, David Jacob has submitted their resignation for the Committee Against Racism;

THEREFORE BE IT RESOLVED:

- (a) That David Jacob be removed as a member of the Committee Against Racism; and
- (b) That the membership number of the Committee Against Racism be adjusted accordingly in order to obtain quorum.

10. Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc. (LS18041 / FCS18070) (City Wide) (Item 12.1)

- (c) That the contents of Report LS18041 / FCS18070 remain confidential; and
- (d) That the recommendations of Report LS18041 / FCS18070, respecting “Commercial Relationship Between City of Hamilton and Algoma Contractors Inc” be approved and the recommendations remain private and confidential until approved by Council.

11. Trunked Two-Way Radio System Upgrade (FCS18068 / HSC18037) (City Wide) (Item 12.2)

- (b) That the contents and recommendations of Report FCS18068 / HSC18037, respecting Trunked Two-Way Radio System Upgrade, remain confidential.

FOR INFORMATION:

(a) CHANGES TO THE AGENDA (Item 1)

The Committee Clerk advised of the follow changes to the agenda:

1. DELEGATION REQUESTS

- 4.2 Matthew Kelly, respecting a Risk Management Claim for pothole damage (For a future meeting)
- 4.3 Eugene Fortino, Algoma Contractors Inc., respecting the Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc., Item 12.2 on today's agenda (For today's meeting)
- 4.4 Anthony Godlewski, respecting a \$5,000 water bill at 92 East 15th Street (For a future meeting)

2. PUBLIC HEARINGS / DELEGATIONS

- 6.1(a)(a) Written submission from Shekar Chandrashekar respecting the proposed amendments to the Development Charges By-law.

3. ITEMS TO BE WITHDRAWN

- 8.4 Development Charge Exemption Request from Trillium Housing (FCS18072 / HSC18040) (City Wide) (Outstanding Business List Item)

Staff have advised that this item has been withdrawn from today's agenda and will be placed on the August 15th, 2018 Audit, Finance & Administration Committee Agenda.

- 11.1(a) Outstanding Business List – Items considered complete and needing to be removed:

Trillium Housing - Development Charges
(Item 8.4 on today's agenda)
Item on OBL: N

Related to Item 8.4 and will be placed on the August 15th, 2018 Audit, Finance & Administration Committee Agenda.

The agenda for the July 11, 2018 Audit, Finance and Administration Committee meeting was approved, as amended.

(b) DECLARATIONS OF INTEREST (Item 2)

There were no declarations of interest.

(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 3)

(i) June 25, 2018 (Item 3.1)

The Minutes of the June 25, 2018 meeting of the Audit, Finance and Administration Committee were approved, as presented.

(d) DELEGATION REQUESTS (Item 4)

(i) Dominic Sorbara, respecting a residential water billing dispute (For a future meeting) (Item 4.1)

The delegation request from Dominic Sorbara, respecting a residential water billing dispute, was approved for a future meeting.

(ii) Matthew Kelly, respecting a Risk Management Claim for pothole damage (For a future meeting) (Added Item 4.2)

The delegation request from Matthew Kelly, respecting a Risk Management Claim for pothole damage, was approved for a future meeting.

(iii) Eugene Fortino, Algoma Contractors Inc., respecting the Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc., Item 12.2 on today's agenda (For today's meeting) (Added Item 4.3)

The delegation request from Eugene Fortino, Algoma Contractors Inc., respecting the Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc., Item 12.2 on today's agenda, was approved for today's meeting.

(iv) **Anthony Godlewski, respecting a \$5,000 water bill at 92 East 15th Street (For a future meeting) (Added Item 4.4)**

The delegation request from Anthony Godlewski, respecting a \$5,000 water bill at 92 East 15th Street, was approved for a future meeting.

(e) **CONSENT ITEMS (Item 5)**

(i) **Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee Minutes – February 15, 2018 (Item 5.1)**

The Lesbian, Gay, Bisexual, Transgender and Queer Advisory Committee Minutes from the February 15, 2018 meeting, was received.

(f) **PUBLIC HEARINGS/DELEGATIONS (Item 6)**

(i) **City of Hamilton Development Charges By-law 14-153 - Industrial Development Expansion Policy Amendment (FCS18053(a)) (City Wide) (Item 6.1)**

Chair VanderBeek advised that Item 6.1 was a public meeting pursuant to Section 12 of the Development Charges Act, 1997, to present and obtain public input on the City's proposed amendment to the Development Charges By-law. The Chair further advised that notice of the public meeting was published in the Hamilton Spectator on June 8, 2018 and the Hamilton Community News on June 7, 2018, inviting interested parties to make representations at today's meeting. Any person in attendance could make representations relating to the proposed amendment to the Development Charges By-law.

Delegations

6.1(a) Shekar Chandrashekar

Shekar Chandrashekar, addressed the Committee respecting the proposed amendment to the Development Charges By-law.

The delegations was received.

Written Submission

6.1(a)(a) Shekar Chandrashekar provided a written submission respecting the proposed amendments to the Development Charges By-law.

The added written submission Item 6.1(a)(a) was received.

The public meeting was closed.

For further disposition of this matter, refer to Item 4.

(ii) Eugene Fortino, Algoma Contractors Inc., respecting the Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc., Item 12.2 on today's agenda (For today's meeting) (Added Item 6.2)

Eugene Fortino from Algoma Contractors Inc., addressed the committee respecting the Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc., Item 12.2 on today's agenda.

That Eugene Fortino be permitted to address the committee for an additional 5 minutes in order to complete his presentation.

That the delegation from Eugene Fortino, Algoma Contractors Inc., respecting the Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc, Item 12.2 on today's agenda, was received.

(g) STAFF PRESENTATIONS (Item 7)

(i) Tax and Rate Operating Budget Variance Report as at April 30, 2018 - Budget Control Policy Transfers (FCS18067) (City Wide) (Item 7.1)

Brian McMullen, addressed the Committee respecting Tax and Rate Operating Budget Variance Report as at April 30, 2018 - Budget Control Policy Transfers, with the aid of a presentation. A copy of the presentation has been included in the official record.

The presentation from Brian McMullen respecting Tax and Rate Operating Budget Variance Report as at April 30, 2018 - Budget Control Policy Transfers, was received.

A copy of the presentation is available at www.hamilton.ca.

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

(h) PRIVATE & CONFIDENTIAL (Item 12)

The Committee moved into Closed Session respecting Items 12.1 and 12.2 pursuant to Section 8.1, Sub-section (f) of the City's Procedural By-law 14-300, and Section 239(2), Sub-sections (f) and (k) of the *Ontario Municipal Act*, 2001, as amended, as the subject matter pertains to advice that is subject to solicitor/client privileges, including communications necessary for that purpose; and a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board.

(i) Commercial Relationship Between the City of Hamilton and Algoma Contractors Inc. (LS18041 / FCS18070) (City Wide) (Item 12.1)

Staff were provided with direction in Closed Session.

For further disposition of this matter, refer to Item 10.

(ii) Trunked Two-Way Radio System Upgrade (FCS18068 / HSC18037) (City Wide) (Item 12.2)

Staff were provided with direction in Closed Session.

For further disposition of this matter, refer to Item 11.

(i) ADJOURNMENT (Item 13)

There being no further business, the Audit, Finance and Administration Committee adjourned at 10:36 a.m.

Respectfully submitted,

Councillor VanderBeek, Chair
Audit, Finance and Administration
Committee

Angela McRae
Legislative Coordinator
Office of the City Clerk

APPORTIONMENT OF TAXES

That the original land taxes recorded against:

(a) Roll #2518 003 650 36300 0000 – (54-56 Narbonne Crescent, Stoney Creek) in the amount of \$1,667 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2017	56 Narbonne Crescent	2518 003 650 36300 0000	68,500	\$ 834
2017	54 Narbonne Crescent	2518 003 650 36475 0000	68,500	833
		Total	137,000	\$1,667

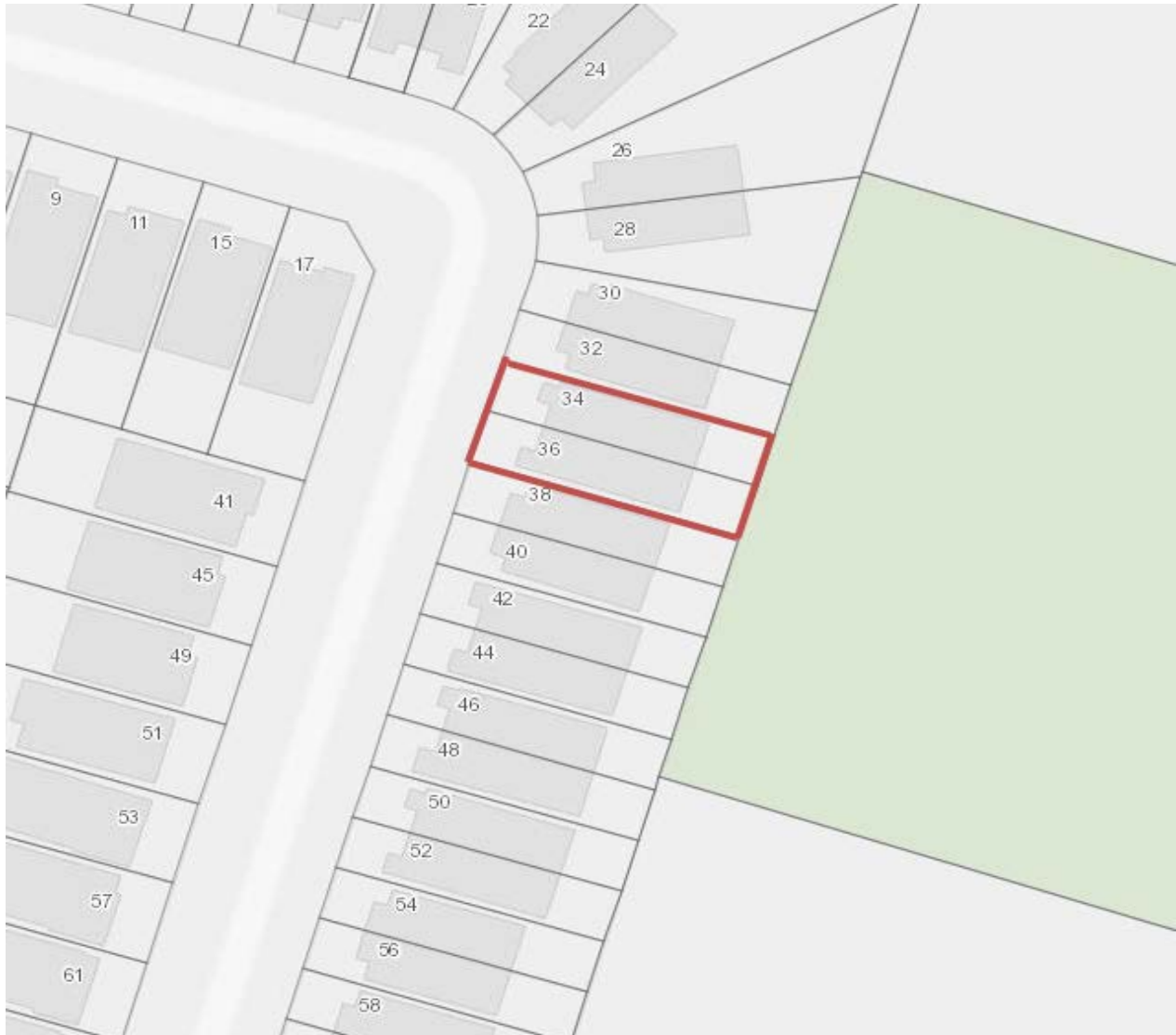
Map identifying 54-56 Narbonne Crescent, Stoney Creek;



(b) Roll #2518 003 650 36305 0000 – (34-36 Narbonne Crescent, Stoney Creek) in the amount of \$1,667 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2017	36 Narbonne Crescent	2518 003 650 36305 0000	68,500	\$ 834
2017	34 Narbonne Crescent	2518 003 650 36490 0000	68,500	833
		Total	137,000	\$1,667

Map identifying 34-36 Narbonne Crescent, Stoney Creek;



amount of \$1,971 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2017	28 Narbonne Crescent	2518 003 650 36307 0000	77,279	\$ 940
2017	26 Narbonne Crescent	2518 003 650 36496 0000	84,721	1,031
		Total	162,000	\$1,971

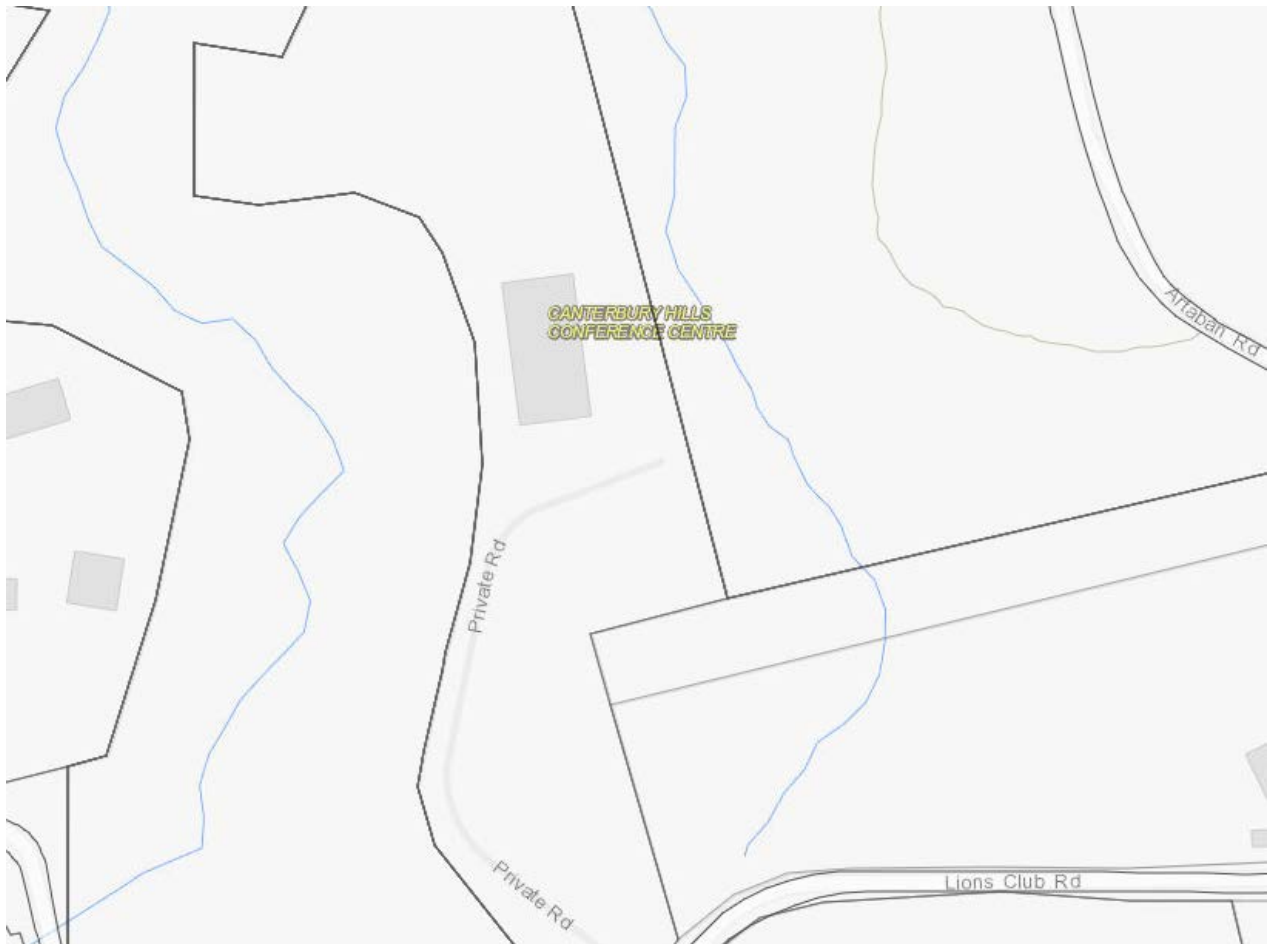
Map identifying 26-28 Narbonne Crescent, Stoney Creek;



(d) Roll #2518 140 130 23600 0000, 2518 140 130 24400 0000 – (941 Sulphur Springs Road, 509-575 Lions Club Road, Ancaster) in the amount of \$17,092 be split amongst the three newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2016	941 Sulphur Springs Rd.	2518 140 130 23600 0000	3,411,399	\$ 16,346
2016	509-575 Lions Club Rd.	2518 140 130 24400 0000	109,852	526
2016	0 Lions Club Rd.	2518 140 130 24410 0000	45,749	220
		Total	3,567,000	\$17,092

Map identifying 941 Sulphur Springs Road, 509-575 Lions Club Road, Ancaster;



(e) Roll #2518 140 210 20100 0000 – (2952 Power Line Road, Ancaster) in the amount of \$3,956 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2017	0 Power Line Road	2518 140 210 20100 0000	372,613	\$ 2,219
2017	2952 Power Line Road	2518 140 210 20102 0000	291,637	1,737
		Total	664,250	3,956

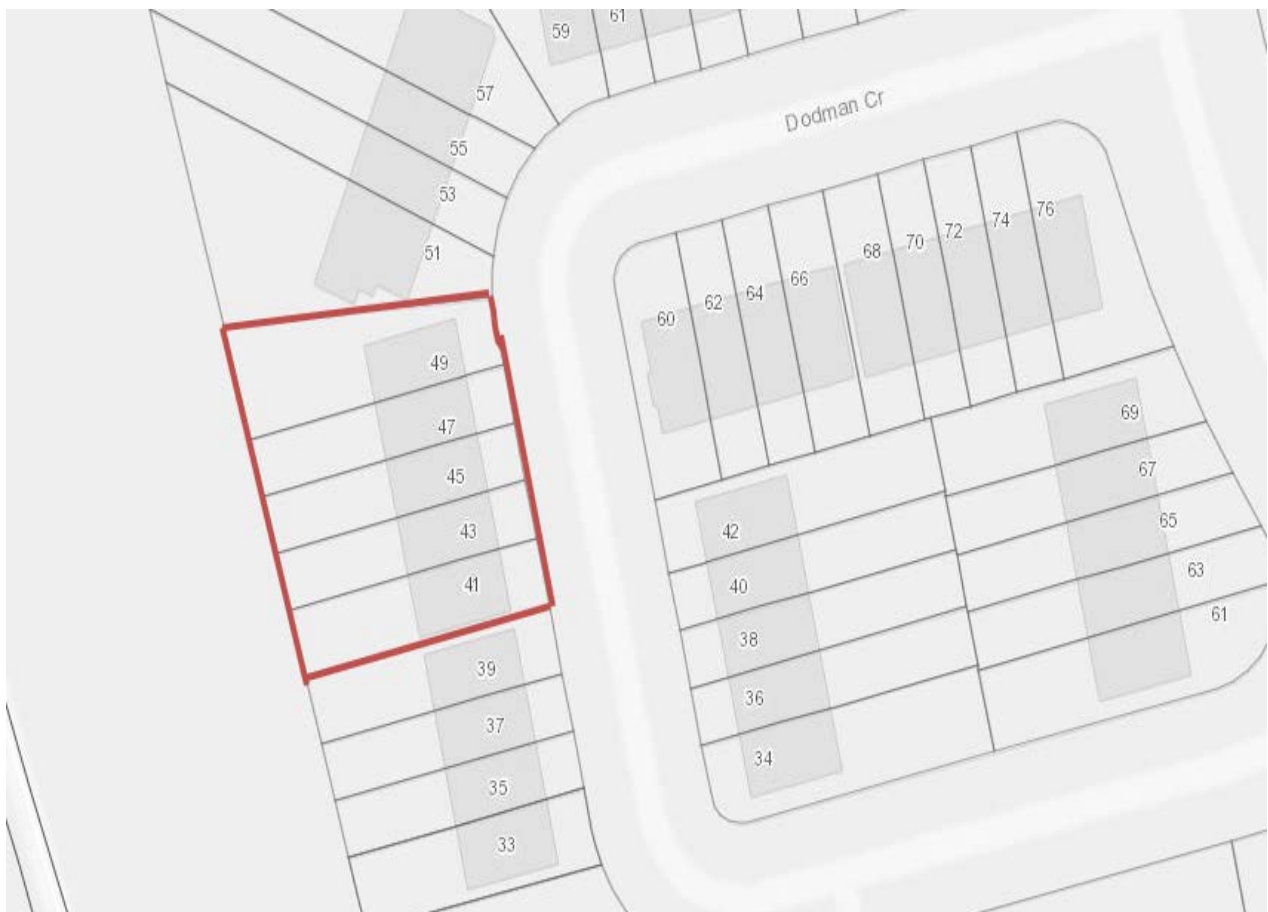
Map identifying 2952 Power Line Road, Ancaster;



(f) Roll #2518 140 380 04811 0000 – (41-49 Dodman Crescent, Ancaster) in the amount of \$4,300 be split amongst the five newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2017	49 Dodman Crescent	2518 140 380 04811 0000	75,643	\$ 922
2017	47 Dodman Crescent	2518 140 380 04835 0000	68,889	839
2017	45 Dodman Crescent	2518 140 380 04836 0000	68,889	839
2017	43 Dodman Crescent	2518 140 380 04837 0000	68,889	839
2017	41 Dodman Crescent	2518 140 380 04838 0000	70,690	861
		Total	353,000	4,300

Map identifying 41-49 Dodman Crescent, Ancaster;



Authority:

City Wide
Bill No.

CITY OF HAMILTON

BY-LAW NO. 18-XXX

Being a By-law to amend By-law 14-153
"City of Hamilton Development Charges By-law, 2014"
To Revise Definitions and Policy Regarding Industrial Development Expansions

WHEREAS section 19 of the *Development Charges Act, 1997, S.O. 1997, c.27* (hereinafter referred to as the "Act") provides for amendments to be made to development charges by-laws;

WHEREAS the Council of the City of Hamilton has determined that certain amendments should be made to the Development Charges By-law, 2014 (By-law14-153);

WHEREAS, in accordance with section 10 of the Act, at its meeting of May 9, 2018, the Council of the City of Hamilton approved a background study through Report FCS18053 dated May 7, 2018 entitled "City of Hamilton Development Charges By-law 14-153 Background Study Re: Industrial Development Expansion Policy Amendment."

WHEREAS, as required by section 10 of the Act, the said development charges background study has been completed and made public a minimum of 60 days prior to passing this development charges By-law amendment;

WHEREAS, as required by section 11 of the Act, this By-law amendment is being enacted within one year of the completion of the said development charges background study, titled "City of Hamilton Development Charges By-law 14-153 Background Study Re: Industrial Development Expansion Policy Amendment" prepared by staff, dated May 7, 2018;

WHEREAS the Council of the City of Hamilton has given notice and held a public meeting on July 11, 2018 in accordance with section 12 the Act regarding its proposals for this development charges By-law amendment;

WHEREAS the Council of the City of Hamilton, through its Audit, Finance and Administration Committee, has received written submissions and heard all persons who applied to be heard no matter whether in objection to, or in support of, the said By-law amendment;

WHEREAS the Council of the City of Hamilton, at its meeting of July 13, 2018, has adopted and approved the said background study and the development charges policies recommended by the General Manager of the Finance and Corporate Services Department to be included in this By-law amendment and determined that no further public meetings are required under section 12 of the Act; and

Being a By-law to amend By-law 14-153
"City of Hamilton Development Charges By-law, 2014"
To Revise Definitions and Policy Regarding Industrial Development Expansions

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WHEREAS the Council of the City of Hamilton, at its meeting of May 9, 2018, approved a Report FCS18053 dated May 7, 2018 entitled "City of Hamilton Development Charges By-law 14-153 Background Study Re: Industrial Development Expansion Policy Amendment."

NOW THEREFORE the Council of the City of Hamilton enacts as follows:

1. Section 1 of By-law 14-153 is hereby amended by replacing Definition (q) with the following:

"existing industrial building" shall have the same meaning as that term is defined under Ontario Regulation 82/98 under the Act, but, for clarity, shall only include buildings for which a final inspection by a City Building Inspector has been conducted and passed, resulting in a finalized Building Permit.

2. Sections 17, 19 and 20 of By-law 14-153 is hereby amended by replacing the sections with the following:

17. No development charge shall be imposed on:

- (a) one or more enlargements of an existing industrial building as defined herein, up to a maximum of fifty percent (50%) of the gross floor area of the existing industrial building.
- (b) one or more industrial buildings on the same lot or parcel of land as one or more existing industrial buildings, up to a maximum of fifty percent (50%) of the combined gross floor area of the existing industrial buildings.

19. The cumulative total of the gross floor area previously exempted hereunder shall be included in the determination of the amount of the exemption applicable to any subsequent enlargement.

20. Where:

- (a) a subdivision of a lot or parcel of land subsequent to any enlargement or additional industrial building previously exempted hereunder results in the existing industrial building being on a lot or parcel separate from the development previously, further exemptions, if any, pertaining to the existing industrial building shall be calculated on the basis of the lot or parcel of land as it exists at the time of said enlargement or additional industrial building.

Being a By-law to amend By-law 14-153
"City of Hamilton Development Charges By-law, 2014"
To Revise Definitions and Policy Regarding Industrial Development Expansions

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- (b) lands are merged or otherwise added to a lot or parcel of land after July 16, 2018, the exemption in 17 (b) shall only be available to development on the lot or parcel of land as it existed as of July 16, 2018 and the exemption in subsection 17(b) shall not apply to any development on lands that were merged with or added to a lot or parcel of land after July 16, 2018.
3. The City Clerk is hereby authorized and directed to consolidate this and any other duly enacted amendments to By-law 14-153 into the main body of the said By-law, and to make any necessary and incidental changes to numbering and nomenclature thereof arising from the said consolidation.
4. This By-law shall come into force and take effect at 12.01 a.m. on July 16, 2018.

PASSED this _____.

Fred Eisenberger
Mayor

Rose Caterini
City Clerk

Being a By-law to amend By-law 14-153
"City of Hamilton Development Charges By-law, 2014"
To Revise Definitions and Policy Regarding Industrial Development Expansions

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For Office Use Only, this doesn't appear in the by-law - Clerk's will use this information in the Authority Section of the by-law

Is this by-law derived from the approval of a Committee Report? Yes

Committee: Chair and Members Report No.: FCS18053 (a) Date: 07/11/2018
Ward(s) or City Wide: City Wide (MM/DD/YYYY)

Prepared by: Joe Spiler

Phone No: (905) 546-2424 Ext. 4519

For Office Use Only, this doesn't appear in the by-law

CITY OF HAMILTON BUDGETED COMPLEMENT TRANSFER SCHEDULE

STAFF COMPLEMENT CHANGE

Complement Transfer to another division or department ⁽¹⁾

ITEM #	TRANSFER FROM				TRANSFER TO			
	Department	Division	Position Title (2)	FTE	Department	Division	Position Title (2)	FTE
1.1	Healthy and Safe Communities	Children's Services and Neighbourhood Development	Sr. Policy Analyst	1.00	Healthy and Safe Communities	HSC Administration	Financial Coordinator	1.00
	Explanation: With recent and expanding Provincial funding from the Ministry of Education related to Children's Services for the expanded roles and responsibilities of municipalities, additional financial support is required to satisfy enhanced financial reporting requirements (100% subsidized).							
1.2	Healthy and Safe Communities	Healthy Environments	Environmental Health Promoter	1.00	Healthy and Safe Communities	Healthy Families	Health Promotion Specialist	1.00
	Explanation: Transfer of resource to maximize alignment with divisional priorities and multi-year business plans.							
1.3	Public Works	Environmental Services	Waste Collection Opr	1.00	Public Works	Environmental Services	Waste Collection By-Law Supervisor	1.00
	Explanation: The Waste Collection Opr is currently vacant, requesting approval that it be converted into a Supervisor Waste Collection By-law position, from a C5 Grade F to a C3 Grade 4. The cost differential between the two positions of \$31,770 will be absorbed within the operating budget. The budget impact will be zero.							
1.4	Public Works	EF&FM	Server	1.00	Public Works	EF&FM	Facilities Maintenance Technician	1.00
	Explanation: Conversion of 1 FTE from Food Server to Facilities Maintenance Technician for the Downtown Facilities assets. Benefits include reduction of backlog maintenance, extended life of assets through additional preventive maintenance, load leveling of existing FTEs, enhanced service to clients / partners (Global Spectrum, Carmen's Group, Hamilton Public Library, Hamilton Farmers Market). Funded from continuous improvement initiative for High and Low Voltage Electrical Maintenance contract. Fully Funded FTE of \$94,110 vs. savings from new contract \$134,429, creating a net benefit to the levy (savings of \$40,319 annually).							
1.5	Public Works	Roads & Traffic	Opr Roads/Winter Opr Roads	2.00	Public Works	PW-General Administration	Sr Proj Mgr	2.00
	Explanation: Conversion of 2 vacant Opr Roads/Winter Opr Roads FTE from Roads & Traffic to PW-General Administration. The cost difference between the two positions will be absorbed within the operating budget and budget impact will be zero.							
1.6	Public Works	EF&FM	Student	0.67	Public Works	EF&FM	Vehicle Ops Clerk	1.00
	Public Works	EF&FM	Admin Support PT	0.33				
	Explanation: Conversion .33 FTE (\$17,270) Admin from Facilities and .67 FTE (\$22,631) Student from Fleet to 1.0 FTE (\$70,168) Fleet Services Operations Clerk (JD#665). Net cost differential is \$30,266 however savings from reduced OT by Foreman and other Vehicle Ops Clerk will offset cost resulting in no Levy impact. Non financial benefits include process efficiencies, reduction in time for processing invoices, and internal customer support.							
1.7	PED	Transportation Planning and Parking	Parking Adjudicator	0.10	PED	Licensing and By-Law Services	Adjudicator	0.10
	Explanation: The transfer of 0.1 FTE will assist with the creation of a 0.5 FTE Court Adjudicator in Licensing By-Law Division; the two divisions were originally operating as one.							

Note - Complement transfers include the transfer of corresponding budget.

(1) - All other budgeted complement changes that require Council approval per Budgeted Complement Control Policy must be done through either separate report or the budget process (i.e. Increasing/decreasing budgeted complement).

(2) - If a position is changing, the impact of the change is within 1 pay band unless specified.



2017 Reserves - Detail Report

With 2016 Comparative Figures
and 2018-2020 Projections

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

CITY OF HAMILTON 2017 RESERVE REPORT

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	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
000000- Reserves Closed in Prior Year	713,525	0	0	0	0	
TOTAL	713,525	0	0	0	0	
<u>TAX SUPPORTED RESERVES</u>						
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Fire Equipment And Protective	673,105	386,486	453,228	507,485	377,487	Yes
100032- Radio Communication System- Upgrades/Replacement	4,733,973	5,015,868	5,319,181	5,659,019	6,035,573	Yes
100033- Paramedic Service-Equipment Reserves	560,187	947,275	377,406	743,216	228,332	Yes
100034- Small Equipment Environmental Services	557,342	530,045	577,901	621,801	661,653	Yes
108023- Information Technology Capital Reserve	390,905	273,307	188,558	0	0	Yes
110005- Hamilton Beach Rescue	311,825	292,792	276,692	260,221	226,581	Yes
110015- Computer Replacement Program	7,888,086	8,214,914	7,661,335	7,323,336	7,241,809	Yes
110035- Survey Equipment Replacement	187,817	217,064	247,344	278,321	310,009	Yes
110040- Equipment Replacement - Operations	105,677	130,922	155,670	180,988	206,888	Yes
Sub-total Equipment Replacement Reserves	15,408,918	16,008,672	15,257,314	15,574,387	15,288,332	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	1,601,502	1,263,370	196,063	261,263	327,962	Yes
110021- Vehicle Replacement - Fire	9,815,887	6,213,259	4,197,840	2,674,779	-1,254,068	Yes
110022- Vehicle Replacement - Paramedic Service	1,283,871	1,619,217	1,542,348	1,272,018	796,133	Yes
110023- Vehicle Replacement - DARTS	8,830,023	6,603,289	6,755,165	6,910,534	7,069,476	Yes
110025- Vehicle Replacement - Central Garage	10,165,986	8,839,989	9,324,626	11,880,986	12,660,214	Yes
110030- Vehicle Replacement - Transit	5,768,443	13,657,767	13,901,009	11,484,564	7,495,803	Yes
Sub-total Vehicle Replacement Reserves	37,465,712	38,196,892	35,917,050	34,484,143	27,095,520	
VEHICLE & EQUIPMENT RESERVES	52,874,631	54,205,564	51,174,364	50,058,530	42,383,852	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	25,006,404	25,827,530	38,166,367	36,656,868	34,709,616	Yes
108022- Council Strategic Projects	412,566	254,030	259,873	265,850	271,964	Yes
108024- Investing in Ontario Subsidy Reserve	632,570	646,873	21,472	21,966	22,471	One-Time
108050- Parkland Acquisition Reserve	9,183,655	9,391,310	9,607,310	9,322,528	11,054,196	Yes
Sub-total Capital Reserves	35,235,195	36,119,743	48,055,022	46,267,212	46,058,247	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	195,982	520,598	229,122	234,392	239,783	One-Time
108031- Capital Projects - Dundas	-159,489	-33,694	0	0	0	One-Time
108032- Capital Projects - Flamborough	162,928	55,368	314,480	321,714	329,113	One-Time
108033- Capital Projects - Glanbrook	3,597	3,679	3,763	3,850	3,938	One-Time
108034- Capital Projects -Stoney Creek	-66,281	-1,000	998,032	1,020,987	1,044,469	One-Time
108035- Capital Projects - Hamilton	62,928	65,063	66,560	68,091	69,657	One-Time

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	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
117036- S.C. Compensation Royalties (Terrapure Landfill)	320,834	-267,149	1,191,945	1,525,034	1,865,784	Yes
Sub-total Former Municipalities-Capital Reserves	520,498	342,865	2,803,902	3,174,066	3,552,744	
<u>Councillor's Infrastructure Program (W1-W8)</u>						
108051- Ward 1 Special Capital Re-investment	1,512,793	546,760	1,146,954	2,770,097	4,430,572	Yes
108052- Ward 2 Special Capital Re-investment	715,098	1,561,956	956,598	2,575,363	4,231,359	Yes
108053- Ward 3 Special Capital Re-investment	3,258,868	3,407,373	2,566,819	4,222,619	5,916,502	Yes
108054- Ward 4 Special Capital Re-investment	-2,056,720	-1,123,798	164,559	1,765,107	3,402,467	Yes
108055- Ward 5 Special Capital Re-investment	239,307	378,192	330,161	1,934,517	3,575,774	Yes
108056- Ward 6 Special Capital Re-investment	2,591,520	1,075,618	664,005	2,276,040	3,925,151	Yes
108057- Ward 7 Special Capital Re-investment	2,998,961	4,000,887	1,211,281	2,835,903	4,497,891	Yes
108058- Ward 8 Special Capital Re-investment	3,336,176	378,075	314,559	1,918,556	3,559,446	Yes
Sub-total Councillor's Infrastructure Program (W1-W8)	12,596,004	10,225,063	7,354,936	20,298,201	33,539,162	
CAPITAL RESERVES-TAX SUPPORTED	48,351,697	46,687,671	58,213,860	69,739,480	83,150,153	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	2,976,548	3,178,191	1,412,376	335,852	3,528,082	Yes
Sub-total Pension/Retirement Reserves	2,976,548	3,178,191	1,412,376	335,852	3,528,082	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	16,629,021	16,394,387	15,736,484	14,959,950	14,051,710	Yes
112020- Unreported Claims Reserve	3,441,306	3,519,608	3,600,559	3,683,372	3,768,089	Yes
112025- Claims Fluctuation Reserve-Health/Dental	19,364,935	19,792,623	20,639,906	21,114,624	21,600,260	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,082,420	6,201,902	6,357,592	6,503,817	6,653,405	Yes
Sub-total Benefits' Reserves	45,517,682	45,908,520	46,334,541	46,261,763	46,073,464	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,109,589	6,247,735	6,391,433	6,538,436	6,688,820	Yes
112035- Sick Leave Liability - General	696,448	1,707,357	1,038,576	506,139	214,330	No
Sub-total Sick Leave Reserves	6,806,037	7,955,092	7,430,009	7,044,574	6,903,150	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	41,240,036	40,172,106	40,525,659	40,875,937	41,222,634	Yes
Sub-total Workplace Health & Safety Reserves	41,240,036	40,172,106	40,525,659	40,875,937	41,222,634	
EMPLOYEE RELATED RESERVES	96,540,303	97,213,909	95,702,585	94,518,126	97,727,330	
<u>STABILIZATION RESERVES</u>						
110043- Commodity (Fuel) Stabilization Reserve	855,085	874,420	894,531	915,105	936,153	Yes
110046- Tax Stabilization Reserve	16,645,577	35,685,998	9,767,307	8,784,123	8,986,158	No
110048- Grants & Subsidy Reserve	926,498	947,448	969,239	991,531	1,014,337	Yes
STABILIZATION RESERVES	18,427,160	37,507,865	11,631,077	10,690,760	10,936,647	

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	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	1,241,264	-300,656	-815,507	-51,485	751,893	One-Time
<u>Working Fund Reserves</u>						
110080- Debenture Issuance Expense	564,838	557,858	550,111	541,568	532,193	Yes
112206- Election Expense Reserve	550,100	980,080	0	480,463	971,976	Yes
112212- Volunteer Committee Reserve	160,998	178,553	174,568	178,583	182,690	Yes
112230- City Enrichment Fund	490,050	334,337	165,983	169,801	173,706	Yes
112300- Investment Stabilization Reserve	55,954,200	58,690,808	40,271,097	43,073,832	45,941,030	Yes
112400- Working Fund-General	31,091,253	31,794,269	31,602,316	32,329,169	33,072,740	Yes
Sub-total Working Fund Reserves	88,811,440	92,535,905	72,764,075	76,773,415	80,874,335	
OPERATING RESERVES	90,052,704	92,235,250	71,948,567	76,721,930	81,626,228	
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy & Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	210,423	167,135	120,404	72,599	23,693	One-Time
110041- Social Housing Stabilization Reserve	0	2,098,822	2,147,095	2,196,478	2,246,997	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	65,412	271,234	317,933	325,245	332,726	Yes
112009- HomeStart Program	358,193	366,293	374,717	383,336	392,153	One-Time
112239- Federal Housing Initiatives	350,902	358,836	367,089	375,532	384,169	One-Time
112244- Social Housing Transition Reserve	147,607	107,991	110,475	113,016	115,615	One-Time
112248- Social Housing Capital Reserve	781,842	799,520	109,859	112,386	114,971	One-Time
112252- Supplement/Housing Allowance Reserve	593,277	450,321	291,303	298,002	304,857	One-Time
112254- Revolving Home Ownership Reserve	563,559	1,024,588	1,301,028	1,583,827	1,873,130	Yes
Sub-total Housing Reserves	3,071,215	5,644,740	5,139,904	5,460,422	5,788,311	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	255,426	356,163	420,409	346,123	708,109	Yes
Sub-total Lodges	255,426	356,163	420,409	346,123	708,109	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	628,424	688,112	749,457	812,212	876,410	Yes
110049- Four Pad Stabilization Reserve	275,871	282,109	288,598	295,235	302,026	Yes
Sub-total Recreation Reserves	904,295	970,222	1,038,054	1,107,447	1,178,436	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,310,239	1,227,626	1,255,862	1,284,747	1,314,296	No
112214- Social Services Initiative Fund	16,467	16,838	17,226	17,622	18,027	One-Time
112218- Early Years System Reserve	4,103,527	3,322,586	2,501,765	2,559,305	2,618,169	One-Time
Sub-total Social Services	5,430,233	4,567,051	3,774,852	3,861,674	3,950,492	
Sub-total Healthy & Safe Communities	9,661,169	11,538,176	10,373,219	10,775,666	11,625,349	

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	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	23,163	23,687	24,232	24,789	25,359	Yes
112219- Public Health Services Reserves	258,760	264,611	270,697	276,923	283,292	One-Time
Sub-total Public Health	281,923	288,298	294,928	301,712	308,651	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	500,188	562,187	509,317	551,376	341,528	Yes
106006- Library Collections	909,793	1,016,570	940,049	986,958	929,244	Yes
106007- Library General Development	1,703,334	1,279,883	963,893	925,373	885,966	Yes
106008- Library Major Capital Projects	1,332,165	2,020,044	1,347,328	1,235,695	312,295	Yes
106009- Summer Reading Program	532,936	596,707	648,232	663,141	678,393	Yes
106011- Redeployment & Training Fund	528,038	513,932	394,257	403,325	412,602	Yes
106012- Youth Programming Reserve	91,151	80,868	68,104	69,670	71,273	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	871,289	890,990	982,287	1,106,030	661,121	Yes
106014- Library-Computer Reserve Fund	301,812	482,514	232,644	384,663	540,177	Yes
106015- Library Donations Reserve	4,233	21,275	21,765	22,265	22,777	Yes
106110- Special Gift Fund	0	2,271,234	2,323,472	2,376,912	2,431,581	One-Time
106130- K McLaren Memorial Fund	0	48,472	49,587	50,728	51,894	One-Time
106152- Waterdown Library Fund	0	47,503	48,595	49,713	50,856	One-Time
Sub-total Library Reserves	6,774,939	9,832,177	8,529,531	8,825,849	7,389,708	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	350,424	443,595	260,601	140,157	16,943	Yes
112217- Airport Joint Marketing Reserve Fund	251,220	239,428	152,889	131,118	108,846	Yes
Sub-total Airport Reserves	601,644	683,023	413,489	271,275	125,789	
<u>Culture Reserve</u>						
100036- Auchmar Estates - Repairs	9,324	9,535	9,755	9,979	10,208	No
104080- Reserve For Various Museums	389,075	287,902	348,973	405,344	465,499	Yes
108044- Public Art Reserve	765,088	965,257	1,160,424	1,360,081	1,564,329	Yes
108049- Downtown Public Art	439,932	828,765	103,009	206,528	312,428	Yes
Sub-total Culture Reserve	1,603,418	2,091,460	1,622,161	1,981,931	2,352,464	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,609,631	3,691,250	3,776,148	3,863,000	3,951,849	Yes
108042- Red Hill Business Park Reserve	4,684,136	6,758,048	6,603,139	180,262	184,408	One-Time
110060- Shovel Ready Industrial Land Reserve	4,083,934	4,219,698	0	0	0	One-Time
110086- Development Fees Stabilization	5,011,380	6,812,948	6,969,646	7,129,947	7,293,936	Yes
117012- Developer Deposits - Roads (SC)	918,228	938,990	960,587	0	0	One-Time
Sub-total Development Related Reserves	18,307,309	22,420,933	18,309,520	11,173,209	11,430,193	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	418,176	427,631	437,467	447,528	457,822	Yes

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	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
102047- Community Heritage Program Reserve	178,650	138,021	64,104	0	0	One-Time
102048- Main Street Program Reserve	1,094,585	1,218,092	386,333	151,824	0	Yes
102049- Hamilton Community Heritage Fund	104,782	103,894	99,513	91,828	81,372	Yes
108036- Downtown Hamilton Capital Program	1,061,252	1,121,623	1,080,196	1,034,235	987,218	Yes
112006- LACAC Publications Reserve	15,727	16,082	16,452	16,831	17,218	Yes
112211- Heritage Studies Reserve	42,656	43,621	44,624	45,651	46,701	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	303,990	310,864	237,094	87,979	0	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,219,817	3,379,828	2,365,783	1,875,875	1,590,330	
<u>Economic Development</u>						
108060- Hamilton Technology Centre-Capital Repairs	3,884	3,972	4,064	4,157	4,253	No
112221- Economic Development Investment Reserve	1,621,338	1,749,156	1,106,624	1,081,501	752,350	Yes
112231- Conventions/Sports Events Reserve	201,062	275,278	205,747	210,479	215,320	Yes
Sub-total Economic Development	1,826,285	2,028,406	1,316,434	1,296,137	971,924	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	3,002,922	1,666,376	1,731,215	1,101,633	1,721,945	Yes
108021- Parking Capital Reserve	3,940,011	6,082,438	2,613,809	1,905,794	1,611,381	Yes
115085- HMPS Cash in Lieu of Parking Reserve	212,105	487,503	498,716	510,186	521,921	Yes
Sub-total Planning-Other Reserves	7,155,038	8,236,318	4,843,740	3,517,613	3,855,247	
Sub-total Planning & Development Reserves	32,713,511	38,839,968	28,871,129	20,116,041	20,325,947	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	953,142	1,203,529	499,233	739,663	985,624	Yes
102025- First Ontario Concert Hall Reserve	181,282	185,666	88,786	191,978	297,544	Yes
Sub-total H.E.F. Reserves	1,134,423	1,389,195	588,019	931,642	1,283,167	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	490,755	940,954	962,596	984,736	1,007,384	Yes
104056- ISD (Investigative Services Division) Capital Reserve	6,639,262	6,789,385	6,945,540	7,105,288	7,268,709	One-Time
110065- Police Capital Expenditures	1,100,192	1,125,069	392,321	401,344	410,575	Yes
112029- Provision for Vacation Liability	1,466,930	1,500,099	1,534,601	1,569,897	1,606,005	Yes
112225- Police Rewards	181,509	185,613	189,883	194,250	198,718	Yes
Sub-total Police Reserves	9,878,648	10,541,120	10,024,941	10,255,514	10,491,391	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Building Fund - Niches	105,283	123,311	122,477	113,496	106,236	Yes
Sub-total Cemeteries' Reserves	105,283	123,311	122,477	113,496	106,236	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	1,698,778	-143,538	4,886	106,148	209,740	Yes
112201- Park Marina Reserve	174,873	548,255	732,820	825,538	945,675	Yes
112202- Leash Free Park Reserve	241,721	205,736	169,026	131,471	93,053	Yes
112224- Waterpark Operations Reserve	0	1,179,151	1,408,571	1,011,081	781,461	Yes

City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
Sub-total Greenspace/Parks Reserves	2,115,373	1,789,605	2,315,303	2,074,238	2,029,928	
<u>Public Works-Other Reserves</u>						
104060- Golf Course Improvement	-45,981	-47,021	-48,102	-49,208	-50,340	No
108039- 50 Main St E. Facility Capital Replacement	1,019,194	38,470	136,753	237,295	340,150	One-Time
108041- Roads, Bridges & Traffic Capital Reserve	2,326,889	1,755,056	1,795,422	1,836,717	1,878,962	One-Time
108046- RCMP Lease-Capital Replacement	816,343	1,040,989	1,121,883	1,204,638	1,289,296	One-Time
108048- YMCA & Turner Library Capital Renewal Reserve	304,397	367,826	432,321	498,300	565,796	Yes
112203- Red Light Camera Project	8,648,331	7,860,995	4,224,168	2,384,301	906,717	No
112205- Winter Control	3,160,036	3,231,489	3,305,813	3,381,846	3,459,629	No
112209- 47 Guise St Reserve	133,968	156,248	169,451	182,958	196,775	Yes
112223- Ivor Wynne Community Fund	28,493	29,137	29,808	30,493	31,194	Yes
112272- Energy Conservation Initiative Reserve	3,668,647	3,792,042	3,417,888	3,418,640	3,531,700	Yes
Sub-total Public Works-Other Reserves	20,060,318	18,225,232	14,585,405	13,125,979	12,149,879	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	170,530	172,203	176,164	180,215	0	One-Time
108025- Transit Capital Reserve	286,935	221,599	185,365	290,778	398,616	Yes
108027- Province of Ontario Transit Capital Grant	3,010,730	2,963,178	0	0	0	One-Time
108045- Federal Public Transit Funds	386,447	45,652	0	0	0	One-Time
108047- Rapid Transit Capital Reserve	4,575,900	4,530,317	816,102	834,872	854,074	One-Time
Sub-total Transit Reserves	8,430,542	7,932,949	1,177,631	1,305,866	1,252,691	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,041,388	1,080,401	1,131,311	1,157,331	1,188,457	Yes
112270- Waste Management Recycling	4,271,886	4,555,980	4,850,423	5,151,639	5,459,783	Yes
112271- WM Facilities-Replace/Upgrade Reserve	2,330,666	2,990,354	2,556,416	3,034,986	3,532,655	Yes
Sub-total Waste Management Reserves	7,643,941	8,626,734	8,538,150	9,343,957	10,180,895	
Sub-total Public Works Reserves	38,355,456	36,697,831	26,738,966	25,963,536	25,719,629	
PROGRAM SPECIFIC RESERVES	98,800,069	109,126,764	85,420,733	77,169,960	77,143,842	
TOTAL TAX SUPPORTED RESERVES	405,046,562	436,977,023	374,091,187	378,898,786	392,968,053	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	83,580,349	112,023,609	82,298,564	59,323,435	36,844,027	Yes
108006- Wastewater Improvement Subsidy	116,438,756	116,009,412	77,376,061	41,360,001	5,932,551	One-Time
108010- Storm Sewer Capital	14,036,531	14,892,718	14,822,000	14,081,612	14,224,067	Yes
108015- Waterworks Capital	21,839,521	12,331,480	19,297,404	23,025,585	31,086,039	Yes
Sub-total Capital/Working Fund Reserves	235,895,157	255,257,220	193,794,029	137,790,634	88,086,685	

City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	5,598,880	5,725,479	5,209,805	4,682,270	4,142,602	Yes
Sub-total Equipment Replacement Reserves	5,598,880	5,725,479	5,209,805	4,682,270	4,142,602	
TOTAL RATE SUPPORTED RESERVES	241,494,037	260,982,698	199,003,833	142,472,904	92,229,287	
<u>OBLIGATORY RESERVES</u>						
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	17,670,656	19,284,428	18,590,033	17,702,653	16,794,864	Yes
Sub-total Planning & Development Reserves	17,670,656	19,284,428	18,590,033	17,702,653	16,794,864	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	18,774,196	16,691,838	16,670,720	17,301,069	21,943,020	Yes
112213- Federal Gas Tax Reserve	16,265,473	21,919,028	117,157	252,456	391,002	Yes
Sub-total Gas Tax Reserves	35,039,669	38,610,866	16,787,877	17,553,526	22,334,022	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	32,492,902	35,235,013	20,948,776	19,867,306	27,864,463	Yes
Sub-total Parkland Dedication Reserves	32,492,902	35,235,013	20,948,776	19,867,306	27,864,463	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	127,961,316	167,124,257	152,524,914	121,984,545	119,565,030	Yes
Sub-total Development Charge Reserves	127,961,316	167,124,257	152,524,914	121,984,545	119,565,030	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-2,428	-8,128,143	-7,488,039	-7,006,705	-6,514,300	No
Sub-total Subdividers' Contributions	-2,428	-8,128,143	-7,488,039	-7,006,705	-6,514,300	
TOTAL OBLIGATORY RESERVES	213,162,115	252,126,422	201,363,561	170,101,325	180,044,079	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	37,911,922	39,641,128	43,374,908	49,169,014	54,575,461	Yes
112247- Hamilton Future Fund B	5,167,460	4,681,173	4,283,090	3,875,851	3,459,246	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	43,079,382	44,322,301	47,657,998	53,044,865	58,034,707	
GRAND TOTAL RESERVES	903,495,622	994,408,444	822,116,579	744,517,880	723,276,126	

TAX SUPPORTED RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



VEHICLE & EQUIPMENT REPLACEMENT RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Fire Equipment And Protective	673,105	386,486	453,228	507,485	377,487	Yes
100032- Radio Communication System-Upgrades/ Replacement	4,733,973	5,015,868	5,319,181	5,659,019	6,035,573	Yes
100033- Paramedic Service-Equipment Reserves	560,187	947,275	377,406	743,216	228,332	Yes
100034- Small Equipment Environmental Services	557,342	530,045	577,901	621,801	661,653	Yes
108023- Information Technology Capital Reserve	390,905	273,307	188,558	0	0	Yes
110005- Hamilton Beach Rescue	311,825	292,792	276,692	260,221	226,581	Yes
110015- Computer Replacement Program	7,888,086	8,214,914	7,661,335	7,323,336	7,241,809	Yes
110035- Survey Equipment Replacement	187,817	217,064	247,344	278,321	310,009	Yes
110040- Equipment Replacement - Operations	105,677	130,922	155,670	180,988	206,888	Yes
Sub-total Equipment Replacement Reserves	15,408,918	16,008,672	15,257,314	15,574,387	15,288,332	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	1,601,502	1,263,370	196,063	261,263	327,962	Yes
110021- Vehicle Replacement - Fire	9,815,887	6,213,259	4,197,840	2,674,779	-1,254,068	Yes
110022- Vehicle Replacement - Paramedic Service	1,283,871	1,619,217	1,542,348	1,272,018	796,133	Yes
110023- Vehicle Replacement - DARTS	8,830,023	6,603,289	6,755,165	6,910,534	7,069,476	Yes
110025- Vehicle Replacement - Central Garage	10,165,986	8,839,989	9,324,626	11,880,986	12,660,214	Yes
110030- Vehicle Replacement - Transit	5,768,443	13,657,767	13,901,009	11,484,564	7,495,803	Yes
Sub-total Vehicle Replacement Reserves	37,465,712	38,196,892	35,917,050	34,484,143	27,095,520	
VEHICLE & EQUIPMENT RESERVES	52,874,631	54,205,564	51,174,364	50,058,530	42,383,852	

City of Hamilton 2017 Reserve Report

Reserve Name: 100031- Fire Equipment And Protective

Reserve Number: 100031

Date Established: 2001

Source of Funds: Contributions from operating budget.

Purpose: Fire equipment purchases such as various protective equipment including, bunker gear, helmets, SCBA complete units, cylinders and face piece, thermal imaging cameras, defibrillators (pads, batteries & units), gas detection and other fire equipment.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	1,107,877	673,105	386,486	453,228	507,485
Add					
Interest Earned	17,530	21,836	9,547	10,923	10,061
Provision for Future Replacement	725,000	675,000	795,000	845,000	895,000
Sale of Equipment	0	11,350	0	0	0
	742,530	708,186	804,547	855,923	905,061
Less					
Equipment Purchases	1,177,302	994,806	737,805	801,665	1,035,060
	1,177,302	994,806	737,805	801,665	1,035,060
Ending Balance	673,105	386,486	453,228	507,485	377,487

City of Hamilton 2017 Reserve Report

Reserve Name: 100032- Radio Communication System-Upgrades/Replacement

Reserve Number: 100032

Date Established: 2001

Source of Funds: Contributions from operating budget.

Purpose: This reserve was established to be used to minimize the high cost of repairs resulting from a major failure to the communication system and to assist with system upgrades and eventual replacement.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	4,496,304	4,733,973	5,015,868	5,319,181	5,659,019
Add					
Interest Earned	112,870	129,575	117,502	124,814	132,959
Provision for Future Replacement	1,494,810	1,494,810	1,494,810	1,494,810	1,494,810
	1,607,680	1,624,385	1,612,312	1,619,624	1,627,769
Less					
Debt Repayment	1,370,010	1,342,490	1,308,999	1,279,785	1,251,215
	1,370,010	1,342,490	1,308,999	1,279,785	1,251,215
Ending Balance	4,733,973	5,015,868	5,319,181	5,659,019	6,035,573

City of Hamilton

2017 Reserve Report

Reserve Name: 100033- Paramedic Service-Equipment Reserves

Reserve Number: 100033

Date Established: 2004

Source of Funds: Contributions from operating budget.

Purpose: To fund ancillary Paramedic Service equipment, such as defibrillators, purchased based on the life cycle requirement including annual inspections to ensure safety of staff.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	304,940	560,187	947,275	377,406	743,216
Add					
Interest Earned	11,975	11,341	15,061	12,741	11,046
Provision For Future Replacement	452,065	497,270	434,070	454,070	474,070
Equipment Sales	7,881	0	0	0	0
	471,921	508,611	449,131	466,811	485,116
Less					
Equipment Purchases	216,675	121,523	1,019,000	101,000	1,000,000
	216,675	121,523	1,019,000	101,000	1,000,000
Ending Balance	560,187	947,275	377,406	743,216	228,332

City of Hamilton 2017 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: To Be Reviewed

Comments: This reserve was segregated from the Fleet Central garage reserve-110025 in 2006 based on the Implementation of the TkMC Fleet Operational Review.

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	364,620	557,342	530,045	577,901	621,801
Add					
Interest Earned	9,791	11,942	12,597	13,640	14,592
Provision For Replacement	114,760	105,260	105,260	105,260	105,260
Sale of Equipment	13,184	0	5,000	5,000	5,000
Project Closings	54,988	0	0	0	0
	192,723	117,202	122,857	123,900	124,852
Less					
Equipment Purchase	0	144,500	75,000	80,000	85,000
	0	144,500	75,000	80,000	85,000
Ending Balance	557,342	530,045	577,901	621,801	661,653

City of Hamilton

2017 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

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	137,375	390,905	273,307	188,558	0
Add					
Interest Earned	4,844	9,767	5,251	2,144	0
Provision for Replacement	250,000	250,000	250,000	250,000	250,000
Project Closings	0	14,994	0	0	0
	254,844	274,760	255,251	252,144	250,000
Less					
Capital Program	1,315	376,000	340,000	440,701	250,000
To Operating	0	6,020	0	0	0
Project Closings	0	10,339	0	0	0
	1,315	392,359	340,000	440,701	250,000
Ending Balance	390,905	273,307	188,558	0	0

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	309,741	311,825	292,792	276,692	260,221
Add					
Interest Earned	5,474	6,542	6,475	6,104	5,535
Capital Grant	69,545	19,425	19,425	19,425	19,425
	75,019	25,967	25,900	25,529	24,960
Less					
Capital Requirements	68,000	45,000	42,000	42,000	58,600
To Operating	4,935	0	0	0	0
	72,935	45,000	42,000	42,000	58,600
Ending Balance	311,825	292,792	276,692	260,221	226,581

City of Hamilton

2017 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: On February 22, 2012 Council approved the following changes to the lifecycle replacement period through report FCS11022(a):

A 5 year replacement lifecycle for standard computers (from 3 years) and a 4 year replacement lifecycle for high capacity computers and the lifecycle for ruggedized mobile computers be established at 4 years for a 12 month trial period.

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		6,947,009	7,888,086	8,214,914	7,661,335	7,323,336
Add						
Interest Earned		131,883	177,648	180,501	170,365	165,595
Lease Payments		1,061,653	1,950,258	2,117,416	2,065,090	2,057,985
Lease Payments/Servers		829,382	698,997	508,813	508,813	508,813
From Operating		100,000	0	0	0	0
		2,122,918	2,826,903	2,806,730	2,744,268	2,732,393
Less						
Equipment Purchases		556,841	1,019,379	1,961,309	1,070,167	453,219
Repay Working Fund Reserve	FCS02027	625,000	0	0	0	0
Server Equipment Purchases		0	558,435	600,000	700,000	700,000
Software Purchases		0	859,261	799,000	1,312,100	1,660,700
Security for Android and IOS	2017 Capital	0	63,000	0	0	0
		1,181,841	2,500,075	3,360,309	3,082,267	2,813,919
Ending Balance		7,888,086	8,214,914	7,661,335	7,323,336	7,241,809

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	159,610	187,817	217,064	247,344	278,321
Add					
Interest Earned	3,207	4,247	5,280	5,976	6,689
Provision For Replacement	25,000	25,000	25,000	25,000	25,000
	28,207	29,247	30,280	30,976	31,689
Ending Balance	187,817	217,064	247,344	278,321	310,009

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	80,317	105,677	130,922	155,670	180,988
Add					
Interest Earned	2,330	2,645	3,258	3,828	4,410
Provision for Equipment Replacement	73,030	72,600	71,490	71,490	71,490
	75,360	75,245	74,748	75,318	75,900
Less					
Equipment Purchases	50,000	50,000	50,000	50,000	50,000
	50,000	50,000	50,000	50,000	50,000
Ending Balance	105,677	130,922	155,670	180,988	206,888

City of Hamilton 2017 Reserve Report

Reserve Name: 110020- Vehicle Replacement - Police

Reserve Number: 110020

Date Established: 1974

Source of Funds: Contributions from Operating Fund via approved budgeted allocation and /or sale of used vehicles through auction.

Purpose: This reserve was established to provide funds for the replacement or overhaul of Police Vehicles and related equipment. Contributions are made from the Operating budget based on a long term sustainable vehicle replacement program.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	1,517,125	1,601,502	1,263,370	196,063	261,263
Add					
Interest Income	42,221	43,861	16,593	5,199	6,699
Provision for Future Replacement	1,557,400	1,702,600	1,652,100	1,667,000	1,682,000
Sale of Vehicles	0	0	60,000	60,000	60,000
	1,599,621	1,746,461	1,728,693	1,732,199	1,748,699
Less					
Vehicle Purchases	1,515,244	2,084,593	2,601,000	1,472,000	1,487,000
Vehicle Upfitting	0	0	195,000	195,000	195,000
	1,515,244	2,084,593	2,796,000	1,667,000	1,682,000
Ending Balance	1,601,502	1,263,370	196,063	261,263	327,962

City of Hamilton

2017 Reserve Report

Reserve Name: 110021- Vehicle Replacement - Fire

Reserve Number: 110021

Date Established: 2001

Source of Funds: Contributions from operating budget.

Purpose: This reserve was established to provide funds for the replacement or overhaul of fire vehicles. Contributions are made from the operating budget based on a long term sustainable vehicle replacement program.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	7,056,773	9,815,887	6,213,259	4,197,840	2,674,779
Add					
Interest Earned	177,882	226,644	118,366	78,137	16,152
Provision for Future Replacement	2,200,000	2,420,000	2,420,000	3,000,000	3,250,000
Vehicle Sales	28,562	54,080	0	0	0
Project Closing Surplus	471,409	0	4,565	0	0
	2,877,853	2,700,724	2,542,931	3,078,137	3,266,152
Less					
Vehicle Purchases	118,739	6,303,352	4,558,350	4,601,197	7,195,000
	118,739	6,303,352	4,558,350	4,601,197	7,195,000
Ending Balance	9,815,887	6,213,259	4,197,840	2,674,779	-1,254,068

City of Hamilton

2017 Reserve Report

Reserve Name: 110022- Vehicle Replacement - Paramedic Service

Reserve Number: 110022

Date Established: 2001

Source of Funds: Contributions from operating budget.

Purpose: This reserve was established to provide funds for the replacement or overhaul of emergency vehicles. Contributions are made from the operating budget based on a long term sustainable vehicle replacement program.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	1,032,714	1,283,871	1,619,217	1,542,348	1,272,018
Add					
Interest Earned	28,527	22,395	35,945	31,997	23,513
Provision for Future Replacement	957,510	1,026,570	878,430	928,430	978,430
Vehicle Sales	51,069	0	0	0	0
	1,037,106	1,048,965	914,375	960,427	1,001,943
Less					
Vehicle Purchases	785,950	713,619	991,244	1,230,757	1,477,828
	785,950	713,619	991,244	1,230,757	1,477,828
Ending Balance	1,283,871	1,619,217	1,542,348	1,272,018	796,133

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		8,656,098	8,830,023	6,603,289	6,755,165	6,910,534
Add						
Interest Earned		173,925	187,766	151,876	155,369	158,942
		173,925	187,766	151,876	155,369	158,942
Less						
MSF Land Acquisition	PED17111	0	1,368,500	0	0	0
MSF Land Acquisition Admin Fees	PED17111	0	46,000	0	0	0
DARTS Operating Shortfall	PW17019	0	1,000,000	0	0	0
		0	2,414,500	0	0	0
Ending Balance		8,830,023	6,603,289	6,755,165	6,910,534	7,069,476

City of Hamilton

2017 Reserve Report

Reserve Name: 110025- Vehicle Replacement - Central Garage

Reserve Number: 110025

Date Established: 2001

Source of Funds: Contributions from Operating Fund

Purpose: This reserve is for the replacement of vehicles and equipment , excluding Transit, Police and HES vehicles.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	13,620,262	10,165,986	8,839,989	9,324,626	11,880,986
Add					
Interest Earned	281,247	246,736	206,518	241,092	279,015
Provision for Future Replacement	6,213,119	7,298,916	7,959,098	7,959,098	8,197,871
Sale of Vehicles (8% of purchases)	721,854	677,222	717,150	619,120	465,826
Inflationary Increase at 3%	0	0	0	238,773	245,936
	7,216,220	8,222,874	8,882,766	9,058,083	9,188,648
Less					
Equipment Purchases	9,625,646	8,964,376	6,857,000	5,657,823	7,542,150
Street Sweeper Rebuild Program	650,000	0	720,000	0	0
Shop Equipment Replacement	159,000	0	162,000	165,000	168,000
Fund Fleet Acquisition Team	235,850	584,495	659,130	678,900	699,270
	10,670,496	9,548,871	8,398,130	6,501,723	8,409,420
Ending Balance	10,165,986	8,839,989	9,324,626	11,880,986	12,660,214

City of Hamilton 2017 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: This reserve will continue to maintain the 12 year bus replacement program due to \$3,000,000 in Federal GasTax Funding.

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	18,756,672	5,768,443	13,657,767	13,901,009	11,484,564
Add					
Interest Earned	299,245	246,828	407,758	393,625	331,660
Provision for Future Replacement-Buses	4,707,200	6,313,840	7,386,240	8,306,240	9,236,300
Annual Contribution Increase/Decrease	450,000	450,000	0	450,000	450,000
Increase Contribution to Reserve - Inflation	94,140	127,400	0	166,120	184,730
Increase Contribution to Reserve - Fleet Expansion	1,062,500	495,000	920,000	313,940	320,220
From Non-Transit Operating	1,245,000	700,000	700,000	700,000	700,000
Sale of Scrap/Vehicles	0	0	59,500	59,500	59,500
	7,858,085	8,333,068	9,473,498	10,389,425	11,282,410
Less					
Equipment Purchases	20,245,407	180,925	8,545,736	12,154,900	14,837,700
Battery/ Hoist Replacement	109,949	0	310,051	210,000	0
Non-Revenue Vehicle Purchases	219,988	-8,152	103,500	170,000	162,500
Repayment of FCM Loan	270,970	270,970	270,970	270,970	270,970
	20,846,314	443,744	9,230,257	12,805,870	15,271,170
Ending Balance	5,768,443	13,657,767	13,901,009	11,484,564	7,495,803

CAPITAL RESERVES TAX- SUPPORTED

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	25,006,404	25,827,530	38,166,367	36,656,868	34,709,616	Yes
108022- Council Strategic Projects	412,566	254,030	259,873	265,850	271,964	Yes
108024- Investing in Ontario Subsidy Reserve	632,570	646,873	21,472	21,966	22,471	One-Time
108050- Parkland Acquisition Reserve	9,183,655	9,391,310	9,607,310	9,322,528	11,054,196	Yes
Sub-total Capital Reserves	35,235,195	36,119,743	48,055,022	46,267,212	46,058,247	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	195,982	520,598	229,122	234,392	239,783	One-Time
108031- Capital Projects - Dundas	-159,489	-33,694	0	0	0	One-Time
108032- Capital Projects - Flamborough	162,928	55,368	314,480	321,714	329,113	One-Time
108033- Capital Projects - Glanbrook	3,597	3,679	3,763	3,850	3,938	One-Time
108034- Capital Projects -Stoney Creek	-66,281	-1,000	998,032	1,020,987	1,044,469	One-Time
108035- Capital Projects - Hamilton	62,928	65,063	66,560	68,091	69,657	One-Time
117036- S.C. Compensation Royalties (Terrapure Landfill)	320,834	-267,149	1,191,945	1,525,034	1,865,784	Yes
Sub-total Former Municipalities-Capital Reserves	520,498	342,865	2,803,902	3,174,066	3,552,744	
<u>Councillor's Infrastructure Program (W1-W8)</u>						
108051- Ward 1 Special Capital Re-investment	1,512,793	546,760	1,146,954	2,770,097	4,430,572	Yes
108052- Ward 2 Special Capital Re-investment	715,098	1,561,956	956,598	2,575,363	4,231,359	Yes
108053- Ward 3 Special Capital Re-investment	3,258,868	3,407,373	2,566,819	4,222,619	5,916,502	Yes
108054- Ward 4 Special Capital Re-investment	-2,056,720	-1,123,798	164,559	1,765,107	3,402,467	Yes
108055- Ward 5 Special Capital Re-investment	239,307	378,192	330,161	1,934,517	3,575,774	Yes
108056- Ward 6 Special Capital Re-investment	2,591,520	1,075,618	664,005	2,276,040	3,925,151	Yes
108057- Ward 7 Special Capital Re-investment	2,998,961	4,000,887	1,211,281	2,835,903	4,497,891	Yes
108058- Ward 8 Special Capital Re-investment	3,336,176	378,075	314,559	1,918,556	3,559,446	Yes
Sub-total Councillor's Infrastructure Program (W1-W8)	12,596,004	10,225,063	7,354,936	20,298,201	33,539,162	
CAPITAL RESERVES-TAX SUPPORTED	48,351,697	46,687,671	58,213,860	69,739,480	83,150,153	

City of Hamilton 2017 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. (\$26 million)

Comments:

Sustainable: Yes

		<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance		32,338,066	25,006,404	25,827,530	38,166,367	36,656,868
Add						
Interest Earned		573,591	461,766	727,563	850,684	811,384
External Debt Surplus - Deferred Capital Financing	GIC 16-033	2,000,000	4,131,513	2,000,000	2,000,000	2,000,000
Deferred Capital Financing-Additional	FCS15052(b)	841,230	0	0	0	0
Surplus From Closings		666,470	0	154,347	0	0
2016 Capital Budget - WIP Surpluses	GIC 16-001	49,510	0	0	0	0
Debt Repayments		759,267	821,833	743,917	796,917	732,452
HRPI Dividend Payment		30,374	30,757	51,529	0	8,912
Sale 25 Mill St. N	PW100074	927,295	0	0	0	0
2016 Operating Budget Surplus from Tax Stabilization	FCS16058(b)	0	5,514,131	0	0	0
WIP Savings for PTIF Debt	Motion Dec 9/16	0	1,129,000	0	0	0
2017 Operating Budget Surplus from Tax Stabilization	FCS17060(b)	0	0	6,586,334	0	0
2017 Operating Budget Surplus from Tax Stabilization for future Capital Budgets	FCS17060(b)	0	0	5,000,000	0	0
Sale of 31 Parkside	PED15123(a)	0	0	2,000,000	0	0
Golf Cart Buyback	PW16021	0	0	0	342,900	0
		5,847,737	12,089,000	17,263,689	3,990,501	3,552,747
Less						
Capital Requests		6,958,978	2,904,081	3,519,245	3,000,000	3,000,000
CUP DCS Interest		328,860	0	0	0	0
Debt Repayment Chiller Program		540,960	0	0	0	0
City contribution for Pan Am Stadium		3,032,592	0	0	0	0
Purchase 31 Parkside	PED15123(a)	2,275,463	0	0	0	0
Vehicle Purchase	Planning 16-012	25,000	0	0	0	0
Pinky Lewis DC Correction 10%		17,546	0	0	0	0
HRPI Dividend-Prior year reallocation		0	250,000	0	0	0
For Neighborhood Roads & Sidewalks - CUP Sale	PW 14-010	0	6,600,000	0	0	0
Westoby Arena Roof	2017 Capital Budget	0	200,000	0	0	0
Fallen Firefighters Memorial	2017 Council Referred	0	125,000	0	0	0
Waterdown Municipal Service Centre	PW100074	0	503,119	0	0	0
Golf Cart Purchases	PW16021	0	685,673	0	0	0
Waterdown Seniors Rec Centre	2018 Capital Budget	0	0	220,000	0	0
Paramedic Vehicle Purchase	2018 Capital Budget	0	0	250,000	0	0
PED Vehicle Purchase	2018 Capital Budget	0	0	52,802	0	0
Main St W. Road Resurfacing	Council Feb 28/18	0	0	475,000	0	0

City of Hamilton
2017 Reserve Report

Ancaster Fire Station No. 20	PW16002	0	0	407,805	0	0
2017 Surplus Allocated to Future Capital Budgets	FCS17060(b)	0	0	0	2,500,000	2,500,000
		13,179,399	11,267,873	4,924,852	5,500,000	5,500,000
Ending Balance		25,006,404	25,827,530	38,166,367	36,656,868	34,709,616

City of Hamilton 2017 Reserve Report

Reserve Name:	108022- Council Strategic Projects
Reserve Number:	108022
Date Established:	Dec 12,2007 BSC 07-01
Source of Funds:	Contribution From the Capital Fund
Purpose:	To Fund projects initiated through Council Strategic planning sessions.
Target Balance:	To Be Reviewed
Comments:	On Sept 11, 2013, Council approved an additional contribution of \$4.2 million towards the construction of a Seniors' Recreation/Community Centre in the Pan Am Stadium Precinct, Including previous approvals from 2010, the total contribution from this reserve towards the estimated construction costs of \$17 million totals \$5.4 million.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	405,227	412,566	254,030	259,873	265,850
Add					
Interest Earned	8,141	10,046	5,843	5,977	6,115
Project Closings	0	73,418	0	0	0
	8,141	83,464	5,843	5,977	6,115
Less					
Capital Project Closing- 7101454406	801	0	0	0	0
WIP Savings for PTIF Debt	0	242,000	0	0	0
	801	242,000	0	0	0
Ending Balance	412,566	254,030	259,873	265,850	271,964

Motion Dec 9/16

City of Hamilton 2017 Reserve Report

Reserve Name: 108024- Investing in Ontario Subsidy Reserve

Reserve Number: 108024

Date Established: Dec 10, 2008 COW 08-037

Source of Funds: Provincial Subsidy received under the Investing in Ontario Act.

Purpose: Funds may be used for any type of capital work.

Target Balance: N/A - One-Time Funding

Comments: In the 2008 Ontario budget, the Minister of Finance announced the proposed Investing in Ontario Act that would shift budget future surpluses away from debt reduction to priority spending areas identified by the Province.

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		620,110	632,570	646,873	21,472	21,966
Add						
Interest Earned		12,460	14,303	7,599	494	505
		12,460	14,303	7,599	494	505
Less						
First Ontario Centre Vertical Transportation	FCS17099	0	0	537,000	0	0
Corporate KRONOS	FCS17099	0	0	96,000	0	0
		0	0	633,000	0	0
Ending Balance		632,570	646,873	21,472	21,966	22,471

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	6,408,637	9,183,655	9,391,310	9,607,310	9,322,528
Add					
Interest Earned	128,768	207,655	216,000	215,218	231,668
Contribution to Parkland Reserve	3,000,000	0	0	1,500,000	1,500,000
	3,128,768	207,655	216,000	1,715,218	1,731,668
Less					
50 Albright Rd Acquisition (BR)	353,750	0	0	0	0
Vincent Massey School	0	0	0	1,000,000	0
Stadium Precinct- Lloyd Street	0	0	0	1,000,000	0
	353,750	0	0	2,000,000	0
Ending Balance	9,183,655	9,391,310	9,607,310	9,322,528	11,054,196

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		1,043,573	195,982	520,598	229,122	234,392
Add						
Interest Earned		12,512	10,414	8,524	5,270	5,391
Sale of 1276 Sandhill Dr	PED15147	0	297,834	0	0	0
Reserve Closing Surplus		0	16,368	0	0	0
		12,512	324,616	8,524	5,270	5,391
Less						
Ancaster Memorial Arts & Culture	16/18 Capital	750,000	0	300,000	0	0
Cellular Tower Revenue Transfer to PID 3301609612	FCS16042	110,103	0	0	0	0
		860,103	0	300,000	0	0
Ending Balance		195,982	520,598	229,122	234,392	239,783

City of Hamilton 2017 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

			Projected	Projected	Projected		
			<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance			-24,940	-159,489	-33,694	0	0
Add							
Interest Earned			-1,614	-2,613	2,613	0	0
Mobile Lease Agreements-Executed	PED11204		0	132,935	31,081	0	0
			-1,614	130,322	33,694	0	0
Less							
Cellular Tower Revenue Transfer to PID 3301609613	FCS16042		132,935	0	0	0	0
Real Estate Admin Fees Related to Bell Mobility			0	4,527	0	0	0
			132,935	4,527	0	0	0
Ending Balance			-159,489	-33,694	0	0	0

City of Hamilton 2017 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

				Projected	Projected	Projected
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		813,226	162,928	55,368	314,480	321,714
Add						
Interest Earned		9,842	2,440	1,112	7,233	7,399
Slot Surplus from Tax Stabilization	FCS17060(b)	0	0	272,000	0	0
		9,842	2,440	273,112	7,233	7,399
Less						
Cellular Tower Revenue Transfer to PID 3301609615	FCS16042	80,141	0	0	0	0
Community Hub-Greensville (School Bd)	CES15030	400,000	0	0	0	0
Community Hub-Rockton (School Bd)	CES15030	180,000	0	0	0	0
Beverly Recreation Centre/School	2017 Capital Budget	0	110,000	0	0	0
WiFi at Waterdown Memorial Park	GIC 18-011 Item 10.5	0	0	14,000	0	0
		660,141	110,000	14,000	0	0
Ending Balance		162,928	55,368	314,480	321,714	329,113

City of Hamilton 2017 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>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	0	3,597	3,679	3,763	3,850
Add					
Interest Earned	36	81	85	87	89
Surplus From Project Closings	3,561	0	0	0	0
	3,597	81	85	87	89
Ending Balance	3,597	3,679	3,763	3,850	3,938

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		75,668	-66,281	-1,000	998,032	1,020,987
Add						
Interest Earned		179	-999	11,336	22,955	23,483
Cell Tower Revenues		0	66,280	0	0	0
Land Sale	Nov 1/17 GIC	0	0	987,696	0	0
		179	65,281	999,032	22,955	23,483
Less						
Seniors Outreach Program - Grant	Council Feb 10/16	7,556	0	0	0	0
New Traffic Signal - Rymal Rd	2016 Tax Capital	60,000	0	0	0	0
Cellular Tower Revenue Transfer to PID 3301609610	FCS16042	74,573	0	0	0	0
		142,128	0	0	0	0
Ending Balance		-66,281	-1,000	998,032	1,020,987	1,044,469

City of Hamilton 2017 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: One-Time

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	61,688	62,928	65,063	66,560	68,091
Add					
Interest Earned	1,239	1,459	1,496	1,531	1,566
Project Closings-Surplus Funds	0	4,676	0	0	0
	1,239	6,136	1,496	1,531	1,566
Less					
WIP Savings for PTIF Debt	0	4,000	0	0	0
	0	4,000	0	0	0
Ending Balance	62,928	65,063	66,560	68,091	69,657

Motion Dec 9/16

City of Hamilton 2017 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

		2016	2017	Projected	Projected	Projected
				2018	2019	2020
Beginning Balance		436,204	320,834	-267,149	1,191,945	1,525,034
Add						
Interest Earned		6,139	1,092	10,514	30,890	38,551
Receipts		478,655	302,199	302,199	302,199	302,199
Land Sale	Nov 1/17 GIC	0	0	1,850,000	0	0
		484,794	303,291	2,162,713	333,089	340,750
Less						
Saturdays in the Creek 2015-2017	Council Sept 9/15	2,000	2,000	0	0	0
Stoney Creek Parade 2015-2017	Council Sept 9/15	5,000	5,000	0	0	0
Devil's Punch Bowl Land Acquisition	Motion Sept 10,2014	500,000	500,000	500,000	0	0
Annual Audit-Cost Share		3,164	3,164	3,164	0	0
Heritage Green Community Fireworks-Canada Day	Motion 8.5 Council May 24th	0	0	5,000	0	0
Traffic Light-Rymal & Second Rd	Council Sept 9th,2015	90,000	0	0	0	0
Councillor Requests	Motion 7.4 June 14/17	0	381,110	0	0	0
Skatepark Facility - Recreation study implementation	2018 Capital Budget	0	0	100,000	0	0
Stoney Creek Tennis Club	GIC May16/17	0	0	70,000	0	0
Tree Planting at Eramosa Karst	GIC May16/17	0	0	20,000	0	0
Electrical Updates Parkette at King & Jones	PW Nov 13/17	0	0	5,456	0	0
		600,164	891,274	703,620	0	0
Ending Balance		320,834	-267,149	1,191,945	1,525,034	1,865,784

City of Hamilton 2017 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.
Sustainable:	Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	1,294,306	1,512,793	546,760	1,146,954	2,770,097
Add					
Interest Earned	39,338	27,172	19,256	44,534	81,866
Special Levy	1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Project Closings	365,540	48,185	199,330	0	0
	2,083,487	1,753,966	1,897,195	1,723,143	1,760,475
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	1,765,000	1,760,000	0	0	0
Upgrades to Dow Parkette	0	180,000	0	0	0
Prince Phillip School	0	480,000	0	0	0
Victoria Park Resurfacing	0	40,000	0	0	0
Dow Parkette	0	60,000	0	0	0
Locke Street Library	0	100,000	0	0	0
Commitments	0	0	1,197,000	0	0
	1,865,000	2,720,000	1,297,000	100,000	100,000
Ending Balance	1,512,793	546,760	1,146,954	2,770,097	4,430,572

City of Hamilton 2017 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.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	540,333	715,098	1,561,956	956,598	2,575,363
Add					
Interest Earned	13,660	26,118	28,634	40,156	77,387
Special Levy	1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Closed Projects	319,155	225,131	46,175	0	0
	2,011,424	1,929,858	1,753,418	1,718,765	1,755,996
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	1,736,659	820,000	0	0	0
Funding Adjustments for PY Projects	0	100,000	1,205,776	0	0
Leonardo Sciascia Statue	0	15,000	350,000	0	0
Delineated Bike Lane Claremont	0	25,000	0	0	0
Traffic Island Beautification	0	23,000	0	0	0
Commitments	0	0	703,000	0	0
	1,836,659	1,083,000	2,358,776	100,000	100,000
Ending Balance	715,098	1,561,956	956,598	2,575,363	4,231,359

City of Hamilton 2017 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.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	3,884,334	3,258,868	3,407,373	2,566,819	4,222,619
Add					
Interest Earned	74,006	74,017	67,922	77,191	115,274
Special Levy	1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Tim Horton's Field Operating Variance	0	0	17,500	0	0
	1,752,615	1,752,626	1,764,031	1,755,800	1,793,883
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	2,167,500	1,040,000	0	0	0
Closed Projects	110,581	0	0	0	0
Delineated Bike Lane Claremont	PW16003(a) 0	25,000	0	0	0
Wentworth Stairs	PW Aug 17,2017 Item 9.5 0	89,033	0	0	0
Closed Projects	0	30,089	0	0	0
Memorial School Playground	Council Sept 13/17 0	150,000	0	0	0
Hoodless School Playground	Council Sept 13/17 0	150,000	0	0	0
77 Gage Ave Feasibility Study	PED17148(b) 0	20,000	0	0	0
King George Elementary	0	0	91,584	0	0
Commitments	0	0	2,413,000	0	0
	2,378,081	1,604,122	2,604,584	100,000	100,000
Ending Balance	3,258,868	3,407,373	2,566,819	4,222,619	5,916,502

City of Hamilton 2017 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.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	360,303	-2,056,720	-1,123,798	164,559	1,765,107
Add					
Interest Earned	-25,728	-34,860	-10,906	21,939	58,751
Special Levy	1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
City Motor Hotel Sale	0	0	2,379,125	0	0
	1,652,881	1,643,749	4,046,828	1,700,548	1,737,360
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	3,969,904	366,000	2,498,000	0	0
Parkdale Landing Affordable Housing Project	0	145,125	145,125	0	0
Kenilworth Wreaths	0	14,797	15,345	0	0
Closed Projects	0	84,905	0	0	0
	4,069,904	710,827	2,758,470	100,000	100,000
Ending Balance	-2,056,720	-1,123,798	164,559	1,765,107	3,402,467

City of Hamilton 2017 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.
Sustainable:	Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		498,770	239,307	378,192	330,161	1,934,517
Add						
Interest Earned		1,828	5,029	8,053	25,748	62,648
Special Levy		1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Project Closings		153,600	384,463	44,340	0	0
		1,834,037	2,068,101	1,731,002	1,704,356	1,741,257
Less						
Capital Reinvestment Unallocated Funding		100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,993,500	564,000	370,000	0	0
Funding Adj Prev Projects		0	465,215	0	0	0
Road Work on Mount Albion	PW June 5/17	0	800,000	0	0	0
Mountable Curbs	PW April 16/18	0	0	200,000	0	0
Davis Creek Neighbourhood Roads	PW April 30/18	0	0	430,000	0	0
Commitments		0	0	670,000	0	0
Veevers House	PW April 30/18	0	0	9,033	0	0
		2,093,500	1,929,215	1,779,033	100,000	100,000
Ending Balance		239,307	378,192	330,161	1,934,517	3,575,774

City of Hamilton 2017 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.
Sustainable:	Yes

				Projected	Projected	Projected
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		2,656,528	2,591,520	1,075,618	664,005	2,276,040
Add						
Interest Earned		47,499	48,762	19,778	33,426	70,503
Special Levy		1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Project Closings		68,883	57,578	0	0	0
		1,794,991	1,784,948	1,698,387	1,712,035	1,749,112
Less						
Capital Reinvestment Unallocated Funding	FCS12024	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,760,000	3,000,850	1,810,000	0	0
Mohawk Track Refurbishment	E&CS 17-002	0	200,000	0	0	0
Project Closings		0	0	200,000	0	0
		1,860,000	3,300,850	2,110,000	100,000	100,000
Ending Balance		2,591,520	1,075,618	664,005	2,276,040	3,925,151

City of Hamilton

2017 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.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	2,744,372	2,998,961	4,000,887	1,211,281	2,835,903
Add					
Interest Earned	50,401	76,598	59,258	46,013	83,380
Special Levy	1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Project Closings	175,580	0	92,526	0	0
	1,904,590	1,755,206	1,830,393	1,724,622	1,761,989
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	1,550,000	39,550	1,700,000	0	0
Closed Projects	0	19,698	0	0	0
Bruce Park Spray Pad	0	530,000	0	0	0
Wentworth Stairs Maintenance	0	64,033	0	0	0
Commitments	0	0	1,450,000	0	0
Upper Sherman Resurfacing	0	0	1,370,000	0	0
	1,650,000	753,280	4,620,000	100,000	100,000
Ending Balance	2,998,961	4,000,887	1,211,281	2,835,903	4,497,891

City of Hamilton 2017 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.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	2,225,391	3,336,176	378,075	314,559	1,918,556
Add					
Interest Earned	47,676	55,044	7,875	25,389	62,281
Special Levy	1,678,609	1,678,609	1,678,609	1,678,609	1,678,609
Project Closings	0	0	50,000	0	0
	1,726,285	1,733,653	1,736,483	1,703,998	1,740,890
Less					
Capital Reinvestment Unallocated Funding	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements	515,500	4,372,600	1,475,000	0	0
Capital Funding	0	50,000	0	0	0
Delineated Bike Lane Claremont	0	25,000	0	0	0
Closing Projects	0	144,153	0	0	0
Land Acquisition Study	0	0	225,000	0	0
	615,500	4,691,753	1,800,000	100,000	100,000
Ending Balance	3,336,176	378,075	314,559	1,918,556	3,559,446

EMPLOYEE RELATED RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	2,976,548	3,178,191	1,412,376	335,852	3,528,082	Yes
Sub-total Pension/Retirement Reserves	2,976,548	3,178,191	1,412,376	335,852	3,528,082	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	16,629,021	16,394,387	15,736,484	14,959,950	14,051,710	Yes
112020- Unreported Claims Reserve	3,441,306	3,519,608	3,600,559	3,683,372	3,768,089	Yes
112025- Claims Fluctuation Reserve-Health/Dental	19,364,935	19,792,623	20,639,906	21,114,624	21,600,260	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,082,420	6,201,902	6,357,592	6,503,817	6,653,405	Yes
Sub-total Benefits' Reserves	45,517,682	45,908,520	46,334,541	46,261,763	46,073,464	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,109,589	6,247,735	6,391,433	6,538,436	6,688,820	Yes
112035- Sick Leave Liability - General	696,448	1,707,357	1,038,576	506,139	214,330	No
Sub-total Sick Leave Reserves	6,806,037	7,955,092	7,430,009	7,044,574	6,903,150	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	41,240,036	40,172,106	40,525,659	40,875,937	41,222,634	Yes
Sub-total Workplace Health & Safety Reserves	41,240,036	40,172,106	40,525,659	40,875,937	41,222,634	
EMPLOYEE RELATED RESERVES	96,540,303	97,213,909	95,702,585	94,518,126	97,727,330	

City of Hamilton 2017 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 used to fund both HSR and HWRF pension deficits as approved by FCS12002.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			3,540,254	2,976,548	3,178,191
Add					
Interest Earned			71,134	70,615	52,191
Operating Fund Unused Pension Funds	FSC14082.		0	143,028	0
			71,134	213,643	52,191
Less					
Pension Deficit Funding	FCS06085		634,840	12,000	1,818,006
			634,840	12,000	1,818,006
Ending Balance			2,976,548	3,178,191	1,412,376
			335,852	3,528,082	

City of Hamilton

2017 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: This reserve is for the purpose of maintaining the necessary level of funding for the Disabled Life Reserve as required by the LTD carrier. This fund should hold adequate funds to pay for both previous and current LTD claimants' long term disability claims now and into the future. This fund must also adequately fund the LTD claims fluctuation monies required to smooth benefit rate variances. Sufficient funding of the Long Term Disability IBNR (incurred but not reported) required by the carrier must also be held in this reserve. In addition, payments to LTD claimants as a result of annual vacation payouts, legal fees, settlements and/or severance will also be funded from this reserve.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	17,169,077	16,629,021	16,394,387	15,736,484	14,959,950
Add					
Interest Earned	344,975	376,005	365,304	348,996	329,841
Unrestricted Deposit Account Payment	270,182	930,989	0	0	0
	615,157	1,306,994	365,304	348,996	329,841
Less					
LTD Deficit	1,155,213	1,541,627	1,023,208	1,125,529	1,238,082
	1,155,213	1,541,627	1,023,208	1,125,529	1,238,082
Ending Balance	16,629,021	16,394,387	15,736,484	14,959,950	14,051,710

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	3,373,638	3,441,306	3,519,608	3,600,559	3,683,372
Add					
Interest Earned	67,786	77,813	80,951	82,813	84,718
Program Surplus	0	490	0	0	0
	67,786	78,302	80,951	82,813	84,718
Less					
Program Deficit	118	0	0	0	0
	118	0	0	0	0
Ending Balance	3,441,306	3,519,608	3,600,559	3,683,372	3,768,089

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	17,749,877	19,364,935	19,792,623	20,639,906	21,114,624
Add					
Interest Earned	346,751	427,688	459,688	474,718	485,637
Program Administration Recovery	1,166,163	1,090,625	1,241,790	1,266,626	1,291,958
Health/Dental Liability Surplus	1,268,885	0	387,595	0	0
	2,781,799	1,518,313	2,089,073	1,741,344	1,777,595
Less					
Program Administration	1,166,740	1,090,625	1,241,790	1,266,626	1,291,958
	1,166,740	1,090,625	1,241,790	1,266,626	1,291,958
Ending Balance	19,364,935	19,792,623	20,639,906	21,114,624	21,600,260

City of Hamilton

2017 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

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	5,803,938	6,082,420	6,201,902	6,357,592	6,503,817
Add					
Interest Earned	116,617	137,532	142,644	146,225	149,588
Health/Dental Liability Surplus	161,937	0	13,047	0	0
	278,554	137,532	155,690	146,225	149,588
Less					
Program Administration	73	18,050	0	0	0
	73	18,050	0	0	0
Ending Balance	6,082,420	6,201,902	6,357,592	6,503,817	6,653,405

City of Hamilton

2017 Reserve Report

Reserve Name: 112030- Sick Leave Liability - Police

Reserve Number: 112030

Date Established: Prior to 1986

Source of Funds: Contributions from Operating Fund

Purpose: Under the Sick Leave Benefit Plan for the Police, unused sick leave can accumulate and police employees may become entitled to cash payment when they leave the City's employment.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	5,989,248	6,109,589	6,247,735	6,391,433	6,538,436
Add					
Interest Earned	120,341	138,146	143,698	147,003	150,384
	120,341	138,146	143,698	147,003	150,384
Ending Balance	6,109,589	6,247,735	6,391,433	6,538,436	6,688,820

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	2,460,760	696,448	1,707,357	1,038,576	506,139
Add					
Interest Earned	30,680	12,531	31,219	17,562	8,191
Recovery From Operating Fund	0	1,109,228	1,200,000	1,200,000	1,200,000
	30,680	1,121,759	1,231,219	1,217,562	1,208,191
Less					
Sick Leave Payments	1,794,992	110,849	1,900,000	1,750,000	1,500,000
	1,794,992	110,849	1,900,000	1,750,000	1,500,000
Ending Balance	696,448	1,707,357	1,038,576	506,139	214,330

City of Hamilton 2017 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: Based on 2017 City of Hamilton Financial Statements WSIB accrued liabilities amount to \$88,537,000

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	42,935,508	41,240,036	40,172,106	40,525,659	40,875,937
Add					
Interest Earned	858,339	927,466	917,473	925,475	933,399
	858,339	927,466	917,473	925,475	933,399
Less					
Program Administration	531,090	532,679	563,920	575,198	586,702
WSIB Payments-Shortfall	2,022,720	1,218,251	0	0	0
WSIB Payout	0	244,466	0	0	0
	2,553,810	1,995,396	563,920	575,198	586,702
Ending Balance	41,240,036	40,172,106	40,525,659	40,875,937	41,222,634

STABILIZATION RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>STABILIZATION RESERVES</u>						
110043- Commodity (Fuel) Stabilization Reserve	855,085	874,420	894,531	915,105	936,153	Yes
110046- Tax Stabilization Reserve	16,645,577	35,685,998	9,767,307	8,784,123	8,986,158	No
110048- Grants & Subsidy Reserve	926,498	947,448	969,239	991,531	1,014,337	Yes
STABILIZATION RESERVES	18,427,160	37,507,865	11,631,077	10,690,760	10,936,647	

City of Hamilton 2017 Reserve Report

Reserve Name: 110043- Commodity (Fuel) Stabilization Reserve

Reserve Number: 110043

Date Established: April 27,2011 FCS11032

Source of Funds: Year end Surplus.

Purpose: To provide a contingency towards significant spike in fuel prices.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	1,689,773	855,085	874,420	894,531	915,105
Add					
Interest Earned	25,312	19,335	20,112	20,574	21,047
	25,312	19,335	20,112	20,574	21,047
Less					
Fuel Sites Restoration	860,000	0	0	0	0
	860,000	0	0	0	0
Ending Balance	855,085	874,420	894,531	915,105	936,153

City of Hamilton 2017 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 tax levy for City purposes. (\$34.5 million based on 2017 Tax Levy)
Comments:	
Sustainable:	No

		<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance		12,134,998	16,645,577	35,685,998	9,767,307	8,784,123
Add						
Interest Earned		221,653	373,129	505,401	210,916	202,035
2016 Operating Budget Surplus	FCS16058(b)	8,443,276	0	0	0	0
Miscellaneous Revenue		7,500	0	0	0	0
Sesquicentennial 150 Events Surplus	Council May 10/2017	0	6,000	0	0	0
2017 Operating Budget Transfer	2017 Operating Budget	0	1,000,000	0	0	0
2017 Corporate Budget Surplus	FCS17060(b)	0	24,190,636	0	0	0
Reserve Closings		0	8,015	0	0	0
2018 Operating Budget Transfer	2018 Operating Budget	0	0	1,000,000	0	0
		8,672,429	25,577,781	1,505,401	210,916	202,035
Less						
To Capital Levy Reserve	FCS15052(b)	841,230	0	0	0	0
Ontario Summer Job Services (2013-2016)	FCS15052(b)	8,500	0	0	0	0
Offset Ward 1 Budget	Motion AFA 16-005 Item 8	16,950	0	0	0	0
Rogers Hometown Hockey	GIC 16-016	50,000	0	0	0	0
Sesquicentennial Tall Ships	GIC 16-020	580,000	0	0	0	0
Sesquicentennial 150 Events	GIC 16-021	406,000	0	0	0	0
2016 Paramedic Enhancement	2015 Operating Budget	1,158,810	0	0	0	0
Toboggan Locations Review	PW15086	60,945	0	0	0	0
Animal Service - Project Manager 2 yr. cost	PED15115	99,938	1,572	0	0	0
Hess Village Policing Costs Share-50% of Costs	Council July 7, 2015	37,012	0	0	0	0
New Noise By-law officer	2015 Operating	125,737	43,109	0	0	0
Licensing By-law Review - 2 years	2015 Operating	142,260	229,709	0	0	0
Citizens' Jury on Transit Options	CM15005	38,928	0	0	0	0
OMB Appeals		90,612	0	20,000	0	0
Audit Services-Performance Auditors	GIC Feb 29/2012/AUD14012	270,965	170,110	0	0	0
Ward Boundary Review	LS17015	214,014	152,079	0	0	0
Illegal Dumping Surveillance	Planning 16-012 Item 9	14,450	95,167	0	0	0
Miscellaneous Costs		5,500	0	0	0	0
2016 Surplus to Unallocated Capital Reserve	FCS16058(b)	0	5,514,131	0	0	0
Canadian Country Music Week Event	PED16117	0	250,000	0	0	0
Committee Against Racism	Motion 9.2 Nov 1/16	0	1,140	0	0	0

City of Hamilton

2017 Reserve Report

Anti-Racism Resource Centre	Motion - Nov 18 2015	0	50,000	100,000	100,000	0
Binbrook Little Theater Fee Waiver	Council 17-015 Item 8.4	0	7,100	7,100	0	0
DC Exemption Mountain Plaza Mall	FCS17008	0	23,243	481,757	0	0
Option to Purchase Land	Council 17-023	0	0	50,001	0	0
Hess Village Paid Duty Policing	PED18081	0	0	50,000	0	0
Hamilton Conservation Authority Storage Facility	GIC 16-003 Item 7.2	0	0	200,000	0	0
Retention of Emails	CM14001	0	0	25,000	0	0
Graffiti Management Strategy	PW17078	0	0	140,500	114,100	0
Purchase of Municipal Law Enforcement Vehicle	PW17078	0	0	26,400	0	0
Gypsy Moth Spray Program	PW Motion Nov 13/17	0	0	1,950,000	550,000	0
Future Event Funding		0	0	550,000	0	0
Conservation Authority Payment		0	0	2,600,000	0	0
To Unallocated Reserve	FCS17060(b)	0	0	6,586,334	0	0
To Unallocated Reserve for 2019 and 2020 Capital	FCS17060(b)	0	0	5,000,000	0	0
To Flam bourough Capital Reserve (Slot Revenue)	FCS17060(b)	0	0	272,000	0	0
To Non Res Roads DC Reserve	FCS17060(b)	0	0	8,000,000	0	0
DC Exemption Centre on Barton	FCS16084	0	0	921,000	0	0
Future Event Funding		0	0	444,000	0	0
Bill 139 Resources		0	0	0	430,000	0
		4,161,851	6,537,359	27,424,092	1,194,100	0
Ending Balance		16,645,577	35,685,998	9,767,307	8,784,123	8,986,158

City of Hamilton

2017 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:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	908,249	926,498	947,448	969,239	991,531
Add					
Interest Earned	18,249	20,949	21,791	22,292	22,805
	18,249	20,949	21,791	22,292	22,805
Ending Balance	926,498	947,448	969,239	991,531	1,014,337

OPERATING RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	1,241,264	-300,656	-815,507	-51,485	751,893	One-Time
<u>Working Fund Reserves</u>						
110080- Debenture Issuance Expense	564,838	557,858	550,111	541,568	532,193	Yes
112206- Election Expense Reserve	550,100	980,080	0	480,463	971,976	Yes
112212- Volunteer Committee Reserve	160,998	178,553	174,568	178,583	182,690	Yes
112230- City Enrichment Fund	490,050	334,337	165,983	169,801	173,706	Yes
112300- Investment Stabilization Reserve	55,954,200	58,690,808	40,271,097	43,073,832	45,941,030	Yes
112400- Working Fund-General	31,091,253	31,794,269	31,602,316	32,329,169	33,072,740	Yes
Sub-total Working Fund Reserves	88,811,440	92,535,905	72,764,075	76,773,415	80,874,335	
OPERATING RESERVES	90,052,704	92,235,250	71,948,567	76,721,930	81,626,228	

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance		941,058	1,241,264	-300,656	-815,507	-51,485
Add						
Interest Earned		22,627	31,558	-12,690	-9,857	7,963
Debt Repayments	PW10099	277,579	231,598	51,464	51,464	0
Return Call Handling Surplus		0	552,000	0	0	0
Energy Efficiency Projects- Sackville	PW16074	0	0	6,000	6,000	6,000
Return Project Surplus		0	0	2,374	0	0
Energy Efficiency Projects	PW16074	0	0	0	466,415	466,415
Repay Call Handling Project		0	0	0	250,000	323,000
		300,205	815,155	47,149	764,022	803,378
Less						
Energy Efficiency Projects- Hamilton Place	PW16074	0	590,000	0	0	0
Energy Efficiency Projects- First Ontario Centre	PW16074	0	530,000	0	0	0
Energy Efficiency Projects- Ice Arena	PW16074	0	1,212,075	0	0	0
Energy Efficiency Projects- Sackville	PW16074	0	25,000	0	0	0
Lodges LED Light Upgrades	PW16056	0	0	562,000	0	0
		0	2,357,075	562,000	0	0
Ending Balance		1,241,264	-300,656	-815,507	-51,485	751,893

City of Hamilton

2017 Reserve Report

Reserve Name: 110080- Debenture Issuance Expense

Reserve Number: 110080

Date Established: December, 1982

Source of Funds: Contributions from Operating Fund.

Purpose: This reserve was established to equalize future debenture issues and related expenses.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	575,575	564,838	557,858	550,111	541,568
Add					
Interest Earned	11,565	12,772	12,597	12,412	12,208
	11,565	12,772	12,597	12,412	12,208
Less					
Debt Issue & Credit Rating Costs	22,301	19,752	20,344	20,955	21,583
	22,301	19,752	20,344	20,955	21,583
Ending Balance	564,838	557,858	550,111	541,568	532,193

City of Hamilton

2017 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:

Comments: To Be Reviewed

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	357,340	550,100	980,080	0	480,463
Add					
Interest Earned	7,180	12,439	11,143	5,463	16,513
Annual Contribution	350,000	475,000	475,000	475,000	475,000
	357,180	487,439	486,143	480,463	491,513
Less					
Ward 7 by-election	164,420	0	0	0	0
Election Costs	0	57,458	1,466,223	0	0
	164,420	57,458	1,466,223	0	0
Ending Balance	550,100	980,080	0	480,463	971,976

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		136,971	160,998	178,553	174,568	178,583
Add						
Interest Earned		2,691	3,633	4,015	4,015	4,107
Unspent Funds		28,661	23,516	0	0	0
		31,352	27,149	4,015	4,015	4,107
Less						
Keep Hamilton Clean & Green	PW15076	6,325	0	0	0	0
Hamilton Cycling Committee	PW15089	1,000	0	0	0	0
Payments		0	5,593	8,000	0	0
Kids of Kaga	Council Oct 25/17	0	4,000	0	0	0
		7,325	9,593	8,000	0	0
Ending Balance		160,998	178,553	174,568	178,583	182,690

City of Hamilton

2017 Reserve Report

Reserve Name: 112230- City Enrichment Fund

Reserve Number: 112230

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

Source of Funds: Grants' Budget Surpluses

Purpose: An annual budget is approved for grants. Each year any surplus funds from the budget are transferred to this reserve to be used for grants in any year the budget is fully utilized.

Target Balance: To Be Reviewed

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

Sustainable: Yes

			Projected	Projected	Projected		
			<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance			533,599	490,050	334,337	165,983	169,801
Add							
Interest Earned			9,791	9,827	5,688	3,818	3,905
Grants' Surplus	AFA 17-002		47,810	0	0	0	0
Grants' Surplus	GRA 18002		0	63,766	0	0	0
			57,601	73,593	5,688	3,818	3,905
Less							
Saltfleet Go Ahead/Binbrook Baseball Grant	Grants 16-003		9,456	0	0	0	0
CANUSA Games Grant	Council 16-004		2,245	0	0	0	0
One Time Grant Payment			89,449	147,306	174,042	0	0
YWCA Transitional Living	AF&A 17-011		0	60,000	0	0	0
Historic Waterdown Arts and Events	AF&A 17-008		0	22,000	0	0	0
			101,150	229,306	174,042	0	0
Ending Balance			490,050	334,337	165,983	169,801	173,706

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		54,168,129	55,954,200	58,690,808	40,271,097	43,073,832
Add						
Interest Earned		1,091,914	1,275,539	1,103,789	926,235	990,698
Realized from Capital Gains		135,814	758,145	0	0	0
Repayment High Wattage Borrowing		572,001	572,001	0	0	0
ISF Project Closings		0	130,922	0	0	0
Repayment Roads Rehab	2018 Capital Budget	0	0	1,640,000	1,640,000	1,640,000
Repayment Memorial Ancaster Arts Centre	GIC 18-003	0	0	236,500	236,500	236,500
		1,799,729	2,736,608	2,980,289	2,802,735	2,867,198
Less						
Project Closings		13,658	0	0	0	0
Ancaster Memorial Arts Centre	GIC 18-003	0	0	2,000,000	0	0
Roads Rehab Loan	2018 Capital Budget	0	0	19,400,000	0	0
		13,658	0	21,400,000	0	0
Ending Balance		55,954,200	58,690,808	40,271,097	43,073,832	45,941,030

City of Hamilton 2017 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

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			27,035,559	31,091,253	31,794,269
Add					
Interest Earned			589,649	703,015	720,772
Debt Repayment			2,841,045	0	0
Repay Working Fund Reserve	FCS02027		625,000	0	0
			4,055,694	703,015	720,772
Less					
Erosion Leachate- Rennie	FCS17099		0	0	912,725
			0	0	912,725
Ending Balance			31,091,253	31,794,269	31,602,316
			32,329,169	33,072,740	

PROGRAM SPECIFIC RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy & Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	210,423	167,135	120,404	72,599	23,693	One-Time
110041- Social Housing Stabilization Reserve	0	2,098,822	2,147,095	2,196,478	2,246,997	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	65,412	271,234	317,933	325,245	332,726	Yes
112009- HomeStart Program	358,193	366,293	374,717	383,336	392,153	One-Time
112239- Federal Housing Initiatives	350,902	358,836	367,089	375,532	384,169	One-Time
112244- Social Housing Transition Reserve	147,607	107,991	110,475	113,016	115,615	One-Time
112248- Social Housing Capital Reserve	781,842	799,520	109,859	112,386	114,971	One-Time
112252- Supplement/Housing Allowance Reserve	593,277	450,321	291,303	298,002	304,857	One-Time
112254- Revolving Home Ownership Reserve	563,559	1,024,588	1,301,028	1,583,827	1,873,130	Yes
Sub-total Housing Reserves	3,071,215	5,644,740	5,139,904	5,460,422	5,788,311	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	255,426	356,163	420,409	346,123	708,109	Yes
Sub-total Lodges	255,426	356,163	420,409	346,123	708,109	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	628,424	688,112	749,457	812,212	876,410	Yes
110049- Four Pad Stabilization Reserve	275,871	282,109	288,598	295,235	302,026	Yes
Sub-total Recreation Reserves	904,295	970,222	1,038,054	1,107,447	1,178,436	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,310,239	1,227,626	1,255,862	1,284,747	1,314,296	No
112214- Social Services Initiative Fund	16,467	16,838	17,226	17,622	18,027	One-Time
112218- Early Years System Reserve	4,103,527	3,322,586	2,501,765	2,559,305	2,618,169	One-Time
Sub-total Social Services	5,430,233	4,567,051	3,774,852	3,861,674	3,950,492	
Sub-total Healthy & Safe Communities	9,661,169	11,538,176	10,373,219	10,775,666	11,625,349	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	23,163	23,687	24,232	24,789	25,359	Yes
112219- Public Health Services Reserves	258,760	264,611	270,697	276,923	283,292	One-Time
Sub-total Public Health	281,923	288,298	294,928	301,712	308,651	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	500,188	562,187	509,317	551,376	341,528	Yes
106006- Library Collections	909,793	1,016,570	940,049	986,958	929,244	Yes
106007- Library General Development	1,703,334	1,279,883	963,893	925,373	885,966	Yes
106008- Library Major Capital Projects	1,332,165	2,020,044	1,347,328	1,235,695	312,295	Yes
106009- Summer Reading Program	532,936	596,707	648,232	663,141	678,393	Yes
106011- Redeployment & Training Fund	528,038	513,932	394,257	403,325	412,602	Yes
106012- Youth Programming Reserve	91,151	80,868	68,104	69,670	71,273	Yes

City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
106013- Accessibility, Renewal and Health & Safety Reserve	871,289	890,990	982,287	1,106,030	661,121	Yes
106014- Library-Computer Reserve Fund	301,812	482,514	232,644	384,663	540,177	Yes
106015- Library Donations Reserve	4,233	21,275	21,765	22,265	22,777	Yes
106110- Special Gift Fund	0	2,271,234	2,323,472	2,376,912	2,431,581	One-Time
106130- K McLaren Memorial Fund	0	48,472	49,587	50,728	51,894	One-Time
106152- Waterdown Library Fund	0	47,503	48,595	49,713	50,856	One-Time
Sub-total Library Reserves	6,774,939	9,832,177	8,529,531	8,825,849	7,389,708	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	350,424	443,595	260,601	140,157	16,943	Yes
112217- Airport Joint Marketing Reserve Fund	251,220	239,428	152,889	131,118	108,846	Yes
Sub-total Airport Reserves	601,644	683,023	413,489	271,275	125,789	
<u>Culture Reserve</u>						
100036- Auchmar Estates - Repairs	9,324	9,535	9,755	9,979	10,208	No
104080- Reserve For Various Museums	389,075	287,902	348,973	405,344	465,499	Yes
108044- Public Art Reserve	765,088	965,257	1,160,424	1,360,081	1,564,329	Yes
108049- Downtown Public Art	439,932	828,765	103,009	206,528	312,428	Yes
Sub-total Culture Reserve	1,603,418	2,091,460	1,622,161	1,981,931	2,352,464	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,609,631	3,691,250	3,776,148	3,863,000	3,951,849	Yes
108042- Red Hill Business Park Reserve	4,684,136	6,758,048	6,603,139	180,262	184,408	One-Time
110060- Shovel Ready Industrial Land Reserve	4,083,934	4,219,698	0	0	0	One-Time
110086- Development Fees Stabilization	5,011,380	6,812,948	6,969,646	7,129,947	7,293,936	Yes
117012- Developer Deposits - Roads (SC)	918,228	938,990	960,587	0	0	Yes
Sub-total Development Related Reserves	18,307,309	22,420,933	18,309,520	11,173,209	11,430,193	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	418,176	427,631	437,467	447,528	457,822	Yes
102047- Community Heritage Program Reserve	178,650	138,021	64,104	0	0	One-Time
102048- Main Street Program Reserve	1,094,585	1,218,092	386,333	151,824	0	Yes
102049- Hamilton Community Heritage Fund	104,782	103,894	99,513	91,828	81,372	Yes
108036- Downtown Hamilton Capital Program	1,061,252	1,121,623	1,080,196	1,034,235	987,218	Yes
112006- LACAC Publications Reserve	15,727	16,082	16,452	16,831	17,218	Yes
112211- Heritage Studies Reserve	42,656	43,621	44,624	45,651	46,701	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	303,990	310,864	237,094	87,979	0	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,219,817	3,379,828	2,365,783	1,875,875	1,590,330	
<u>Economic Development</u>						
108060- Hamilton Technology Centre-Capital Repairs	3,884	3,972	4,064	4,157	4,253	Yes
112221- Economic Development Investment Reserve	1,621,338	1,749,156	1,106,624	1,081,501	752,350	Yes
112231- Conventions/Sports Events Reserve	201,062	275,278	205,747	210,479	215,320	Yes
Sub-total Economic Development	1,826,285	2,028,406	1,316,434	1,296,137	971,924	

City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	3,002,922	1,666,376	1,731,215	1,101,633	1,721,945	Yes
108021- Parking Capital Reserve	3,940,011	6,082,438	2,613,809	1,905,794	1,611,381	Yes
115085- HMPS Cash in Lieu of Parking Reserve	212,105	487,503	498,716	510,186	521,921	Yes
Sub-total Planning-Other Reserves	7,155,038	8,236,318	4,843,740	3,517,613	3,855,247	
Sub-total Planning & Development Reserves	32,713,511	38,839,968	28,871,129	20,116,041	20,325,947	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	953,142	1,203,529	499,233	739,663	985,624	Yes
102025- First Ontario Concert Hall Reserve	181,282	185,666	88,786	191,978	297,544	Yes
Sub-total H.E.F. Reserves	1,134,423	1,389,195	588,019	931,642	1,283,167	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	490,755	940,954	962,596	984,736	1,007,384	Yes
104056- ISD (Investigative Services Division) Capital Reserve	6,639,262	6,789,385	6,945,540	7,105,288	7,268,709	One-Time
110065- Police Capital Expenditures	1,100,192	1,125,069	392,321	401,344	410,575	Yes
112029- Provision for Vacation Liability	1,466,930	1,500,099	1,534,601	1,569,897	1,606,005	Yes
112225- Police Rewards	181,509	185,613	189,883	194,250	198,718	Yes
Sub-total Police Reserves	9,878,648	10,541,120	10,024,941	10,255,514	10,491,391	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Building Fund - Niches	105,283	123,311	122,477	113,496	106,236	Yes
Sub-total Cemeteries' Reserves	105,283	123,311	122,477	113,496	106,236	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	1,698,778	-143,538	4,886	106,148	209,740	Yes
112201- Park Marina Reserve	174,873	548,255	732,820	825,538	945,675	Yes
112202- Leash Free Park Reserve	241,721	205,736	169,026	131,471	93,053	Yes
112224- Waterpark Operations Reserve	0	1,179,151	1,408,571	1,011,081	781,461	Yes
Sub-total Greenspace/Parks Reserves	2,115,373	1,789,605	2,315,303	2,074,238	2,029,928	
<u>Public Works-Other Reserves</u>						
104060- Golf Course Improvement	-45,981	-47,021	-48,102	-49,208	-50,340	No
108039- 50 Main St E. Facility Capital Replacement	1,019,194	38,470	136,753	237,295	340,150	One-Time
108041- Roads, Bridges & Traffic Capital Reserve	2,326,889	1,755,056	1,795,422	1,836,717	1,878,962	One-Time
108046- RCMP Lease-Capital Replacement	816,343	1,040,989	1,121,883	1,204,638	1,289,296	One-Time
108048- YMCA & Turner Library Capital Renewal Reserve	304,397	367,826	432,321	498,300	565,796	Yes
112203- Red Light Camera Project	8,648,331	7,860,995	4,224,168	2,384,301	906,717	No
112205- Winter Control	3,160,036	3,231,489	3,305,813	3,381,846	3,459,629	No
112209- 47 Guise St Reserve	133,968	156,248	169,451	182,958	196,775	Yes
112223- Ivor Wynne Community Fund	28,493	29,137	29,808	30,493	31,194	Yes
112272- Energy Conservation Initiative Reserve	3,668,647	3,792,042	3,417,888	3,418,640	3,531,700	Yes

City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
Sub-total Public Works-Other Reserves	20,060,318	18,225,232	14,585,405	13,125,979	12,149,879	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	170,530	172,203	176,164	180,215	0	One-Time
108025- Transit Capital Reserve	286,935	221,599	185,365	290,778	398,616	Yes
108027- Province of Ontario Transit Capital Grant	3,010,730	2,963,178	0	0	0	One-Time
108045- Federal Public Transit Funds	386,447	45,652	0	0	0	One-Time
108047- Rapid Transit Capital Reserve	4,575,900	4,530,317	816,102	834,872	854,074	One-Time
Sub-total Transit Reserves	8,430,542	7,932,949	1,177,631	1,305,866	1,252,691	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,041,388	1,080,401	1,131,311	1,157,331	1,188,457	Yes
112270- Waste Management Recycling	4,271,886	4,555,980	4,850,423	5,151,639	5,459,783	Yes
112271- WM Facilities-Replace\Upgrade Reserve	2,330,666	2,990,354	2,556,416	3,034,986	3,532,655	Yes
Sub-total Waste Management Reserves	7,643,941	8,626,734	8,538,150	9,343,957	10,180,895	
Sub-total Public Works Reserves	38,355,456	36,697,831	26,738,966	25,963,536	25,719,629	
PROGRAM SPECIFIC RESERVES	98,800,069	109,126,764	85,420,733	77,169,960	77,143,842	

Healthy & Safe Communities

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy & Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	210,423	167,135	120,404	72,599	23,693	One-Time
110041- Social Housing Stabilization Reserve	0	2,098,822	2,147,095	2,196,478	2,246,997	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	65,412	271,234	317,933	325,245	332,726	Yes
112009- HomeStart Program	358,193	366,293	374,717	383,336	392,153	One-Time
112239- Federal Housing Initiatives	350,902	358,836	367,089	375,532	384,169	One-Time
112244- Social Housing Transition Reserve	147,607	107,991	110,475	113,016	115,615	One-Time
112248- Social Housing Capital Reserve	781,842	799,520	109,859	112,386	114,971	One-Time
112252- Supplement/Housing Allowance Reserve	593,277	450,321	291,303	298,002	304,857	One-Time
112254- Revolving Home Ownership Reserve	563,559	1,024,588	1,301,028	1,583,827	1,873,130	Yes
Sub-total Housing Reserves	3,071,215	5,644,740	5,139,904	5,460,422	5,788,311	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	255,426	356,163	420,409	346,123	708,109	Yes
Sub-total Lodges	255,426	356,163	420,409	346,123	708,109	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	628,424	688,112	749,457	812,212	876,410	Yes
110049- Four Pad Stabilization Reserve	275,871	282,109	288,598	295,235	302,026	Yes
Sub-total Recreation Reserves	904,295	970,222	1,038,054	1,107,447	1,178,436	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,310,239	1,227,626	1,255,862	1,284,747	1,314,296	No
112214- Social Services Initiative Fund	16,467	16,838	17,226	17,622	18,027	One-Time
112218- Early Years System Reserve	4,103,527	3,322,586	2,501,765	2,559,305	2,618,169	One-Time
Sub-total Social Services	5,430,233	4,567,051	3,774,852	3,861,674	3,950,492	
Sub-total Healthy & Safe Communities	9,661,169	11,538,176	10,373,219	10,775,666	11,625,349	

City of Hamilton 2017 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.
Sustainable:	One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		252,651	210,423	167,135	120,404	72,599
Add						
Interest Earned		4,876	4,363	3,269	2,194	1,095
		4,876	4,363	3,269	2,194	1,095
Less						
Emergency Home Repairs	CS11017(d)	47,104	47,651	50,000	50,000	50,000
		47,104	47,651	50,000	50,000	50,000
Ending Balance		210,423	167,135	120,404	72,599	23,693

City of Hamilton

2017 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: No

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	0	0	2,098,822	2,147,095	2,196,478
Add					
Interest Earned	0	0	48,273	49,383	50,519
Program Operating Surplus	0	2,098,822	0	0	0
	0	2,098,822	48,273	49,383	50,519
Ending Balance	0	2,098,822	2,147,095	2,196,478	2,246,997

City of Hamilton

2017 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:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	13,607	65,412	271,234	317,933	325,245
Add					
Interest Earned	932	2,862	6,698	7,312	7,481
Loan Repayments	53,585	202,960	40,000	0	0
	54,518	205,822	46,698	7,312	7,481
Less					
To Fund Home ownership					
	2,712	0	0	0	0
	2,712	0	0	0	0
Ending Balance	65,412	271,234	317,933	325,245	332,726

City of Hamilton 2017 Reserve Report

Reserve Name: 112009- HomeStart Program

Reserve Number: 112009

Date Established: May 24th, 2006 SSC06012

Source of Funds: Closing and Transfer of funds from two existing programs:
 Hamilton Convert to Rent Program #102046
 Housing Hamilton Innovations Fund #6290341102

Purpose: Provide financial assistance to City Housing Hamilton social housing tenant households in the form of a grant to a maximum of \$4,500. The grant will be used as a down payment to purchase a home in the City of Hamilton. Program take-up was minimal due to more attractive funding and less restrictive eligibility through the Home Ownership component of the Canada-Ontario Affordable Housing Program.

Target Balance: N/A - One-Time Funding

Comments: This reserve was initially approved by Council in 2006 as a down payment assistance program for City Housing Hamilton tenants to purchase a home. Program take-up was minimal due to more attractive funding and less restrictive eligibility through the Home Ownership component of the Canada-Ontario Affordable Housing Program and the Investment in Affordable Housing (IAH) Program. Staff will investigate a better use for the reserve taking into account priorities identified in the City's Housing & Homelessness Action Plan and any funding pressures in existing program areas, and will report back to Emergency & Community Services Committee by the end of 2017.

Sustainable: One-Time

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	351,138	358,193	366,293	374,717	383,336
Add					
Interest Earned	7,055	8,099	8,425	8,619	8,817
	7,055	8,099	8,425	8,619	8,817
Ending Balance	358,193	366,293	374,717	383,336	392,153

City of Hamilton 2017 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:	Under Bill C 48, the Federal Government released financial commitments relating to affordable housing and transit to the Provinces. The 2007 provincial Budget, announced the commitment to Ontario municipalities (DOORS). Report (ECS08007) transferred half of the \$6,580,000 to Emergency Capital (112248) and the remainder to be used for housing and homelessness related programs. Report ECS08007 delegated responsibility for approving DOOR funding to the General Manager of Community Services. The funding has been directed to the implementation of the Blueprint for Emergency Shelter Services per Report CS09015(a). Report CS09015(b) will use the funds on an interim basis for Emergency Shelter Services. Report CS13017(a) approved one-time funding in 2014 for the food banks and the YWCA Transitional Housing Program. The remaining balance was held in reserve for 2015 pending decisions regarding the 2015 Community Homelessness Prevention Initiative (CHPI) allocations. At the January 19, 2015 Emergency and Community Services Committee meeting, a recommendation was approved for \$757,950 in one-time transitional funding for 6 programs from April 1, 2015 to March 31, 2016. At the May 25, 2015 Emergency and Community Services Committee meeting, the recommendation was approved to cover the cost of 15 additional temporary beds and mobile case management in the women's shelter system through provincial (CHPI) funding. Cost will be confirmed in the fall of 2015 after completing a Call for Applications for the service. Further, CS13051(b) directed staff to conduct a CFA for mobile case management and temporary emergency shelter services for single women. These were to be funded from Reserve Account 112239 and the Community Homelessness Prevention Initiative. Consistent with the reserve's purpose, remaining funds in this reserve can be used to cover any potential overspending in the CHPI and related Housing Stability Benefit component of CHPI.
Sustainable:	One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		849,250	350,902	358,836	367,089	375,532
Add						
Interest Earned		11,271	7,934	8,253	8,443	8,637
		11,271	7,934	8,253	8,443	8,637
Less						
Mobile Case Management Emergency Shelter Beds for Single Women Experiencing Homelessness	CES15051(b)	418,780	0	0	0	0
Homeless Partnership Strategy	CES14005(b)	90,840	0	0	0	0
		509,620	0	0	0	0
Ending Balance		350,902	358,836	367,089	375,532	384,169

City of Hamilton 2017 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 (CES13033), in collaboration with other Municipal Service Managers.

Sustainable: One-Time

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			240,603	147,607	107,991
Add					
Interest Earned			4,030	2,786	2,484
			4,030	2,786	2,541
Less					
Housing Collaborative Initiative	CES13033		97,026	42,402	0
			97,026	42,402	0
Ending Balance			147,607	107,991	110,475
			113,016	115,615	

City of Hamilton

2017 Reserve Report

Reserve Name: 112248- Social Housing Capital Reserve

Reserve Number: 112248

Date Established: 2001

Source of Funds: Federal Government Contribution

Purpose: Funding from the Federal Government to fund capital needs for social housing.

Target Balance: N/A - One-Time Funding

Comments: Social housing providers may request a grant when they require funding for emergency capital repairs or in exceptional situations for their social housing stock when there are inadequate financial resources to cover the cost. The reserve may also be accessed for building reviews for social housing stock that is in financial difficulty. A new procedure for accessing this reserve was approved by Council per Report CS10094(a) on March 9, 2011. As this reserve is accessed on an emergency basis and on the approval of Council, in-year expenditures cannot be forecast.

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		843,574	781,842	799,520	109,859	112,386
Add						
Interest Earned		16,488	17,679	10,339	2,527	2,585
		16,488	17,679	10,339	2,527	2,585
Less						
Halam Park	CES13004	50,000	0	0	0	0
405 York Blvd	CES15022	28,220	0	0	0	0
Co-ordinated Access System for Social Housing	CES154052(d)	0	0	700,000	0	0
		78,220	0	700,000	0	0
Ending Balance		781,842	799,520	109,859	112,386	114,971

City of Hamilton 2017 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. 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:	<p>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.</p> <p>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.</p>
Sustainable:	One-Time

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	765,962	593,277	450,321	291,303	298,002
Add					
Interest Earned	15,390	13,415	8,432	6,700	6,854
	15,390	13,415	8,432	6,700	6,854
Less					
Rent Supplements	188,075	156,371	167,450	0	0
	188,075	156,371	167,450	0	0
Ending Balance	593,277	450,321	291,303	298,002	304,857

City of Hamilton 2017 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.

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	252,347	563,559	1,024,588	1,301,028	1,583,827
Add					
Interest Earned	7,879	17,955	26,441	32,799	39,303
Repayment of loans by participants	303,333	443,075	250,000	250,000	250,000
	311,212	461,029	276,441	282,799	289,303
Ending Balance	563,559	1,024,588	1,301,028	1,583,827	1,873,130

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		2,857	255,426	356,163	420,409	346,123
Add						
Interest Earned		2,569	9,565	8,829	8,715	11,986
From Operating Budget		750,000	750,000	750,000	750,000	750,000
Capital Closing		0	7,172	225,417	0	0
		752,569	766,737	984,246	758,715	761,986
Less						
Nurse Call System and Lighting Levels - Macassa Lodge	CES15042	500,000	0	0	0	0
Wentworth Lodge – Replacement of Tub & Shower facilities	CES17023	0	517,000	0	0	0
Wentworth Lodge – Tub Room Renovations		0	3,000	0	0	0
Wentworth Lodge – Exterior Walls – Batten Repair	2018 Capital	0	110,000	470,000	0	0
Macassa Lodge – Chiller Energy Efficiency Upgrade	2018 Capital	0	36,000	166,000	0	0
Wentworth Lodge – 1989 Wing Roof Replacement	2018 Capital	0	0	70,000	378,000	0
Macassa Lodge - Roof Replacement	2018 Capital	0	0	70,000	40,000	0
ML & WL - Annual Resident Care Equipment Replacement		0	0	110,000	80,000	60,000
Wentworth Lodge – Bed Replacement	2018 Capital	0	0	34,000	0	0
Macassa Lodge - carpet removal		0	0	0	275,000	0
Macassa Lodge - Building components study		0	0	0	60,000	0
Macassa Lodge - Security system		0	0	0	0	200,000
Macassa Lodge - D wing refurbishment		0	0	0	0	60,000
ML - Circulation pumps		0	0	0	0	80,000
		500,000	666,000	920,000	833,000	400,000
Ending Balance		255,426	356,163	420,409	346,123	708,109

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	572,159	628,424	688,112	749,457	812,212
Add					
Interest Earned	12,000	14,349	16,344	17,755	19,198
Provision for Capital Replacement	125,000	125,000	125,000	125,000	125,000
	137,000	139,349	141,344	142,755	144,198
Less					
Capital Expenditures	80,736	79,660	80,000	80,000	80,000
	80,736	79,660	80,000	80,000	80,000
Ending Balance	628,424	688,112	749,457	812,212	876,410

City of Hamilton

2017 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:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	270,437	275,871	282,109	288,598	295,235
Add					
Interest Earned	5,434	6,238	6,489	6,638	6,790
	5,434	6,238	6,489	6,638	6,790
Ending Balance	275,871	282,109	288,598	295,235	302,026

City of Hamilton 2017 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: No

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		1,809,895	1,310,239	1,227,626	1,255,862	1,284,747
Add						
Interest Earned		34,107	21,537	28,235	28,885	29,549
		34,107	21,537	28,235	28,885	29,549
Less						
Additions Services Initiative	CS10086a	52,696	5,696	0	0	0
OW Caseload Contingency plan Phase 2 & 3	CS09021f/g	65,888	98,454	0	0	0
OW Client Costs	FCS16001	415,179	0	0	0	0
		533,763	104,150	0	0	0
Ending Balance		1,310,239	1,227,626	1,255,862	1,284,747	1,314,296

City of Hamilton 2017 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:

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		164,173	16,467	16,838	17,226	17,622
Add						
Interest Earned		2,294	914	387	396	405
From Downtown Housing Reserve Closure	FCS17070	0	23,958	0	0	0
		2,294	24,872	387	396	405
Less						
Indwell Strathearne Suites	Council 21/01/16	150,000	0	0	0	0
YMCA Traditional Living Program	CES17027	0	24,500	0	0	0
		150,000	24,500	0	0	0
Ending Balance		16,467	16,838	17,226	17,622	18,027

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	4,751,189	4,103,527	3,322,586	2,501,765	2,559,305
Add					
Interest Earned	86,609	83,233	66,219	57,541	58,864
	86,609	83,233	66,219	57,541	58,864
Less					
Fund Best Start Initiatives	734,270	864,174	887,040	0	0
	734,270	864,174	887,040	0	0
Ending Balance	4,103,527	3,322,586	2,501,765	2,559,305	2,618,169

Public Health Services

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Public Health</u>						
112207- Upwind & Downwind Conference	23,163	23,687	24,232	24,789	25,359	Yes
112219- Public Health Services Reserves	258,760	264,611	270,697	276,923	283,292	One-Time
Sub-total Public Health	281,923	288,298	294,928	301,712	308,651	

City of Hamilton

2017 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 will be held in the spring of 2018.

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	19,516	23,163	23,687	24,232	24,789
Add					
Interest Earned	392	524	545	557	570
Surplus funds from Conferences	3,255	0	0	0	0
	3,647	524	545	557	570
Ending Balance	23,163	23,687	24,232	24,789	25,359

City of Hamilton 2017 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:

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%. 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	253,663	258,760	264,611	270,697	276,923
Add					
Interest Earned	5,097	5,851	6,086	6,226	6,369
	5,097	5,851	6,086	6,226	6,369
Ending Balance	258,760	264,611	270,697	276,923	283,292

Library Services

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	500,188	562,187	509,317	551,376	341,528	Yes
106006- Library Collections	909,793	1,016,570	940,049	986,958	929,244	Yes
106007- Library General Development	1,703,334	1,279,883	963,893	925,373	885,966	Yes
106008- Library Major Capital Projects	1,332,165	2,020,044	1,347,328	1,235,695	312,295	Yes
106009- Summer Reading Program	532,936	596,707	648,232	663,141	678,393	Yes
106011- Redeployment & Training Fund	528,038	513,932	394,257	403,325	412,602	Yes
106012- Youth Programming Reserve	91,151	80,868	68,104	69,670	71,273	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	871,289	890,990	982,287	1,106,030	661,121	Yes
106014- Library-Computer Reserve Fund	301,812	482,514	232,644	384,663	540,177	Yes
106015- Library Donations Reserve	4,233	21,275	21,765	22,265	22,777	Yes
106110- Special Gift Fund	0	2,271,234	2,323,472	2,376,912	2,431,581	One-Time
106130- K McLaren Memorial Fund	0	48,472	49,587	50,728	51,894	One-Time
106152- Waterdown Library Fund	0	47,503	48,595	49,713	50,856	One-Time
Sub-total Library Reserves	6,774,939	9,832,177	8,529,531	8,825,849	7,389,708	

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	446,677	500,188	562,187	509,317	551,376
Add					
Interest Earned	8,975	11,413	12,182	12,059	10,152
Provision for Mobile Equipment	30,000	30,000	30,000	30,000	30,000
Repay Energy Retrofit from Savings	14,537	14,537	14,948	0	0
Capital Closing	0	6,049	0	0	0
	53,512	61,998	57,130	42,059	40,152
Less					
Courier Van	0	0	110,000	0	0
Vehicle & Bookmobile Purchases	0	0	0	0	250,000
	0	0	110,000	0	250,000
Ending Balance	500,188	562,187	509,317	551,376	341,528

Board Feb 2018

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	825,206	909,793	1,016,570	940,049	986,958
Add					
Interest Earned	16,581	20,875	22,245	21,909	21,786
RFID Provision	25,000	25,000	25,000	25,000	25,000
Repay Energy Retrofit from Savings	43,006	43,006	44,224	0	0
Capital Closing	0	17,896	0	0	0
	84,587	106,777	91,469	46,909	46,786
Less					
Binbrook Materials	0	0	67,990	0	0
Library Materials Purchases	0	0	100,000	0	0
Valley Park Materials	0	0	0	0	104,500
	0	0	167,990	0	104,500
Ending Balance	909,793	1,016,570	940,049	986,958	929,244

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	2,341,522	1,703,334	1,279,883	963,893	925,373
Add					
Interest Earned	43,197	32,201	25,510	21,480	20,594
Printer revenue, mobile equipment and grounds provision	127,740	138,159	140,000	140,000	140,000
Repay Energy Retrofit from Savings	50,875	15,197	0	0	0
From Operating Surplus	0	166,820	0	0	0
Capital Closing	0	21,171	0	0	0
	221,812	373,549	165,510	161,480	160,594
Less					
RFID Sorter Increase	500,000	0	0	0	0
Dundas Renovation	360,000	348,000	0	0	0
Central Windows Board Sept 2016	0	300,000	0	0	0
Library Facilities Furniture	0	149,000	0	0	0
Binbrook Furniture Board Jan 2016	0	0	21,500	0	0
Valley Park Furniture Board Sept 2016	0	0	10,000	0	0
Logo Brand Implementation Board June 2014	0	0	80,000	0	0
Digitize Project Equipment	0	0	100,000	0	0
Printing Solution Board April 2018	0	0	170,000	0	0
Westdale Flooring	0	0	100,000	0	0
Greenville Branch Board Sept 2016	0	0	0	200,000	0
Valley Park Construction Board Sept 2016	0	0	0	0	200,000
	860,000	797,000	481,500	200,000	200,000
Ending Balance	1,703,334	1,279,883	963,893	925,373	885,966

City of Hamilton 2017 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:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	1,255,873	1,332,165	2,020,044	1,347,328	1,235,695
Add					
Interest Earned	24,268	25,074	38,285	29,367	17,599
Provision for Grounds Repair	9,000	9,000	9,000	9,000	9,000
Operating Surplus	140,455	0	0	0	0
Land Sale	0	1,000,000	0	0	0
Capital Closing	0	76,876	0	0	0
	173,723	1,110,950	47,285	38,367	26,599
Less					
Central Doors	90,000	0	0	0	0
Waterdown Branch Library	7,431	0	0	0	0
Library Facilities Update (Furniture)	0	101,000	0	0	0
Local Branch Improvements	0	287,071	0	0	0
Rural Service Model Project	0	35,000	0	0	0
Binbrook Library Branch	0	0	470,000	0	0
Funds Earmarked for Carlisle Branch	0	0	250,000	0	750,000
New Library Greensville	0	0	0	150,000	0
Valley Park Library Expansion	0	0	0	0	200,000
	97,431	423,071	720,000	150,000	950,000
Ending Balance	1,332,165	2,020,044	1,347,328	1,235,695	312,295

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	486,813	532,936	596,707	648,232	663,141
Add					
Interest Earned	9,781	12,307	14,154	14,909	15,252
Capital Closing	0	15,122	0	0	0
Repay Energy Retrofit from Savings	36,342	36,342	37,371	0	0
	46,123	63,771	51,525	14,909	15,252
Ending Balance	532,936	596,707	648,232	663,141	678,393

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	517,637	528,038	513,932	394,257	403,325
Add					
Interest Earned	10,401	11,505	10,325	9,068	9,276
	10,401	11,505	10,325	9,068	9,276
Less					
Project Closing	0	25,612	0	0	0
Events Management Software	0	0	65,000	0	0
Staff Scheduling Project	0	0	65,000	0	0
	0	25,612	130,000	0	0
Ending Balance	528,038	513,932	394,257	403,325	412,602

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	121,900	91,151	80,868	68,104	69,670
Add					
Interest Earned	2,449	2,061	1,694	1,566	1,602
	2,449	2,061	1,694	1,566	1,602
Less					
Program Resources	33,198	12,344	14,458	0	0
	33,198	12,344	14,458	0	0
Ending Balance	91,151	80,868	68,104	69,670	71,273

Board Dec 2015

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	867,304	871,289	890,990	982,287	1,106,030
Add					
Interest Earned	16,485	19,701	21,298	23,743	20,091
Provision for AODA	100,000	0	70,000	100,000	100,000
	116,485	19,701	91,298	123,743	120,091
Less					
Branch Renovations	112,500	0	0	0	0
Valley Park Construction	0	0	0	0	565,000
	112,500	0	0	0	565,000
Ending Balance	871,289	890,990	982,287	1,106,030	661,121

Board Sept 2016

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	473,665	301,812	482,514	232,644	384,663
Add					
Interest Earned	5,850	6,831	8,131	7,018	10,515
Capital Closing	0	1,381	0	0	0
Provision for Computers	122,297	172,489	145,000	145,000	145,000
	128,147	180,701	153,131	152,018	155,515
Less					
Digitization-Online Access	0	0	13,000	0	0
Radio Frequency Identification	0	0	390,000	0	0
Staff Computer Renewal	300,000	0	0	0	0
	300,000	0	403,000	0	0
Ending Balance	301,812	482,514	232,644	384,663	540,177

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	0	4,233	21,275	21,765	22,265
Add					
Interest Earned	0	354	489	501	512
Donations	4,233	16,689	0	0	0
	4,233	17,043	489	501	512
Ending Balance	4,233	21,275	21,765	22,265	22,777

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	0	0	2,271,234	2,323,472	2,376,912
Add					
Interest Earned	0	0	52,238	53,440	54,669
Transfer of Trust Funds	0	2,271,234	0	0	0
	0	2,271,234	52,238	53,440	54,669
Ending Balance	0	2,271,234	2,323,472	2,376,912	2,431,581

City of Hamilton

2017 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>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	0	0	48,472	49,587	50,728
Add					
Interest Earned	0	0	1,115	1,141	1,167
Transfer of Trust Funds	0	48,472	0	0	0
	0	48,472	1,115	1,141	1,167
Ending Balance	0	48,472	49,587	50,728	51,894

City of Hamilton

2017 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>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	0	0	47,503	48,595	49,713
Add					
Interest Earned	0	0	1,093	1,118	1,143
Transfer of Trust Funds	0	47,503	0	0	0
	0	47,503	1,093	1,118	1,143
Ending Balance	0	47,503	48,595	49,713	50,856

Planning & Development

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	350,424	443,595	260,601	140,157	16,943	Yes
112217- Airport Joint Marketing Reserve Fund	251,220	239,428	152,889	131,118	108,846	Yes
Sub-total Airport Reserves	601,644	683,023	413,489	271,275	125,789	
<u>Culture Reserve</u>						
100036- Auchmar Estates - Repairs	9,324	9,535	9,755	9,979	10,208	No
104080- Reserve For Various Museums	389,075	287,902	348,973	405,344	465,499	Yes
108044- Public Art Reserve	765,088	965,257	1,160,424	1,360,081	1,564,329	Yes
108049- Downtown Public Art	439,932	828,765	103,009	206,528	312,428	Yes
Sub-total Culture Reserve	1,603,418	2,091,460	1,622,161	1,981,931	2,352,464	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,609,631	3,691,250	3,776,148	3,863,000	3,951,849	Yes
108042- Red Hill Business Park Reserve	4,684,136	6,758,048	6,603,139	180,262	184,408	One-Time
110060- Shovel Ready Industrial Land Reserve	4,083,934	4,219,698	0	0	0	One-Time
110086- Development Fees Stabilization	5,011,380	6,812,948	6,969,646	7,129,947	7,293,936	Yes
117012- Developer Deposits - Roads (SC)	918,228	938,990	960,587	0	0	One-Time
Sub-total Development Related Reserves	18,307,309	22,420,933	18,309,520	11,173,209	11,430,193	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	418,176	427,631	437,467	447,528	457,822	Yes
102047- Community Heritage Program Reserve	178,650	138,021	64,104	0	0	One-Time
102048- Main Street Program Reserve	1,094,585	1,218,092	386,333	151,824	0	Yes
102049- Hamilton Community Heritage Fund	104,782	103,894	99,513	91,828	81,372	Yes
108036- Downtown Hamilton Capital Program	1,061,252	1,121,623	1,080,196	1,034,235	987,218	Yes
112006- LACAC Publications Reserve	15,727	16,082	16,452	16,831	17,218	Yes
112211- Heritage Studies Reserve	42,656	43,621	44,624	45,651	46,701	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	303,990	310,864	237,094	87,979	0	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,219,817	3,379,828	2,365,783	1,875,875	1,590,330	
<u>Economic Development</u>						
108060- Hamilton Technology Centre-Capital Repairs	3,884	3,972	4,064	4,157	4,253	No
112221- Economic Development Investment Reserve	1,621,338	1,749,156	1,106,624	1,081,501	752,350	Yes
112231- Conventions/Sports Events Reserve	201,062	275,278	205,747	210,479	215,320	Yes
Sub-total Economic Development	1,826,285	2,028,406	1,316,434	1,296,137	971,924	

City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	3,002,922	1,666,376	1,731,215	1,101,633	1,721,945	Yes
108021- Parking Capital Reserve	3,940,011	6,082,438	2,613,809	1,905,794	1,611,381	Yes
115085- HMPS Cash in Lieu of Parking Reserve	212,105	487,503	498,716	510,186	521,921	Yes
Sub-total Planning-Other Reserves	7,155,038	8,236,318	4,843,740	3,517,613	3,855,247	
Sub-total Planning & Development Reserves	32,713,511	38,839,968	28,871,129	20,116,041	20,325,947	

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	251,956	350,424	443,595	260,601	140,157
Add					
Interest Earned	6,297	9,033	8,006	4,556	1,786
Rental Revenue HIA (25% OF Previous Year's Rent)	92,171	84,137	75,000	75,000	75,000
	98,468	93,171	83,006	79,556	76,786
Less					
Capital Project Funding PED18111	0	0	266,000	0	0
Forecasted Project Funding	0	0	0	200,000	200,000
	0	0	266,000	200,000	200,000
Ending Balance	350,424	443,595	260,601	140,157	16,943

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		207,640	251,220	239,428	152,889	131,118
Add						
Interest Earned		4,781	5,831	4,460	3,229	2,728
Rental Revenue HIA		92,171	84,137	75,000	75,000	75,000
		96,952	89,969	79,460	78,229	77,728
Less						
Joint Marketing Initiatives-2015/2016	PED15046	53,373	0	0	0	0
Joint Marketing Initiatives-2016/2017	PED16211	0	101,760	0	0	0
Joint Marketing Initiatives-2018 Joint	PED18111	0	0	166,000	0	0
Marketing Initiatives-2019/2020		0	0	0	100,000	100,000
		53,373	101,760	166,000	100,000	100,000
Ending Balance		251,220	239,428	152,889	131,118	108,846

City of Hamilton

2017 Reserve Report

Reserve Name: 100036- Auchmar Estates - Repairs

Reserve Number: 100036

Date Established: 2003

Source of Funds: Net rental revenues and donations.

Purpose: To fund Auchmar Estate Repairs.

Target Balance: To Be Reviewed

Comments: Donations and rental revenues are not sufficient to fund the repairs.

Sustainable: No

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	9,141	9,324	9,535	9,755	9,979
Add					
Interest Earned	184	211	219	224	230
	184	211	219	224	230
Ending Balance	9,324	9,535	9,755	9,979	10,208

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		359,739	389,075	287,902	348,973	405,344
Add						
Interest Earned		7,282	6,489	7,241	8,576	9,901
Museum Revenues/Donations		77,054	22,338	53,830	47,794	50,254
		84,336	28,828	61,071	56,370	60,155
Less						
Hamilton Scourge Reserve	PED16126	35,000	0	0	0	0
Hamilton Children’s Museum	PED16203	20,000	0	0	0	0
Fieldcote Memorial Expansion	PED17023	0	130,000	0	0	0
		55,000	130,000	0	0	0
Ending Balance		389,075	287,902	348,973	405,344	465,499

City of Hamilton 2017 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

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			574,679	765,088	965,257
Add					
Interest Earned			13,856	19,930	24,167
From Operating	GIC-16-003		171,000	171,000	171,000
Project Closings			5,553	9,240	0
			190,409	200,169	195,167
Ending Balance			765,088	965,257	1,160,424
			1,360,424	1,360,081	1,564,329

City of Hamilton 2017 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 75% from Development Charges (DC's), with the exemption being applied after any and all other credits and exemptions have been applied. The developer is responsible to pay the remaining 25% DC fee with option of directing the payment to be used for future development in the City of Hamilton or to be used as voluntary contribution to a Downtown Public Art Reserve.

Purpose:

Target Balance: Reserve Ceiling \$1 million.

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	430,719	439,932	828,765	103,009	206,528
Add					
Interest Earned	1,709	5,435	10,594	3,519	5,900
From Development Charges-Deferral Agreements	6,022	490,442	200,000	100,000	100,000
Contribution From Capital	1,481	0	0	0	0
	9,213	495,877	210,594	103,519	105,900
Less					
King William Art Walk	PED17024	0	100,000	0	0
Graffiti Management Initiative	PED17022	0	7,043	0	0
Capital Projects	Planning June 20/18	0	0	936,350	0
	0	107,043	936,350	0	0
Ending Balance	439,932	828,765	103,009	206,528	312,428

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	3,538,532	3,609,631	3,691,250	3,776,148	3,863,000
Add					
Interest Earned	71,099	81,619	84,899	86,851	88,849
	71,099	81,619	84,899	86,851	88,849
Ending Balance	3,609,631	3,691,250	3,776,148	3,863,000	3,951,849

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	4,591,873	4,684,136	6,758,048	6,603,139	180,262
Add					
Interest Earned	92,264	138,734	151,907	77,122	4,146
Capital Closing	0	1,935,006	0	0	0
From Redhill Creek Valley Reserve Closure	0	171	0	0	0
	92,264	2,073,911	151,907	77,122	4,146
Less					
Glover Rd Cul de Sac	0	0	306,815	0	0
Future Funding of Upper RHVP, Rymal, Dickenson, Dartnall	0	0	0	6,500,000	0
	0	0	306,815	6,500,000	0
Ending Balance	4,684,136	6,758,048	6,603,139	180,262	184,408

City of Hamilton 2017 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: That the goal for the City is to acquire a 10 year supply of industrial land, and that this amount be determined by the City's annual absorption rate based on a 10 year trend.

Target Balance: N/A - One-Time Funding

Comments: That the initial targeted areas for property acquisition in the short term be focused to the Red Hill Business Park; for use in the development of other industrial parks.

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		6,563,275	4,083,934	4,219,698	0	0
Add						
Interest Earned		131,875	93,067	47,975	0	0
Capital Closing		0	42,696	0	0	0
		131,875	135,764	47,975	0	0
Less						
Fraunhofer Project Centre	PED14091	2,611,216	0	1,388,784	0	0
Land Bank	PED11222	0	0	2,878,889	0	0
		2,611,216	0	4,267,673	0	0
Ending Balance		4,083,934	4,219,698	0	0	0

City of Hamilton

2017 Reserve Report

Reserve Name: 110086- Development Fees Stabilization

Reserve Number: 110086

Date Established: Nov 21, 2001

Source of Funds: Annual operating surplus from the Development 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

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	2,655,503	5,011,380	6,812,948	6,969,646	7,129,947
Add					
Interest Earned	52,554	113,243	156,698	160,302	163,989
Operating Surplus	2,393,224	1,688,325	0	0	0
	2,445,777	1,801,568	156,698	160,302	163,989
Less					
Fund Non Dev. Eng and Planning Temporary Staff	89,900	0	0	0	0
	89,900	0	0	0	0
Ending Balance	5,011,380	6,812,948	6,969,646	7,129,947	7,293,936

City of Hamilton

2017 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>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	900,141	918,228	938,990	960,587	0
Add					
Interest Earned	18,086	20,762	21,597	10,921	0
	18,086	20,762	21,597	10,921	0
Less					
Arvin Avenue	0	0	0	971,508	0
	0	0	0	971,508	0
Ending Balance	918,228	938,990	960,587	0	0

City of Hamilton

2017 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: To Be Determined

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	409,939	418,176	427,631	437,467	447,528
Add					
Interest Earned	8,237	9,456	9,836	10,062	10,293
	8,237	9,456	9,836	10,062	10,293
Ending Balance	418,176	427,631	437,467	447,528	457,822

City of Hamilton

2017 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

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			189,876	178,650	138,021
Add					
Interest Earned			3,773	3,671	2,298
			3,773	3,671	2,298
Less					
Fund Approved grants	PED05174		15,000	44,299	76,215
			15,000	44,299	76,215
Ending Balance			178,650	138,021	64,104

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	1,075,445	1,094,585	1,218,092	386,333	151,824
Add					
Interest Earned	19,140	26,036	18,241	6,118	1,726
Project Closings-Unused Funds	0	97,471	0	0	0
	19,140	123,507	18,241	6,118	1,726
Less					
Improvement Grants	0	0	850,000	240,628	153,550
	0	0	850,000	240,628	153,550
Ending Balance	1,094,585	1,218,092	386,333	151,824	0

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	900,348	104,782	103,894	99,513	91,828
Add					
Interest Earned	8,674	2,334	2,313	2,175	1,969
	8,674	2,334	2,313	2,175	1,969
Less					
Interest Cost (Opportunity Cost)	4,240	3,222	6,693	9,860	12,425
Transfer to Hamilton Heritage Property Grant Program Capital Account PED16049	400,000	0	0	0	0
Transfer to Part IV Designate of Property PED16049	400,000	0	0	0	0
	804,240	3,222	6,693	9,860	12,425
Ending Balance	104,782	103,894	99,513	91,828	81,372

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	931,408	1,061,252	1,121,623	1,080,196	1,034,235
Add					
Interest Earned	18,715	23,996	25,033	24,040	22,982
Surplus Interest	111,129	0	0	0	0
Surplus Interest	0	36,375	30,000	30,000	30,000
	129,844	60,371	55,033	54,040	52,982
Less					
Interest Cost Subsidy	0	0	96,460	100,000	100,000
	0	0	96,460	100,000	100,000
Ending Balance	1,061,252	1,121,623	1,080,196	1,034,235	987,218

City of Hamilton

2017 Reserve Report

Reserve Name: 112006- LACAC Publications Reserve

Reserve Number: 112006

Date Established: April 12, 2006 PED06101

Source of Funds: Merchandise Sales and Sale of Publications.

Purpose: Revolving Fund For the purchase and sale of merchandise.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	15,417	15,727	16,082	16,452	16,831
Add					
Interest Earned	310	356	370	378	387
	310	356	370	378	387
Ending Balance	15,727	16,082	16,452	16,831	17,218

City of Hamilton 2017 Reserve Report

Reserve Name:	112211- Heritage Studies Reserve
Reserve Number:	112211
Date Established:	2005
Source of Funds:	Surplus funds transferred from Heritage Studies capital project.
Purpose:	To provide funds for future heritage studies required as a result of requests for heritage designations under the Ontario Heritage Act.. In addition, under the approved Real Estate Management Plan the City acts as principle for the protection of cultural heritage properties whether the property is publicly or privately owned.
Target Balance:	To Be Reviewed
Comments:	Possible plans in future for a heritage conservation district study for the Strathcona area.
Sustainable:	Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	41,816	42,656	43,621	44,624	45,651
Add					
Interest Earned	840	965	1,003	1,026	1,050
	840	965	1,003	1,026	1,050
Ending Balance	42,656	43,621	44,624	45,651	46,701

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	303,990	303,990	310,864	237,094	87,979
Add					
Interest Earned	0	6,874	6,230	3,696	1,000
	0	6,874	6,230	3,696	1,000
Less					
Grant Payments	0	0	80,000	152,810	88,979
	0	0	80,000	152,810	88,979
Ending Balance	303,990	310,864	237,094	87,979	0

City of Hamilton 2017 Reserve Report

Reserve Name: 108060- Hamilton Technology Centre-Capital Repairs

Reserve Number: 108060

Date Established: Jan 29,2014 PED14005

Source of Funds: Surpluses generated by the Hamilton Technology Centre.

Purpose: To fund capital improvements and maintenance for the Hamilton Technology Centre.

Target Balance: To Be Reviewed

Comments:

Sustainable: No

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance	3,808	3,884	3,972	4,064	4,157
Add					
Interest Earned	77	88	91	93	96
	<u>77</u>	<u>88</u>	<u>91</u>	<u>93</u>	<u>96</u>
Ending Balance	<u>3,884</u>	<u>3,972</u>	<u>4,064</u>	<u>4,157</u>	<u>4,253</u>

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		1,349,640	1,621,338	1,749,156	1,106,624	1,081,501
Add						
Interest Earned		27,118	36,949	32,468	24,877	20,850
Program Surplus		294,579	125,843	0	0	0
Capital Closing		0	23,955	0	0	0
		321,697	186,747	32,468	24,877	20,850
Less						
Innovation Factory Funding	GIC13-008	50,000	50,000	50,000	50,000	50,000
Fashion Incubator Case Study		0	8,929	0	0	0
Five Year Mapping Update		0	0	275,000	0	0
City of Hamilton Music Strategy	2018 Capital	0	0	50,000	0	0
Future Event Funding		0	0	200,000	0	0
Phase III Tourism Enhancement		0	0	100,000	0	0
2020 Event Funding		0	0	0	0	300,000
		50,000	58,929	675,000	50,000	350,000
Ending Balance		1,621,338	1,749,156	1,106,624	1,081,501	752,350

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	164,262	201,062	275,278	205,747	210,479
Add					
Interest Earned	3,300	4,546	5,469	4,732	4,841
Operating Surplus	33,500	69,670	0	0	0
	36,800	74,216	5,469	4,732	4,841
Less					
Canadian Country Music Awards 2018	0	0	50,000	0	0
Future Event Funding	0	0	25,000	0	0
	0	0	75,000	0	0
Ending Balance	201,062	275,278	205,747	210,479	215,320

City of Hamilton 2017 Reserve Report

Reserve Name:	100035- Property Purchases
Reserve Number:	100035
Date Established:	1961
Source of Funds:	The proceeds from sale of lands and buildings vested in City of Hamilton.
Purpose:	To finance the acquisition of properties for Civic purposes and to offset capital expenditures (i.e. surveying, appraisal reports, maintenance etc.) associated with the sale and purchase of properties.
Target Balance:	To Be Reviewed
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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		2,657,352	3,002,922	1,666,376	1,731,215	1,101,633
Add						
Interest Earned		56,897	51,271	38,628	32,207	32,102
Repay Purchase - 205 Berko Avenue, 1139 Greenhill Avenue		237,345	237,345	237,345	237,345	237,345
Project Closing Variance		51,328	39,199	0	0	0
Repay Purchase 605 Hwy. 8		0	247,353	247,353	247,353	247,353
Repay Purchase Ancaster Memorial School		0	0	103,513	103,513	103,513
		345,570	575,168	626,839	620,418	620,313
Less						
Adaptive Community Re-use 125 Barton W.	GIC 17-015	0	300,000	0	0	0
Property Purchases-PW06108	PW06108	0	94,128	0	0	0
Purchase Ancaster Memorial School	FCS16071(B)	0	605,924	0	0	0
Consultant Expense		0	180,275	0	0	0
PTIF WIP Savings Identified as part of 2017 Capital	GIC16-031	0	39,000	0	0	0
Purchase 605 Hwy. 8	FCS16071(B)	0	692,387	0	0	0
Acquisition of 18 Sinclair Avenue	PW17006	0	0	562,000	0	0
Future Commitments		0	0	0	1,250,000	0
		0	1,911,714	562,000	1,250,000	0
Ending Balance		3,002,922	1,666,376	1,731,215	1,101,633	1,721,945

City of Hamilton 2017 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

		<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
Beginning Balance		3,075,453	3,940,011	6,082,438	2,613,809	1,905,794
Add						
Interest Earned		64,790	92,001	98,870	51,385	39,988
Provision for Capital Replacement	FCS12072	696,000	590,000	615,000	665,000	715,000
Parking Surplus		553,210	1,106,826	0	0	0
Plate Denial Revenues	PED06391	0	277,428	0	0	0
Off Street Parking Revenue Increase	PED16065	0	251,906	150,600	150,600	150,600
		1,314,000	2,318,162	864,470	866,985	905,588
Less						
Council Approved Capital		0	175,734	0	1,575,000	1,200,000
Council Approved Capital	FCS12072	433,473	0	0	0	0
John Rebecca Park Construction	Council April 25/18	0	0	750,000	0	0
Organizational Changes	CM13020	15,969	0	0	0	0
Prior Years' unallocated funding		0	0	2,183,099	0	0
Parking Payment Equipment	2018 Capital	0	0	400,000	0	0
Fence Replacement - Municipal Carparks	2018 Capital	0	0	100,000	0	0
Elevator Replacement-York Parkade	2018 Capital	0	0	400,000	0	0
Summers Lane Reconstruction	2018 Capital	0	0	500,000	0	0
		449,442	175,734	4,333,099	1,575,000	1,200,000
Ending Balance		3,940,011	6,082,438	2,613,809	1,905,794	1,611,381

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	207,927	212,105	487,503	498,716	510,186
Add					
Interest Earned	4,178	9,798	11,213	11,470	11,734
Cash in Lieu- William Thomas Building	0	265,600	0	0	0
	4,178	275,398	11,213	11,470	11,734
Ending Balance	212,105	487,503	498,716	510,186	521,921

Hamilton Entertainment Facilities (H.E.F.)

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	953,142	1,203,529	499,233	739,663	985,624	Yes
102025- First Ontario Concert Hall Reserve	181,282	185,666	88,786	191,978	297,544	Yes
Sub-total H.E.F. Reserves	1,134,423	1,389,195	588,019	931,642	1,283,167	

City of Hamilton 2017 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: Yes

			Projected	Projected	Projected		
			<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance			712,481	953,142	1,203,529	499,233	739,663
Add							
Interest Earned			14,316	21,607	19,359	14,085	19,615
Capital Improvements Fund (CIF)			226,345	226,345	226,345	226,345	226,345
From Special Events Reserve Closure	FCS17070		0	2,436	0	0	0
			240,661	250,387	245,704	240,430	245,960
Less							
First Ontario Centre Vertical Transportation	2018 Capital		0	0	950,000	0	0
			0	0	950,000	0	0
Ending Balance			953,142	1,203,529	499,233	739,663	985,624

City of Hamilton

2017 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: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	179,353	181,282	185,666	88,786	191,978
Add					
Interest Earned	1,929	4,384	3,120	3,192	5,565
First Ontario Sponsorship	0	0	100,000	100,000	100,000
	1,929	4,384	103,120	103,192	105,565
Less					
Renovations & Replacements	0	0	200,000	0	0
	0	0	200,000	0	0
Ending Balance	181,282	185,666	88,786	191,978	297,544

Police

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	490,755	940,954	962,596	984,736	1,007,384	Yes
104056- ISD (Investigative Services Division) Capital Reserve	6,639,262	6,789,385	6,945,540	7,105,288	7,268,709	One-Time
110065- Police Capital Expenditures	1,100,192	1,125,069	392,321	401,344	410,575	Yes
112029- Provision for Vacation Liability	1,466,930	1,500,099	1,534,601	1,569,897	1,606,005	Yes
112225- Police Rewards	181,509	185,613	189,883	194,250	198,718	Yes
Sub-total Police Reserves	9,878,648	10,541,120	10,024,941	10,255,514	10,491,391	

City of Hamilton 2017 Reserve Report

Reserve Name: 104055- Tax Stabilization-Police

Reserve Number: 104055

Date Established: 2002

Source of Funds: Initially funded through OMERS' Contribution Holiday for the period August 1999 to December 2003. Annual Operating Fund surplus through approved Board resolution.

Purpose: To offset Police service cost increases due to fluctuations in the economy and/or to offset yearly budget increases.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		4,050,315	490,755	940,954	962,596	984,736
Add						
Interest Earned		44,402	16,422	21,642	22,140	22,649
Operating Surplus		76,986	611,711	0	0	0
From Reserve Closings	FCS17070	0	373,339	0	0	0
		121,388	1,001,471	21,642	22,140	22,649
Less						
Cardscan Device	PSB16-068	23,700	0	0	0	0
High Density Shelving	PSB16-068	68,000	0	0	0	0
Reallocated 2015 Surplus to Other Police Reserves	PSB Approved	3,589,248	0	0	0	0
Legal Expenditures	PSB17-095	0	551,272	0	0	0
		3,680,948	551,272	0	0	0
Ending Balance		490,755	940,954	962,596	984,736	1,007,384

City of Hamilton 2017 Reserve Report

Reserve Name: 104056- ISD (Investigative Services Division) Capital Reserve

Reserve Number: 104056

Date Established: April 23, 2015 PSB15-053

Source of Funds: Police Operating Surplus

Purpose: Contribution towards the estimated \$5 million HPS/COH share of the Investigative Services Division Headquarters construction costs.

Target Balance: N/A

Comments:

Sustainable: One-Time

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			2,137,137	6,639,262	6,789,385
Add					
Interest Earned			90,026	150,123	156,156
From Police Tax Stabilization	PSB		3,589,248	0	0
Debt Overcharge Reversal			823,488	0	0
			4,502,762	150,123	156,156
Less					
Capital Project Closings			637	0	0
			637	0	0
Ending Balance			6,639,262	6,789,385	6,945,540
			7,105,288	7,268,709	

City of Hamilton

2017 Reserve Report

Reserve Name: 110065- Police Capital Expenditures

Reserve Number: 110065

Date Established: November, 1988

Source of Funds: Contributions from Operating Fund via approved budgeted allocation and/or annual operating budget surplus through Board resolution.

Purpose: This reserve was established for future capital expenditures including Major repairs and alterations to buildings.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		1,159,904	1,100,192	1,125,069	392,321	401,344
Add						
Interest Earned		23,307	24,877	17,252	9,023	9,231
Project Closing		28,569	0	0	0	0
From Closing Reserve 110066		1,912	0	0	0	0
		53,788	24,877	17,252	9,023	9,231
Less						
To Operating Fund for approved Capital Projects	PSB	113,500	0	0	0	0
Police Hardware Acquisition - Server/Storage	2018 Capital	0	0	400,000	0	0
Police Video Infrastructure	2018 Capital	0	0	150,000	0	0
Police Radio Room Recording Upgrade	2018 Capital	0	0	200,000	0	0
		113,500	0	750,000	0	0
Ending Balance		1,100,192	1,125,069	392,321	401,344	410,575

City of Hamilton

2017 Reserve Report

Reserve Name: 112029- Provision for Vacation Liability

Reserve Number: 112029

Date Established: April 18th, 2005

Source of Funds: Contributions from Operating Fund via approved budgeted allocation and/or annual operating budget surplus through Board resolution.

Purpose: Payment of Vacation owed to the employees upon the cessation of employment with the City. It should be noted that vacation taken in the current year is the vacation owed to the employee from the previous year. Therefore, a liability exists for the vacation owed to the employee in the current year.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	1,438,035	1,466,930	1,500,099	1,534,601	1,569,897
Add					
Interest Earned	28,894	33,169	34,502	35,296	36,108
	28,894	33,169	34,502	35,296	36,108
Ending Balance	1,466,930	1,500,099	1,534,601	1,569,897	1,606,005

City of Hamilton

2017 Reserve Report

Reserve Name: 112225- Police Rewards

Reserve Number: 112225

Date Established: 1979

Source of Funds: Contributions from Operating Fund via approved budgeted allocation and/or annual operating budget surplus through Board resolution.

Purpose: This reserve was established to be used by the Police to gain the public's assistance by paying rewards for information. Funds in the reserve were transferred from the Police Current Budget.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
			<u>2016</u>	<u>2017</u>	<u>2018</u>
			<u>2019</u>	<u>2020</u>	
Beginning Balance			167,983	181,509	185,613
Add					
Interest Earned			3,526	4,104	4,269
Unsolved Homicide	PSB 05-062		10,000	0	0
			13,526	4,104	4,269
Ending Balance			181,509	185,613	189,883
				194,250	198,718

Public Works

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Building Fund - Niches	105,283	123,311	122,477	113,496	106,236	Yes
Sub-total Cemeteries' Reserves	105,283	123,311	122,477	113,496	106,236	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	1,698,778	-143,538	4,886	106,148	209,740	Yes
112201- Park Marina Reserve	174,873	548,255	732,820	825,538	945,675	Yes
112202- Leash Free Park Reserve	241,721	205,736	169,026	131,471	93,053	Yes
112224- Waterpark Operations Reserve	0	1,179,151	1,408,571	1,011,081	781,461	Yes
Sub-total Greenspace/Parks Reserves	2,115,373	1,789,605	2,315,303	2,074,238	2,029,928	
<u>Public Works-Other Reserves</u>						
104060- Golf Course Improvement	-45,981	-47,021	-48,102	-49,208	-50,340	No
108039- 50 Main St E. Facility Capital Replacement	1,019,194	38,470	136,753	237,295	340,150	One-Time
108041- Roads, Bridges & Traffic Capital Reserve	2,326,889	1,755,056	1,795,422	1,836,717	1,878,962	One-Time
108046- RCMP Lease-Capital Replacement	816,343	1,040,989	1,121,883	1,204,638	1,289,296	One-Time
108048- YMCA & Turner Library Capital Renewal Reserve	304,397	367,826	432,321	498,300	565,796	Yes
112203- Red Light Camera Project	8,648,331	7,860,995	4,224,168	2,384,301	906,717	No
112205- Winter Control	3,160,036	3,231,489	3,305,813	3,381,846	3,459,629	No
112209- 47 Guise St Reserve	133,968	156,248	169,451	182,958	196,775	Yes
112223- Ivor Wynne Community Fund	28,493	29,137	29,808	30,493	31,194	Yes
112272- Energy Conservation Initiative Reserve	3,668,647	3,792,042	3,417,888	3,418,640	3,531,700	Yes
Sub-total Public Works-Other Reserves	20,060,318	18,225,232	14,585,405	13,125,979	12,149,879	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	170,530	172,203	176,164	180,215	0	One-Time
108025- Transit Capital Reserve	286,935	221,599	185,365	290,778	398,616	Yes
108027- Province of Ontario Transit Capital Grant	3,010,730	2,963,178	0	0	0	One-Time
108045- Federal Public Transit Funds	386,447	45,652	0	0	0	One-Time
108047- Rapid Transit Capital Reserve	4,575,900	4,530,317	816,102	834,872	854,074	One-Time
Sub-total Transit Reserves	8,430,542	7,932,949	1,177,631	1,305,866	1,252,691	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,041,388	1,080,401	1,131,311	1,157,331	1,188,457	Yes
112270- Waste Management Recycling	4,271,886	4,555,980	4,850,423	5,151,639	5,459,783	Yes
112271- WM Facilities-Replace/Upgrade Reserve	2,330,666	2,990,354	2,556,416	3,034,986	3,532,655	Yes
Sub-total Waste Management Reserves	7,643,941	8,626,734	8,538,150	9,343,957	10,180,895	
Sub-total Public Works Reserves	38,355,456	36,697,831	26,738,966	25,963,536	25,719,629	

City of Hamilton 2017 Reserve Report

Reserve Name: 104105- Cemetery Building Fund - Niches

Reserve Number: 104105

Date Established: 1992

Source of Funds: Funded by 42.5% of the revenue received from the sale of niches.

Purpose: To provide a self-funding capital account for the construction of new columbariums as required in the future.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	75,301	105,283	123,311	122,477	113,496
Add					
Interest Earned	1,799	2,514	2,794	2,683	2,498
Sale of Niches	42,118	65,514	41,372	43,336	45,241
Project Closings	36,065	0	0	0	0
Sale of Cemetery Items	0	0	5,000	5,000	5,000
	79,982	68,027	49,166	51,019	52,740
Less					
Construction of Columbariums	50,000	50,000	50,000	60,000	60,000
	50,000	50,000	50,000	60,000	60,000
Ending Balance	105,283	123,311	122,477	113,496	106,236

Capital Budget

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		1,720,852	1,698,778	-143,538	4,886	106,148
Add						
Interest Earned		35,105	12,023	-1,576	1,262	3,591
Beach Property Sales (Net)		686,443	1,599,337	400,000	200,000	200,000
		721,549	1,611,360	398,424	201,262	203,591
Less						
Beach Park Development Program	Capital Budget	100,000	100,000	100,000	100,000	100,000
Pre-Sale Property Maintenance		281,567	0	0	0	0
Admin Fees for Sale of Properties		12,055	0	0	0	0
Ward 5 Tree Planting Program	July 4, 2016 GIC	150,000	0	0	0	0
Wild Water Works Master Plan - HCA	2016 Capital	200,000	0	0	0	0
2017 Capital Budget Request	2017 Capital	0	160,000	0	0	0
Confederation Park Redevelopment	2017 Capital	0	3,000,000	0	0	0
Closing Report- Additional Funding	June 30, 2017	0	193,676	0	0	0
Confederation Park Facility Assessment		0	0	150,000	0	0
		743,622	3,453,676	250,000	100,000	100,000
Ending Balance		1,698,778	-143,538	4,886	106,148	209,740

City of Hamilton 2017 Reserve Report

Reserve Name: 112201- Park Marina Reserve

Reserve Number: 112201

Date Established: August 13th, 2003

Source of Funds: Sale of Surplus Assets; Lease revenues from boating clubs, marina slip revenues, Buildings and rental revenues from vendors.

Purpose: To provide an ongoing source of funds for capital and operational contingency expenditures related to municipally owned marina infrastructure within the Macassa Bay Marine Basin.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	171,429	174,873	548,255	732,820	825,538
Add					
Interest Earned	3,444	3,954	14,565	17,717	20,137
Marina Rental Revenue	0	369,428	110,000	110,000	110,000
Donations	0	0	30,000	60,000	60,000
Other Revenues	0	0	30,000	30,000	30,000
	3,444	373,382	184,565	217,717	220,137
Less					
Park Improvements	0	0	0	125,000	100,000
	0	0	0	125,000	100,000
Ending Balance	174,873	548,255	732,820	825,538	945,675

City of Hamilton

2017 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 the Development of dog park facilities and free running areas in accordance with existing dog park facility policy. Reserve funds are to be 50% for dog park models and 50% for free running models.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	227,219	241,721	205,736	169,026	131,471
Add					
Interest Earned	4,642	4,986	4,261	3,416	2,553
License Fees and Donations	39,860	39,029	39,029	39,029	39,029
	44,502	44,015	43,290	42,445	41,582
Less					
Leashfree Park Program	30,000	80,000	80,000	80,000	80,000
	30,000	80,000	80,000	80,000	80,000
Ending Balance	241,721	205,736	169,026	131,471	93,053

City of Hamilton

2017 Reserve Report

Reserve Name: 112224- Waterpark Operations Reserve

Reserve Number: 112224

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

Source of Funds: Annual Waterpark operating surpluses (if realized) be transferred to the Waterpark Reserve so that at least a minimum balance of \$300,000 is maintained, and that reserve funds at or below the \$300,000 level be used to offset future annual operating deficit. (If realized)

Purpose: Reserve funds at or below the \$300,000 level be used to offset future annual operating deficits (if realized);

Target Balance: \$300,000 minimum Target Balance

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		0	0	1,179,151	1,408,571	1,011,081
Add						
Interest Earned		0	16,770	29,420	27,510	20,380
2015 Operating Surplus	FCS15090	0	381,615	0	0	0
2016 Operating Surplus		0	780,766	0	0	0
2017 Operating Surplus Forecast		0	0	200,000	0	0
		0	1,179,151	229,420	27,510	20,380
Less						
2018 Operating Deficit (Forecast)		0	0	0	200,000	0
Minor Capital Rehab/Maintenance		0	0	0	225,000	250,000
		0	0	0	425,000	250,000
Ending Balance		0	1,179,151	1,408,571	1,011,081	781,461

City of Hamilton 2017 Reserve Report

Reserve Name: 104060- Golf Course Improvement

Reserve Number: 104060

Date Established: 1998

Source of Funds: Golf Courses' operating budget surpluses.

Purpose: This reserve is for the golf course capital improvements. The capital work is centered on the clubhouses, irrigation improvements that would allow the courses to be removed from city water for irrigation and general maintenance to improve the golf courses. The golf business plan's goal is to be self-sustaining with no financial impact on the tax levy.

Target Balance: To Be Reviewed

Comments:

Sustainable: No

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	-45,075	-45,981	-47,021	-48,102	-49,208
Add					
Interest Earned	-906	-1,040	-1,081	-1,106	-1,132
	-906	-1,040	-1,081	-1,106	-1,132
Ending Balance	-45,981	-47,021	-48,102	-49,208	-50,340

City of Hamilton

2017 Reserve Report

Reserve Name: 108039- 50 Main St E. Facility Capital Replacement

Reserve Number: 108039

Date Established: 2005

Source of Funds: From 2005 to 2015 \$1.00/sq ft of the lease payments from McMaster were directed to this Reserve. Facilities is currently investigating how budgeted lease cost savings by moving to 50 Main St E. will be used to fund this Reserve.

Purpose: Leasehold improvements to 50 Main St. East

Target Balance: N/A - One-Time Funding

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. Report PW18021/FCS18024 included a provision for Capital replacement \$96,290.

Sustainable: One-Time

		<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance		999,118	1,019,194	38,470	136,753	237,295
Add						
Provision for Capital Replacement	PW18021/FCS18024	0	0	96,290	96,290	96,290
Interest Earned		20,075	19,277	1,992	4,253	6,565
		20,075	19,277	98,282	100,543	102,855
Less						
POA Accommodation Report	PW17044	0	1,000,000	0	0	0
		0	1,000,000	0	0	0
Ending Balance		1,019,194	38,470	136,753	237,295	340,150

City of Hamilton

2017 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: N/A - 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.

The traffic signal efficiency initiative costs are being repaid over 7 years from anticipated savings with last payment in 2015.

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		2,662,264	2,326,889	1,755,056	1,795,422	1,836,717
Add						
Interest Earned		49,625	35,087	40,366	41,295	42,244
Capital Closing		0	493,081	0	0	0
		49,625	528,168	40,366	41,295	42,244
Less						
Capital Costs	2016 Capital Budget	385,000	0	0	0	0
Claremont Access Repair	Jan 25/17 Motion	0	1,100,000	0	0	0
		385,000	1,100,000	0	0	0
Ending Balance		2,326,889	1,755,056	1,795,422	1,836,717	1,878,962

City of Hamilton 2017 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: One-Time

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	807,190	816,343	1,040,989	1,121,883	1,204,638
Add					
Interest Earned	17,153	22,646	24,590	26,451	28,354
Provision for Capital Replacement	202,000	202,000	266,304	266,304	266,304
	219,153	224,646	290,894	292,755	294,658
Less					
Capital Replacement	210,000	0	210,000	210,000	210,000
	210,000	0	210,000	210,000	210,000
Ending Balance	816,343	1,040,989	1,121,883	1,204,638	1,289,296

City of Hamilton

2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	243,276	304,397	367,826	432,321	498,300
Add					
Interest Earned	5,723	8,031	9,097	10,580	12,098
Provision For Replacement	55,398	55,398	55,398	55,398	55,398
	61,121	63,429	64,495	65,978	67,496
Ending Balance	304,397	367,826	432,321	498,300	565,796

City of Hamilton 2017 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.
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.

Target Balance: To Be Reviewed

Comments:

Sustainable: No

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		9,414,878	8,648,331	7,860,995	4,224,168	2,384,301
Add						
Interest Earned		189,102	195,031	137,399	75,133	37,416
Red Light Camera Revenues		3,511,306	3,833,975	4,000,000	4,200,000	4,200,000
		3,700,408	4,029,006	4,137,399	4,275,133	4,237,416
Less						
POA Costs including collection costs		638,941	1,024,589	1,265,000	1,265,000	1,265,000
PW Costs (DeptID 461010)		1,102,772	776,807	900,000	1,000,000	1,500,000
Safety Initiatives (DeptID 461011)		1,884,918	2,402,197	2,977,500	2,000,000	2,000,000
North End Traffic Management Plan (NETMP)		230,000	0	0	0	0
Vehicles (2) to be funded from Reserve		110,323	0	223,327	0	0
POA Courthouse Insulation	GIC 15-026	500,000	0	0	0	0
Annual Plastic Marking Rehabilitation (4661720720)		0	100,000	200,000	300,000	400,000
Partially fund 2 FTEs	2011 Operating	0	200,000	0	0	0
Wentworth Trail IPS (4661720723)	PW Feb 13/17	0	200,000	0	0	0
Delineated Bicycle Lane Claremont Access (4661617725)	PW 16003(a)	0	100,000	0	0	0
Street Lighting Evans Road	Council June 28/17 Motion 7.7	0	12,749	0	0	0
Pedestrian Crossovers		0	0	400,000	300,000	300,000
RHVP Rehabilitation (4031811015)- Cats Eyes		0	0	250,000	250,000	0
Area Rating - Mall Road - Limeridge Mall private road to Mohawk (4241809701)		0	0	50,000	0	0
Queen Street Two-way Conversion (4661820810)	Council Nov 8/17	0	0	1,100,400	0	0
LINC & RHVP Queue end warning system		0	0	108,000	1,000,000	0
Bike Lanes Bay Street (excl MTO Grant)	2017 Capital Budget	0	0	300,000	0	0
LINC Rehabilitation (40320111045) - Cats Eyes	PW 15091	0	0	0	0	250,000
		4,466,954	4,816,342	7,774,227	6,115,000	5,715,000
Ending Balance		8,648,331	7,860,995	4,224,168	2,384,301	906,717

City of Hamilton

2017 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 (\$6.3M)

Comments:

Sustainable: No

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	3,097,792	3,160,036	3,231,489	3,305,813	3,381,846
Add					
Interest Earned	62,243	71,453	74,324	76,034	77,782
	62,243	71,453	74,324	76,034	77,782
Ending Balance	3,160,036	3,231,489	3,305,813	3,381,846	3,459,629

City of Hamilton

2017 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: Fund capital systems replacement and operating contingency expenditures.

Target Balance: N/A Revenues from external Sources

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	131,330	133,968	156,248	169,451	182,958
Add					
Interest Earned	2,639	3,280	3,703	4,007	4,317
Provision for Capital Replacement	0	19,000	9,500	9,500	9,500
	2,639	22,280	13,203	13,507	13,817
Ending Balance	133,968	156,248	169,451	182,958	196,775

City of Hamilton 2017 Reserve Report

Reserve Name: 112223- Ivor Wynne Community Fund

Reserve Number: 112223

Date Established: Jan 31, 2011 MOU Ti Cats Agreement

Source of Funds: As per MOU the following sources of revenue from the operation of the Stadium will be paid into the Ivor Wynne Community Fund:
a) the 10% net income fee referred to in Paragraph 7 (f) ;
b) the City's share of net proceeds of parking referred to in Paragraph 37

Purpose: The City intends to establish a fund, tentatively known as the Ivor Wynne Community Fund for the purpose of developing community projects within the Stadium neighborhood.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	27,932	28,493	29,137	29,808	30,493
Add					
Interest Earned	561	644	670	686	701
	561	644	670	686	701
Ending Balance	28,493	29,137	29,808	30,493	31,194

City of Hamilton 2017 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: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		4,098,116	3,668,647	3,792,042	3,417,888	3,418,640
Add						
Interest Earned		86,998	81,881	81,972	77,726	79,020
Utility Recoveries		449,800	136,745	0	0	0
Embedded Energy Manager		41,464	3,448	0	0	0
Water & Wastewater Energy Opportunity Assessment		200,000	0	0	0	0
Pump Station Efficiency Upgrade		10,021	0	0	0	0
Total Energy Efficiencies		568,950	606,100	468,290	468,290	468,290
2010 Capital Project (Payback to Reserve) Incentives	PW10099	202,025	28,000	285,261	285,261	285,261
& Rebates		0	52,490	0	0	0
Capital Closing Surplus PID 3541351006		0	269,175	0	0	0
2014 Capital Project		0	173,181	258,409	474,668	188,000
2016 Capital Project - Incentives Revenue		0	4,797	294,500	63,400	0
2016 Capital Project - (Payback to Reserve)	PW16074	0	0	0	114,129	114,129
		1,559,257	1,355,817	1,388,432	1,483,474	1,134,700
Less						
Fund Energy Office		1,120,456	1,019,569	820,390	836,800	853,540
2014 Capital Project - Fund Capital Proposal	PW14097	868,271	46,632	0	217,823	0
2016 Capital Project - Fund Capital Proposal	PW16074	0	166,221	425,475	60,000	0
Commodity Hedging - Agent Energy Advisors	FCS13046 (a)/PW13034(a)	0	0	36,420	36,420	36,420
Commodity Hedging - Energy Management Tool System	FCS13046 (a)/PW13034(a)	0	0	31,680	31,680	31,680
CUP Sales Funds To Offset Capacity Charge Increase		0	0	448,620	300,000	100,000
		1,988,726	1,232,422	1,762,585	1,482,723	1,021,640
Ending Balance		3,668,647	3,792,042	3,417,888	3,418,640	3,531,700

City of Hamilton

2017 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:

Sustainable: One-Time

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	167,054	170,530	172,203	176,164	180,215
Add					
Interest Earned	3,357	3,832	3,961	4,052	2,049
Project Closings	120	0	0	0	0
	3,477	3,832	3,961	4,052	2,049
Less					
Bus Shelter/Bench Refurbishment & Replacement Program	0	2,159	0	0	182,264
	0	2,159	0	0	182,264
Ending Balance	170,530	172,203	176,164	180,215	0

City of Hamilton 2017 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:

Sustainable: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	1,039,417	286,935	221,599	185,365	290,778
Add					
Interest Earned	20,284	7,129	4,627	5,413	7,838
Transfer From Operating - Cont to Reserve	100,000	200,000	200,000	100,000	100,000
Project Closing Unused Funds	0	0	88,543	0	0
	120,284	207,129	293,170	105,413	107,838
Less					
Fare Card Enhancement	262,537	0	0	0	0
Mobility Programs	75,197	0	0	0	0
Project Closures	26,462	0	0	0	0
ATS Rebranding\Marketing	134,957	0	0	0	0
Replace Transit Fleet Bus Hoists	360,000	0	0	0	0
Master Plan Update	9,034	11,506	144,511	0	0
PASS SUS/CERT Computer Software	4,579	78,687	4,893	0	0
ATS Rebranding\Marketing	0	12,272	0	0	0
Transportation Demand Management	0	120,000	0	0	0
Rapid Ready 10 Year Strategy	0	50,000	0	0	0
MTC-CNG - Facility Upgrades	0	0	180,000	0	0
	872,766	272,465	329,404	0	0
Ending Balance	286,935	221,599	185,365	290,778	398,616

City of Hamilton 2017 Reserve Report

Reserve Name: 108027- Province of Ontario Transit Capital Grant

Reserve Number: 108027

Date Established: March 5th,2008 PW08030

Source of Funds: Province of Ontario grant of \$7,522,653

Purpose: To fund Transit Capital expansion to help improve accessibility for people with disabilities, manage congestion, support the environment and improve the movement of both people and goods.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	3,415,000	3,010,730	2,963,178	0	0
Add					
Interest Earned	65,386	66,148	33,689	0	0
	65,386	66,148	33,689	0	0
Less					
Transit EAM Fleet Management	469,656	0	330,344	0	0
Facility Upgrades MTC	0	113,700	0	0	0
HSR Conventional Fleet Replacement	0	0	2,666,524	0	0
	469,656	113,700	2,996,868	0	0
Ending Balance	3,010,730	2,963,178	0	0	0

PW12017(b)

City of Hamilton 2017 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: To be used for Public Transit.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	936,030	386,447	45,652	0	0
Add					
Interest Earned	13,905	4,613	519	0	0
	13,905	4,613	519	0	0
Less					
Bus Landing Pads	124,234	0	0	0	0
Trapeze PASS - Ops for DARTS	8,024	0	0	0	0
Passenger Count System	431,231	0	0	0	0
Passenger Count System	0	61,957	0	0	0
Transit Priority Measures	0	283,451	46,171	0	0
	563,489	345,408	46,171	0	0
Ending Balance	386,447	45,652	0	0	0

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		8,197,418	4,575,900	4,530,317	816,102	834,872
Add						
Interest Earned		131,507	103,467	60,785	18,770	19,202
		131,507	103,467	60,785	18,770	19,202
Less						
Quick Wins Projects	PW08074(b)	3,713,013	149,050	1,295,000	0	0
Limeridge Mall Terminal		0	0	2,480,000	0	0
Project Closings	FCS16071	40,011	0	0	0	0
		3,753,025	149,050	3,775,000	0	0
Ending Balance		4,575,900	4,530,317	816,102	834,872	854,074

City of Hamilton 2017 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: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		1,005,926	1,041,388	1,080,401	1,131,311	1,157,331
Add						
Interest Earned		20,275	23,634	25,146	26,020	26,670
Hamilton Renewable Power Inc. Dividend	FCS11002	15,187	15,379	25,764	0	4,456
		35,462	39,013	50,910	26,020	31,126
Ending Balance		1,041,388	1,080,401	1,131,311	1,157,331	1,188,457

City of Hamilton 2017 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: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	4,003,936	4,271,886	4,555,980	4,850,423	5,151,639
Add					
Interest Earned	80,450	96,593	106,944	113,716	120,644
Provision for Recycling Services	187,500	187,500	187,500	187,500	187,500
	267,950	284,093	294,444	301,216	308,144
Ending Balance	4,271,886	4,555,980	4,850,423	5,151,639	5,459,783

City of Hamilton

2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	1,884,821	2,330,666	2,990,354	2,556,416	3,034,986
Add					
Interest Earned	39,142	56,653	63,063	63,570	74,669
Source Separated Organic Waste, (SSO) Revenues	656,704	603,034	600,000	415,000	423,000
	695,846	659,687	663,063	478,570	497,669
Less					
MRF Equipment Upgrades	250,000	0	0	0	0
CCF Rolling Stock Replacement	0	0	1,097,000	0	0
	250,000	0	1,097,000	0	0
Ending Balance	2,330,666	2,990,354	2,556,416	3,034,986	3,532,655

RATE SUPPORTED RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	83,580,349	112,023,609	82,298,564	59,323,435	36,844,027	Yes
108006- Wastewater Improvement Subsidy	116,438,756	116,009,412	77,376,061	41,360,001	5,932,551	One-Time
108010- Storm Sewer Capital	14,036,531	14,892,718	14,822,000	14,081,612	14,224,067	Yes
108015- Waterworks Capital	21,839,521	12,331,480	19,297,404	23,025,585	31,086,039	Yes
Sub-total Capital/Working Fund Reserves	235,895,157	255,257,220	193,794,029	137,790,634	88,086,685	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	5,598,880	5,725,479	5,209,805	4,682,270	4,142,602	Yes
Sub-total Equipment Replacement Reserves	5,598,880	5,725,479	5,209,805	4,682,270	4,142,602	
TOTAL RATE SUPPORTED RESERVES	241,494,037	260,982,698	199,003,834	142,472,904	92,229,287	

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance		80,216,918	83,580,349	112,023,609	82,298,564	59,323,435
Add						
Interest Earned		1,617,632	2,164,497	2,209,298	1,610,136	1,093,352
Local Improvement Commutations		306,621	101,736	185,902	191,768	183,181
Repayment Four Pad Arena Loan		484,967	484,967	484,967	484,967	484,967
Other Adjustment		16,414	0	0	0	0
2016 Operating Surplus		21,786,810	0	0	0	0
Project Closings	FCS14058	8,901,000	0	0	0	0
Project Closings	FCS16071	462,059	0	0	0	0
Hamilton Renewable Power Inc . Regular Dividend		15,187	15,379	25,764	0	4,456
2017 Operating Surplus	FCS17060(b)	0	7,771,462	0	0	0
Capital Budget Financing Plan - Trfr from Operating	Rate Budget	0	18,917,000	0	0	0
		33,590,689	29,455,040	2,905,931	2,286,871	1,765,956
Less						
Old Dundas Road Sewage Pumping Station Master Plan & EA Inline Storage Works	PW16071	800,000	0	0	0	0
Closing Report	FCS16071	207,471	0	0	0	0
WIP Funding	FCS14058	8,901,000	0	0	0	0
Canadian Infra Renewal Funding Gap		5,318,787	0	0	0	0
Provincial Contribution WTP Upgrades		15,000,000	0	0	0	0
Project Closings		0	1,105	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	0	10,676	221,324	0	0
Call Handling Project	FCS17104	0	250,000	0	0	0
Biosolids payment	FCS16079	0	750,000	3,580,000	0	11,140,000
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	422,652	0	406,364
DC Exemption Centre on Barton	FCS16084	0	0	423,000	0	0
Pier 8 Sanitary PS & Forcemain	2018 Rate Capital	0	0	3,001,000	0	0
Capital Budget Financing - Trfr. To Operating	Rate Budget	0	0	6,983,000	3,262,000	7,699,000
Woodward WWTP - Clean Harbour (CASH FLOWED)		0	0	18,000,000	22,000,000	5,000,000
		30,227,258	1,011,781	32,630,976	25,262,000	24,245,364
Ending Balance		83,580,349	112,023,609	82,298,564	59,323,435	36,844,027

City of Hamilton 2017 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:	Reserve expected to be exhausted by 2021
Sustainable:	One-Time

	<u>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	114,145,257	116,438,756	116,009,412	77,376,061	41,360,001
Add					
Interest Earned	2,293,499	2,570,656	2,198,648	1,349,940	537,681
	2,293,499	2,570,656	2,198,648	1,349,940	537,681
Less					
WTWP Upgrades	0	0	34,832,000	35,366,000	29,802,000
WWTP - Clean Harbour	0	3,000,000	6,000,000	2,000,000	6,163,131
	0	3,000,000	40,832,000	37,366,000	35,965,131
Ending Balance	116,438,756	116,009,412	77,376,061	41,360,001	5,932,551

City of Hamilton 2017 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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		13,811,433	14,036,531	14,892,718	14,822,000	14,081,612
Add						
Interest Earned		275,229	295,951	337,834	328,613	321,814
Local Improvement Commutations		290,571	6,936	6,000	6,000	6,000
2017 Operating Surplus	FCS17060(b)	0	1,631,193	0	0	0
		565,800	1,934,079	343,834	334,613	327,814
Less						
Capital Projects Closings		340,702	0	0	0	0
Clean Harbour Outreach Program	PW16054	0	75,000	75,000	75,000	75,000
5181672650 Juggernaut	FCS16079	0	1,000,000	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	0	2,892	60,108	0	0
DC Exemption Centre on Barton	FCS16084	0	0	115,000	0	0
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	114,445	0	110,360
Flooding Disaster Relief (April 14, 2018)	GIC April 18	0	0	50,000	0	0
5181717152 Roadside Drainage Improvement Program	FCS16079	0	0	0	1,000,000	0
		340,702	1,077,892	414,553	1,075,000	185,360
Ending Balance		14,036,531	14,892,718	14,822,000	14,081,612	14,224,067

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance		23,953,054	21,839,521	12,331,480	19,297,404	23,025,585
Add						
Interest Earned		476,487	217,957	359,597	481,181	615,209
Capital Budget Financing Plan - Trfr from Operating	Rate Budget	249,240	0	7,028,000	3,347,000	7,748,000
Local Improvement Commutations		8,622	1,104	0	0	0
Other Adjustments		17,118	0	0	0	0
2017 Operating Surplus	FCS17060(b)	0	8,698,579	0	0	0
		751,467	8,917,639	7,387,597	3,828,181	8,363,209
Less						
Road Restoration Program	PW16069	2,865,000	0	0	0	0
Capital Budget Financing Plan - Trfr to Operating	Rate Budget	0	18,135,250	0	0	0
Frozen Pipes- Compassion Grants	PW15044	0	120,103	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	0	5,327	110,673	0	0
Common Address Database	2017 Capital	0	165,000	0	0	0
Hamilton Lead Awareness Program - Temp Staffing	PW16055	0	0	100,000	100,000	100,000
DC Exemption Centre on Barton	FCS16084	0	0	211,000	0	0
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	0	0	202,754
		2,865,000	18,425,680	421,673	100,000	302,754
Ending Balance		21,839,521	12,331,480	19,297,404	23,025,585	31,086,039

City of Hamilton

2017 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: Yes

	<u>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	5,488,599	5,598,880	5,725,479	5,209,805	4,682,270
Add					
Interest Earned	110,281	126,598	124,326	112,466	100,332
	110,281	126,598	124,326	112,466	100,332
Less					
Water Meter Replacement Program	0	0	640,000	640,000	640,000
	0	0	640,000	640,000	640,000
Ending Balance	5,598,880	5,725,479	5,209,805	4,682,270	4,142,602

Rate Capital

OBLIGATORY RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OBLIGATORY RESERVES</u>						
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	17,670,656	19,284,428	18,590,033	17,702,653	16,794,864	Yes
Sub-total Planning & Development Reserves	17,670,656	19,284,428	18,590,033	17,702,653	16,794,864	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	18,774,196	16,691,838	16,670,720	17,301,069	21,943,020	Yes
112213- Federal Gas Tax Reserve	16,265,473	21,919,028	117,157	252,456	391,002	Yes
Sub-total Gas Tax Reserves	35,039,669	38,610,866	16,787,877	17,553,526	22,334,022	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	32,492,902	35,235,013	20,948,776	19,867,306	27,864,463	Yes
Sub-total Parkland Dedication Reserves	32,492,902	35,235,013	20,948,776	19,867,306	27,864,463	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	127,961,316	167,124,257	152,524,914	121,984,545	119,565,030	Yes
Sub-total Development Charge Reserves	127,961,316	167,124,257	152,524,914	121,984,545	119,565,030	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-2,428	-8,128,143	-7,488,039	-7,006,705	-6,514,300	No
Sub-total Subdividers' Contributions	-2,428	-8,128,143	-7,488,039	-7,006,705	-6,514,300	
TOTAL OBLIGATORY RESERVES	213,162,115	252,126,422	201,363,561	170,101,325	180,044,079	

City of Hamilton 2017 Reserve Report

Reserve Name: 104050- Building Permit Fees Revolving Fund

Reserve Number: 104050

Date Established: 1993

Source of Funds: Excess Building permit revenues

Purpose: To smooth fluctuations in permit revenue in future years

Target Balance: 2.0 times operating costs

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		17,322,880	17,670,656	19,284,428	18,590,033	17,702,653
Add						
Interest Earned		340,897	399,369	430,604	412,621	392,211
Building Permit Department Surplus		1,060,629	1,518,455	0	0	0
		1,401,527	1,917,824	430,604	412,621	392,211
Less						
AMANDA Improvement Initiatives	PED16156(a)	1,032,375	0	0	0	0
Capital Closing	Sept 30/16 Closing	21,376	0	0	0	0
Call Handling Project	FCS17104	0	137,000	0	0	0
Common Address Database	2017 Capital	0	142,000	0	0	0
Building Renovations City Hall	PED17013	0	25,052	0	0	0
Digitalize Microfiche Records		0	0	125,000	1,300,000	1,300,000
Online Digital Permit Modernization		0	0	1,000,000	0	0
		1,053,751	304,052	1,125,000	1,300,000	1,300,000
Ending Balance		17,670,656	19,284,428	18,590,033	17,702,653	16,794,864

City of Hamilton 2017 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:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	22,389,117	18,774,196	16,691,838	16,670,720	17,301,069
Add					
Interest Earned	394,264	358,434	379,307	386,234	446,176
Gas Tax Revenue	10,680,790	11,062,086	11,287,116	11,143,116	15,094,774
	11,075,054	11,420,520	11,666,423	11,529,350	15,540,950
Less					
To Transit Operating Fund	10,987,000	10,899,000	10,899,000	10,899,000	10,899,000
Bus Shelter Expansion	21,021	569,857	0	0	0
Capital Requirements	3,681,955	2,034,020	788,541	0	0
	14,689,976	13,502,877	11,687,541	10,899,000	10,899,000
Ending Balance	18,774,196	16,691,838	16,670,720	17,301,069	21,943,020

City of Hamilton 2017 Reserve Report

Reserve Name: 112213- Federal Gas Tax Reserve

Reserve Number: 112213

Date Established: 2005

Source of Funds: Federal Gas Tax Revenues

Purpose: With the new funding agreement entered into on June 2014, there are now 17 eligible categories: local roads and bridges (including active transportation), short-sea shipping, short-line rail, regional and local airports, broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, Brownfield redevelopment, sports, recreation, culture, tourism, disaster mitigation and capacity building). Health infrastructure, such as long term care homes are not eligible (including energy retrofits to these facilities)

Target Balance: To Be Reviewed

Comments: Municipalities have up to 5 years after the year the money was received to spend the funds.

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		24,065,636	16,265,473	21,919,028	117,157	252,456
Add						
Interest Earned		640,246	566,548	636,106	135,299	138,546
Gas Tax Revenue		31,616,211	31,616,211	33,121,745	33,121,745	33,121,745
Federal Gas Tax Legacy Payment		0	559,713	0	0	0
		32,256,457	32,742,471	33,757,850	33,257,043	33,260,290
Less						
Capital Budget		36,640,122	25,253,684	33,121,745	33,121,745	33,121,745
Conventional Bus Replacement	PW15080	3,000,000	0	0	0	0
Low-Wattage Street Lighting LED Replacement		100,743	0	2,500,000	0	0
June 30, 2016 Closed projects	CPWIP	315,755	0	0	0	0
December 31, 2016 Closed Projects	CPWIP	0	228,810	0	0	0
June 30, 2017 Closed projects	CPWIP	0	1,606,423	0	0	0
Unspent Approved Funds		0	0	19,937,976	0	0
		40,056,620	27,088,916	55,559,721	33,121,745	33,121,745
Ending Balance		16,265,473	21,919,028	117,157	252,456	391,002

City of Hamilton 2017 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 2017 year-end balance includes liabilities for over dedication of land by developers. The over dedication is currently estimated at \$20.61 M dependent on future buildout density and the ability to develop the subject lands.
Sustainable:	Yes

		2016	2017	Projected	Projected	Projected
		2016	2017	2018	2019	2020
Beginning Balance		31,357,121	32,492,902	35,235,013	20,948,776	19,867,306
Add						
Interest Earned		626,167	762,235	638,768	464,048	542,675
5% Dedication Fee		6,784,013	9,407,799	7,000,000	7,000,000	7,000,000
Repay Property Purchases		444,594	498,010	498,010	454,482	454,482
Capital Closings		0	727,017	0	0	0
		7,854,774	11,395,062	8,136,778	7,918,530	7,997,157
Less						
Parkland Dedication - Official Plan Policies	2016 Capital	420,000	0	60,000	0	0
William Connell Community Park	2016 Capital	3,160,000	0	0	0	0
Eastmount Park Elementary-155 East 26th	PED15127(a)	740,000	0	0	0	0
Purchase Parkside School DU-31 Parkside	PED15123(a)	379,244	0	0	0	0
Cherry Beach Land Acquisition for Park Development	2016 Capital	1,666,000	0	0	0	0
Bishop Ryan Purchase Parcel 2	PED16249	353,750	0	0	0	0
Fruitland/Winona Parkland	Council 17-014, Motion 7.1 See also PED17014/LS17004	0	8,652,950	0	8,000,000	0
Turner Park-Parking Lot	2016 Capital	0	0	200,000	0	0
John & Rebecca Park	2018 Capital	0	0	1,550,000	0	0
Potential Liability Resulting from Over Dedication	FCS17065	0	0	20,613,015	0	0
Crown Pt East-110 Province	PW15002	0	0	0	1,000,000	0
		6,718,994	8,652,950	22,423,015	9,000,000	0
Ending Balance		32,492,902	35,235,013	20,948,776	19,867,306	27,864,463

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
Beginning Balance	131,352,598	127,961,316	167,124,257	152,524,914	121,984,545
Add					
Interest Earned	1,736,981	2,614,389	3,634,173	3,120,968	2,746,238
Collections(NET)	64,104,828	66,803,457	69,643,101	77,149,328	79,972,315
Recovery for DC Exemptions-(Net in Capital Requirements)	10,640,000	10,442,138	14,000,000	14,000,000	13,000,000
Debt Repayment-Four Pad(net debt repayments)	484,967	484,967	484,967	484,967	484,967
	76,966,776	80,344,951	87,762,240	94,755,262	96,203,520
Less					
Capital Financing	70,598,142	31,555,921	73,565,500	71,994,000	36,544,000
Debt Repayment Tax	9,532,772	9,539,204	17,104,114	26,590,919	26,200,748
Other Transfers	227,143	86,885	134,600	134,600	134,600
Debt Repayment Rates	0	0	11,557,370	26,576,113	35,743,688
	80,358,057	41,182,010	102,361,583	125,295,632	98,623,035
Ending Balance	127,961,316	167,124,257	152,524,914	121,984,545	119,565,030

City of Hamilton 2017 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

			Projected	Projected	Projected
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	-331,848	-2,428	-8,128,143	-7,488,039	-7,006,705
Add					
Interest Earned	6,121	360	-168,353	-157,531	-146,460
Collections	1,079,790	603,540	808,457	638,865	638,865
	1,085,911	603,900	640,104	481,334	492,405
Less					
Payments to Developers	756,491	8,729,615	0	0	0
	756,491	8,729,615	0	0	0
Ending Balance	-2,428	-8,128,143	-7,488,039	-7,006,705	-6,514,300

HAMILTON FUTURE FUNDS RESERVES

***2017 Reserve Report With
2018- 2020 Projections***



City of Hamilton
2017 Reserve Report
Reserve Balances

	<u>2016</u>	<u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	37,911,922	39,641,128	43,374,908	49,169,014	54,575,461	Yes
112247- Hamilton Future Fund B	5,167,460	4,681,173	4,283,090	3,875,851	3,459,246	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	43,079,382	44,322,301	47,657,998	53,044,865	58,034,707	

City of Hamilton 2017 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: Originally, this reserve was to be protected for 5 years in order to create a self-sustaining fund, but in 2004 Council committed \$100,000,000 to fund the Waste Management Master Plan. These will be repaid over a 15 year period from the date of funding.

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

			Projected	Projected	Projected	
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance		31,958,581	37,911,922	39,641,128	43,374,908	49,169,014
Add						
Interest Earned		795,462	975,051	943,830	1,052,155	1,179,497
Loan Repayments		7,990,768	7,990,768	8,831,950	8,741,950	8,226,950
Capital Gains		3,341	0	0	0	0
		8,789,572	8,965,819	9,775,780	9,794,105	9,406,447
Less						
Capital Loan Advances		2,633,036	2,773,758	2,042,000	0	0
Interest Transfer to Operating		3,195	0	0	0	0
Project Closings	FCS16071	200,000	0	0	0	0
Poverty Reduction Investment	CES16043(a)	0	4,000,000	4,000,000	4,000,000	4,000,000
Project Closings		0	462,855	0	0	0
		2,836,231	7,236,613	6,042,000	4,000,000	4,000,000
Ending Balance		37,911,922	39,641,128	43,374,908	49,169,014	54,575,461

City of Hamilton 2017 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>2016</u>	<u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Balance	5,752,097	5,167,460	4,681,173	4,283,090	3,875,851
Add					
Interest Earned	132,898	121,760	101,917	92,761	83,395
Capital Gains	587	0	0	0	0
	133,486	121,760	101,917	92,761	83,395
Less					
Project Funding	718,122	608,047	500,000	500,000	500,000
	718,122	608,047	500,000	500,000	500,000
Ending Balance	5,167,460	4,681,173	4,283,090	3,875,851	3,459,246

RESERVE POLICIES

***2017 Reserve Report With
2018- 2020 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

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***2017 Reserve Report With
2018- 2020 Projections***



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**2017 RESERVE REPORT
RESERVES RECOMMENDED FOR CLOSURE**

Reserve #	Description	Balance Dec 31/2017 \$	Projected Balance Dec 31/2018 \$	Transfer to Reserve #/ Project #	Description	Reason for Closure
<u>Capital Reserves</u>						
108022	Council Strategic Projects Reserve	254,030	260,127	108050	Parkland Acquisition Reserve	Consistent with Recommendation 4 of Appendix "A" to Report AUD17011, this low activity, low balance reserve is recommended for closure with its funds being consolidated in the Parkland Acquisition Reserve.
108024	Investing in Ontario Subsidy Reserve	646,873	21,802	108020	Unallocated Capital Levy Reserve	This reserve was used as a funding source as part of the 2018 Capital Budget. The residual balance which contains solely interest income is recommended to be closed and moved to Unallocated Capital Levy Reserve.
<u>Working Fund Reserves</u>						
110080	Debenture Issuance Expense Reserve	557,858	550,111	110046	Tax Stabilization Reserve	Consistent with Recommendation 4 of Appendix "A" to Report AUD17011, this low activity reserve is recommended for closure with its funds being consolidated into the Tax Stabilization Reserve. The annual recovery from this reserve for Debenture Issuance expense is now recommended to be funded through interest income.
<u>Heritage Reserves</u>						
112006	LACAC Publications Reserve	16,082	16,452	8121255620	Designation of Properties under the Ontario Heritage Act Project	This low activity, low balance reserve is being recommended for closure at the request of the department with proceeds transferred to "Designation of Properties under the Ontario Heritage Act" Project ID.
112211	Heritage Studies Reserve	43,621	44,624	8121255620	Designation of Properties under the Ontario Heritage Act Project	This low activity, low balance reserve is being recommended for closure at the request of the department with proceeds transferred to "Designation of Properties under the Ontario Heritage Act" Project ID.

2017 RESERVE REPORT
RESERVES RECOMMENDED FOR CLOSURE

Reserve #	Description	Balance Dec 31/2017 \$	Projected Balance Dec 31/2018 \$	Transfer to Reserve #/ Project #	Description	Reason for Closure
<u>Economic Development</u>						
108060	Hamilton Technology Centre- Capital Repairs Reserve	3,972	4,064	112221	Economic Development Investment Fund Reserve	This reserve is being recommended for closure at the request of the department as the Hamilton Technology Centre Program is no longer in service. Residual balance is recommended to be transferred to the Economic Development Investment Fund Reserve.
<u>Culture Reserves</u>						
100036	Auchmar Estates- Repairs	9,535	9,755	104080	Reserve for Various Museums	Consistent with Recommendation 4 of Appendix "A" to Report AUD17011, this low activity, low balance reserve is recommended for closure with its funds being consolidated in the Reserve for Various Museums.

**2017 RESERVE REPORT
RESERVES RECOMMENDED FOR RENAMING**

<u>Reserve #</u>	<u>Current Name</u>	<u>Proposed Name</u>	<u>Reason for Name Change</u>	<u>Revised Purpose</u>
<u>Public Works</u>				
112201	Park Marina Reserve	Park Marina and Waterfront Reserve	To expand the purpose of the reserve to fund capital and operational projects along the entire waterfront as opposed to solely within the Macassa Bay Marin Basin.	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.
104105	Cemetery Building Reserve- Niches	Cemetery Niche Reserve	To remove the word "Building" to better align with the revised purpose of the reserve.	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.


Reserve Policy – Property Purchases Reserve		Corporate Services Department
Policy No: RES- 100035		
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POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balance in the Property Purchases Reserve.
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.
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"> • All transfers from the Property Purchases Reserve (100035) be approved by City Council either by a budget submission, by a separate Council report or by a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the Property Purchases Reserve or other reserves to Council to fund expense or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include:</p> <ul style="list-style-type: none"> • 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. • Repayment of principal plus interest for any internal borrowings from the reserve as per policies and procedures. • Remaining balances in reserves approved for closure. • 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 permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To finance the acquisitions of properties for civic purposes. • To offset expenditures (i.e. staffing recovery amounts, surveying, appraisal reports, due diligence, site preparation and demolition and interim property management and interim building maintenance, etc.) related to the purchase of property. • To fund real estate elements of large capital projects.

Reserve Policy – Property Purchases Reserve		 Hamilton	Corporate Services Department
Policy No: RES- 100035			
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RESERVE BALANCE TARGET LEVEL	The balance in the reserve has a target level %, target level \$ and ceiling as follows: Minimum Target Level: 100% of Annual Real Estate Operating Budget Costs (\$1M for 2018) plus \$2M for a total of \$3M		
GOVERNING LEGISLATION	There is no legislation governing the use of this Reserve.		
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy		
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.		


Reserve Policy–City Enrichment Fund Reserve Policy		Corporate Services Department
Policy No: RES - 112230		
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POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the City Enrichment Fund Reserve.
PURPOSE	<p>To fund extraordinary and unforeseen expenditures, providing one-time funding to grant recipients.</p> <p>The City Enrichment Fund Reserve is not intended to be a long-term funding source for community programs and grant recipients.</p>
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"> • All transfers from the City Enrichment Fund Reserve (112230) are to be approved by the Grants Sub-committee either by a budget submission, by a separate Sub-committee report or by a Sub-committee motion. Sub-committee approval is to be forwarded to relevant Committees and City Council. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the City Enrichment Fund Reserve or other reserves to Council to fund expenses or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include any surplus funding from the City Enrichment Fund's operations budget to include but not limited to:</p> <ul style="list-style-type: none"> • 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. • Investment income earned on the Reserve's balance as per policies and procedures. <p>It is understood that the Reserve will participate in the City's investment program and any Investment income earned on the Reserve's balance will be available for use as per policies and procedures.</p>

Reserve Policy–City Enrichment Fund Reserve Policy			Corporate Services Department
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	<p>The use of funds from this Reserve to ensure the viability of the Enrichment Fund program is permitted if other sources of funding are not available. Uses may include but are not limited to:</p> <ul style="list-style-type: none">Financial assistance for grant recipient organizations on a one-time basis from the Reserve.		
RESERVE BALANCE TARGET LEVEL	<p>The balance in the Reserve has a target level %, target level \$ as follows:</p> <p>Target Level: 5% of the annual program budget. (\$6.02M; 2018 Budget)</p> <p>City Enrichment Fund Reserve: \$301K (2018 Budget)</p> <p>A five percent annual program reserve balance is required to meet unexpected one-time requests to the City Enrichment Fund (CEF) including marque events within the City, anniversary milestones and emergency funding for applicants within the program. A five percent program reserve balance will allow the CEF to address unforeseen demands on the program without negatively impacting the existing applicants and the overall program mandate.</p>		
GOVERNING LEGISLATION	N/A		
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy		
POLICY HISTORY	This reserve policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.		

Reserve Policy–Waterpark Reserve Policy		Corporate Services Department
Policy No: RES - 112224		
Page 1 of 2	Hamilton	Approval: 2018-XX-XX

POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the Waterpark Reserve.
PURPOSE	<p>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.</p> <p>To offset future operating budget deficits realized by the Waterpark operators.</p> <p>To provide a source of funds to offset extraordinary and unforeseen expenditures for the Waterpark.</p>
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"> • All transfers from the Waterpark Reserve (112224) are to be approved by City Council either by a budget submission, by a separate Council report or by a Council motion in consultation with the Waterpark Operators. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the Waterpark Reserve or other reserves to Council to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include:</p> <ul style="list-style-type: none"> • Annual Commercial Operations (within CBP) operating budget surpluses (if realized). • One time unexpected revenue sources. • Unused funds returned from Waterpark capital projects. • Repayment of principal plus interest for any internal borrowings from the Reserve as per policies and procedures. • Investment income earned on the Reserve's balance as per policies and procedures. <p>The use of funds from this Reserve to ensure viability of the Waterpark program is permitted if other sources of funding are not available. Uses may include:</p>

Reserve Policy–Waterpark Reserve Policy	 Hamilton	Corporate Services Department
Policy No: RES - 112224		
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	<ul style="list-style-type: none"> • To offset extraordinary and unforeseen operating expenditures. • To fund operating program phase-ins, pilot programs and one-time grants. • To fund capital projects. • To offset future annual operating deficits. 	
RESERVE BALANCE TARGET LEVEL	<p>The minimum target balance in the Waterpark reserve is \$300K.</p> <p>Amounts above the target level may be used for capital improvements at the Waterpark, as approved by the City in consultation with the Waterpark operators.</p>	
GOVERNING LEGISLATION	N/A	
RESPONSIBILITY FOR THE POLICY	<p>Corporate Services Department Director of Financial Planning, Administration and Policy</p>	
POLICY HISTORY	<p>This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.</p>	

Reserve Policy–Cemetery Niche Reserve		Corporate Services Department
Policy No: RES - 104105		
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POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the Cemetery Niche Reserve.
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.
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"> • All transfers from the Cemetery Niche Reserve are to be approved by City Council either by a budget submission, by a separate Council report or by a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the Cemetery Niche Reserve or other reserves to Council to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include:</p> <ul style="list-style-type: none"> • Revenue received from the sale of niches. • Revenues from user fees and land leases. • Investment income earned on the Reserve's balance as per policies and procedures. <p>The use of funds from this Reserve to ensure viability of the Cemetery Niche program is permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To fund capital projects.
RESERVE BALANCE TARGET LEVEL	The balance in the reserve has a target level \$100K.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.

Reserve Policy—General Park, Marina and Waterfront Reserve		Corporate Services Department
Policy No: RES - 112201		
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POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the General Park, Marina and Waterfront Reserve.
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.
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"> • All transfers from the General Park, Marina and Waterfront Reserve are to be approved by City Council either by a budget submission, by a separate Council report or by a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the General Park, Marina and Waterfront Reserve or other reserves to Council to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include but are not limited to:</p> <ul style="list-style-type: none"> • Marina rentals, revenues, agreements and other waterfront revenues. • Investment income earned on the Reserve’s balance as per policies and procedures. <p>The use of funds from this Reserve to ensure viability of the General Park, Marina and Waterfront program is permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To fund capital projects. • To offset extraordinary and unforeseen operating expenditures.
RESERVE BALANCE TARGET LEVEL	The balance in the Reserve has a target level \$200K.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.

Reserve Policy–Leash Free Park		Corporate Services Department
Policy No: RES - 112202		
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POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the Leash Free Park Reserve.
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.
SCOPE	This Policy applies to all City employees that manage financial resources.
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Authority:</p> <ul style="list-style-type: none"> • All transfers from the Leash Free Park Reserve are to be approved by City Council either by a budget submission, by a separate Council report or by a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the Leash Free Park Reserve or other reserves to Council to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include but are not limited to:</p> <ul style="list-style-type: none"> • \$1.00 from every dog license sold supports the leash free reserve. • Investment income earned on the reserve's balance as per policies and procedures. <p>The use of funds from this reserve to ensure viability of the Leash Free Park Reserve program is permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To fund capital projects. • To offset extraordinary and unforeseen operating expenditures.
RESERVE BALANCE TARGET LEVEL	The balance in the reserve has a target level of \$100K.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.

Reserve Policy– 47 Guise Street		Corporate Services Department
Policy No: RES - 112209		
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POLICY STATEMENT	This Policy sets out the guidelines for the sources, uses and appropriate target level for the balances in the 47 Guise Street Reserve.
PURPOSE	To fund capital systems replacement and operating contingency expenditures.
SCOPE	This Policy applies to all City employees that manage financial resources.
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Authority:</p> <ul style="list-style-type: none"> • All transfers from the 47 Guise Street Reserve are to be approved by City Council either by a budget submission, by a separate Council report or by a Council motion. • The General Manager of Finance and Corporate Services has the authority to recommend the use of the 47 Guise Street Reserve or other reserves to Council to fund expenditure or revenue shortfalls. <p>The source of funds that are to be transferred to this Reserve include but are not limited to:</p> <ul style="list-style-type: none"> • All revenues generated from the lease of the Property Former HPA Boating School now HWT & Williams Pub. • Investment income earned on the Reserve's balance as per policies and procedures. <p>The use of funds from this Reserve to ensure viability of 47 Guise Street is permitted if other sources of funding are not available. Uses may include:</p> <ul style="list-style-type: none"> • To fund capital systems replacement and operating contingency expenditures. • To offset extraordinary and unforeseen operating expenditures.
RESERVE BALANCE TARGET LEVEL	The balance in the reserve has a target level of \$250K.
GOVERNING LEGISLATION	N/A
RESPONSIBILITY FOR THE POLICY	Corporate Services Department Director of Financial Planning, Administration and Policy
POLICY HISTORY	This Reserve Policy replaces the general reserve policies that were approved by Council in May 2014 in Report FCS14028.