



2018 Reserves - Detail Report

With 2017 Comparative figures
and 2019-2021 Projections

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

**CITY OF HAMILTON
2018 RESERVE REPORT**

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RESERVES' SUMMARY

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	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	386,486	609,020	98,750	620,443	989,487	Yes
100032- Corporate Trunked Radio Communication System	5,015,868	5,337,606	5,677,869	5,953,707	6,366,791	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	947,275	1,281,669	938,911	-812,497	-148,500	No
100034- Small Equipment Environmental Services	530,045	574,183	617,998	602,130	641,529	Yes
108023- Information Technology Capital Reserve	273,307	194,851	452,207	715,483	984,814	Yes
110005- Hamilton Beach Rescue	292,792	393,219	427,318	445,410	447,734	Yes
110015- Computer Replacement Program	8,214,914	8,690,053	5,750,280	6,255,333	6,365,025	Yes
110035- Survey Equipment Replacement	217,064	247,539	278,520	310,214	342,636	Yes
110040- Equipment Replacement - Operations	130,922	156,076	181,402	207,312	233,817	Yes
Sub-total Equipment Replacement Reserves	16,008,672	17,484,216	14,423,255	14,297,533	16,223,334	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	1,263,370	148,646	212,754	468,500	730,127	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	6,213,259	8,821,519	2,153,795	80,073	-929,990	No
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	1,619,217	1,767,965	1,712,274	1,542,681	799,679	Yes
110023- Vehicle Replacement - DARTS	6,603,289	3,919,849	4,010,006	4,102,236	4,196,587	Yes
110025- Vehicle Replacement - Central Garage	8,839,989	9,359,253	11,578,473	12,977,211	13,976,846	Yes
110030- Vehicle Replacement - Transit	13,657,767	14,910,907	19,271,972	28,464,544	27,846,150	Yes
Sub-total Vehicle Replacement Reserves	38,196,892	38,928,139	38,939,274	47,635,244	46,619,399	
VEHICLE & EQUIPMENT RESERVES	54,205,564	56,412,355	53,362,529	61,932,778	62,842,733	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	25,827,530	39,400,203	33,417,435	32,455,079	33,998,996	No
108022- Council Strategic Projects	254,030	0	0	0	0	CLOSED
108024- Investing in Ontario Subsidy Reserve	646,873	0	0	0	0	CLOSED
108050- Parkland Acquisition Reserve	9,391,310	9,888,631	10,822,495	9,048,413	10,773,776	Yes
Sub-total Capital Reserves	36,119,743	49,288,834	44,239,931	41,503,492	44,772,772	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	520,598	73,325	75,011	76,736	78,501	One-Time
108031- Capital Projects - Dundas	-33,694	0	0	0	0	One-Time
108032- Capital Projects - Flamborough	55,368	1,876	348,281	356,291	364,486	One-Time
108033- Capital Projects - Glanbrook	3,679	3,771	3,858	3,947	4,038	One-Time
108034- Capital Projects -Stoney Creek	-1,000	1,007,348	585,457	598,923	612,698	One-Time
108035- Capital Projects - Hamilton	65,063	66,704	68,239	69,808	71,414	One-Time

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	\$	\$	\$	\$	\$	
117036- S.C. Compensation Royalties (Terrapure Landfill)	-267,149	1,209,992	1,224,257	1,537,382	1,857,708	Yes
Sub-total Former Municipalities-Capital Reserves	342,865	2,363,017	2,305,103	2,643,086	2,988,844	
<u>Councillor's Infrastructure Program</u>						
108051- Ward 1 Special Capital Re-investment	546,760	491,283	1,935,157	3,446,763	4,993,136	Yes
108052- Ward 2 Special Capital Re-investment	1,561,956	1,617,939	1,464,325	2,942,085	4,453,833	Yes
108053- Ward 3 Special Capital Re-investment	3,407,373	317,742	1,460,403	2,690,026	3,947,929	Yes
108054- Ward 4 Special Capital Re-investment	-1,123,798	163,485	637,774	1,973,423	3,542,091	Yes
108055- Ward 5 Special Capital Re-investment	378,192	121,590	1,433,398	2,850,854	4,300,911	Yes
108056- Ward 6 Special Capital Re-investment	1,075,618	679,628	2,054,177	1,492,107	2,940,110	Yes
108057- Ward 7 Special Capital Re-investment	4,000,887	1,144,941	2,670,180	4,544,298	6,461,521	Yes
108058- Ward 8 Special Capital Re-investment	378,075	117,038	1,646,210	3,045,185	4,476,337	Yes
108059- Ward 9 Special Capital Re-investment	0	0	27,985	48,267	69,016	Yes
108064- Ward 14 Special Capital Re-investment	0	0	1,095,484	2,260,890	3,453,101	Yes
108070- Ward 10 Special Capital Re-investment	0	0	12,655	24,719	37,060	Yes
Sub-total Councillor's Infrastructure Program	10,225,063	4,653,646	14,437,747	25,318,616	38,675,046	
CAPITAL RESERVES-TAX SUPPORTED	46,687,671	56,305,496	60,982,781	69,465,195	86,436,662	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	3,178,191	3,258,357	2,284,070	5,521,109	4,659,594	Yes
Sub-total Pension/Retirement Reserves	3,178,191	3,258,357	2,284,070	5,521,109	4,659,594	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	16,394,387	15,813,696	15,146,254	14,242,298	14,569,871	Yes
112020- Unreported Claims Reserve	3,519,608	3,608,576	3,691,574	3,776,480	3,863,339	Yes
112025- Claims Fluctuation Reserve-Health/Dental	19,792,623	21,428,878	22,774,444	23,298,256	23,834,116	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,201,902	6,165,647	6,097,129	6,237,363	6,380,822	Yes
Sub-total Benefits' Reserves	45,908,520	47,016,798	47,709,400	47,554,397	48,648,148	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,247,735	6,405,326	6,552,649	6,703,360	6,857,537	Yes
112035- Sick Leave Liability - General	1,707,357	1,663,854	1,297,522	922,765	539,389	No
Sub-total Sick Leave Reserves	7,955,092	8,069,180	7,850,171	7,626,125	7,396,926	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	40,172,106	40,651,896	37,970,576	36,227,451	35,443,864	Yes
Sub-total Workplace Health & Safety Reserves	40,172,106	40,651,896	37,970,576	36,227,451	35,443,864	
EMPLOYEE RELATED RESERVES	97,213,909	98,996,230	95,814,218	96,929,082	96,148,533	
<u>STABILIZATION RESERVES</u>						
110043- Commodity (Fuel) Stabilization Reserve	874,420	896,476	917,095	938,188	959,766	Yes
110046- Tax Stabilization Reserve	35,685,998	23,214,522	5,250,568	1,660,138	1,527,378	No

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	\$	\$	\$	\$	\$	
110048- Grants & Subsidy Reserve	947,448	971,346	993,687	0	0	One-Time
STABILIZATION RESERVES	37,507,865	25,082,343	7,161,350	2,598,326	2,487,145	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	-300,656	-568,550	220,353	804,419	1,401,918	One-Time
<u>Working Fund Reserves</u>						
110080- Debenture Issuance Expense	557,858	0	0	0	0	CLOSED
112206- Election Expense Reserve	980,080	-24,828	455,064	945,993	1,448,213	Yes
112212- Volunteer Committee Reserve	178,553	200,600	203,059	207,730	212,508	Yes
112230- City Enrichment Fund	334,337	126,651	19,600	20,051	20,512	Yes
112300- Investment Stabilization Reserve	58,690,808	40,389,614	41,778,975	44,616,392	47,519,069	Yes
112400- Working Fund-General	31,794,269	25,350,561	22,625,686	23,146,077	23,678,437	Yes
Sub-total Working Fund Reserves	92,535,905	66,042,599	65,082,385	68,936,243	72,878,739	
OPERATING RESERVES	92,235,250	65,474,050	65,302,738	69,740,661	74,280,657	
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	167,135	170,865	73,645	0	0	One-Time
110041- Social Housing Stabilization Reserve	2,098,822	1,626,302	261,693	0	0	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	271,234	280,074	337,090	16,106	67,051	Yes
112009- Municipal Down Payment Assistance Program	366,293	375,532	384,169	393,005	402,044	One-Time
112239- Federal Housing Initiatives	358,836	367,887	14,231	14,559	14,894	One-Time
112244- Social Housing Transition Reserve	107,991	110,715	62,687	29,551	30,231	One-Time
112248- Social Housing Capital Reserve	799,520	898,894	0	0	0	One-Time
112252- Supplement/Housing Allowance Reserve	450,321	461,680	472,298	483,161	494,274	One-Time
112254- Revolving Home Ownership Reserve	1,024,588	637,492	702,729	364,867	69,809	Yes
112256- Affordable Housing Property Reserve	0	0	3,439,100	3,012,449	3,081,736	Yes
Sub-total Housing Reserves	5,644,740	4,929,441	5,747,644	4,313,698	4,160,038	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	356,163	198,792	97,157	97,368	4,527	Yes
Sub-total Lodges	356,163	198,792	97,157	97,368	4,527	
<u>Recreation Reserves</u>						
104060- Golf Course Improvement	-47,021	0	0	0	0	No
108038- Four Pad Arena Capital Reserve	688,112	728,576	765,559	803,393	842,097	Yes
110049- Four Pad Stabilization Reserve	282,109	289,225	295,877	302,682	309,644	Yes
Sub-total Recreation Reserves	923,201	1,017,801	1,061,436	1,106,075	1,151,741	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,227,626	1,258,575	1,287,523	1,317,136	1,348,086	No
112214- Social Services Initiative Fund	16,838	17,263	17,660	0	0	One-Time

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	\$	\$	\$	\$	\$	
112218- Early Years System Reserve	3,322,586	3,295,158	709,690	0	0	One-Time
Sub-total Social Services	4,567,051	4,570,997	2,014,873	1,317,136	1,348,086	
Sub-total Healthy and Safe Communities	11,491,155	10,717,030	8,921,110	6,834,277	6,664,392	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	23,687	28,800	29,462	30,140	30,833	Yes
112219- Public Health Services Reserves	264,611	271,285	277,525	0	0	One-Time
Sub-total Public Health	288,298	300,085	306,987	30,140	30,833	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	562,187	539,383	582,134	625,868	164,858	Yes
106006- Library Collections	1,016,570	1,011,193	990,966	933,344	980,098	Yes
106007- Library General Development	1,279,883	916,690	885,682	895,937	532,174	Yes
106008- Library Major Capital Projects	2,020,044	1,829,814	1,051,573	326,238	145,602	Yes
106009- Summer Reading Program	596,707	507,913	458,905	469,460	480,257	Yes
106011- Redeployment & Training Fund	513,932	394,982	224,020	229,172	234,443	Yes
106012- Youth Programming Reserve	80,868	82,908	70,191	71,805	73,457	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	890,990	974,122	1,097,677	495,794	608,347	Yes
106014- Library-Computer Reserve Fund	482,514	642,308	396,114	551,892	711,253	Yes
106015- Library Donations Reserve	21,275	23,779	24,326	24,885	25,458	Yes
106110- Special Gift Fund	2,271,234	1,900,425	1,895,446	1,965,218	2,038,479	One- Time
106130- K McLaren Memorial Fund	48,472	42,095	43,063	44,054	45,067	One- Time
106152- Waterdown Library Fund	47,503	48,701	49,821	50,967	52,139	One- Time
Sub-total Library Reserves	9,832,177	8,914,313	7,769,917	6,684,634	6,091,633	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	443,595	789,980	808,542	948,518	1,091,714	Yes
112217- Airport Joint Marketing Reserve Fund	239,428	380,664	378,086	436,139	596,678	Yes
Sub-total Airport Reserves	683,023	1,170,644	1,186,628	1,384,658	1,688,392	
<u>Culture Reserve</u>						
100036- Auchmar Estates - Repairs	9,535	0	0	0	0	CLOSED
104080- Reserve For Various Museums	287,902	326,701	349,388	372,596	396,338	Yes
108044- Public Art Reserve	965,257	1,177,480	1,377,528	1,582,178	1,791,534	Yes
108049- Downtown Public Art	828,765	56,576	7,303	7,471	7,642	Yes
Sub-total Culture Reserve	2,091,460	1,560,757	1,734,219	1,962,245	2,195,515	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,691,250	3,784,357	3,871,397	3,960,439	4,051,529	Yes
108042- Red Hill Business Park Reserve	6,758,048	6,827,671	875,863	896,008	916,616	One-Time
110060- Shovel Ready Industrial Land Reserve	4,219,698	4,326,134	4,425,635	4,527,425	4,631,556	One-Time
110086- Development Fees Stabilization	6,812,948	8,333,308	8,090,029	8,276,100	8,466,450	Yes

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	\$	\$	\$	\$	\$	
117012- Developer Deposits - Roads (SC)	938,990	962,675	0	0	0	One- Time
Sub-total Development Related Reserves	22,420,933	24,234,146	17,262,924	17,659,972	18,066,151	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	427,631	438,418	448,501	458,817	469,370	Yes
102047- Community Heritage Program Reserve	138,021	129,565	107,257	79,379	50,860	One-Time
102048- Main Street Program Reserve	1,218,092	1,248,817	1,075,240	240,195	0	Yes
102049- Hamilton Community Heritage Fund	103,894	102,467	44,134	35,034	25,725	Yes
108036- Downtown Hamilton Capital Program	1,121,623	1,169,400	872,617	821,882	739,635	Yes
112006- LACAC Publications Reserve	16,082	0	0	0	0	CLOSED
112211- Heritage Studies Reserve	43,621	0	0	0	0	CLOSED
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	310,864	318,705	245,115	169,833	92,819	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,379,828	3,407,371	2,792,864	1,805,139	1,378,408	
<u>Economic Development</u>						
108060- Hamilton Technology Centre-Capital Repairs	3,972	0	0	0	0	CLOSED
112221- Economic Development Investment Reserve	1,749,156	1,443,270	1,182,047	855,209	824,304	Yes
112231- Conventions/Sports Events Reserve	275,278	442,948	475,895	472,173	473,424	Yes
Sub-total Economic Development	2,028,406	1,886,218	1,657,942	1,327,383	1,297,728	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	1,666,376	8,715,160	7,142,290	7,901,537	8,187,976	Yes
100051- OPA 28 Fee Reserve	0	-2,734,445	-2,291,587	-1,838,544	-1,375,080	One- Time
108021- Parking Capital Reserve	6,082,438	5,648,095	7,288,705	7,572,668	7,984,542	Yes
115085- HMPS Cash in Lieu of Parking Reserve	487,503	640,200	654,925	669,988	685,398	Yes
Sub-total Planning-Other Reserves	8,236,318	12,269,010	12,794,332	14,305,649	15,482,835	
Sub-total Planning & Development Reserves	38,839,968	44,528,146	37,428,909	38,445,046	40,109,030	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	1,203,529	494,256	1,001,937	1,253,930	1,511,718	Yes
102025- First Ontario Concert Hall Reserve	185,666	393,220	503,414	616,143	630,314	Yes
Sub-total H.E.F. Reserves	1,389,195	887,477	1,505,351	1,870,072	2,142,032	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	940,954	1,405,921	1,438,257	1,471,337	1,505,178	Yes
104056- ISD (Investigative Services Division) Capital Reserve	6,789,385	152,797	0	0	0	One-Time
110065- Police Capital Expenditures	1,125,069	489,387	500,643	512,158	523,938	Yes
112029- Provision for Vacation Liability	1,500,099	1,537,937	1,573,310	1,609,496	1,646,514	Yes
112225- Police Rewards	185,613	200,316	204,924	209,637	214,458	Yes
Sub-total Police Reserves	10,541,120	3,786,358	3,717,133	3,802,627	3,890,088	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	0	75,687	120,434	126,238	132,176	Yes
Sub-total Farmers Market	0	75,687	120,434	126,238	132,176	

City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	123,311	149,632	137,647	108,379	168,274	Yes
Sub-total Cemeteries' Reserves	123,311	149,632	137,647	108,379	168,274	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	0	29,872	53,318	54,544	55,799	Yes
108039- General Facility Capital Reserve	38,470	114,395	117,026	119,717	122,471	Yes
108046- RCMP Lease-Capital Replacement	1,040,989	1,123,001	1,205,777	1,290,457	1,377,085	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	367,826	433,783	499,795	567,325	636,409	Yes
112209- 47 Guise St Reserve	156,248	169,689	183,202	197,024	211,165	Yes
112223- Ivor Wynne Community Fund	29,137	0	0	0	0	CLOSED
Sub-total Facilities	1,632,671	1,870,740	2,059,118	2,229,069	2,402,930	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	-143,538	208,432	385,181	596,340	610,055	Yes
112201- General Park, Marina and Waterfront Reserve	548,255	828,158	872,493	993,710	1,188,521	Yes
112202- Leash Free Park Reserve	205,736	169,683	132,144	93,741	54,455	Yes
112224- Waterpark Operations Reserve	1,179,151	1,464,294	1,800,960	1,665,370	1,526,661	Yes
Sub-total Greenspace/Parks Reserves	1,789,605	2,670,566	3,190,777	3,349,160	3,379,691	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	1,755,056	1,800,179	1,841,583	1,883,939	1,927,270	One-Time
112203- Red Light Camera Project	7,860,995	6,083,035	3,973,742	2,896,399	1,883,789	No
112205- Winter Control	3,231,489	3,312,999	3,389,198	3,467,149	3,546,894	No
112272- Energy Conservation Initiative Reserve	3,792,042	4,730,017	4,246,283	4,906,486	5,573,367	Yes
Sub-total Public Works-Other Reserves	16,639,582	15,926,230	13,450,806	13,153,974	12,931,320	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	172,203	176,547	0	0	0	One-Time
108025- Transit Capital Reserve	221,599	279,978	205,497	311,374	419,685	Yes
108027- Province of Ontario Transit Capital Grant	2,963,178	0	0	0	0	One-Time
108045- Federal Public Transit Funds	45,652	61,098	62,503	63,941	65,411	One-Time
108047- Rapid Transit Capital Reserve	4,530,317	3,183,015	747,704	764,901	782,494	One-Time
Sub-total Transit Reserves	7,932,949	3,700,637	1,015,704	1,140,216	1,267,591	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,080,401	1,133,552	1,186,674	1,242,426	1,299,461	Yes
112270- Waste Management Recycling	4,555,980	4,858,399	2,516,748	1,752,790	1,477,010	No
112271- WM Facilities-Replace/Upgrade Reserve	2,990,354	3,273,981	2,239,667	2,291,179	2,343,876	Yes
Sub-total Waste Management Reserves	8,626,734	9,265,932	5,943,089	5,286,395	5,120,347	
Sub-total Public Works Reserves	36,744,852	33,583,737	25,797,141	25,267,194	25,270,152	
PROGRAM SPECIFIC RESERVES	109,126,764	102,792,833	85,566,982	83,060,229	84,330,335	
TOTAL TAX SUPPORTED RESERVES	436,977,023	405,063,307	368,190,598	383,726,270	406,526,063	

**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	112,023,609	94,427,316	75,914,849	44,499,597	35,484,137	Yes
108006- Wastewater Improvement Subsidy	116,009,412	112,706,155	56,443,257	22,670,253	0	One-Time
108010- Storm Sewer Capital	14,892,718	15,273,755	11,781,384	11,946,796	12,227,642	Yes
108015- Waterworks Capital	12,331,480	27,694,511	23,105,356	40,613,612	46,696,702	Yes
Sub-total Capital/Working Fund Reserves	255,257,220	250,101,737	167,244,846	119,730,259	94,408,480	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	5,725,479	5,215,099	4,687,686	4,148,143	3,596,190	One-Time
Sub-total Equipment Replacement Reserves	5,725,479	5,215,099	4,687,686	4,148,143	3,596,190	
TOTAL RATE SUPPORTED RESERVES	260,982,698	255,316,835	171,932,532	123,878,402	98,004,670	
<u>OBLIGATORY RESERVES</u>						
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	19,284,428	20,699,920	21,428,893	20,859,683	20,277,381	Yes
104051- Main Street Revitalization Reserve	0	509,877	10,797	0	0	One Time
Sub-total Planning & Development Reserves	19,284,428	21,209,797	21,439,690	20,859,683	20,277,381	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	16,691,838	17,332,309	17,097,980	18,625,803	20,541,374	Yes
112213- Federal Gas Tax Reserve	21,919,028	27,604,375	4,487,126	4,727,304	4,973,246	Yes
Sub-total Gas Tax Reserves	38,610,866	44,936,684	21,585,106	23,353,107	25,514,621	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	35,235,013	42,763,240	29,066,546	35,449,371	31,984,352	Yes
Sub-total Parkland Dedication Reserves	35,235,013	42,763,240	29,066,546	35,449,371	31,984,352	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	167,124,257	135,835,367	133,312,965	119,994,999	131,470,571	Yes
Sub-total Development Charge Reserves	167,124,257	135,835,367	133,312,965	119,994,999	131,470,571	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-8,128,143	-7,689,800	-7,210,030	-6,706,093	-6,177,170	No
Sub-total Subdividers' Contributions	-8,128,143	-7,689,800	-7,210,030	-6,706,093	-6,177,170	
TOTAL OBLIGATORY RESERVES	252,126,422	237,055,288	198,194,277	192,951,067	203,069,754	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	39,641,128	45,405,684	50,254,078	54,670,135	59,400,464	Yes
112247- Hamilton Future Fund B	4,681,173	3,228,845	2,696,209	2,151,321	1,593,902	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	44,322,301	48,634,530	52,950,286	56,821,456	60,994,366	
GRAND TOTAL RESERVES	994,408,444	946,069,960	791,267,694	757,377,195	768,594,853	

TAX SUPPORTED RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



VEHICLE & EQUIPMENT REPLACEMENT RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	386,486	609,020	98,750	620,443	989,487	Yes
100032- Corporate Trunked Radio Communication System	5,015,868	5,337,606	5,677,869	5,953,707	6,366,791	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	947,275	1,281,669	938,911	-812,497	-148,500	No
100034- Small Equipment Environmental Services	530,045	574,183	617,998	602,130	641,529	Yes
108023- Information Technology Capital Reserve	273,307	194,851	452,207	715,483	984,814	Yes
110005- Hamilton Beach Rescue	292,792	393,219	427,318	445,410	447,734	Yes
110015- Computer Replacement Program	8,214,914	8,690,053	5,750,280	6,255,333	6,365,025	Yes
110035- Survey Equipment Replacement	217,064	247,539	278,520	310,214	342,636	Yes
110040- Equipment Replacement - Operations	130,922	156,076	181,402	207,312	233,817	Yes
Sub-total Equipment Replacement Reserves	16,008,672	17,484,216	14,423,255	14,297,533	16,223,334	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	1,263,370	148,646	212,754	468,500	730,127	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	6,213,259	8,821,519	2,153,795	80,073	-929,990	No
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	1,619,217	1,767,965	1,712,274	1,542,681	799,679	Yes
110023- Vehicle Replacement - DARTS	6,603,289	3,919,849	4,010,006	4,102,236	4,196,587	Yes
110025- Vehicle Replacement - Central Garage	8,839,989	9,359,253	11,578,473	12,977,211	13,976,846	Yes
110030- Vehicle Replacement - Transit	13,657,767	14,910,907	19,271,972	28,464,544	27,846,150	Yes
Sub-total Vehicle Replacement Reserves	38,196,892	38,928,139	38,939,274	47,635,244	46,619,399	
VEHICLE & EQUIPMENT RESERVES	54,205,564	56,412,355	53,362,529	61,932,778	62,842,733	

City of Hamilton 2018 Reserve Report

Reserve Name: 100031- Hamilton Fire Department - Equipment Replacement Reserve

Reserve Number: 100031

Date Established: 2001

Source of Funds: Contributions from operating budget

Purpose: To fund various fire protective equipment based on life cycle replacement schedules

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		673,105	386,486	609,020	98,750	620,443
Add						
Interest Earned		21,836	18,761	8,047	8,177	18,304
Provision for Future Replacement	Operating Budget	675,000	675,000	980,000	1,080,000	1,180,000
Sale of Equipment		11,350	2,522	0	0	0
		708,186	696,283	988,047	1,088,177	1,198,304
Less						
Equipment Purchases	Capital Budget	994,806	473,750	1,498,316	566,484	829,260
		994,806	473,750	1,498,316	566,484	829,260
Ending Balance		386,486	609,020	98,750	620,443	989,487

City of Hamilton 2018 Reserve Report

Reserve Name: 100032- Corporate Trunked Radio Communication System

Reserve Number: 100032

Date Established: 2001

Source of Funds: Contributions from operating budget.

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		4,733,973	5,015,868	5,337,606	5,677,869	5,953,707
Add						
Interest Earned		129,575	135,928	125,238	132,242	140,075
Provision for Future Replacement	Operating Budget	1,494,810	1,494,810	1,494,810	1,494,810	1,494,810
		1,624,385	1,630,738	1,620,048	1,627,052	1,634,885
Less						
Debt Repayment	CS13034	1,342,490	1,308,999	1,279,785	1,251,215	1,221,800
Cell Tower Sites		0	0	0	100,000	0
		1,342,490	1,308,999	1,279,785	1,351,215	1,221,800
Ending Balance		5,015,868	5,337,606	5,677,869	5,953,707	6,366,791

City of Hamilton 2018 Reserve Report

Reserve Name: 100033- Hamilton Paramedic Service - Equipment Replacement Reserve

Reserve Number: 100033

Date Established: 2004

Source of Funds: Contributions from operating budget.

Purpose: To fund life-cycle sustainment/replacement of durable Paramedic Service equipment including ruggedized operational computers, patient carriage equipment, defibrillators, and simulation and training devices.

Target Balance: To Be Reviewed

Comments:

Sustainable: No

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		560,187	947,275	1,281,669	938,911	-812,497
Add						
Interest Earned		11,341	21,453	25,246	1,437	-10,926
Provision For Future Replacement	Operating Budget	497,270	559,430	629,359	708,029	796,532
		508,611	580,883	654,605	709,466	785,606
Less						
Equipment Purchases	Capital Budget	121,523	246,489	997,364	2,460,874	121,609
		121,523	246,489	997,364	2,460,874	121,609
Ending Balance		947,275	1,281,669	938,911	-812,497	-148,500

City of Hamilton 2018 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: \$500K

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

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		557,342	530,045	574,183	617,998	602,130
Add						
Interest Earned		11,942	13,879	13,554	13,872	14,139
Provision For Replacement	Operating Budget	105,260	105,260	105,260	105,260	105,260
Sale of Equipment		0	0	5,000	5,000	0
		117,202	119,139	123,814	124,132	119,399
Less						
Equipment Purchase	Capital Budget	144,500	75,000	80,000	140,000	80,000
		144,500	75,000	80,000	140,000	80,000
Ending Balance		530,045	574,183	617,998	602,130	641,529

City of Hamilton 2018 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>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance		390,905	273,307	194,851	452,207	715,483
Add						
Interest Earned		9,767	3,804	7,357	13,276	19,331
Provision for Replacement	Operating Budget	250,000	250,000	250,000	250,000	250,000
Project Closings	Closing Report	14,994	7,740	0	0	0
		274,760	261,544	257,357	263,276	269,331
Less						
Capital Program	Capital Budget	376,000	340,000	0	0	0
To Operating		6,020	0	0	0	0
Project Closings	Closing Report	10,339	0	0	0	0
		392,359	340,000	0	0	0
Ending Balance		273,307	194,851	452,207	715,483	984,814

City of Hamilton 2018 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

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		311,825	292,792	393,219	427,318	445,410
Add						
Interest Earned		6,542	6,824	9,329	9,922	10,154
Capital Grant		19,425	66,770	66,770	66,770	66,770
Unused Capital Funds	Capital Closing	0	68,833	0	0	0
		25,967	142,427	76,099	76,692	76,924
Less						
Capital Requirements	Capital Budget	45,000	42,000	42,000	58,600	74,600
		45,000	42,000	42,000	58,600	74,600
Ending Balance		292,792	393,219	427,318	445,410	447,734

City of Hamilton 2018 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

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		7,888,086	8,214,914	8,690,053	5,750,280	6,255,333
Add						
Interest Earned		177,648	207,215	164,176	136,495	143,484
Lease Payments	Operating Budget	1,950,258	2,056,773	2,253,620	3,320,746	3,353,279
Lease Payments/Servers	Operating Budget	698,997	668,528	578,019	578,019	578,019
Project Closing	Closing Report	0	425	0	0	0
		2,826,903	2,932,940	2,995,815	4,035,260	4,074,782
Less						
Equipment Purchases	Operating Budget	1,019,379	2,457,801	2,552,391	391,989	876,872
Server Equipment Purchases	Operating Budget	558,435	0	700,000	700,000	650,000
Software Purchases	Operating Budget	859,261	0	2,437,948	2,438,218	2,438,218
Security for Android and IOS	2017 Capital	63,000	0	0	0	0
Retro Strategy		0	0	245,249	0	0
		2,500,075	2,457,801	5,935,588	3,530,207	3,965,090
Ending Balance		8,214,914	8,690,053	5,750,280	6,255,333	6,365,025

City of Hamilton

2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance			187,817	217,064	247,539	278,520	310,214
Add							
Interest Earned			4,247	5,475	5,981	6,693	7,422
Provision For Replacement		Operating Budget	25,000	25,000	25,000	25,000	25,000
			29,247	30,475	30,981	31,693	32,422
Ending Balance			217,064	247,539	278,520	310,214	342,636

City of Hamilton 2018 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

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		105,677	130,922	156,076	181,402	207,312
Add						
Interest Earned		2,645	3,664	3,837	4,419	5,015
Provision for Equipment Replacement	Operating Budget	72,600	71,490	71,490	71,490	71,490
		75,245	75,154	75,327	75,909	76,505
Less						
Equipment Purchases	Capital Budget	50,000	50,000	50,000	50,000	50,000
		50,000	50,000	50,000	50,000	50,000
Ending Balance		130,922	156,076	181,402	207,312	233,817

City of Hamilton 2018 Reserve Report

Reserve Name: 110020- Vehicle Replacement - Police

Reserve Number: 110020

Date Established: 1974

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

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		1,601,502	1,263,370	148,646	212,754	468,500
Add						
Interest Income		43,861	68,206	4,109	7,745	13,627
Provision for Future Replacement	Police Budget	1,702,600	1,652,100	1,914,000	1,943,000	1,974,000
Sale of Vehicles		0	0	60,000	60,000	60,000
		1,746,461	1,720,306	1,978,109	2,010,745	2,047,627
Less						
Vehicle Purchases	Police Budget	2,084,593	2,835,031	1,487,000	1,516,000	1,547,000
Vehicle Upfitting	Police Budget	0	0	427,000	239,000	239,000
		2,084,593	2,835,031	1,914,000	1,755,000	1,786,000
Ending Balance		1,263,370	148,646	212,754	468,500	730,127

City of Hamilton 2018 Reserve Report

Reserve Name: 110021- Hamilton Fire Department - Vehicle Replacement Reserve

Reserve Number: 110021

Date Established: 2001

Source of Funds: Contributions from operating budget

Purpose: To fund replacement and overhaul of fire apparatus based on long term life cycle renewal program

Target Balance: To Be Reviewed

Comments:

Sustainable: No

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		9,815,887	6,213,259	8,821,519	2,153,795	80,073
Add						
Interest Earned		226,644	207,462	124,781	25,397	-9,663
Provision for Future Replacement	Operating Budget	2,420,000	2,420,000	2,560,000	2,816,000	3,097,600
Vehicle Sales		54,080	23,746	0	0	0
2018 Operating Budget Surplus from Tax Stabilizaiton	FCS18057(b)	0	0	725,345	0	0
		2,700,724	2,651,208	3,410,126	2,841,397	3,087,937
Less						
Vehicle Purchases	Capital Budget	6,303,352	42,947	10,077,850	4,915,120	4,098,000
		6,303,352	42,947	10,077,850	4,915,120	4,098,000
Ending Balance		6,213,259	8,821,519	2,153,795	80,073	-929,990

City of Hamilton 2018 Reserve Report

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

Reserve Number: 110022

Date Established: 2001

Source of Funds: Contributions from operating budget

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		1,283,871	1,619,217	1,767,965	1,712,274	1,542,681
Add						
Interest Earned		22,395	32,079	39,568	37,006	26,631
Provision for Future Replacement	Operating Budget	1,026,570	1,094,270	1,177,679	1,207,121	1,237,299
Vehicle Sales		0	9,387	0	0	0
		1,048,965	2,754,953	1,217,247	1,244,127	1,263,930
Less						
Vehicle Purchases	Capital Budget	713,619	986,988	1,272,938	1,413,720	2,006,932
		713,619	986,988	1,272,938	1,413,720	2,006,932
Ending Balance		1,619,217	1,767,965	1,712,274	1,542,681	799,679

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		8,830,023	6,603,289	3,919,849	4,010,006	4,102,236
Add						
Interest Earned		187,766	166,560	90,157	92,230	94,351
		187,766	166,560	90,157	92,230	94,351
Less						
MSF Land Acquisition	PED17111	1,368,500	0	0	0	0
MSF Land Acquisition Admin Fees	PED17111	46,000	0	0	0	0
DARTS Operating Shortfall	PW17019	1,000,000	2,850,000	0	0	0
		2,414,500	2,850,000	0	0	0
Ending Balance		6,603,289	3,919,849	4,010,006	4,102,236	4,196,587

City of Hamilton 2018 Reserve Report

Reserve Name: 110025- Vehicle Replacement - Central Garage

Reserve Number: 110025

Date Established: 2001

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

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

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

Comments: Policy updated as part of FCS18080

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		10,165,986	8,839,989	9,359,253	11,578,473	12,977,211
Add						
Interest Earned		246,736	255,444	238,046	279,180	306,448
Provision for Future Replacement	Operating Budget	7,298,916	7,709,215	9,231,750	9,503,920	9,809,492
Sale of Vehicles (8% of purchases)		677,222	309,266	570,130	573,250	685,440
Vehicle Transfers		0	12,000	0	0	0
Inflationary Increase at 3%	Operating Budget	0	0	0	285,118	294,285
		8,222,874	8,285,925	10,039,926	10,641,468	11,095,664
Less						
Equipment Purchases	Capital Budget	8,964,376	6,331,718	6,148,866	8,399,940	9,230,000
Street Sweeper Rebuild Program	Capital Budget	0	699,242	730,000	0	0
Shop Equipment Replacement	Capital Budget	0	95,681	286,700	168,000	171,000
Fund Fleet Acquisition Team	Operating Budget	584,495	640,020	655,140	674,790	695,030
		9,548,871	7,766,661	7,820,706	9,242,730	10,096,030
Ending Balance		8,839,989	9,359,253	11,578,473	12,977,211	13,976,846

City of Hamilton 2018 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 is unsustainable at its current funding level as an expansion purchase in 2009 did not include an increase in the operating contribution to replace the new buses. This reserve will continue to maintain the 12 year bus replacement program due to \$3,000,000 in Federal GasTax Funding.

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance		5,768,443	13,657,767	14,910,907	19,271,972	28,464,544
Add						
Interest Earned		246,828	380,289	490,074	644,169	748,796
Provision for Future Replacement-Buses	Operating Budget	6,313,840	7,386,240	8,306,240	8,922,360	8,922,360
Annual Contribution Increase/Decrease	Operating Budget	450,000	0	450,000	0	450,000
Increase Contribution to Reserve - Inflation	Operating Budget	127,400	0	166,120	0	178,450
Increase Contribution to Reserve - Fleet Expansion	Operating Budget	495,000	920,000	0	0	0
From Non-Transit Operating		700,000	700,000	700,000	0	700,000
Sale of Scrap/Vehicles		0	0	59,500	59,500	59,500
From Fed Gas Tax		0	0	6,000,000	0	3,000,000
From Prov Gas Tax		0	0	3,500,000	0	0
		8,333,068	9,386,529	19,671,935	9,626,030	14,059,107
Less						
Equipment Purchases	Capital Budget	180,925	0	0	0	0
Vehicle Replacement Capital Costs	Capital Budget	0	7,792,330	14,659,900	0	14,608,500
Battery/ Hoist Replacement	Capital Budget	0	70,091	210,000	0	0
Non-Revenue Vehicle Purchases	Capital Budget	-8,152	0	170,000	162,500	69,000
Repayment of FCM Loan	Operating Budget	270,970	270,969	270,970	270,957	0
		443,744	8,133,390	15,310,870	433,457	14,677,500
Ending Balance		13,657,767	14,910,907	19,271,972	28,464,544	27,846,150

CAPITAL RESERVES TAX- SUPPORTED

***2018 Reserve Report With
2019- 2021 Projections***



**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	25,827,530	39,400,203	33,417,435	32,455,079	33,998,996	No
108022- Council Strategic Projects	254,030	0	0	0	0	CLOSED
108024- Investing in Ontario Subsidy Reserve	646,873	0	0	0	0	CLOSED
108050- Parkland Acquisition Reserve	9,391,310	9,888,631	10,822,495	9,048,413	10,773,776	Yes
Sub-total Capital Reserves	36,119,743	49,288,834	44,239,931	41,503,492	44,772,772	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	520,598	73,325	75,011	76,736	78,501	One-Time
108031- Capital Projects - Dundas	-33,694	0	0	0	0	One-Time
108032- Capital Projects - Flamborough	55,368	1,876	348,281	356,291	364,486	One-Time
108033- Capital Projects - Glanbrook	3,679	3,771	3,858	3,947	4,038	One-Time
108034- Capital Projects -Stoney Creek	-1,000	1,007,348	585,457	598,923	612,698	One-Time
108035- Capital Projects - Hamilton	65,063	66,704	68,239	69,808	71,414	One-Time
117036- S.C. Compensation Royalties (Terrapure Landfill)	-267,149	1,209,992	1,224,257	1,537,382	1,857,708	Yes
Sub-total Former Municipalities-Capital Reserves	342,865	2,363,017	2,305,103	2,643,086	2,988,844	
<u>Councillor's Infrastructure Program</u>						
108051- Ward 1 Special Capital Re-investment	546,760	491,283	1,935,157	3,446,763	4,993,136	Yes
108052- Ward 2 Special Capital Re-investment	1,561,956	1,617,939	1,464,325	2,942,085	4,453,833	Yes
108053- Ward 3 Special Capital Re-investment	3,407,373	317,742	1,460,403	2,690,026	3,947,929	Yes
108054- Ward 4 Special Capital Re-investment	-1,123,798	163,485	637,774	1,973,423	3,542,091	Yes
108055- Ward 5 Special Capital Re-investment	378,192	121,590	1,433,398	2,850,854	4,300,911	Yes
108056- Ward 6 Special Capital Re-investment	1,075,618	679,628	2,054,177	1,492,107	2,940,110	Yes
108057- Ward 7 Special Capital Re-investment	4,000,887	1,144,941	2,670,180	4,544,298	6,461,521	Yes
108058- Ward 8 Special Capital Re-investment	378,075	117,038	1,646,210	3,045,185	4,476,337	Yes
108059- Ward 9 Special Capital Re-investment	0	0	27,985	48,267	69,016	Yes
108064- Ward 14 Special Capital Re-investment	0	0	1,095,484	2,260,890	3,453,101	Yes
108070- Ward 10 Special Capital Re-investment	0	0	12,655	24,719	37,060	Yes
Sub-total Councillor's Infrastructure Program	10,225,063	4,653,646	14,437,747	25,318,616	38,675,046	
CAPITAL RESERVES-TAX SUPPORTED	46,687,671	56,305,496	60,982,781	69,465,195	86,436,662	

City of Hamilton 2018 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: No

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		25,006,404	25,827,530	39,400,203	33,417,435	32,455,079
Add						
Interest Earned		461,766	804,996	827,882	748,921	755,533
External Debt Surplus - Deferred Capital Financing	GIC 16-033	4,131,513	5,199,891	2,000,000	2,000,000	2,000,000
HRPI Dividend Payment		30,757	51,529	53,485	56,270	56,270
Debt Repayments		821,833	898,264	796,917	732,452	732,114
WIP Savings for PTIF Debt	Motion Dec 9/16	1,129,000	0	0	0	0
2016 Operating Budget Surplus from Tax Stabilization	FCS16058(b)	5,514,131	0	0	0	0
2017 Operating Budget Surplus from Tax Stabilization	FCS17060(b)	0	11,586,334	0	0	0
From 108024 Reserve Closure	FCS18064	0	13,873	0	0	0
Surplus From Closings		0	104,502	0	0	0
2018 Operating Budget Surplus from Tax Stabilization	FCS18067(b)	0	0	5,085,049	0	0
		12,089,000	18,659,389	8,763,333	3,537,643	3,543,917
Less						
Capital Requests		2,904,081	0	5,000,000	2,000,000	2,000,000
Waterdown Municipal Service Centre	PW100074	503,119	0	0	0	0
HRPI Dividend-Prior year reallocation		250,000	0	0	0	0
Golf Cart Purchases	PW16021	685,673	0	0	0	0
For Neighborhood Roads & Sidewalks - CUP Sale	PW 14-010	6,600,000	0	0	0	0
Westoby Arena Roof	2017 Capital Budget	200,000	0	0	0	0
Fallen Firefighters Memorial	2017 Council Referred	125,000	0	0	0	0
Main St W. Road Resurfacing	Council Feb 28/18	0	475,000	0	0	0
Ancaster Tennis Bubble	(PW17089(a))	0	60,000	0	0	0
Ancaster Fire Station No. 20	PW16002	0	407,805	0	0	0
Transfer to First Ontario Concert Hall Reserve "Make Good" Payment		0	100,000	0	0	0
HCA Capital Project Funding	FCS17099	0	1,850,000	0	0	0
Parkland Dedication Fees 148 George St	PED 17-020	0	11,440	0	0	0
Waterdown Seniors Rec Centre	2018 Capital Budget	0	220,000	0	0	0
Paramedic Vehicle Purchase	2018 Capital Budget	0	250,000	0	0	0
Emergency Shoreline Measures	PW 18-006	0	1,515,000	0	0	0
PED Vehicle Purchase	FCS18009(a)	0	47,471	0	0	0
Dundas Lawn Bowling Club Improvements	PW18-01	0	150,000	0	0	0
2017 Surplus Allocated to Future Capital Budgets	FCS17060(b)	0	0	2,500,000	2,500,000	0
Binbrook Memorial Hall Sewer Connection	Motion March 27/19	0	0	400,000	0	0
Confidential Expense	Confidential	0	0	3,620,000	0	0

City of Hamilton
2018 Reserve Report

Confidential Settlement	Confidential	0	0	1,669,000	0	0
Valley Park Lifecycle Renewal	Motion March 22/19	0	0	1,900,000	0	0
Golf Cart Buyback	PW16021	0	0	-342,900	0	0
		11,267,873	5,086,716	14,746,100	4,500,000	2,000,000
Ending Balance		25,827,530	39,400,203	33,417,435	32,455,079	33,998,996

City of Hamilton 2018 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: CLOSED
Comments: CLOSED as part of FCS18064
Sustainable: CLOSED

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	412,566	254,030	0	0	0
Add					
Interest Earned	10,046	0	0	0	0
Project Closings	73,418	0	0	0	0
	83,464	0	0	0	0
Less					
WIP Savings for PTIF Debt	242,000	0	0	0	0
Reserve Closure to 108050	0	254,030	0	0	0
	242,000	254,030	0	0	0
Ending Balance	254,030	0	0	0	0

City of Hamilton 2018 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. Municipalities will be required to report on how funds were used.

Target Balance: CLOSED

Comments: CLOSED as part of FCS18064

Sustainable: CLOSED

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		632,570	646,873	0	0	0
Add						
Interest Earned		14,303	0	0	0	0
		14,303	0	0	0	0
Less						
First Ontario Centre Vertical Transportation	FCS17099	0	537,000	0	0	0
Corporate KRONOS	FCS17099	0	96,000	0	0	0
Reserve Closure to 108020	FCS18064	0	13,873	0	0	0
		0	646,873	0	0	0
Ending Balance		646,873	0	0	0	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		9,183,655	9,391,310	9,888,631	10,822,495	9,048,413
Add						
Interest Earned		207,655	243,292	235,470	225,917	225,364
Contribution to Parkland Reserve	Capital Budget	0	0	1,500,000	1,500,000	1,500,000
From 108022 Reserve Closure	FCS18064	0	254,030	0	0	0
Return overcontribution related to 50 Albright	PED16249	0	0	198,394	0	0
		207,655	497,322	1,933,864	1,725,917	1,725,364
Less						
Stadium Precinct- Lloyd Street		0	0	1,000,000	0	0
Broughton East Park		0	0	0	3,500,000	0
		0	0	1,000,000	3,500,000	0
Ending Balance		9,391,310	9,888,631	10,822,495	9,048,413	10,773,776

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		195,982	520,598	73,325	75,011	76,736
Add						
Interest Earned		10,414	2,727	1,686	1,725	1,765
Sale of 1276 Sandhill Dr	PED15147	297,834	0	0	0	0
Reserve Closing Surplus	FCS17070	16,368	0	0	0	0
		324,616	2,727	1,686	1,725	1,765
Less						
Ancaster Memorial Arts & Culture	16/18 Capital	0	450,000	0	0	0
		0	450,000	0	0	0
Ending Balance		520,598	73,325	75,011	76,736	78,501

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>
Beginning Balance			-159,489	-33,694	0
Add					
Interest Earned			-2,613	2,613	0
Mobile Lease Agreements-Executed	PED11204		132,935	31,081	0
			130,322	33,694	0
Less					
Real Estate Admin Fees Related to Bell Mobility			4,527	0	0
			4,527	0	0
Ending Balance			-33,694	0	0

City of Hamilton 2018 Reserve Report

Reserve Name: 108032- Capital Projects - Flamborough

Reserve Number: 108032

Date Established: November 27, 2001

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

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

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

		<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance		162,928	55,368	1,876	348,281	356,291
Add						
Interest Earned		2,440	1,249	43	8,010	8,195
2017 Slot Surplus from Tax Stabilization	FCS17060(b)	0	272,000	0	0	0
2018 Slot Surplus from Tax Stabilization	FCS18067(b)	0	0	346,362	0	0
		2,440	273,249	346,405	8,010	8,195
Less						
Beverly Recreation Centre/School	2017 Capital Budget	110,000	0	0	0	0
WiFi at Waterdown Memorial Park	GIC 18-011 Item 10.5	0	13,741	0	0	0
Waterdown Memorial Parking Lot	Council June 13/18	0	313,000	0	0	0
		110,000	326,741	0	0	0
Ending Balance		55,368	1,876	348,281	356,291	364,486

City of Hamilton 2018 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>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	3,597	3,679	3,771	3,858	3,947
Add					
Interest Earned	81	93	87	89	91
	81	93	87	89	91
Ending Balance	3,679	3,771	3,858	3,947	4,038

City of Hamilton 2018 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

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	-66,281	-1,000	1,007,348	585,457	598,923
Add					
Interest Earned	-999	16,643	18,109	13,466	13,775
Cell Tower Revenues	66,280	0	0	0	0
Net Proceeds for Sale of 2874, 2880 and 2900 King St E Nov 1/17 GIC	0	991,706	0	0	0
	65,281	1,008,348	18,109	13,466	13,775
Less					
Battlefield Barn Restoration FCS18097	0	0	500,000	0	0
New Traffic Signal - Rymal Rd Closing 2016 Tax Capital/ 2018 Dec Closing Report	0	0	-60,000	0	0
	0	0	440,000	0	0
Ending Balance	-1,000	1,007,348	585,457	598,923	612,698

City of Hamilton 2018 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>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	62,928	65,063	66,704	68,239	69,808
Add					
Interest Earned	1,459	1,641	1,534	1,569	1,606
Project Closings-Surplus Funds	4,676	0	0	0	0
	6,136	1,641	1,534	1,569	1,606
Less					
WIP Savings for PTIF Debt	4,000	0	0	0	0
	4,000	0	0	0	0
Ending Balance	65,063	66,704	68,239	69,808	71,414

Motion Dec 9/16

City of Hamilton 2018 Reserve Report

Reserve Name: 117036- S.C. Compensation Royalties (Terrapure Landfill)

Reserve Number: 117036

Date Established: 1996

Source of Funds: Royalty Fee of \$1.00 per tonne of refuse deposited at the Terrapure (formerly Taro and Newalta) landfill site.

Purpose: To fund projects that benefit the former City of Stoney Creek.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		320,834	-267,149	1,209,992	1,224,257	1,537,382
Add						
Interest Earned		1,092	16,230	27,676	31,398	38,600
Receipts		302,199	281,726	281,726	281,726	281,726
Net Proceeds for Sale of 2874, 2880 and 2900 King St E (Confidential)	Nov 1/17 GIC	0	1,850,000	0	0	0
Closing Project	Capital Closing Report	0	34,638	108,277	0	0
Additional Receipts- 2018 Royalty		0	0	140,863	0	0
		303,291	2,182,595	558,542	313,124	320,326
Less						
Saturdays in the Creek 2015-2017	Council Sept 9/15	2,000	0	0	0	0
Stoney Creek Parade 2015-2017	Council Sept 9/15	5,000	0	0	0	0
Devil's Punch Bowl Land Acquisition	Motion Sept 10, 2014	500,000	500,000	0	0	0
Annual Audit-Cost Share		3,164	6,554	3,277	0	0
Councillor Requests	Motion 7.4 June 14/17	381,110	0	0	0	0
Stoney Creek Tennis Club	GIC May16/17	0	70,000	0	0	0
Tree Planting at Eramosa Karst	GIC May16/17	0	20,000	0	0	0
Heritage Green Community Fireworks-Canada Day	Motion 8.5 Council May 24th	0	5,000	0	0	0
Service Signs	Motion 8.6 Council Sept 12th	0	3,900	0	0	0
Skatepark Facility - Recreation study implementation	2018 Capital	0	100,000	0	0	0
Valley Park Refurbishment	Motion Mar 27/19	0	0	500,000	0	0
Concrete Pad for Transit Shelter	Motion 8.7 Council Sept 12th	0	0	1,000	0	0
Electric Charging Stations (Ward 5)	Planning June 4	0	0	25,000	0	0
Community Fireworks at Kingsview Church (Ward 9)	Council June 12, 2019	0	0	5,000	0	0
Traffic Calming (Ward 5)		0	0	10,000	0	0
		891,274	705,454	544,277	0	0
Ending Balance		-267,149	1,209,992	1,224,257	1,537,382	1,857,708

City of Hamilton 2018 Reserve Report

Reserve Name:	108051- Ward 1 Special Capital Re-investment
Reserve Number:	108051
Date Established:	Sept 2011 FCS11068
Source of Funds:	Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.
Purpose:	To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.
Target Balance:	To Be Reviewed
Comments:	Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.
Sustainable:	Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		1,512,793	546,760	491,283	1,935,157	3,446,763
Add						
Interest Earned		27,172	9,086	27,587	61,188	95,955
Special Levy	FCS19006	1,678,609	1,678,609	1,550,418	1,550,418	1,550,418
Project Closings	Closing Report	48,185	324,828	0	0	0
Ward Boundary Re-allocation	FCS19006	0	0	10,869	0	0
		1,753,966	2,012,523	1,588,874	1,611,606	1,646,373
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,760,000	1,317,000	0	0	0
Upgrades to Dow Parkette	Council March 29/17	180,000	0	0	0	0
Prince Phillip School	Council March 29/17	480,000	300,000	0	0	0
Victoria Park Resurfacing	PW 17-003	40,000	0	0	0	0
Dow Parkette	PW August 17,2017 Item 9.4	60,000	0	0	0	0
Locke Street Library	GIC September 27, 2017 Item 9.2	100,000	30,000	0	0	0
Water Refilling Station	GIC 18-016 August 13th/18 Item 10.1	0	96,000	0	0	0
Victoria Park Community Gardens	GIC 18-016 August 13th/18 Item 10.1	0	135,000	0	0	0
Cootes Paradise Floating Bridge	GIC 18-016 August 13th/18 Item 10.1	0	45,000	0	0	0
Strathcona Cycling Improvements	GIC 18-016 August 13th/18 Item 10.1	0	45,000	0	0	0
Commitments		0	0	45,000	0	0
		2,720,000	2,068,000	145,000	100,000	100,000
Ending Balance		546,760	491,283	1,935,157	3,446,763	4,993,136

City of Hamilton 2018 Reserve Report

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

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		715,098	1,561,956	1,617,939	1,464,325	2,942,085
Add						
Interest Earned		26,118	31,156	35,043	50,098	84,086
Special Levy	FCS19006	1,678,609	1,678,609	1,527,662	1,527,662	1,527,662
Closed Projects	Closing Report	225,131	551,837	189,973	0	0
Ward Re-Allocation	FCS19006	0	0	-112,989	0	0
		1,929,858	2,261,602	1,639,689	1,577,760	1,611,748
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		820,000	1,814,619	0	0	0
Funding Adjustments for PY Projects		100,000	253,000	0	0	0
Leonardo Sciascia Statue	GIC 17-005 March 1st	15,000	0	0	0	0
Delineated Bike Lane Claremont	PW16003(a)	25,000	0	0	0	0
Traffic Island Beautification	Motion 9.1 June 19/17	23,000	0	0	0	0
22 Patrick St Watermain		0	35,000	0	0	0
Bill Simone Hall- Fridge		0	3,000	0	0	0
Robinson Speed Humps	Council Feb 27/ PW Feb 22	0	0	60,000	0	0
Vanier Towers	PW Feb 22/19	0	0	150,000	0	0
Councillor Request	PW April 10th/19	0	0	1,227,850	0	0
226 Rebecca Gazebo	Council May 8	0	0	5,452	0	0
Summers Lane Reconstruction	2019 Capital Budget	0	0	250,000	0	0
		1,083,000	2,205,619	1,793,302	100,000	100,000
Ending Balance		1,561,956	1,617,939	1,464,325	2,942,085	4,453,833

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108053

Date Established: Sept 2011 FCS11068

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		3,258,868	3,407,373	317,742	1,460,403	2,690,026
Add						
Interest Earned		74,017	52,481	20,216	47,187	75,469
Special Levy	FCS19006	1,678,609	1,678,609	1,282,435	1,282,435	1,282,435
Closed Projects	Closing Report	0	17,280	37,891	0	0
Ward Re-Allocation	FCS19006	0	0	102,119	0	0
		1,752,626	1,748,370	1,442,661	1,329,622	1,357,904
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,040,000	2,233,000	0	0	0
Delineated Bike Lane Claremont	PW16003(a)	25,000	0	0	0	0
Wentworth Stairs	PW Aug 17,2017 Item 9.5	89,033	0	0	0	0
Closed Projects	Closing Report	30,089	0	0	0	0
Memorial School Playground	Council Sept 13/17	150,000	0	0	0	0
Hoodless School Playground	Council Sept 13/17	150,000	0	0	0	0
77 Gage Ave Feasibility Study	PED17148(b)	20,000	0	0	0	0
Victoria and Copeland Signage	Council July 13/18 7.10	0	75,000	0	0	0
City Housing- First Place/30 Sanford	Council August 17/18 Motion 8.6	0	200,000	0	0	0
Century Street Parkette	Council August 17/18 Motion 7.9	0	75,000	0	0	0
Cycling Projects	Council August 17/18 Motion 8.1	0	320,000	0	0	0
Royal Oak Affordable Housing	Council August 17/18 8.5	0	275,000	0	0	0
Composting Project	Council July 13/18 7.11	0	35,000	0	0	0
430 Cumberland Playground	Council July 13/18 7.12	0	75,000	0	0	0
Century Parkette Public Art	Council July 13/18 7.12	0	150,000	0	0	0
77 Gage Redevelopment Study	GIC September 5/18 Item 9.1	0	250,000	0	0	0
77 Gage Community Hub	GIC September 5/18 Item 9.1	0	750,000	0	0	0
Children's Museum	Council Motion 8.4- Sept 26/18	0	300,000	0	0	0
Commitments		0	0	200,000	0	0
		1,604,122	4,838,000	300,000	100,000	100,000
Ending Balance		3,407,373	317,742	1,460,403	2,690,026	3,947,929

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108054

Date Established: Sept 2011 FCS11068

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		-2,056,720	-1,123,798	163,485	637,774	1,973,423
Add						
Interest Earned		-34,860	-9,194	9,110	29,687	62,707
Special Levy	FCS19006	1,678,609	1,678,609	1,605,961	1,605,961	1,605,961
City Motor Hotel Sale		0	2,461,271	0	0	0
Ward Re-Allocation	FCS19006	0	0	10,196	0	0
Closed Projects	Closing Report	0	0	539,368	0	0
		1,643,749	4,130,686	2,164,635	1,635,648	1,668,668
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		366,000	2,498,000	1,330,000	200,000	0
Kenilworth Wreaths	GIC 17-020 Oct 4	0	0	15,345	0	0
Parkdale Landing Affordable Housing Project	Council Sept 13	145,125	0	0	0	0
Kenilworth Wreaths	GIC 17-020 Oct 4	14,797	0	0	0	0
Parkdale Landing Affordable Housing Project	Council Sept 13	0	145,125	0	0	0
Closed Projects	Closing Report	84,905	278	0	0	0
Sidewalks	Council 18-015 July 13/2018	0	100,000	0	0	0
Commitments		0	0	200,000	0	0
Kenilworth Fountains	PW Jan 14/19	0	0	45,000	0	0
		710,827	2,843,403	1,690,345	300,000	100,000
Ending Balance		-1,123,798	163,485	637,774	1,973,423	3,542,091

City of Hamilton 2018 Reserve Report

Reserve Name:	108055- Ward 5 Special Capital Re-investment
Reserve Number:	108055
Date Established:	Sept 2011 FCS11068
Source of Funds:	Tax shift variance resulting from amendments to the area rating methodology constituting an Urban /Rural Model. The Tax shift variance is to be re-invested into the Former City of Hamilton to address its infrastructure deficit.
Purpose:	To fund infrastructure projects and/or to provide one-time funding of a principally capital nature to address the infrastructure deficit/shortfall in the affected Ward.
Target Balance:	To Be Reviewed
Comments:	Council on February 22, 2012 through Report FCS12024 Appendix A approved Special Capital Investment Policy to ensure that the Area Rating Special Capital Re-Investment is managed in a transparent and effective manner. Council through FCS19006 approved a new Special Levy Funding split as a result of Ward boundary changes.
Sustainable:	Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		239,307	378,192	121,590	1,433,398	2,850,854
Add						
Interest Earned		5,029	419	17,679	48,709	81,310
Special Levy	FCS19006	1,678,609	1,678,609	1,468,747	1,468,747	1,468,747
Project Closings	Closing Report	384,463	79,403	96,450	0	0
Ward Re-Allocation	FCS19006	0	0	-11,068	0	0
		2,068,101	1,758,431	1,571,808	1,517,456	1,550,057
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		564,000	370,000	0	0	0
Funding Adj Prev Projects		465,215	0	0	0	0
Road Work on Mount Albion	PW June 5/17	800,000	0	0	0	0
Mountable Curbs	PW April 16/18	0	411,000	0	0	0
Davis Creek Neighbourhood Roads	PW April 30/18	0	430,000	0	0	0
Veevers House	PW April 30/18	0	9,033	0	0	0
Red Hill Valley Environmental Monitoring		0	25,000	0	0	0
Commitments		0	670,000	0	0	0
Sidewalks	PW April 1/19 Item 11.3	0	0	160,000	0	0
		1,929,215	2,015,033	260,000	100,000	100,000
Ending Balance		378,192	121,590	1,433,398	2,850,854	4,300,911

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108056

Date Established: Sept 2011 FCS11068

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		2,591,520	1,075,618	679,628	2,054,177	1,492,107
Add						
Interest Earned		48,762	12,352	31,081	40,319	50,391
Special Levy	FCS19006	1,678,609	1,678,609	1,497,612	1,497,612	1,497,612
Project Closings	Closing Report	57,578	343,050	0	0	0
Ward Re-Allocation	FCS19006	0	0	-22,145	0	0
		1,784,948	2,034,010	1,506,548	1,537,931	1,548,003
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		3,000,850	2,010,000	0	0	0
Mohawk Track Refurbishment	E&CS 17-002	200,000	0	0	0	0
Fay Park Redevelopment	PW June 4th/18	0	50,000	0	0	0
East 45th Street and Mohawk Road East	Council May 9th/18	0	250,000	0	0	0
Temporary Speed Humps Trial	Council Sept 26/18	0	20,000	0	0	0
Commitments		0	0	32,000	0	0
Broughton East Park		0	0	0	2,000,000	0
		3,300,850	2,430,000	132,000	2,100,000	100,000
Ending Balance		1,075,618	679,628	2,054,177	1,492,107	2,940,110

City of Hamilton 2018 Reserve Report

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

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		2,998,961	4,000,887	1,144,941	2,670,180	4,544,298
Add						
Interest Earned		76,598	50,044	43,375	82,023	125,128
Special Levy	FCS19006	1,678,609	1,678,609	1,892,095	1,892,095	1,892,095
Project Closings	Closing Report	0	175,400	0	0	0
Ward Re-Allocation	FCS19006	0	0	-270,231	0	0
		1,755,206	1,904,053	1,665,239	1,974,118	2,017,223
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		39,550	1,900,000	0	0	0
Project Closings	Closing Report	19,698	0	0	0	0
Bruce Park Spray Pad	PW June 5/17	530,000	0	0	0	0
Wentworth Stairs Maintenance	PW August 17,2017 Item 9.5	64,033	0	0	0	0
Upper Sherman Resurfacing	Council April 11/18	0	1,370,000	0	0	0
Sam Lawrence Park	Email May 1/PW July 12/18	0	250,000	0	0	0
Bruce Park	Council Sept 13/18	0	140,000	0	0	0
Asset Preservation - Bruleville Neighbourhood (North Section)	Capital Budget 2017	0	1,000,000	0	0	0
Hill Park Pickle Court	E&CS Feb 21/19 Motion 11.3	0	0	40,000	0	0
		753,280	4,760,000	140,000	100,000	100,000
Ending Balance		4,000,887	1,144,941	2,670,180	4,544,298	6,461,521

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108058

Date Established: Sept 2011 FCS11068

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		3,336,176	378,075	117,038	1,646,210	3,045,185
Add						
Interest Earned		55,044	354	20,047	53,338	85,514
Special Levy	FCS19006	1,678,609	1,678,609	1,445,638	1,445,638	1,445,638
Project Closings	Closing Report	0	115,000	2,294	0	0
Ward Re-Allocation	FCS19006	0	0	274,343	0	0
		1,733,653	1,793,963	1,742,322	1,498,976	1,531,152
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		4,372,600	1,275,000	0	0	0
Capital Funding		50,000	0	0	0	0
Delineated Bike Lane Claremont	PW16003(a)	25,000	0	0	0	0
Project Closings	Closing Report	144,153	0	0	0	0
Land Acquisition Study	PED16254	0	250,000	0	0	0
William Connell Fieldhouse	PW18086	0	330,000	0	0	0
Commitments		0	100,000	113,150	0	0
		4,691,753	2,055,000	213,150	100,000	100,000
Ending Balance		378,075	117,038	1,646,210	3,045,185	4,476,337

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108059

Date Established: Feb 2019 FCS19006

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		0	0	0	27,985	48,267
Add						
Interest Earned		0	0	318	867	1,333
Special Levy	FCS19006	0	0	19,415	19,415	19,415
Ward Re-allocation	FCS19006	0	0	8,252	0	0
		0	0	27,985	20,282	20,748
Ending Balance		0	0	27,985	48,267	69,016

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108064

Date Established: Feb 2019 FCS19006

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		0	0	0	1,095,484	2,260,890
Add						
Interest Earned		0	0	12,455	38,159	64,964
Special Levy	FCS19006	0	0	1,127,247	1,127,247	1,127,247
Ward Re-allocation	FCS19006	0	0	9,782	0	0
		0	0	1,149,484	1,165,406	1,192,211
Less						
Mountable Curbs	PW April 16th Motion 7.4	0	0	54,000	0	0
		0	0	54,000	0	0
Ending Balance		0	0	1,095,484	2,260,890	3,453,101

City of Hamilton 2018 Reserve Report

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

Reserve Number: 108070

Date Established: Feb 2019 FCS19006

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		0	0	0	12,655	24,719
Add						
Interest Earned		0	0	144	425	702
Special Levy	FCS19006	0	0	11,639	11,639	11,639
Ward Re-allocation	FCS19006	0	0	872	0	0
		0	0	12,655	12,064	12,341
Ending Balance		0	0	12,655	24,719	37,060

EMPLOYEE RELATED RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	3,178,191	3,258,357	2,284,070	5,521,109	4,659,594	Yes
Sub-total Pension/Retirement Reserves	3,178,191	3,258,357	2,284,070	5,521,109	4,659,594	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	16,394,387	15,813,696	15,146,254	14,242,298	14,569,871	Yes
112020- Unreported Claims Reserve	3,519,608	3,608,576	3,691,574	3,776,480	3,863,339	Yes
112025- Claims Fluctuation Reserve-Health/Dental	19,792,623	21,428,878	22,774,444	23,298,256	23,834,116	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,201,902	6,165,647	6,097,129	6,237,363	6,380,822	Yes
Sub-total Benefits' Reserves	45,908,520	47,016,798	47,709,400	47,554,397	48,648,148	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,247,735	6,405,326	6,552,649	6,703,360	6,857,537	Yes
112035- Sick Leave Liability - General	1,707,357	1,663,854	1,297,522	922,765	539,389	No
Sub-total Sick Leave Reserves	7,955,092	8,069,180	7,850,171	7,626,125	7,396,926	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	40,172,106	40,651,896	37,970,576	36,227,451	35,443,864	Yes
Sub-total Workplace Health & Safety Reserves	40,172,106	40,651,896	37,970,576	36,227,451	35,443,864	
EMPLOYEE RELATED RESERVES	97,213,909	98,996,230	95,814,218	96,929,082	96,148,533	

Sustainable: Yes

City of Hamilton 2018 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

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	16,629,021	16,394,387	15,813,696	15,146,254	14,242,298
Add					
Interest Earned	376,005	413,528	351,992	334,126	327,573
Unrestricted Deposit Account Payment	930,989	0	0	0	0
	1,306,994	413,528	351,992	334,126	327,573
Less					
LTD Deficit	1,541,627	994,219	1,019,434	1,238,082	0
	1,541,627	994,219	1,019,434	1,238,082	0
Ending Balance	16,394,387	15,813,696	15,146,254	14,242,298	14,569,871

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	3,441,306	3,519,608	3,608,576	3,691,574	3,776,480
Add					
Interest Earned	77,813	88,778	82,997	84,906	86,859
Program Surplus	490	191	0	0	0
	78,302	88,968	82,997	84,906	86,859
Ending Balance	3,519,608	3,608,576	3,691,574	3,776,480	3,863,339

City of Hamilton 2018 Reserve Report

Reserve Name: 112025- Claims Fluctuation Reserve-Health/Dental

Reserve Number: 112025

Date Established: January, 1991

Source of Funds: Contributions from Operating Fund

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	19,364,935	19,792,623	21,428,878	22,774,444	23,298,256
Add					
Interest Earned	427,688	487,306	502,559	523,812	535,860
Program Administration Recovery	1,090,625	1,108,695	1,295,180	1,291,958	1,291,958
Health/Dental Liability Surplus	0	1,148,949	814,453	0	0
	1,518,313	2,744,950	2,612,192	1,815,771	1,827,818
Less					
Program Administration	1,090,625	1,108,695	1,266,626	1,291,958	1,291,958
	1,090,625	1,108,695	1,266,626	1,291,958	1,291,958
Ending Balance	19,792,623	21,428,878	22,774,444	23,298,256	23,834,116

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	6,082,420	6,201,902	6,165,647	6,097,129	6,237,363
Add					
Interest Earned	137,532	156,435	139,419	140,234	143,459
	137,532	156,435	139,419	140,234	143,459
Less					
Program Administration	18,050	0	0	0	0
Deficit Recovery	0	192,690	207,937	0	0
	18,050	192,690	207,937	0	0
Ending Balance	6,201,902	6,165,647	6,097,129	6,237,363	6,380,822

City of Hamilton 2018 Reserve Report

Reserve Name: 112030- Sick Leave Liability - Police

Reserve Number: 112030

Date Established: Prior to 1986

Source of Funds: Contributions to this reserve are made through annual year-end surplus related to sick leave liability of the Service per Board approved resolutions.

Purpose: Per the Police Collective Agreement, unused sick leave accumulates in an employee's sick bank and members may be entitled to the cash payment upon the cessation of employment from the Service.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	6,109,589	6,247,735	6,405,326	6,552,649	6,703,360
Add					
Interest Earned	138,146	157,591	147,323	150,711	154,177
	138,146	157,591	147,323	150,711	154,177
Ending Balance	6,247,735	6,405,326	6,552,649	6,703,360	6,857,537

City of Hamilton 2018 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: No

			Projected	Projected	Projected
			<u>2017</u>	<u>2018</u>	<u>2019</u>
			<u>2020</u>	<u>2021</u>	
Beginning Balance			696,448	1,707,357	1,663,854
Add					
Interest Earned			12,531	32,455	33,669
To Fund Sick Leave Reserve	FCS13059		1,109,228	1,200,000	1,350,000
			1,121,759	1,232,455	1,383,669
Less					
Sick Leave Payments			110,849	1,275,958	1,750,000
			110,849	1,275,958	1,750,000
Ending Balance			1,707,357	1,663,854	1,297,522

City of Hamilton 2018 Reserve Report

Reserve Name: 112040- Workplace Safety & Insurance Board

Reserve Number: 112040

Date Established: February, 1974

Source of Funds: Contributions from Operating Fund

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	41,240,036	40,172,106	40,651,896	37,970,576	36,227,451
Add					
Interest Earned	927,466	1,007,839	893,879	843,576	814,849
	927,466	1,007,839	893,879	843,576	814,849
Less					
WSIB Administration	532,679	528,049	575,198	586,702	598,436
WSIB Payments-Shortfall	1,218,251	0	3,000,000	2,000,000	1,000,000
WSIB Payout	244,466	0	0	0	0
	1,995,396	528,049	3,575,198	2,586,702	1,598,436
Ending Balance	40,172,106	40,651,896	37,970,576	36,227,451	35,443,864

STABILIZATION RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>STABILIZATION RESERVES</u>						
110043- Commodity (Fuel) Stabilization Reserve	874,420	896,476	917,095	938,188	959,766	Yes
110046- Tax Stabilization Reserve	35,685,998	23,214,522	5,250,568	1,660,138	1,527,378	No
110048- Grants & Subsidy Reserve	947,448	971,346	993,687	0	0	One-Time
STABILIZATION RESERVES	37,507,865	25,082,343	7,161,350	2,598,326	2,487,145	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	855,085	874,420	896,476	917,095	938,188
Add					
Interest Earned	19,335	22,056	20,619	21,093	21,578
	19,335	22,056	20,619	21,093	21,578
Ending Balance	874,420	896,476	917,095	938,188	959,766

City of Hamilton 2018 Reserve Report

Reserve Name: 110046- Tax Stabilization Reserve

Reserve Number: 110046

Date Established: April 1998

Source of Funds: Operating Budget Surpluses

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

Target Balance: 5% of the previous year's net tax levy(excluding Police and Library) for City purposes. (\$35.8 million based on 2019 Tax Levy)

Comments:

Sustainable: No

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		16,645,577	35,685,998	23,214,522	5,250,568	1,660,138
Add						
Interest Earned		373,129	560,736	321,738	78,570	36,240
Sesquicentennial 150 Events Surplus	Council May 10/2017	6,000	0	0	0	0
2017 Operating Budget Transfer	2017 Operating Budget	1,000,000	0	0	0	0
2017 Corporate Budget Surplus	FCS17060(b)	24,190,636	0	0	0	0
Reserve Closings		8,015	0	0	0	0
2018 Operating Budget Transfer	2018 Operating Budget	0	1,000,000	0	0	0
2018 Corporate Budget Surplus	FCS18067(b)	0	7,199,228	0	0	0
From 110080 Reserve Closure	FCS18064	0	531,022	0	0	0
Hamilton Housing Benefits	HSC19002	0	2,000,000	0	0	0
Project Closings	Closing Report	0	58,883	166,118	0	0
		25,577,781	11,349,869	487,856	78,570	36,240
Less						
Animal Service - Project Manager 2 yr. cost	PED15115	1,572	0	0	0	0
New Noise By-law officer	2015 Operating	43,109	0	0	0	0
Licensing By-law Review - 2 years	2015 Operating	229,709	0	0	0	0
Audit Services-Performance Auditors	GIC Feb 29/2012/AUD14012	170,110	0	0	0	0
Ward Boundary Review	LS17015	152,079	0	0	0	0
Illegal Dumping Surveillance	Planning 16-012 Item 9	95,167	111,069	100,000	0	0
2016 Surplus to Unallocated Capital Reserve	FCS16058(b)	5,514,131	0	0	0	0
Canadian Country Music Week Event	PED16117	250,000	0	0	0	0
Committee Against Racism	Motion 9.2 Nov 1/16	1,140	0	0	0	0
Anti-Racism Resource Centre	Motion - Nov 18 2015	50,000	100,000	100,000	0	0
Binbrook Little Theater Fee Waiver	Council 17-015 Item 8.4	7,100	0	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	23,243	0	481,757	0	0
Ancaster Community Centre Sign	PW18007	0	3,911	0	0	0
Option to Purchase 500 Acres of Former US Steel Lands	Council 17-023	0	50,001	0	0	0
Accessible Tax Cab Pilot	PED18082	0	20,000	0	0	0
Hess Village Paid Duty Policing	PED18081	0	29,972	0	0	0
Replacement of Hamilton Conservation Authority Storage Facility	GIC 16-003 Item 7.2	0	200,000	0	0	0
Additional Ambulance Staff	Council 17-011	0	229,590	0	0	0

City of Hamilton
2018 Reserve Report

2017 Farmers Market Surplus to Market Reserve	18-001	0	71,589	0	0	0
Legal Fees		0	42,143	0	0	0
Retention of Emails	CM14001	0	25,000	0	0	0
Graffiti Management Strategy	PW17078	0	109,053	114,100	0	0
Purchase of Municipal Law Enforcement Vehicle	PW17078	0	26,683	0	0	0
Gypsy Moth Spray Program	PW Motion Nov 13/17	0	1,950,000	550,000	0	0
Future Event Funding	Confidential	0	550,000	0	0	0
Future Event Funding	Confidential	0	444,000	0	0	0
Transfer to Unallocated Capital Reserve	FCS17060(b)	0	6,586,334	0	0	0
Transfer to Unallocated Capital Reserve for 2019 and 2020 Capital	FCS17060(b)	0	5,000,000	0	0	0
Transfer to Flamborough Capital Reserve (Slot Revenue)	FCS17060(b)	0	272,000	0	0	0
Transfer to Non Res Roads DC Reserve	FCS17060(b)	0	8,000,000	0	0	0
Red Hill Judicial Review	LS19017	0	0	3,500,000	3,500,000	0
Land Purchase	Confidential	0	0	356,725	0	0
Hamilton Portable Housing Benefits	HSC19002	0	0	2,000,000	0	0
Staffing Costs	Confidential	0	0	139,000	139,000	139,000
Conservation Authority Payment		0	0	2,530,000	0	0
Transfer to Unallocated Reserve	FCS18067(b)	0	0	5,085,049	0	0
Transfer to Flamborough Capital Reserve (Slot Revenue)	FCS18067(b)	0	0	346,362	0	0
Transfer to Non Res Roads DC Reserve	FCS18067(b)	0	0	538,630	0	0
Transfer to HEF Reserve	FCS18067(b)	0	0	464,325	0	0
Transfer to Farmers Market Reserve	FCS18067(b)	0	0	39,517	0	0
Transfer to Fire Vehicle Replacement Reserve	FCS18067(b)	0	0	725,345	0	0
Fraud and Waste Hotline	AUD18007	0	0	30,000	30,000	30,000
Bil 139 Resources		0	0	430,000	0	0
DC Exemption Centre on Barton	FCS16084	0	0	921,000	0	0
		6,537,359	23,821,345	18,451,810	3,669,000	169,000
Ending Balance		35,685,998	23,214,522	5,250,568	1,660,138	1,527,378

City of Hamilton 2018 Reserve Report

Reserve Name: 110048- Grants & Subsidy Reserve

Reserve Number: 110048

Date Established: 2003

Source of Funds: Grant & Subsidy Adjustments

Purpose: To offset potential subsidy adjustments stemming from year end issues with respect to cash flow & settlements of grants & subsidies resulting from the Provinces completion of their year end of March 31 which differs from the City's year end of December 31.

Target Balance: To Be Reviewed

Comments: Mitigation option to assist with Provincial Funding shortfalls

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	926,498	947,448	971,346	993,687	0
Add					
Interest Earned	20,949	23,898	22,341	11,297	0
	20,949	23,898	22,341	11,297	0
Less					
Mitigation option to assist with Provincial Funding shortfalls	0	0	0	1,004,984	0
	0	0	0	1,004,984	0
Ending Balance	947,448	971,346	993,687	0	0

OPERATING RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	-300,656	-568,550	220,353	804,419	1,401,918	One-Time
<u>Working Fund Reserves</u>						
110080- Debenture Issuance Expense	557,858	0	0	0	0	CLOSED
112206- Election Expense Reserve	980,080	-24,828	455,064	945,993	1,448,213	Yes
112212- Volunteer Committee Reserve	178,553	200,600	203,059	207,730	212,508	Yes
112230- City Enrichment Fund	334,337	126,651	19,600	20,051	20,512	Yes
112300- Investment Stabilization Reserve	58,690,808	40,389,614	41,778,975	44,616,392	47,519,069	Yes
112400- Working Fund-General	31,794,269	25,350,561	22,625,686	23,146,077	23,678,437	Yes
Sub-total Working Fund Reserves	92,535,905	66,042,599	65,082,385	68,936,243	72,878,739	
OPERATING RESERVES	92,235,250	65,474,050	65,302,738	69,740,661	74,280,657	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance		1,241,264	-300,656	-568,550	220,353	804,419
Add						
Interest Earned		31,558	-8,377	-3,959	11,651	25,084
Debt Repayments	PW10099	231,598	51,464	51,464	0	0
Return Call Handling Surplus		552,000	0	0	0	0
Energy Efficiency Projects- Sackville Repay	PW16074	0	6,000	6,000	6,000	6,000
Repay Call Handling Project	FCS13098	0	110,000	100,000	100,000	100,000
Return Project Surplus		0	2,374	168,982	0	0
Energy Efficiency Projects Repay		0	0	466,415	466,415	466,415
		815,155	161,461	788,903	584,066	597,499
Less						
Energy Efficiency Projects- Hamilton Place	PW16074	590,000	0	0	0	0
Energy Efficiency Projects- First Ontario Centre	PW16074	530,000	0	0	0	0
Energy Efficiency Projects- Ice Arena	PW16074	1,212,075	0	0	0	0
Energy Efficiency Projects- Sackville	PW16074	25,000	0	0	0	0
Lodges LED Light Upgrades	PW16056	0	429,355	0	0	0
		2,357,075	429,355	0	0	0
Ending Balance		-300,656	-568,550	220,353	804,419	1,401,918

City of Hamilton 2018 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: CLOSED

Comments: CLOSED as part of FCS18064

Sustainable: CLOSED

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	564,838	557,858	0	0	0
Add					
Interest Earned	12,772	0	0	0	0
	12,772	0	0	0	0
Less					
Debt Issue & Credit Rating Costs	19,752	0	0	0	0
Reserve Closure to 110046	0	557,858	0	0	0
	19,752	557,858	0	0	0
Ending Balance	557,858	0	0	0	0

City of Hamilton 2018 Reserve Report

Reserve Name: 112206- Election Expense Reserve

Reserve Number: 112206

Date Established: 1985

Source of Funds: Contributions from Operating Fund

Purpose: To eliminate the fluctuations of the annual tax operating budget (formerly mill rate) resulting from election expenditures every fourth year.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		550,100	980,080	-24,828	455,064	945,993
Add						
Interest Earned		12,439	24,721	4,891	15,929	27,220
Annual Contribution	Operating Budget	475,000	475,000	475,000	475,000	475,000
		487,439	499,721	479,891	490,929	502,220
Less						
Election Costs	Operating Budget	57,458	1,504,629	0	0	0
		57,458	1,504,629	0	0	0
Ending Balance		980,080	-24,828	455,064	945,993	1,448,213

City of Hamilton 2018 Reserve Report

Reserve Name: 112212- Volunteer Committee Reserve

Reserve Number: 112212

Date Established: Oct 25,2005 FCS05114

Source of Funds: Unused annual Operating Funds of the individual Volunteer's Committees, subject to an overall Corporate Surplus.

Purpose: To provide a source of funding for Volunteer Committees in excess of their approved annual budget.

Target Balance: The individual Volunteer's Committee Reserve balance is not to exceed double their annual operating budget.

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	160,998	178,553	200,600	203,059	207,730
Add					
Interest Earned	3,633	4,453	4,589	4,670	4,778
Unspent Funds	23,516	26,594	0	0	0
	27,149	31,047	4,589	4,670	4,778
Less					
Payments	5,593	9,000	2,130	0	0
Kids of Kaga	4,000	0	0	0	0
	9,593	9,000	2,130	0	0
Ending Balance	178,553	200,600	203,059	207,730	212,508

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City of Hamilton 2018 Reserve Report

Reserve Name: 112230- City Enrichment Fund

Reserve Number: 112230

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

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

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

Target Balance: 5% of the annual program budget \$301K (2018 Budget)

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

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		490,050	334,337	126,651	19,600	20,051
Add						
Interest Earned		9,827	7,806	1,663	451	461
Grants' Surplus	GRA 18002	63,766	82,778	0	0	0
		73,593	90,584	1,663	451	461
Less						
One Time Grant Payment		147,306	298,270	108,714	0	0
YWCA Transitional Living	AF&A 17-011	60,000	0	0	0	0
Historic Waterdown Arts and Events	AF&A 17-008	22,000	0	0	0	0
		229,306	298,270	108,714	0	0
Ending Balance		334,337	126,651	19,600	20,051	20,512

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		55,954,200	58,690,808	40,389,614	41,778,975	44,616,392
Add						
Interest Earned		1,275,539	1,107,117	912,861	960,916	1,026,177
Realized from Capital Gains		758,145	115,189	0	0	0
Repayment High Wattage Borrowing		572,001	0	0	0	0
ISF Project Closings		130,922	0	0	0	0
Repayment Roads Rehab	2018 Capital Budget	0	1,640,000	1,640,000	1,640,000	1,640,000
Repayment Ancaster Arts Centre	GIC 18-003	0	236,500	236,500	236,500	236,500
		2,736,608	3,098,806	2,789,361	2,837,416	2,902,677
Less						
Ancaster Memorial Arts Centre Area Rating Loan	GIC 18-003	0	2,000,000	0	0	0
Roads Rehab Loan	2018 Capital Budget	0	19,400,000	0	0	0
Land Acquisition	Confidential	0	0	1,400,000	0	0
		0	21,400,000	1,400,000	0	0
Ending Balance		58,690,808	40,389,614	41,778,975	44,616,392	47,519,069

City of Hamilton 2018 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
			2019	2020	2021
			2017	2018	
Beginning Balance			31,091,253	31,794,269	25,350,561
Add					
Interest Earned			703,015	719,018	545,454
			703,015	719,018	545,454
Less					
Land Acquisition	Confidential	0	6,250,000	0	0
Erosion Leachate- Rennie	FCS17099	0	912,725	0	0
Red Hill Parkway Project Closing	FCS18078(b)	0	0	3,270,329	0
		0	7,162,725	3,270,329	0
Ending Balance			31,794,269	25,350,561	22,625,686
				23,146,077	23,678,437

PROGRAM SPECIFIC RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	167,135	170,865	73,645	0	0	One-Time
110041- Social Housing Stabilization Reserve	2,098,822	1,626,302	261,693	0	0	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	271,234	280,074	337,090	16,106	67,051	Yes
112009- Municipal Down Payment Assistance Program	366,293	375,532	384,169	393,005	402,044	One-Time
112239- Federal Housing Initiatives	358,836	367,887	14,231	14,559	14,894	One-Time
112244- Social Housing Transition Reserve	107,991	110,715	62,687	29,551	30,231	One-Time
112248- Social Housing Capital Reserve	799,520	898,894	0	0	0	One-Time
112252- Supplement/Housing Allowance Reserve	450,321	461,680	472,298	483,161	494,274	One-Time
112254- Revolving Home Ownership Reserve	1,024,588	637,492	702,729	364,867	69,809	Yes
112256- Affordable Housing Property Reserve	0	0	3,439,100	3,012,449	3,081,736	Yes
Sub-total Housing Reserves	5,644,740	4,929,441	5,747,644	4,313,698	4,160,038	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	356,163	198,792	97,157	97,368	4,527	Yes
Sub-total Lodges	356,163	198,792	97,157	97,368	4,527	
<u>Recreation Reserves</u>						
104060- Golf Course Improvement	-47,021	0	0	0	0	No
108038- Four Pad Arena Capital Reserve	688,112	728,576	765,559	803,393	842,097	Yes
110049- Four Pad Stabilization Reserve	282,109	289,225	295,877	302,682	309,644	Yes
Sub-total Recreation Reserves	923,201	1,017,801	1,061,436	1,106,075	1,151,741	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,227,626	1,258,575	1,287,523	1,317,136	1,348,086	No
112214- Social Services Initiative Fund	16,838	17,263	17,660	0	0	One-Time
112218- Early Years System Reserve	3,322,586	3,295,158	709,690	0	0	One-Time
Sub-total Social Services	4,567,051	4,570,997	2,014,873	1,317,136	1,348,086	
Sub-total Healthy and Safe Communities	11,491,155	10,717,030	8,921,110	6,834,277	6,664,392	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	23,687	28,800	29,462	30,140	30,833	Yes
112219- Public Health Services Reserves	264,611	271,285	277,525	0	0	One-Time
Sub-total Public Health	288,298	300,085	306,987	30,140	30,833	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	562,187	539,383	582,134	625,868	164,858	Yes
106006- Library Collections	1,016,570	1,011,193	990,966	933,344	980,098	Yes
106007- Library General Development	1,279,883	916,690	885,682	895,937	532,174	Yes
106008- Library Major Capital Projects	2,020,044	1,829,814	1,051,573	326,238	145,602	Yes
106009- Summer Reading Program	596,707	507,913	458,905	469,460	480,257	Yes
106011- Redeployment & Training Fund	513,932	394,982	224,020	229,172	234,443	Yes

City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
106012- Youth Programming Reserve	80,868	82,908	70,191	71,805	73,457	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	890,990	974,122	1,097,677	495,794	608,347	Yes
106014- Library-Computer Reserve Fund	482,514	642,308	396,114	551,892	711,253	Yes
106015- Library Donations Reserve	21,275	23,779	24,326	24,885	25,458	Yes
106110- Special Gift Fund	2,271,234	1,900,425	1,895,446	1,965,218	2,038,479	One- Time
106130- K McLaren Memorial Fund	48,472	42,095	43,063	44,054	45,067	One- Time
106152- Waterdown Library Fund	47,503	48,701	49,821	50,967	52,139	One- Time
Sub-total Library Reserves	9,832,177	8,914,313	7,769,917	6,684,634	6,091,633	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	443,595	789,980	808,542	948,518	1,091,714	Yes
112217- Airport Joint Marketing Reserve Fund	239,428	380,664	378,086	436,139	596,678	Yes
Sub-total Airport Reserves	683,023	1,170,644	1,186,628	1,384,658	1,688,392	
<u>Culture Reserve</u>						
100036- Auchmar Estates - Repairs	9,535	0	0	0	0	CLOSED
104080- Reserve For Various Museums	287,902	326,701	349,388	372,596	396,338	Yes
108044- Public Art Reserve	965,257	1,177,480	1,377,528	1,582,178	1,791,534	Yes
108049- Downtown Public Art	828,765	56,576	7,303	7,471	7,642	Yes
Sub-total Culture Reserve	2,091,460	1,560,757	1,734,219	1,962,245	2,195,515	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,691,250	3,784,357	3,871,397	3,960,439	4,051,529	Yes
108042- Red Hill Business Park Reserve	6,758,048	6,827,671	875,863	896,008	916,616	One-Time
110060- Shovel Ready Industrial Land Reserve	4,219,698	4,326,134	4,425,635	4,527,425	4,631,556	One-Time
110086- Development Fees Stabilization	6,812,948	8,333,308	8,090,029	8,276,100	8,466,450	Yes
117012- Developer Deposits - Roads (SC)	938,990	962,675	0	0	0	One- Time
Sub-total Development Related Reserves	22,420,933	24,234,146	17,262,924	17,659,972	18,066,151	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	427,631	438,418	448,501	458,817	469,370	Yes
102047- Community Heritage Program Reserve	138,021	129,565	107,257	79,379	50,860	One-Time
102048- Main Street Program Reserve	1,218,092	1,248,817	1,075,240	240,195	0	Yes
102049- Hamilton Community Heritage Fund	103,894	102,467	44,134	35,034	25,725	Yes
108036- Downtown Hamilton Capital Program	1,121,623	1,169,400	872,617	821,882	739,635	Yes
112006- LACAC Publications Reserve	16,082	0	0	0	0	CLOSED
112211- Heritage Studies Reserve	43,621	0	0	0	0	CLOSED
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	310,864	318,705	245,115	169,833	92,819	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,379,828	3,407,371	2,792,864	1,805,139	1,378,408	
<u>Economic Development</u>						
108060- Hamilton Technology Centre-Capital Repairs	3,972	0	0	0	0	CLOSED
112221- Economic Development Investment Reserve	1,749,156	1,443,270	1,182,047	855,209	824,304	Yes
112231- Conventions/Sports Events Reserve	275,278	442,948	475,895	472,173	473,424	Yes

**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
Sub-total Economic Development	2,028,406	1,886,218	1,657,942	1,327,383	1,297,728	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	1,666,376	8,715,160	7,142,290	7,901,537	8,187,976	Yes
100051- OPA 28 Fee Reserve	0	-2,734,445	-2,291,587	-1,838,544	-1,375,080	One- Time
108021- Parking Capital Reserve	6,082,438	5,648,095	7,288,705	7,572,668	7,984,542	Yes
115085- HMPS Cash in Lieu of Parking Reserve	487,503	640,200	654,925	669,988	685,398	Yes
Sub-total Planning-Other Reserves	8,236,318	12,269,010	12,794,332	14,305,649	15,482,835	
Sub-total Planning & Development Reserves	38,839,968	44,528,146	37,428,909	38,445,046	40,109,030	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	1,203,529	494,256	1,001,937	1,253,930	1,511,718	Yes
102025- First Ontario Concert Hall Reserve	185,666	393,220	503,414	616,143	630,314	Yes
Sub-total H.E.F. Reserves	1,389,195	887,477	1,505,351	1,870,072	2,142,032	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	940,954	1,405,921	1,438,257	1,471,337	1,505,178	Yes
104056- ISD (Investigative Services Division) Capital Reserve	6,789,385	152,797	0	0	0	One-Time
110065- Police Capital Expenditures	1,125,069	489,387	500,643	512,158	523,938	Yes
112029- Provision for Vacation Liability	1,500,099	1,537,937	1,573,310	1,609,496	1,646,514	Yes
112225- Police Rewards	185,613	200,316	204,924	209,637	214,458	Yes
Sub-total Police Reserves	10,541,120	3,786,358	3,717,133	3,802,627	3,890,088	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	0	75,687	120,434	126,238	132,176	Yes
Sub-total Farmers Market	0	75,687	120,434	126,238	132,176	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	123,311	149,632	137,647	108,379	168,274	Yes
Sub-total Cemeteries' Reserves	123,311	149,632	137,647	108,379	168,274	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	0	29,872	53,318	54,544	55,799	Yes
108039- General Facility Capital Reserve	38,470	114,395	117,026	119,717	122,471	Yes
108046- RCMP Lease-Capital Replacement	1,040,989	1,123,001	1,205,777	1,290,457	1,377,085	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	367,826	433,783	499,795	567,325	636,409	Yes
112209- 47 Guise St Reserve	156,248	169,689	183,202	197,024	211,165	Yes
112223- Ivor Wynne Community Fund	29,137	0	0	0	0	CLOSED
Sub-total Facilities	1,632,671	1,870,740	2,059,118	2,229,069	2,402,930	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	-143,538	208,432	385,181	596,340	610,055	Yes
112201- General Park, Marina and Waterfront Reserve	548,255	828,158	872,493	993,710	1,188,521	Yes
112202- Leash Free Park Reserve	205,736	169,683	132,144	93,741	54,455	Yes

**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
112224- Waterpark Operations Reserve	1,179,151	1,464,294	1,800,960	1,665,370	1,526,661	Yes
Sub-total Greenspace/Parks Reserves	1,789,605	2,670,566	3,190,777	3,349,160	3,379,691	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	1,755,056	1,800,179	1,841,583	1,883,939	1,927,270	One-Time
112203- Red Light Camera Project	7,860,995	6,083,035	3,973,742	2,896,399	1,883,789	No
112205- Winter Control	3,231,489	3,312,999	3,389,198	3,467,149	3,546,894	No
112272- Energy Conservation Initiative Reserve	3,792,042	4,730,017	4,246,283	4,906,486	5,573,367	Yes
Sub-total Public Works-Other Reserves	16,639,582	15,926,230	13,450,806	13,153,974	12,931,320	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	172,203	176,547	0	0	0	One-Time
108025- Transit Capital Reserve	221,599	279,978	205,497	311,374	419,685	Yes
108027- Province of Ontario Transit Capital Grant	2,963,178	0	0	0	0	One- Time
108045- Federal Public Transit Funds	45,652	61,098	62,503	63,941	65,411	One-Time
108047- Rapid Transit Capital Reserve	4,530,317	3,183,015	747,704	764,901	782,494	One-Time
Sub-total Transit Reserves	7,932,949	3,700,637	1,015,704	1,140,216	1,267,591	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,080,401	1,133,552	1,186,674	1,242,426	1,299,461	Yes
112270- Waste Management Recycling	4,555,980	4,858,399	2,516,748	1,752,790	1,477,010	No
112271- WM Facilities-Replace\Upgrade Reserve	2,990,354	3,273,981	2,239,667	2,291,179	2,343,876	Yes
Sub-total Waste Management Reserves	8,626,734	9,265,932	5,943,089	5,286,395	5,120,347	
Sub-total Public Works Reserves	36,744,852	33,583,737	25,797,141	25,267,194	25,270,152	
PROGRAM SPECIFIC RESERVES	109,126,764	102,792,833	85,566,982	83,060,229	84,330,335	

HEALTHY & SAFE COMMUNITIES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	167,135	170,865	73,645	0	0	One-Time
110041- Social Housing Stabilization Reserve	2,098,822	1,626,302	261,693	0	0	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	271,234	280,074	337,090	16,106	67,051	Yes
112009- Municipal Down Payment Assistance Program	366,293	375,532	384,169	393,005	402,044	One-Time
112239- Federal Housing Initiatives	358,836	367,887	14,231	14,559	14,894	One-Time
112244- Social Housing Transition Reserve	107,991	110,715	62,687	29,551	30,231	One-Time
112248- Social Housing Capital Reserve	799,520	898,894	0	0	0	One-Time
112252- Supplement/Housing Allowance Reserve	450,321	461,680	472,298	483,161	494,274	One-Time
112254- Revolving Home Ownership Reserve	1,024,588	637,492	702,729	364,867	69,809	Yes
112256- Affordable Housing Property Reserve	0	0	3,439,100	3,012,449	3,081,736	Yes
Sub-total Housing Reserves	5,644,740	4,929,441	5,747,644	4,313,698	4,160,038	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	356,163	198,792	97,157	97,368	4,527	Yes
Sub-total Lodges	356,163	198,792	97,157	97,368	4,527	
<u>Recreation Reserves</u>						
104060- Golf Course Improvement	-47,021	0	0	0	0	No
108038- Four Pad Arena Capital Reserve	688,112	728,576	765,559	803,393	842,097	Yes
110049- Four Pad Stabilization Reserve	282,109	289,225	295,877	302,682	309,644	Yes
Sub-total Recreation Reserves	923,201	1,017,801	1,061,436	1,106,075	1,151,741	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,227,626	1,258,575	1,287,523	1,317,136	1,348,086	No
112214- Social Services Initiative Fund	16,838	17,263	17,660	0	0	One-Time
112218- Early Years System Reserve	3,322,586	3,295,158	709,690	0	0	One-Time
Sub-total Social Services	4,567,051	4,570,997	2,014,873	1,317,136	1,348,086	
Sub-total Healthy and Safe Communities	11,491,155	10,717,030	8,921,110	6,834,277	6,664,392	

City of Hamilton 2018 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:	<p>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.</p> <p>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.</p> <p>January 17 2019, Council approved Report HSC19001 to add accessibility modifications for low income homeowners as required in accordance with current community needs, current repair costs, and the funds available for the program to the Emergency Repair Program, as well as increasing the maximum grant amount to \$10,000.</p>
Sustainable:	One-Time

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		210,423	167,135	170,865	73,645	0
Add						
Interest Earned		4,363	3,730	2,780	837	0
		4,363	3,730	2,780	837	0
Less						
Emergency Home Repairs	CS11017(d)	47,651	0	0	0	0
Emergency Home Repairs	CS11017(d)/ HSC19001	0	0	100,000	74,483	0
		47,651	0	100,000	74,483	0
Ending Balance		167,135	170,865	73,645	0	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	0	2,098,822	1,626,302	261,693	0
Add					
Interest Earned	0	52,940	21,465	2,975	0
Program Operating Surplus	2,098,822	0	0	0	0
	2,098,822	52,940	21,465	2,975	0
Less					
2018 Recover DC Exemptions (Project Id-2051580510)	FCS17060(b)	0	525,460	0	0
2019 Recover DC Exemptions (Project Id-2051580510)	FCS17060(b)	0	0	1,386,074	0
2020 Recover DC Exemptions (Project Id-2051580510)	FCS17060(b)	0	0	0	264,669
	0	525,460	1,386,074	264,669	0
Ending Balance	2,098,822	1,626,302	261,693	0	0

City of Hamilton 2018 Reserve Report

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

Reserve Number: 110052

Date Established: May 27th, 2015 - CES15019

Source of Funds: Conditional Loan Repayments

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

Target Balance: N/A

Comments: Must be used for the Ontario Renovates Program.

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	65,412	271,234	280,074	337,090	16,106
Add					
Interest Earned	2,862	6,864	7,017	4,016	945
Loan Repayments	202,960	1,975	50,000	50,000	50,000
	205,822	8,839	57,017	54,016	50,945
Less					
To maintain programming with reduced Fed/Prov funding	0	0	0	375,000	0
	0	0	0	375,000	0
Ending Balance	271,234	280,074	337,090	16,106	67,051

City of Hamilton 2018 Reserve Report

Reserve Name:	112009- Municipal Down Payment Assistance Program
Reserve Number:	112009
Date Established:	May 24th, 2006 SSC06012
Source of Funds:	The program is sustainable through repayments which are reinvested into a revolving loan fund to be used to provide down payment assistance for other eligible households.
Purpose:	To deliver a Municipal Down Payment Assistance Program, identical to the IAH-E Home ownership Component, and administered in accordance with the program guidelines.
Target Balance:	N/A - One-Time Funding
Comments:	In August 2018, the reserve was repurposed into a Municipal Down Payment Assistance Program identical to the IAH-E program, and shares the pool of eligible applicants. Assistance is provided in the form of a 20-year forgivable loan in the maximum amount of 10% of the purchase price. If the participant no longer meets the program requirements prior to 20 years, the loan is repaid to the City of Hamilton along with a percentage of the capital gains. These funds are deposited back into the Revolving Loan Fund to provide assistance for other eligible households. With changes in the housing market it is recommended that the General Manager of Healthy and Safe Communities Department be authorized to review and amend the maximum purchase price and maximum household income level or the MDPAP a minimum of every three years. The reserve was not spent in 2018 for the Municipal Down Payment Assistance Program due to housing market conditions relative to the program criteria. Prefer to hold longer to enable down payment assistance for qualifying households purchasing social housing single detached units being sold as part of long term strategic portfolio management.
Sustainable:	One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	358,193	366,293	375,532	384,169	393,005
Add					
Interest Earned	8,099	9,239	8,637	8,836	9,039
	8,099	9,239	8,637	8,836	9,039
Ending Balance	366,293	375,532	384,169	393,005	402,044

City of Hamilton 2018 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. HSC18050 Rapid Re-Housing Program (Hotel) Housing Allowances was approved and funding for this program is in the amount of \$358K.
Sustainable:	One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	350,902	358,836	367,887	14,231	14,559
Add					
Interest Earned	7,934	9,051	4,344	327	335
	7,934	9,051	4,344	327	335
Less					
Delivery of Rapid Re-Housing	0	0	358,000	0	0
	0	0	358,000	0	0
Ending Balance	358,836	367,887	14,231	14,559	14,894

City of Hamilton 2018 Reserve Report

Reserve Name: 112244- Social Housing Transition Reserve

Reserve Number: 112244

Date Established: 2001

Source of Funds: Federal Government Contribution

Purpose: To cover costs associated with the download of housing to Service Manager. It is to cover equipment purchase, office space, supplies and other administrative costs incurred.

Target Balance: N/A - One-Time Funding

Comments: In the past, the funds have been used to fund the administration of Social Housing Projects In Difficulty, such as First Place. In April 2013, the Province allocated \$208,425 in unbudgeted funding for housing related costs at the discretion of the municipality. This funding was transferred to this reserve. Council approved the development and purchase of a software program for social housing (CS13033), in collaboration with other Municipal Service Managers. The reserve will be closed after disbursement of funds.

Sustainable: One-Time

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	147,607	107,991	110,715	62,687	29,551
Add					
Interest Earned	2,786	2,724	1,971	1,049	680
	2,786	2,724	1,971	1,049	680
Less					
Housing Collaborative Initiative	42,402	0	50,000	34,184	0
	42,402	0	50,000	34,184	0
Ending Balance	107,991	110,715	62,687	29,551	30,231

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		781,842	799,520	898,894	0	0
Add						
Interest Earned		17,679	21,153	10,220	0	0
		17,679	21,153	10,220	0	0
Less						
Halam Park	CS13004	0	-50,000	0	0	0
405 York Blvd	CES15022	0	-28,220	0	0	0
Co-ordinated Access System for Social Housing	CES14052(d)	0	0	909,113	0	0
		0	-78,220	909,113	0	0
Ending Balance		799,520	898,894	0	0	0

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

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

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	593,277	450,321	461,680	472,298	483,161
Add					
Interest Earned	13,415	11,359	10,619	10,863	11,113
	13,415	11,359	10,619	10,863	11,113
Less					
Rent Supplements	156,371	0	0	0	0
	156,371	0	0	0	0
Ending Balance	450,321	461,680	472,298	483,161	494,274

City of Hamilton 2018 Reserve Report

Reserve Name: 112254- Revolving Home Ownership Reserve

Reserve Number: 112254

Date Established: Sept 16,2009 CS09060(d)

Source of Funds: Provincial and Federal governments

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

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

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

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

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	563,559	1,024,588	637,492	702,729	364,867
Add					
Interest Earned	17,955	21,605	15,237	12,138	4,942
Repayment of loans by participants	443,075	267,929	250,000	250,000	300,000
	461,029	289,534	265,237	262,138	304,942
Less					
Down Payment Assistance	0	676,630	200,000	600,000	600,000
	0	676,630	200,000	600,000	600,000
Ending Balance	1,024,588	637,492	702,729	364,867	69,809

City of Hamilton 2018 Reserve Report

Reserve Name: 112256- Affordable Housing Property Reserve

Reserve Number: 112256

Date Established: May 13, 2019 (PED17219)

Source of Funds: Net proceeds from sale of properties identified for affordable housing.

Purpose: For use exclusively for new affordable housing development purposes, and all costs related to due diligence, and implementing strategies outlined.

Target Balance: N/A

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	0	0	0	3,439,100	3,012,449
Add					
Interest Earned	0	0	39,100	73,349	69,286
Sale of Lands	0	0	3,500,000	1,500,000	2,500,000
	0	0	3,539,100	1,573,349	2,569,286
Less					
Disposition Implementation Costs	0	0	100,000	2,000,000	2,500,000
	0	0	100,000	2,000,000	2,500,000
Ending Balance	0	0	3,439,100	3,012,449	3,081,736

City of Hamilton 2018 Reserve Report

Reserve Name: 110042- Lodges Infrastructure Reserve

Reserve Number: 110042

Date Established: April 8, 2015 GIC 15-004

Source of Funds: Annual Contribution from Operating Budget

Purpose: Infrastructure replacement and improvements for both Wentworth and Macassa Lodges.

Target Balance: To be Determined

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		255,426	356,163	198,792	97,157	97,368
Add						
Interest Earned		9,565	10,256	3,365	2,212	1,158
From Operating Budget	Operating Budget	750,000	750,000	750,000	750,000	750,000
Capital Closing		7,172	0	0	0	0
Transfer from ML - Call Bell System (6301551508)		0	2,374	0	0	0
		766,737	762,629	753,365	752,212	751,158
Less						
Wentworth Lodge – Replacement of Tub & Shower facilities	CES17023	517,000	0	0	0	0
Wentworth Lodge – Tub Room Renovations		3,000	0	0	0	0
Wentworth Lodge – Exterior Walls – Batten Repair	2018 Capital	110,000	470,000	0	0	0
Macassa Lodge – Chiller Energy Efficiency Upgrade	2018 Capital	36,000	166,000	0	0	0
Wentworth Lodge – 1989 Wing Roof Replacement	2018 Capital	0	70,000	332,000	0	0
Macassa Lodge - Roof Replacement	2018 Capital	0	70,000	253,000	0	0
Wentworth Lodge – Bed Replacement	2018 Capital	0	34,000	0	0	0
ML & WL - Annual Resident Care Equipment Replacement	2018 Capital	0	110,000	80,000	60,000	155,000
WL - Main Entrance Redesign	2019 Capital	0	0	50,000	0	0
ML - D wing refurbishment	2019 Capital	0	0	60,000	0	0
WL - Exhaust & Supply (Dish Room/Physio & Salon)	2019 Capital	0	0	25,000	193,000	0
WL - Served Retrofit (Cabinet&Counter Replacement)	2019 Capital	0	0	30,000	198,000	0
WL - Radiant Heating Panel/Thermostat Controls	2019 Capital	0	0	25,000	132,000	0
ML - Security system		0	0	0	99,000	0
ML - Building components study		0	0	0	60,000	0
ML - Circulation pumps		0	0	0	10,000	399,000
ML & WL - Parking Lot Resurfacing		0	0	0	0	15,000
ML - carpet removal		0	0	0	0	275,000
		666,000	920,000	855,000	752,000	844,000
Ending Balance		356,163	198,792	97,157	97,368	4,527

City of Hamilton 2018 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: Golf Operating were moved from Public Works to Healthy and Safe Communities(HSC) in 2019. HSC has recommended this Reserve for closure.

Sustainable: No

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	-45,981	-47,021	0	0	0
Add					
Interest Earned	-1,040	-1,186	0	0	0
Provision For Golf Courses	0	48,207	0	0	0
	-1,040	47,021	0	0	0
Ending Balance	-47,021	0	0	0	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>
Beginning Balance			628,424	688,112	728,576
Add					
Interest Earned			14,349	17,918	16,987
Provision for Capital Replacement	Operating Budget		125,000	99,996	99,996
			139,349	117,914	116,983
Less					
Capital Expenditures			79,660	77,450	80,000
			79,660	77,450	80,000
Ending Balance			688,112	728,576	765,559
			803,393	842,097	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	275,871	282,109	289,225	295,877	302,682
Add					
Interest Earned	6,238	7,116	6,652	6,805	6,962
	6,238	7,116	6,652	6,805	6,962
Ending Balance	282,109	289,225	295,877	302,682	309,644

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		1,310,239	1,227,626	1,258,575	1,287,523	1,317,136
Add						
Interest Earned		21,537	30,949	28,947	29,613	30,950
		21,537	30,949	28,947	29,613	30,950
Less						
Additions Services Initiative	CS10086a	5,696	0	0	0	0
OW Caseload Contingency plan Phase 2 & 3	CS09021f/g	98,454	0	0	0	0
		104,150	0	0	0	0
Ending Balance		1,227,626	1,258,575	1,287,523	1,317,136	1,348,086

City of Hamilton 2018 Reserve Report

Reserve Name: 112214- Social Services Initiative Fund

Reserve Number: 112214

Date Established: 2006

Source of Funds: Seed funding from Provincial One-time Grant

Purpose: To fund urgent temporary/finite program requirements (e.g.. Emergency Shelter) and recommendations from Poverty Roundtable.

Target Balance: N/A - One-Time Funding

Comments: Mitigation option to assist with Provincial Funding shortfalls

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		16,467	16,838	17,263	17,660	0
Add						
Interest Earned		914	425	397	201	0
From Downtown Housing Reserve Closure	FCS17070	23,958	0	0	0	0
		24,872	425	397	201	0
Less						
YMCA Traditional Living Program	CES17027	24,500	0	0	0	0
Mitigation option to assist with Provincial Funding shortfalls		0	0	0	17,861	0
		24,500	0	0	17,861	0
Ending Balance		16,838	17,263	17,660	0	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		4,103,527	3,322,586	3,295,158	709,690	0
Add						
Interest Earned		83,233	82,239	45,532	8,069	0
		83,233	82,239	45,532	8,069	0
Less						
Fund Best Start Initiatives		864,174	109,667	0	0	0
785 Britannia Ave Purchase	Motion Feb 14/18	0	0	2,131,000	0	0
Ancaster Arts Centre Children's Space	PW Summer 2019	0	0	500,000	0	0
Mitigation option to assist with Provincial Funding shortfalls		0	0	0	717,759	0
		864,174	109,667	2,631,000	717,759	0
Ending Balance		3,322,586	3,295,158	709,690	0	0

PUBLIC HEALTH SERVICES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	23,687	28,800	29,462	30,140	30,833	Yes
112219- Public Health Services Reserves	264,611	271,285	277,525	0	0	One-Time
Sub-total Public Health	288,298	300,085	306,987	30,140	30,833	

City of Hamilton 2018 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 2020.

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	23,163	23,687	28,800	29,462	30,140
Add					
Interest Earned	524	597	662	678	693
Surplus funds from Conferences	0	4,516	0	0	0
	524	5,113	662	678	693
Ending Balance	23,687	28,800	29,462	30,140	30,833

City of Hamilton 2018 Reserve Report

Reserve Name: 112219- Public Health Services Reserves

Reserve Number: 112219

Date Established: Oct 24, 2007 BOH07051

Source of Funds: None

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

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

Target Balance: One-Time Funding

Comments:

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	258,760	264,611	271,285	277,525	0
Add					
Interest Earned	5,851	6,674	6,240	3,155	0
	5,851	6,674	6,240	3,155	0
Less					
2019 Provincial Budget Funding Shortfall	0	0	0	280,680	0
	0	0	0	280,680	0
Ending Balance	264,611	271,285	277,525	0	0

LIBRARY SERVICES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	562,187	539,383	582,134	625,868	164,858	Yes
106006- Library Collections	1,016,570	1,011,193	990,966	933,344	980,098	Yes
106007- Library General Development	1,279,883	916,690	885,682	895,937	532,174	Yes
106008- Library Major Capital Projects	2,020,044	1,829,814	1,051,573	326,238	145,602	Yes
106009- Summer Reading Program	596,707	507,913	458,905	469,460	480,257	Yes
106011- Redeployment & Training Fund	513,932	394,982	224,020	229,172	234,443	Yes
106012- Youth Programming Reserve	80,868	82,908	70,191	71,805	73,457	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	890,990	974,122	1,097,677	495,794	608,347	Yes
106014- Library-Computer Reserve Fund	482,514	642,308	396,114	551,892	711,253	Yes
106015- Library Donations Reserve	21,275	23,779	24,326	24,885	25,458	Yes
106110- Special Gift Fund	2,271,234	1,900,425	1,895,446	1,965,218	2,038,479	One- Time
106130- K McLaren Memorial Fund	48,472	42,095	43,063	44,054	45,067	One- Time
106152- Waterdown Library Fund	47,503	48,701	49,821	50,967	52,139	One- Time
Sub-total Library Reserves	9,832,177	8,914,313	7,769,917	6,684,634	6,091,633	

City of Hamilton 2018 Reserve Report

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

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	500,188	562,187	539,383	582,134	625,868
Add					
Interest Earned	11,413	13,644	12,751	13,734	8,990
Provision for Mobile Equipment	30,000	30,000	30,000	30,000	30,000
Repay Energy Retrofit from Savings	14,537	14,948	0	0	0
Capital Closing	6,049	0	0	0	0
	61,998	58,592	42,751	43,734	38,990
Less					
Courier Van	0	81,396	0	0	0
Vehicle & Bookmobile Purchases	0	0	0	0	500,000
	0	81,396	0	0	500,000
Ending Balance	562,187	539,383	582,134	625,868	164,858

Board Feb 2018

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		909,793	1,016,570	1,011,193	990,966	933,344
Add						
Interest Earned		20,875	25,399	22,763	21,878	21,754
RFID Provision		25,000	25,000	25,000	25,000	25,000
Repay Energy Retrofit from Savings		43,006	44,224	0	0	0
Capital Closing		17,896	0	0	0	0
		106,777	94,623	47,763	46,878	46,754
Less						
Library Materials Purchases	Board April 2018	0	100,000	0	0	0
Binbrook Materials	Board Sept 2016	0	0	67,990	0	0
Valley Park Materials	Board Sept 2016	0	0	0	104,500	0
		0	100,000	67,990	104,500	0
Ending Balance		1,016,570	1,011,193	990,966	933,344	980,098

City of Hamilton 2018 Reserve Report

Reserve Name: 106007- Library General Development

Reserve Number: 106007

Date Established: Nov 21, 2001

Source of Funds: Contributions from Operating Fund

Purpose: To smooth out the impact of General Development costs on the operating budget.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	1,703,334	1,279,883	916,690	885,682	895,937
Add					
Interest Earned	32,201	19,524	20,492	20,256	16,237
Printer revenue, mobile equipment and grounds provision	138,159	160,136	150,000	150,000	150,000
Repay Energy Retrofit from Savings	15,197	0	0	0	0
From Operating Surplus	166,820	37,146	0	0	0
Capital Closing	21,171	0	0	0	0
	373,549	216,807	170,492	170,256	166,237
Less					
Dundas Renovation	348,000	0	0	0	0
Central Windows Board Sept 2016	300,000	0	0	0	0
Library Facilities Furniture	149,000	0	0	0	0
Greenville Branch Board Sept 2016	0	200,000	0	0	0
Printing Solution Board April 2018	0	170,000	0	0	0
Valley Park Construction Board Sept 2016	0	210,000	0	160,000	0
Binbrook Furniture Board Jan 2016	0	0	21,500	0	0
Logo Brand Implement Board June 2014	0	0	80,000	0	0
Digitize Project Equipment Board	0	0	100,000	0	0
Funds Earmarked for Saltfleet	0	0	0	0	530,000
	797,000	580,000	201,500	160,000	530,000
Ending Balance	1,279,883	916,690	885,682	895,937	532,174

City of Hamilton 2018 Reserve Report

Reserve Name: 106008- Library Major Capital Projects

Reserve Number: 106008

Date Established: Nov 21, 2001

Source of Funds: Contributions from Operating Fund

Purpose: Provision for Library Capital Projects

Target Balance: To Be Reviewed

Comments: A portion of the proceeds from the sale of land were allocated for future capital projects.

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		1,332,165	2,020,044	1,829,814	1,051,573	326,238
Add						
Interest Earned		25,074	50,770	32,759	15,665	5,364
Provision for Grounds Repair		9,000	9,000	9,000	9,000	0
Land Sale		1,000,000	0	0	0	0
Capital Closing		76,876	0	0	0	0
		1,110,950	59,770	41,759	24,665	5,364
Less						
Library Facilities Update (Furniture)	Board Dec 2011	101,000	0	0	0	0
Local Branch Improvements	Board Feb 2017	287,071	0	0	0	0
Rural Service Model Project	Board Mar 2017	35,000	0	0	0	0
Valley Park Library Expansion	Board Sept 2016	0	200,000	0	0	0
Carlisle Branch Expansion	Board Mar 2018	0	50,000	200,000	750,000	0
New Library Greenville	Board Sept 2016	0	0	150,000	0	0
Binbrook Library Branch	Board Sept 2013	0	0	470,000	0	0
Funds Earmarked for Sherwood		0	0	0	0	186,000
		423,071	250,000	820,000	750,000	186,000
Ending Balance		2,020,044	1,829,814	1,051,573	326,238	145,602

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	532,936	596,707	507,913	458,905	469,460
Add					
Interest Earned	12,307	13,835	10,992	10,555	10,798
Capital Closing	15,122	0	0	0	0
Repay Energy Retrofit from Savings	36,342	37,371	0	0	0
	63,771	51,206	10,992	10,555	10,798
Less					
Children's Computer Replacement	0	140,000	0	0	0
Emergent Readers Project	0	0	60,000	0	0
	0	140,000	60,000	0	0
Ending Balance	596,707	507,913	458,905	469,460	480,257

City of Hamilton 2018 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

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	528,038	513,932	394,982	224,020	229,172
Add					
Interest Earned	11,505	11,050	7,038	5,152	5,271
	11,505	11,050	7,038	5,152	5,271
Less					
Project Closing	25,612	0	0	0	0
Staff Scheduling Project	0	65,000	0	0	0
Events Management Software	0	65,000	0	0	0
RedBook HPL Transition	0	0	178,000	0	0
	25,612	130,000	178,000	0	0
Ending Balance	513,932	394,982	224,020	229,172	234,443

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	91,151	80,868	82,908	70,191	71,805
Add					
Interest Earned	2,061	2,040	1,741	1,614	1,652
	2,061	2,040	1,741	1,614	1,652
Less					
Youth Services Renewal	12,344	0	14,458	0	0
	12,344	0	14,458	0	0
Ending Balance	80,868	82,908	70,191	71,805	73,457

Board Dec 2015

City of Hamilton 2018 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>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	871,289	890,990	974,122	1,097,677	495,794
Add					
Interest Earned	19,701	22,474	23,555	18,117	12,553
Provision for AODA	0	60,658	100,000	100,000	100,000
	19,701	83,133	123,555	118,117	112,553
Less					
Valley Park Construction	0	0	0	720,000	0
	0	0	0	720,000	0
Ending Balance	890,990	974,122	1,097,677	495,794	608,347

Board Sept 2016

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	301,812	482,514	642,308	396,114	551,892
Add					
Interest Earned	6,831	12,171	11,806	10,778	14,361
Capital Closing	1,381	0	0	0	0
Provision for Computers	172,489	147,624	145,000	145,000	145,000
	180,701	159,795	156,806	155,778	159,361
Less					
Digitization-Online Access	0	0	13,000	0	0
Radio Frequency Identification	0	0	390,000	0	0
	0	0	403,000	0	0
Ending Balance	482,514	642,308	396,114	551,892	711,253

City of Hamilton 2018 Reserve Report

Reserve Name: 106015- Library Donations Reserve

Reserve Number: 106015

Date Established: December 21, 2016 (HPL Board)

Source of Funds: Undesignated donations received annually

Purpose: The establishment of a donations reserve fund will enable the Library to better manage the way it utilizes cash donations.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	4,233	21,275	23,779	24,326	24,885
Add					
Interest Earned	354	537	547	559	572
Donations	16,689	1,967	0	0	0
	17,043	2,503	547	559	572
Ending Balance	21,275	23,779	24,326	24,885	25,458

City of Hamilton 2018 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

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	0	2,271,234	1,900,425	1,895,446	1,965,218
Add					
Interest Earned	0	99,165	95,021	94,772	98,261
Transfer of Trust Funds	2,271,234	0	0	0	0
	2,271,234	99,165	95,021	94,772	98,261
Less					
HCF Administration Fees	0	24,895	25,000	25,000	25,000
Accounting Adjustment - Cost Reporting	0	445,079	0	0	0
Dundas Renovations	0	0	75,000	0	0
	0	469,974	100,000	25,000	25,000
Ending Balance	2,271,234	1,900,425	1,895,446	1,965,218	2,038,479

Board Sept 2014

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	0	48,472	42,095	43,063	44,054
Add					
Interest Earned	0	2,771	968	990	1,013
Transfer of Trust Funds	48,472	0	0	0	0
	48,472	2,771	968	990	1,013
Less					
HCF Admin Fees	0	271	0	0	0
Accounting Adjustment - Cost Reporting	0	8,877	0	0	0
	0	9,148	0	0	0
Ending Balance	48,472	42,095	43,063	44,054	45,067

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	0	47,503	48,701	49,821	50,967
Add					
Interest Earned	0	1,198	1,120	1,146	1,172
Transfer of Trust Funds	47,503	0	0	0	0
	47,503	1,198	1,120	1,146	1,172
Ending Balance	47,503	48,701	49,821	50,967	52,139

PLANNING & DEVELOPMENT

***2018 Reserve Report With
2019- 2021 Projections***



**City of Hamilton
2018 Reserve Report
Reserve Balances**

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	443,595	789,980	808,542	948,518	1,091,714	Yes
112217- Airport Joint Marketing Reserve Fund	239,428	380,664	378,086	436,139	596,678	Yes
Sub-total Airport Reserves	683,023	1,170,644	1,186,628	1,384,658	1,688,392	
<u>Culture Reserve</u>						
100036- Auchmar Estates - Repairs	9,535	0	0	0	0	CLOSED
104080- Reserve For Various Museums	287,902	326,701	349,388	372,596	396,338	Yes
108044- Public Art Reserve	965,257	1,177,480	1,377,528	1,582,178	1,791,534	Yes
108049- Downtown Public Art	828,765	56,576	7,303	7,471	7,642	Yes
Sub-total Culture Reserve	2,091,460	1,560,757	1,734,219	1,962,245	2,195,515	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,691,250	3,784,357	3,871,397	3,960,439	4,051,529	Yes
108042- Red Hill Business Park Reserve	6,758,048	6,827,671	875,863	896,008	916,616	One-Time
110060- Shovel Ready Industrial Land Reserve	4,219,698	4,326,134	4,425,635	4,527,425	4,631,556	One-Time
110086- Development Fees Stabilization	6,812,948	8,333,308	8,090,029	8,276,100	8,466,450	Yes
117012- Developer Deposits - Roads (SC)	938,990	962,675	0	0	0	One- Time
Sub-total Development Related Reserves	22,420,933	24,234,146	17,262,924	17,659,972	18,066,151	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	427,631	438,418	448,501	458,817	469,370	Yes
102047- Community Heritage Program Reserve	138,021	129,565	107,257	79,379	50,860	One-Time
102048- Main Street Program Reserve	1,218,092	1,248,817	1,075,240	240,195	0	Yes
102049- Hamilton Community Heritage Fund	103,894	102,467	44,134	35,034	25,725	Yes
108036- Downtown Hamilton Capital Program	1,121,623	1,169,400	872,617	821,882	739,635	Yes
112006- LACAC Publications Reserve	16,082	0	0	0	0	CLOSED
112211- Heritage Studies Reserve	43,621	0	0	0	0	CLOSED
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	310,864	318,705	245,115	169,833	92,819	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,379,828	3,407,371	2,792,864	1,805,139	1,378,408	
<u>Economic Development</u>						
108060- Hamilton Technology Centre-Capital Repairs	3,972	0	0	0	0	CLOSED
112221- Economic Development Investment Reserve	1,749,156	1,443,270	1,182,047	855,209	824,304	Yes
112231- Conventions/Sports Events Reserve	275,278	442,948	475,895	472,173	473,424	Yes
Sub-total Economic Development	2,028,406	1,886,218	1,657,942	1,327,383	1,297,728	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	1,666,376	8,715,160	7,142,290	7,901,537	8,187,976	Yes
100051- OPA 28 Fee Reserve	0	-2,734,445	-2,291,587	-1,838,544	-1,375,080	One- Time
108021- Parking Capital Reserve	6,082,438	5,648,095	7,288,705	7,572,668	7,984,542	Yes
115085- HMPS Cash in Lieu of Parking Reserve	487,503	640,200	654,925	669,988	685,398	Yes
Sub-total Planning-Other Reserves	8,236,318	12,269,010	12,794,332	14,305,649	15,482,835	
Sub-total Planning & Development Reserves	38,839,968	44,528,146	37,428,909	38,445,046	40,109,030	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	350,424	443,595	789,980	808,542	948,518
Add					
Interest Earned	9,033	13,425	18,174	19,976	23,196
Rental Revenue HIA (25% OF Previous Year's Rent)	84,137	132,960	0	0	0
Surplus Money in Lieu of Property Taxes	0	200,000	0	0	0
Rental Revenue HIA (75% OF Previous Year's Rent)	0	0	446,388	300,000	300,000
	93,171	346,385	464,562	319,976	323,196
Less					
Forecasted Project Funding	0	0	180,000	180,000	180,000
Capital Project Funding	0	0	266,000	0	0
	0	0	446,000	180,000	180,000
Ending Balance	443,595	789,980	808,542	948,518	1,091,714

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		251,220	239,428	380,664	378,086	436,139
Add						
Interest Earned		5,831	8,275	8,626	9,257	11,742
Rental Revenue HIA		84,137	132,960	148,796	148,796	148,796
		89,969	141,235	157,422	158,053	160,538
Less						
Joint Marketing Initiatives-2016/2017	PED16211	101,760	0	0	0	0
Joint Marketing Initiatives- 2018	PED18111	0	0	160,000	0	0
Joint Marketing Initiatives- 2020		0	0	0	100,000	0
		101,760	0	160,000	100,000	0
Ending Balance		239,428	380,664	378,086	436,139	596,678

City of Hamilton 2018 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: CLOSED
Comments: CLOSED as part of FCS18064
Sustainable: CLOSED

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	9,324	9,535	0	0	0
Add					
Interest Earned	211	0	0	0	0
	<u>211</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Less					
Reserve Closure to 104080	0	9,535	0	0	0
	<u>0</u>	<u>9,535</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>9,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		389,075	287,902	326,701	349,388	372,596
Add						
Interest Earned		6,489	7,612	7,687	8,208	8,742
Museum Revenues/Donations		22,338	21,652	15,000	15,000	15,000
Reserve Closure #100036	FCS18064	0	9,535	0	0	0
		28,828	38,799	22,687	23,208	23,742
Less						
Fieldcote Memorial Expansion	PED17023	130,000	0	0	0	0
		130,000	0	0	0	0
Ending Balance		287,902	326,701	349,388	372,596	396,338

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>
Beginning Balance			765,088	965,257	1,177,480
Add					
Interest Earned			19,930	28,685	29,049
From Operating	GIC-16-003		171,000	171,000	171,000
Project Closings			9,240	32,538	0
			200,169	232,223	200,049
Less					
Waterdown Memorial Park Skating Loop			0	20,000	0
			0	20,000	0
Ending Balance			965,257	1,177,480	1,377,528
			1,582,178	1,791,534	

City of Hamilton 2018 Reserve Report

Reserve Name: 108049- Downtown Public Art

Reserve Number: 108049

Date Established: Feb 22, 2012 FCS12015

Source of Funds: The new expanded Downtown Hamilton Community Improvement Project Area (CIPA) is exempted dollar for dollar (up to a max of 10% of the calculated Development Charge(DC), with an annual limit of \$250K) from DC's, with the exemption being applied after any and all other credits and exemptions have been applied.

Purpose:

Target Balance: Reserve Ceiling \$1 million.

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		439,932	828,765	56,576	7,303	7,471
Add						
Interest Earned		5,435	-3,093	726	168	172
From Development Charges-Deferral Agreements		490,442	167,254	0	0	0
		495,877	164,161	726	168	172
Less						
King William Art Walk	PED17024	100,000	0	0	0	0
Graffiti Management Initiative	PED17022	7,043	0	0	0	0
Capital Projects	PED18061	0	936,350	0	0	0
Summers Lane Reconstruction	2019 Capital	0	0	50,000	0	0
		107,043	936,350	50,000	0	0
Ending Balance		828,765	56,576	7,303	7,471	7,642

City of Hamilton 2018 Reserve Report

Reserve Name: 100045- Services for New Subdivisions

Reserve Number: 100045

Date Established: 1964

Source of Funds: Sale of 1 foot (0.3 metres) reserves.

Purpose: To finance City's share of services in subdivisions for installation of roads, catch basins, curbs and walks, fencing , trees, street lighting.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	3,609,631	3,691,250	3,784,357	3,871,397	3,960,439
Add					
Interest Earned	81,619	93,107	87,040	89,042	91,090
	81,619	93,107	87,040	89,042	91,090
Ending Balance	3,691,250	3,784,357	3,871,397	3,960,439	4,051,529

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	4,684,136	6,758,048	6,827,671	875,863	896,008
Add					
Interest Earned	138,734	169,624	87,583	20,145	20,608
Capital Closing	1,935,006	0	0	0	0
From Redhill Creek Valley Reserve Closure	171	0	0	0	0
	2,073,911	169,624	87,583	20,145	20,608
Less					
Land Acquisition Confidential	0	100,000	2,738,750	0	0
Land Acquisition Confidential	0	0	1,330,781	0	0
Land Acquisition Confidential	0	0	407,551	0	0
Future Funding of Upper RHVP, Rymal, Dickenson, Dartnall	0	0	1,562,310	0	0
	0	100,000	6,039,392	0	0
Ending Balance	6,758,048	6,827,671	875,863	896,008	916,616

City of Hamilton 2018 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

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	4,083,934	4,219,698	4,326,134	4,425,635	4,527,425
Add					
Interest Earned	93,067	106,437	99,501	101,790	104,131
Capital Closing	42,696	0	0	0	0
	135,764	106,437	99,501	101,790	104,131
Ending Balance	4,219,698	4,326,134	4,425,635	4,527,425	4,631,556

City of Hamilton 2018 Reserve Report

Reserve Name: 110086- Development Fees Stabilization

Reserve Number: 110086

Date Established: Nov 21, 2001

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

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	5,011,380	6,812,948	8,333,308	8,090,029	8,276,100
Add					
Interest Earned	113,243	171,848	186,721	186,071	190,350
Operating Surplus	1,688,325	1,348,512	0	0	0
	1,801,568	1,520,360	186,721	186,071	190,350
Less					
Fund LPAT Outside Consultants	0	0	430,000	0	0
	0	0	430,000	0	0
Ending Balance	6,812,948	8,333,308	8,090,029	8,276,100	8,466,450

City of Hamilton 2018 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>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	918,228	938,990	962,675	0	0
Add					
Interest Earned	20,762	23,685	10,945	0	0
	20,762	23,685	10,945	0	0
Less					
Arvin Avenue	0	0	973,620	0	0
	0	0	973,620	0	0
Ending Balance	938,990	962,675	0	0	0

City of Hamilton 2018 Reserve Report

Reserve Name: 100005- Revolving Fund-Historic Properties

Reserve Number: 100005

Date Established: December 1980

Source of Funds: Land Sales. Initially funded from the Sale of "Sandy Place" in the amount of \$100,000 as per items 13/14 of the 1st Report of the Finance Committee approved by Council December 9th, 1990.

Purpose: Originally the reserve was set up to acquire Historical Properties in accordance with an agreement dated June 25, 1976 between the Ontario Heritage Foundation and the City of Hamilton. Recently approved Real Estate Management Plan calls for a revolving fund for heritage properties with the primary purpose of maintaining City -owned heritage buildings only during municipal ownership and to provide funding for special requirements established in the protocol for the disposition and conservation management of heritage properties.

Target Balance: \$3 million plus \$1 million (to be used for recycling infrastructure improvements and/or projects)

Comments:

Sustainable: Yes

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	418,176	427,631	438,418	448,501	458,817
Add					
Interest Earned	9,456	10,786	10,084	10,316	10,553
	9,456	10,786	10,084	10,316	10,553
Ending Balance	427,631	438,418	448,501	458,817	469,370

City of Hamilton 2018 Reserve Report

Reserve Name: 102047- Community Heritage Program Reserve

Reserve Number: 102047

Date Established: 2001

Source of Funds: Unspent grant monies approved via 2004 & 2005 annual capital budget process. In 2007 additional funding of \$120K was approved for 2007 grant program.

Purpose: To act as a source of funding for Hamilton Heritage Conservation grants as per report PED14055 Hamilton Heritage Conservation Grant Program.

Target Balance: N/A - One-Time Funding

Comments: Hamilton Heritage Conservation grants of up a maximum of \$ 5,000 to be funded from this reserve.

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	178,650	138,021	129,565	107,257	79,379
Add					
Interest Earned	3,671	3,380	2,692	2,122	1,481
	3,671	3,380	2,692	2,122	1,481
Less					
Fund Approved grants	44,299	11,836	25,000	30,000	30,000
	44,299	11,836	25,000	30,000	30,000
Ending Balance	138,021	129,565	107,257	79,379	50,860

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	1,094,585	1,218,092	1,248,817	1,075,240	240,195
Add					
Interest Earned	26,036	30,725	26,423	14,956	2,731
Project Closings-Unused Funds	97,471	0	0	0	0
	123,507	30,725	26,423	14,956	2,731
Less					
Improvement Grants	0	0	200,000	850,000	242,926
	0	0	200,000	850,000	242,926
Ending Balance	1,218,092	1,248,817	1,075,240	240,195	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	104,782	103,894	102,467	44,134	35,034
Add					
Interest Earned	2,334	2,575	1,667	900	691
	2,334	2,575	1,667	900	691
Less					
Interest Cost (Opportunity Cost)	3,222	4,001	10,000	10,000	10,000
Transfer to Hamilton Heritage Property Grant Program Capital Account	0	0	50,000	0	0
	3,222	4,001	60,000	10,000	10,000
Ending Balance	103,894	102,467	44,134	35,034	25,725

City of Hamilton 2018 Reserve Report

Reserve Name: 108036- Downtown Hamilton Capital Program

Reserve Number: 108036

Date Established: Sept 25, 2002

Source of Funds: Surplus arising from budgeted interest costs in Downtown Hamilton Residential Loan Program.

Purpose: This reserve was created to help fund the Downtown Capital Projects

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	1,061,252	1,121,623	1,169,400	872,617	821,882
Add					
Interest Earned	23,996	28,292	23,216	19,265	17,753
Surplus Interest	36,375	0	30,000	30,000	0
Contribution from Current to Reserve	0	19,486	0	0	0
	60,371	47,778	53,216	49,265	17,753
Less					
Interest Cost Subsidy	0	0	100,000	100,000	100,000
Transfer to Hamilton Heritage Property Grant Program Capital Account PED18162	0	0	250,000	0	0
	0	0	350,000	100,000	100,000
Ending Balance	1,121,623	1,169,400	872,617	821,882	739,635

City of Hamilton 2018 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: CLOSED
Comments: CLOSED as part of FCS18064
Sustainable: CLOSED

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	15,727	16,082	0	0	0
Add					
Interest Earned	356	0	0	0	0
	356	0	0	0	0
Less					
To PID 8121255620 for closure	0	16,082	0	0	0
	0	16,082	0	0	0
Ending Balance	16,082	0	0	0	0

City of Hamilton 2018 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: CLOSED

Comments: CLOSED as part of FCS18064

Sustainable: CLOSED

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	42,656	43,621	0	0	0
Add					
Interest Earned	965	0	0	0	0
	965	0	0	0	0
Less					
To PID 8121255620 for closure	0	43,621	0	0	0
	0	43,621	0	0	0
Ending Balance	43,621	0	0	0	0

City of Hamilton 2018 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

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	303,990	310,864	318,705	245,115	169,833
Add					
Interest Earned	6,874	7,841	6,410	4,718	2,986
	6,874	7,841	6,410	4,718	2,986
Less					
Grant Payments	0	0	80,000	80,000	80,000
	0	0	80,000	80,000	80,000
Ending Balance	310,864	318,705	245,115	169,833	92,819

City of Hamilton 2018 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: CLOSED
Comments: CLOSED as part of FCS18064
Sustainable: CLOSED

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance	3,884	3,972	0	0	0
Add					
Interest Earned	88	0	0	0	0
	88	0	0	0	0
Less					
To 104080 for Reserve Closure	0	3,972	0	0	0
	0	3,972	0	0	0
Ending Balance	3,972	0	0	0	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		1,621,338	1,749,156	1,443,270	1,182,047	855,209
Add						
Interest Earned		36,949	40,857	29,848	23,162	19,095
Program Surplus		125,843	49,285	0	0	0
Capital Closing		23,955	0	0	0	0
Reserve Closure #108060	FCS18064	0	3,972	0	0	0
		186,747	94,114	29,848	23,162	19,095
Less						
Fashion Incubator Case Study		0	0	41,071	0	0
Innovation Factory Funding	GIC13-008	50,000	50,000	50,000	50,000	50,000
City of Hamilton Music Strategy	2018 Capital	0	50,000	0	0	0
Event Funding	Confidential	0	200,000	0	0	0
Fashion Incubator Case Study		8,929	0	0	0	0
Phase III Tourism Enhancement		0	100,000	0	0	0
Hamilton Heritage Grants Capital		0	0	200,000	0	0
Event Funding	Confidential	0	0	0	300,000	0
		58,929	400,000	291,071	350,000	50,000
Ending Balance		1,749,156	1,443,270	1,182,047	855,209	824,304

City of Hamilton 2018 Reserve Report

Reserve Name: 112231- Conventions/Sports Events Reserve

Reserve Number: 112231

Date Established: July 13, 2005 GRA05005 (COW)

Source of Funds: Annual Operating Surpluses in the Conventions Grants Budget.

Purpose: Fund costs associated with securing and servicing Conventions and Sporting Events.

Target Balance: To Be Reviewed

Comments: Effective 2005, this reserve has been segregated from the Community Grants reserve - 112230

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		201,062	275,278	442,948	475,895	472,173
Add						
Interest Earned		4,546	5,998	10,447	10,779	10,751
Operating Surplus		69,670	0	0	0	0
Operating Surplus	COW Report GRA05005	0	86,672	153,000	103,000	80,500
Phase III Tourism Enhancement - (PED 18056) Bid attraction	GIC Report 18-003(j)	0	100,000	0	0	0
2018 Canadian Country Music Awards	PED18106	0	50,000	0	0	0
		74,216	242,670	163,447	113,779	91,251
Less						
Canadian Country Music Awards	PED18106	0	50,000	0	50,000	0
Event Funding	Confidential	0	25,000	0	0	0
Confidential Bids (2019)		0	0	53,000	0	0
Rogers Hometown Hockey	June 5/19 Motion	0	0	60,000	0	0
Confirmed Various Bids		0	0	17,500	32,500	40,000
Pending Potential Bids		0	0	0	35,000	50,000
		0	75,000	130,500	117,500	90,000
Ending Balance		275,278	442,948	475,895	472,173	473,424

City of Hamilton 2018 Reserve Report

Reserve Name:	100035- Property Purchases
Reserve Number:	100035
Date Established:	1961
Source of Funds:	Net proceeds (after Real Estate recovery fees) from sale or lease of lands and buildings vested in the City of Hamilton. Year-end operating budget surplus, subject to final approval of the City Administration's report by Council.
Purpose:	To fund the acquisition of properties for civic purposes and to offset capital expenditures (i.e. surveying, due diligence, appraisal reports, site preparation and interim property management, etc.) associated with the sale and purchase of properties.
Target Balance:	100% of Annual Real Estate Operating Budget Costs (\$1M for 2018) plus \$2M for a total of \$3M
Comments:	The Reserve should be retained as directed under the approved Portfolio Management strategy plan and administered by the Development & Real Estate Division of P & ED Dept.
Sustainable:	Yes

		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		3,002,922	1,666,376	8,715,160	7,142,290	7,901,537
Add						
Interest Earned		51,271	43,584	180,287	171,037	182,926
Repay Purchase - 205 Berko Avenue, 1139 Greenhill Avenue		237,345	237,345	237,345	237,345	0
Project Closing Variance		39,199	129,520	0	0	0
Repay Purchase 605 Hwy. 8		247,353	247,353	247,353	247,353	0
Repay Purchase Ancaster Memorial School		0	103,513	103,513	103,513	103,513
Land Sale Proceeds		0	8,437,670	0	0	0
		575,168	9,198,985	768,498	759,248	286,439
Less						
Adaptive Community Re-use 125 Barton W.	GIC 17-015	300,000	0	0	0	0
Property Purchases-PW06108	PW06108	94,128	0	0	0	0
Purchase Ancaster Memorial School	FCS16071(B)	605,924	0	0	0	0
Consultant Expense		180,275	0	0	0	0
PTIF WIP Savings Identified as part of 2017 Capital	GIC16-031	39,000	0	0	0	0
Purchase 605 Hwy. 8	FCS16071(B)	692,387	0	0	0	0
Acquisition of 18 Sinclair Avenue	PW17006	0	562,000	0	0	0
Property Purchase	Confidential	0	83,672	0	0	0
John Rebecca Park Project	Council April 25, 2018	0	750,000	0	0	0
Property Purchase	Confidential	0	335,000	0	0	0
Property Purchases	Confidential	0	419,529	0	0	0
Property Purchase	Confidential	0	0	91,369	0	0
Property Purchase	Confidential	0	0	1,000,000	0	0
Property Purchase	Confidential	0	0	1,250,000	0	0
		1,911,714	2,150,201	2,341,369	0	0
Ending Balance		1,666,376	8,715,160	7,142,290	7,901,537	8,187,976

City of Hamilton 2018 Reserve Report

Reserve Name: 100051- OPA 28 Fee Reserve

Reserve Number: 100051

Date Established: July 2018

Source of Funds: OPA 28 Fee Collections

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

Target Balance: N/A
Status changed from Obligatory (999999) to Non Obligatory as per Forecasted Accounting Review in September 2018. The

Comments: Reserve is in a deficit as a result of funding the Harry Howell Arena. Foretasted future collections show the Reserve balance to reach 0 in 2024.

Sustainable: One- Time

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	0	0	-2,734,445	-2,291,587	-1,838,544
Add					
Interest Earned	0	27,002	-57,142	-46,957	-36,537
Transfer from Obligatory OPA 28 Fee Reserve	0	3,190,244	0	0	0
OPA 28 Fee Collections	0	125,773	500,000	500,000	500,000
	0	3,343,020	442,858	453,043	463,463
Less					
Fund Harry Howell Arena	0	6,077,465	0	0	0
	0	6,077,465	0	0	0
Ending Balance	0	-2,734,445	-2,291,587	-1,838,544	-1,375,080

FCS10052/FCS18078
(b)

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		3,940,011	6,082,438	5,648,095	7,288,705	7,572,668
Add						
Interest Earned		92,001	122,218	147,082	168,963	176,874
Provision for Capital Replacement	FCS12072	590,000	615,000	665,000	715,000	785,000
Parking Surplus		1,106,826	0	0	0	0
Plate Denial Revenues	PED06391	277,428	0	0	0	0
Off Street Parking Revenue Increase	PED16065	251,906	0	0	0	0
Sale of Parking Lots		0	1,960,330	2,700,000	0	0
Off Street Parking Revenue Increase	PED16065	0	246,021	200,000	200,000	200,000
		2,318,162	2,943,568	3,712,082	1,083,963	1,161,874
Less						
Council Approved Capital		175,734	0	0	0	0
John Rebecca Park Construction		0	750,000	0	0	0
Parking Payment Equipment	2018 Capital	0	400,000	0	0	0
Fence Replacement - Municipal Carparks	2018 Capital	0	100,000	0	0	0
Elevator Replacement-York Parkade	2018 Capital	0	400,000	0	0	0
Summers Lane Reconstruction	2018/2019 Capital	0	500,000	100,000	0	0
Prior Years' unallocated funding		0	1,227,912	806,199	0	0
Monetary Penalty - New Process	2014 Capital	0	0	87,272	0	0
Parking Master Plan Consultant	2019 Capital	0	0	65,000	0	0
Expansion Joint Replacement Commonwealth Square	2019 Capital	0	0	83,000	0	0
Pay-on-Foot System Replacement	2019 Capital	0	0	550,000	0	0
Parking Control Squad Room	2019 Capital	0	0	30,000	0	0
Online Parking Permitting Module		0	0	100,000	0	0
Parking Lots - Surface Repairs	2019 Capital	0	0	100,000	0	0
Waterproofing Membrane Replacement	2019 Capital	0	0	50,000	0	0
Parking Payment Equipment	2019 Capital	0	0	100,000	0	0
Future Capital Projects		0	0	0	800,000	750,000
		175,734	3,377,912	2,071,471	800,000	750,000
Ending Balance		6,082,438	5,648,095	7,288,705	7,572,668	7,984,542

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	212,105	487,503	640,200	654,925	669,988
Add					
Interest Earned	9,798	12,297	14,725	15,063	15,410
Cash in Lieu agreement funds	0	140,400	0	0	0
Cash in Lieu- William Thomas Building	265,600	0	0	0	0
	275,398	152,697	14,725	15,063	15,410
Ending Balance	487,503	640,200	654,925	669,988	685,398

HAMILTON ENTERTAINMENT FACILITIES(H.E.F.)

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	1,203,529	494,256	1,001,937	1,253,930	1,511,718	Yes
102025- First Ontario Concert Hall Reserve	185,666	393,220	503,414	616,143	630,314	Yes
Sub-total H.E.F. Reserves	1,389,195	887,477	1,505,351	1,870,072	2,142,032	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		953,142	1,203,529	494,256	1,001,937	1,253,930
Add						
Interest Earned		21,607	14,382	17,011	25,648	31,443
Capital Improvements Fund (CIF)		226,345	226,345	226,345	226,345	226,345
From Special Events Reserve Closure	FCS17070	2,436	0	0	0	0
2018 HEF Budget Surplus from Tax Stabilization	FCS18067(b)	0	0	464,325	0	0
		250,387	240,727	707,681	251,993	257,788
Less						
First Ontario Centre Vertical Transportation	2018 Capital	0	950,000	0	0	0
Sports, Entertainment and Convention Review	PED18168(a)	0	0	200,000	0	0
		0	950,000	200,000	0	0
Ending Balance		1,203,529	494,256	1,001,937	1,253,930	1,511,718

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	181,282	185,666	393,220	503,414	616,143
Add					
Interest Earned	4,384	7,554	10,194	12,729	14,171
First Ontario Sponsorship	0	200,000	100,000	100,000	0
	4,384	207,554	110,194	112,729	14,171
Ending Balance	185,666	393,220	503,414	616,143	630,314

POLICE

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	940,954	1,405,921	1,438,257	1,471,337	1,505,178	Yes
104056- ISD (Investigative Services Division) Capital Reserve	6,789,385	152,797	0	0	0	One-Time
110065- Police Capital Expenditures	1,125,069	489,387	500,643	512,158	523,938	Yes
112029- Provision for Vacation Liability	1,500,099	1,537,937	1,573,310	1,609,496	1,646,514	Yes
112225- Police Rewards	185,613	200,316	204,924	209,637	214,458	Yes
Sub-total Police Reserves	10,541,120	3,786,358	3,717,133	3,802,627	3,890,088	

City of Hamilton 2018 Reserve Report

Reserve Name: 104055- Tax Stabilization-Police

Reserve Number: 104055

Date Established: 2002

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

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		490,755	940,954	1,405,921	1,438,257	1,471,337
Add						
Interest Earned		16,422	21,163	32,336	33,080	33,841
Operating Surplus	Disposition Report	611,711	1,055,515	0	0	0
From Reserve Closings	FCS17070	373,339	0	0	0	0
		1,001,471	1,076,678	32,336	33,080	33,841
Less						
Legal Expenditures	PSB17-095	551,272	0	0	0	0
Naloxane	PSB 18-082	0	23,000	0	0	0
Intelligence Investigation	PSB 18-082	0	394,000	0	0	0
Carbines	PSB 18-082	0	90,000	0	0	0
ION Scanner	PSB 18-082	0	45,300	0	0	0
BriefCam Video Analyzer	PSB 18-082	0	22,000	0	0	0
Police - Capital Expenses Reserve	PSB 18-082	0	37,411	0	0	0
		551,272	611,711	0	0	0
Ending Balance		940,954	1,405,921	1,438,257	1,471,337	1,505,178

City of Hamilton 2018 Reserve Report

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

Reserve Number: 104056

Date Established: April 23, 2015 PSB15-053

Source of Funds: Contributions to this reserve are made through annual year-end surplus per Board approved resolutions.

Purpose: This reserve was established to provide a source of funding towards the Investigative Service Division Headquarters construction costs.

Target Balance: N/A- One Time

Comments: This Reserve is recommended for closure as all funds have been exhausted for its one time purpose.

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	6,639,262	6,789,385	152,797	0	0
Add					
Interest Earned	150,123	152,797	583	0	0
	150,123	152,797	583	0	0
Less					
Police ISD Funding	0	6,789,385	153,380	0	0
	0	6,789,385	153,380	0	0
Ending Balance	6,789,385	152,797	0	0	0

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City of Hamilton 2018 Reserve Report

Reserve Name: 110065- Police Capital Expenditures

Reserve Number: 110065

Date Established: November, 1988

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

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

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		1,100,192	1,125,069	489,387	500,643	512,158
Add						
Interest Earned		24,877	25,812	11,256	11,515	11,780
Project Closing	Closing Report	0	51,095	0	0	0
From Police - Tax Stabilization Reserve	PSB 18-082	0	37,411	0	0	0
		24,877	114,318	11,256	11,515	11,780
Less						
Police Hardware Acquisition - Server/Storage	PSB 17-122	0	400,000	0	0	0
Police Video Infrastructure	PSB 17-122	0	150,000	0	0	0
Police Radio Room Recording Upgrade	PSB 17-122	0	200,000	0	0	0
		0	750,000	0	0	0
Ending Balance		1,125,069	489,387	500,643	512,158	523,938

City of Hamilton 2018 Reserve Report

Reserve Name: 112029- Provision for Vacation Liability

Reserve Number: 112029

Date Established: April 18th, 2005

Source of Funds: Contributions to this reserve are made through annual year-end surplus related to vacation liability of the Service per Board approved resolutions.

Purpose: This reserve was established to track the liability of vacation that an employee has earned/owed upon the cessation of employment from the Service, as per the Police Collective Agreement.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	1,466,930	1,500,099	1,537,937	1,573,310	1,609,496
Add					
Interest Earned	33,169	37,838	35,373	36,186	37,018
	33,169	37,838	35,373	36,186	37,018
Ending Balance	1,500,099	1,537,937	1,573,310	1,609,496	1,646,514

City of Hamilton 2018 Reserve Report

Reserve Name: 112225- Police Rewards

Reserve Number: 112225

Date Established: 1979

Source of Funds: Contributions to this reserve are made through transfers from the Service's operating budget per Board approved resolutions.

Purpose: This reserve was established so that the Police Service can offer monetary rewards to the public for information on unsolved cases that lead to arrest and prosecution.

Target Balance: To Be Reviewed

Comments:

Sustainable: Yes

			Projected	Projected	Projected
			<u>2017</u>	<u>2018</u>	<u>2019</u>
			<u>2020</u>	<u>2021</u>	
Beginning Balance			181,509	185,613	200,316
Add					
Interest Earned			4,104	4,703	4,607
Unsolved Homicide	PSB 18-104		0	10,000	0
			4,104	14,703	4,607
Ending Balance			185,613	200,316	204,924
			209,637	214,458	

HAMILTON FARMERS MARKET

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	0	75,687	120,434	126,238	132,176	Yes
Sub-total Farmers Market	0	75,687	120,434	126,238	132,176	

City of Hamilton 2018 Reserve Report

Reserve Name: 104006- Hamilton Farmers Market Reserve

Reserve Number: 104006

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

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

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

Target Balance: \$400K

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance		0	0	75,687	120,434	126,238
Add						
Interest Earned		0	1,098	2,230	2,804	2,938
2017 Budget Surplus	2017 Disposition Report	0	71,589	0	0	0
2018 Budget Surplus from Tax Stabilization	FCS18067(b)	0	0	39,517	0	0
Transfer to reserve		0	3,000	3,000	3,000	3,000
		0	75,687	44,747	5,804	5,938
Ending Balance		0	75,687	120,434	126,238	132,176

PUBLIC WORKS

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	123,311	149,632	137,647	108,379	168,274	Yes
Sub-total Cemeteries' Reserves	123,311	149,632	137,647	108,379	168,274	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	0	29,872	53,318	54,544	55,799	Yes
108039- General Facility Capital Reserve	38,470	114,395	117,026	119,717	122,471	Yes
108046- RCMP Lease-Capital Replacement	1,040,989	1,123,001	1,205,777	1,290,457	1,377,085	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	367,826	433,783	499,795	567,325	636,409	Yes
112209- 47 Guise St Reserve	156,248	169,689	183,202	197,024	211,165	Yes
112223- Ivor Wynne Community Fund	29,137	0	0	0	0	CLOSED
Sub-total Facilities	1,632,671	1,870,740	2,059,118	2,229,069	2,402,930	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	-143,538	208,432	385,181	596,340	610,055	Yes
112201- General Park, Marina and Waterfront Reserve	548,255	828,158	872,493	993,710	1,188,521	Yes
112202- Leash Free Park Reserve	205,736	169,683	132,144	93,741	54,455	Yes
112224- Waterpark Operations Reserve	1,179,151	1,464,294	1,800,960	1,665,370	1,526,661	Yes
Sub-total Greenspace/Parks Reserves	1,789,605	2,670,566	3,190,777	3,349,160	3,379,691	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	1,755,056	1,800,179	1,841,583	1,883,939	1,927,270	One-Time
112203- Red Light Camera Project	7,860,995	6,083,035	3,973,742	2,896,399	1,883,789	No
112205- Winter Control	3,231,489	3,312,999	3,389,198	3,467,149	3,546,894	No
112272- Energy Conservation Initiative Reserve	3,792,042	4,730,017	4,246,283	4,906,486	5,573,367	Yes
Sub-total Public Works-Other Reserves	16,639,582	15,926,230	13,450,806	13,153,974	12,931,320	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	172,203	176,547	0	0	0	One-Time
108025- Transit Capital Reserve	221,599	279,978	205,497	311,374	419,685	Yes
108027- Province of Ontario Transit Capital Grant	2,963,178	0	0	0	0	One-Time
108045- Federal Public Transit Funds	45,652	61,098	62,503	63,941	65,411	One-Time
108047- Rapid Transit Capital Reserve	4,530,317	3,183,015	747,704	764,901	782,494	One-Time
Sub-total Transit Reserves	7,932,949	3,700,637	1,015,704	1,140,216	1,267,591	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,080,401	1,133,552	1,186,674	1,242,426	1,299,461	Yes
112270- Waste Management Recycling	4,555,980	4,858,399	2,516,748	1,752,790	1,477,010	No
112271- WM Facilities-Replace/Upgrade Reserve	2,990,354	3,273,981	2,239,667	2,291,179	2,343,876	Yes
Sub-total Waste Management Reserves	8,626,734	9,265,932	5,943,089	5,286,395	5,120,347	
Sub-total Public Works Reserves	36,744,852	33,583,737	25,797,141	25,267,194	25,270,152	

City of Hamilton 2018 Reserve Report

Reserve Name: 104105- Cemetery Niche Reserve

Reserve Number: 104105

Date Established: 1992

Source of Funds: Revenue received from the sale of niches. Revenues from user fees and land leases.

Purpose: To fund the development of columbarium units in various municipal cemeteries throughout the City of Hamilton. A source of funds to promote cemetery growth that is funded through revenue generation and not the City Capital Budget.

Target Balance: \$100K

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	105,283	123,311	149,632	137,647	108,379
Add					
Interest Earned	2,514	2,891	3,266	2,797	3,145
Sale of Niches	65,514	73,431	49,748	52,936	56,749
Sale of Cemetery Items	0	0	5,000	5,000	0
	68,027	76,322	58,014	60,733	59,895
Less					
Construction of Columbariums	50,000	50,000	70,000	90,000	0
Capital Budget	50,000	50,000	70,000	90,000	0
Ending Balance	123,311	149,632	137,647	108,379	168,274

City of Hamilton 2018 Reserve Report

Reserve Name: 108012- Tim Hortons Field Capital Reserve

Reserve Number: 108012

Date Established: July 2018

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

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

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

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

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		0	0	29,872	53,318	54,544
Add						
Interest Earned		0	735	946	1,226	1,255
From Ivor Wynne Community Fund Reserve	FCS18080	0	29,137	0	0	0
Concession Revenue	FCS18080	0	0	22,500	0	0
		0	29,872	23,446	1,226	1,255
Ending Balance		0	29,872	53,318	54,544	55,799

City of Hamilton 2018 Reserve Report

Reserve Name: 108039- General Facility Capital Reserve

Reserve Number: 108039

Date Established: September 2018

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

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

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

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

Sustainable: Yes

			Projected	Projected	Projected
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance	1,019,194	38,470	114,395	117,026	119,717
Add					
Interest Earned	19,277	1,595	2,631	2,692	2,754
Rental Income	0	74,329	0	0	0
	19,277	75,924	2,631	2,692	2,754
Less					
POA Accommodation Report	1,000,000	0	0	0	0
	1,000,000	0	0	0	0
Ending Balance	38,470	114,395	117,026	119,717	122,471

City of Hamilton 2018 Reserve Report

Reserve Name: 108046- RCMP Lease-Capital Replacement

Reserve Number: 108046

Date Established: Sept 26, 2007 FCS07079

Source of Funds: A portion of the Lease payments from the rental of the former Stoney Creek City Hall to the RCMP.

Purpose: To fund life cycle replacement of building and grounds components of the former Stoney Creek City Hall, which is now leased to the RCMP.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: Yes

			Projected	Projected	Projected
			<u>2017</u>	<u>2018</u>	<u>2019</u>
			<u>2020</u>	<u>2021</u>	
Beginning Balance			816,343	1,040,989	1,123,001
Add					
Interest Earned			22,646	25,712	26,476
Provision for Capital Replacement	Operating Budget		202,000	266,300	266,300
			224,646	292,012	292,776
Less					
Capital Replacement			0	210,000	210,000
			0	210,000	210,000
Ending Balance			1,040,989	1,123,001	1,205,777
			1,290,457	1,377,085	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		304,397	367,826	433,783	499,795	567,325
Add						
Interest Earned		8,031	10,559	10,614	12,132	13,686
Provision For Replacement	Operating Budget	55,398	55,398	55,398	55,398	55,398
		63,429	65,957	66,012	67,530	69,084
Ending Balance		367,826	433,783	499,795	567,325	636,409

City of Hamilton 2018 Reserve Report

Reserve Name: 112209- 47 Guise St Reserve

Reserve Number: 112209

Date Established: Dec 15, 2004 PW04134/PD04322

Source of Funds: All revenues generated from the lease of the Property Former HPA Boating School now Hamilton Waterfront Trust & Williams Pub.

Purpose: To fund capital systems replacement and operating contingency expenditures.

Target Balance: \$250K

Comments:

Sustainable: Yes

			Projected	Projected	Projected
			<u>2019</u>	<u>2020</u>	<u>2021</u>
			<u>2017</u>	<u>2018</u>	<u>2019</u>
Beginning Balance			133,968	156,248	169,689
Add					
Interest Earned			3,280	3,941	4,012
Provision for Capital Replacement	Operating Budget		19,000	9,500	9,500
			22,280	13,441	13,512
Ending Balance			156,248	169,689	183,202
			197,024	211,165	

City of Hamilton 2018 Reserve Report

Reserve Name: 112223- Ivor Wynne Community Fund

Reserve Number: 112223

Date Established: Jan 31, 2011 MOU Ti Cats Agreement

Source of Funds:

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: CLOSED

Comments: Closed as part of FCS18080. Balance transferred to 108012.

Sustainable: CLOSED

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	28,493	0	0	0	0
Add					
Interest Earned	644	0	0	0	0
	644	0	0	0	0
Ending Balance	29,137	0	0	0	0

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		1,698,778	-143,538	208,432	385,181	596,340
Add						
Interest Earned		12,023	-409	6,749	11,159	13,716
Beach Property Sales (Net)		1,599,337	632,286	200,000	200,000	0
		1,611,360	631,877	206,749	211,159	13,716
Less						
Beach Park Development Program	Capital Budget	100,000	129,907	0	0	0
2017 Capital Budget Request	2017 Capital	160,000	0	0	0	0
Closing Report- Additional Funding	June 30, 2017	193,676	0	0	0	0
Confederation Park Redevelopment	2017 Capital	3,000,000	0	0	0	0
Confederation Park Facility Assessment		0	150,000	0	0	0
2 Electric Charging Stations	Planning June 4 2019	0	0	30,000	0	0
		3,453,676	279,907	30,000	0	0
Ending Balance		-143,538	208,432	385,181	596,340	610,055

City of Hamilton 2018 Reserve Report

Reserve Name: 112201- General Park, Marina and Waterfront Reserve

Reserve Number: 112201

Date Established: August 13th, 2003

Source of Funds: Marina rentals, revenues, agreements and other waterfront revenues.

Purpose: To fund capital improvements at the Hamilton Waterfront managed by the Environmental Services Division. The Reserve provides staff the opportunity to replace additional assets where the Capital Budget funding is insufficient.

Target Balance: \$200K

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	174,873	548,255	828,158	872,493	993,710
Add					
Interest Earned	3,954	15,105	19,335	21,217	24,810
Marina Rental Revenue	369,428	264,798	110,000	110,000	110,000
Donations	0	0	60,000	60,000	60,000
Other Revenues	0	0	30,000	30,000	0
Security Deposit for Victory Subdivision Phase 3	0	0	25,000	0	0
	373,382	279,903	244,335	221,217	194,810
Less					
Park Improvements	0	0	200,000	100,000	0
	0	0	200,000	100,000	0
Ending Balance	548,255	828,158	872,493	993,710	1,188,521

City of Hamilton 2018 Reserve Report

Reserve Name: 112202- Leash Free Park Reserve

Reserve Number: 112202

Date Established: December 5, 2014

Source of Funds: \$1 per dog license tag sold

Purpose: To fund capital improvements in existing leash free areas and to fund the development of new leash free areas. The Reserve provides staff the opportunity to replace additional assets where the Capital Budget funding is insufficient.

Target Balance: \$100K

Comments:

Sustainable: Yes

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	241,721	205,736	169,683	132,144	93,741
Add					
Interest Earned	4,986	4,327	3,432	2,568	1,685
License Fees and Donations	39,029	39,620	39,029	39,029	39,029
	44,015	43,947	42,461	41,597	40,714
Less					
Leashfree Park Program	80,000	80,000	80,000	80,000	80,000
	80,000	80,000	80,000	80,000	80,000
Ending Balance	205,736	169,683	132,144	93,741	54,455

City of Hamilton 2018 Reserve Report

Reserve Name: 112224- Waterpark Operations Reserve

Reserve Number: 112224

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

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

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

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

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

Target Balance: \$300K minimum Target Balance

Comments:

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		0	1,179,151	1,464,294	1,800,960	1,665,370
Add						
Interest Earned		16,770	30,812	31,666	39,410	36,291
2015 Operating Surplus	FCS15090	381,615	0	0	0	0
2016 Operating Surplus		780,766	0	0	0	0
2017 Operating Surplus		0	254,331	0	0	0
2018 Operating Surplus		0	0	480,000	0	0
		1,179,151	285,143	511,666	39,410	36,291
Less						
Minor Capital Rehab/Maintenance		0	0	175,000	175,000	175,000
		0	0	175,000	175,000	175,000
Ending Balance		1,179,151	1,464,294	1,800,960	1,665,370	1,526,661

City of Hamilton 2018 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.

Sustainable: One-Time

			Projected	Projected	Projected
			<u>2017</u>	<u>2018</u>	<u>2019</u>
Beginning Balance			2,326,889	1,755,056	1,800,179
Add					
Interest Earned			35,087	44,283	41,404
Capital Closing	Closing Report		493,081	840	0
			528,168	45,123	41,404
Less					
Claremont Access Repair	Jan 25/17 Motion		1,100,000	0	0
			1,100,000	0	0
Ending Balance			1,755,056	1,800,179	1,841,583
			1,883,939	1,927,270	

City of Hamilton 2018 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

		2017	2018	Projected 2019	Projected 2020	Projected 2021
Beginning Balance		8,648,331	7,860,995	6,083,035	3,973,742	2,896,399
Add						
Interest Earned		195,031	175,321	114,338	78,108	54,347
Red Light Camera Revenues		3,833,975	4,381,143	4,530,111	4,696,659	4,847,193
		4,029,006	4,556,464	4,644,449	4,774,767	4,901,540
Less						
POA Costs including collection costs		1,024,589	0	0	0	0
PW Costs (DeptID 461010)		776,807	0	0	0	0
Safety Initiatives (DeptID 461011)		2,402,197	0	0	0	0
Safety Initiatives -Transfer to Operating	Operating Budget	0	886,350	1,850,000	1,700,000	1,700,000
Annual Plastic Marking Rehabilitation (4661720720)		0	200,000	200,000	0	0
Annual Plastic Marking Rehabilitation (4661720720)		100,000	0	0	0	0
Partially fund 2 FTEs	2011 Operating	200,000	0	0	0	0
Wentworth Trail IPS (4661720723)	PW Feb 13/17	200,000	0	0	0	0
Delineated Bicycle Lane Claremont Access (4661617725)	PW 16003(a)	100,000	0	0	0	0
POA Collection Costs (461010)		0	39,938	51,224	52,250	53,300
POA Cost Allocation (461010)		0	1,176,895	1,275,500	1,375,000	1,402,500
Street Lighting Evans Road	Council June 28/17 Motion 7.7	12,749	0	0	0	0
RCL Operating Costs (461010)		0	1,496,445	1,229,618	1,254,210	1,279,290
5 FTEs (461006 / 461007)	PW11048/PW16027	0	200,000	412,400	420,650	429,060
Pedestrian Crossovers	Capital Budget	0	400,000	300,000	300,000	300,000
RHVP Rehabilitation (4031811015)- Cats Eyes	Capital Budget	0	250,000	250,000	0	0
Road & Sidewalk Reconstruction - Buchanan Area	PW17045	0	73,653	0	0	0
Queen Street Two-way Conversion (4661820810)		0	1,100,000	0	0	0
Bike Lanes Bay Street (excl MTO Grant)	2017 Capital Budget	0	287,816	0	0	0
Vehicles (2)	CASP1304	0	223,327	0	0	0
Traffic Calming		0	0	350,000	350,000	350,000
Neighbourhood Speed Limit Reductions		0	0	400,000	400,000	400,000
RHVP Enhanced Enforcement	Motion June 20/19	0	0	285,000	0	0
Truck Route Master Plan Review		0	0	100,000	0	0
North End Traffic Management Plan (NETMP)		0	0	50,000	0	0
		4,816,342	6,334,424	6,753,742	5,852,110	5,914,150
Ending Balance		7,860,995	6,083,035	3,973,742	2,896,399	1,883,789

City of Hamilton 2018 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 (\$6.4M)

Comments:

Sustainable: No

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	3,160,036	3,231,489	3,312,999	3,389,198	3,467,149
Add					
Interest Earned	71,453	81,510	76,199	77,952	79,744
	71,453	81,510	76,199	77,952	79,744
Ending Balance	3,231,489	3,312,999	3,389,198	3,467,149	3,546,894

City of Hamilton 2018 Reserve Report

Reserve Name: 112272- Energy Conservation Initiative Reserve

Reserve Number: 112272

Date Established: Nov 14, 2007 PW07127

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

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

Target Balance: Cost of OEI for following year

Comments:

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		3,668,647	3,792,042	4,730,017	4,246,283	4,906,486
Add						
Interest Earned		81,881	110,238	102,054	102,723	118,442
Capital Closing Surplus PID 3541351006	Closing Report	269,175	8,520	0	0	0
Utility Recoveries		136,745	145,496	0	0	0
Embedded Energy Manager		3,448	66,667	0	0	0
Energy Efficiencies		606,100	468,290	468,290	468,290	468,290
2010 Capital Project (Payback to Reserve)	PW10099	28,000	64,775	64,775	116,245	116,245
Incentives & Rebates		52,490	207,604	0	0	0
2014 Capital Project (Savings pay back to reserve)		173,181	0	0	0	0
2014 Capital Project (Savings pay back to reserve)	PW14097	0	258,409	296,743	546,744	546,744
2016 Capital Project - Incentives Revenue	PW16074	4,797	112,595	274,415	0	0
790201 - BPU Operations Transfer		0	465,454	0	0	0
Capital Closing Surplus PID 3541541510	Closing Report	0	728,015	0	0	0
2016 Capital Project - (Payback to Reserve)	PW16074	0	0	90,147	115,898	75,129
2019 Capital Project - (Payback to Reserve)		0	0	0	95,200	62,100
2019 Capital Project - Incentives Revenue		0	0	0	22,392	0
		1,355,817	2,636,064	1,296,424	1,467,493	1,386,951
Less						
Fund Energy Office		1,019,569	925,665	661,230	639,190	651,970
2014 Capital Project - Fund Capital Proposal	PW14097	46,632	94,340	217,823	0	0
2016 Capital Project - Fund Capital Proposal	PW16074	166,221	229,464	252,385	0	0
CUP Operations		0	448,620	248,620	100,000	0
Commodity Hedging - Agent Energy Advisors	FCS13046 (a)/PW13034(a)	0	0	36,420	36,420	36,420
Commodity Hedging - Energy Mangement Tool System	FCS13046 (a)/PW13034(a)	0	0	31,680	31,680	31,680
2019 Capital Project - Fund Capital Proposal	FCS18097	0	0	332,000	0	0
		1,232,422	1,698,089	1,780,158	807,290	720,070
Ending Balance		3,792,042	4,730,017	4,246,283	4,906,486	5,573,367

City of Hamilton 2018 Reserve Report

Reserve Name: 108019- Transit Shelter Capital Reserve

Reserve Number: 108019

Date Established: Sept 29, 2010 TOE01061(b)

Source of Funds: One-time compensation of \$175,000 from CBS Outdoor Advertising to offset Capital adjustments.

Purpose: To be utilized to fund the addition, removal, relocation or installation of transit shelters and to replace shelter glass walls as deemed necessary from time to time.

Target Balance: N/A - One-Time Funding

Comments: Funds to be applied to transit shelters as required

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	170,530	172,203	176,547	0	0
Add					
Interest Earned	3,832	4,344	2,007	0	0
	3,832	4,344	2,007	0	0
Less					
Bus Shelter/Bench Refurbishment & Replacement Program	2,159	0	178,554	0	0
	2,159	0	178,554	0	0
Ending Balance	172,203	176,547	0	0	0

City of Hamilton 2018 Reserve Report

Reserve Name: 108025- Transit Capital Reserve

Reserve Number: 108025

Date Established: 2001

Source of Funds: Originally - a contribution from HSR Working Funds.
Annual contribution from operating

Purpose: To provide sustainable funds for the Transit Capital Program.

Target Balance: To Be Reviewed

Comments: Yearly contributions budgeted at \$200K

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance		286,935	221,599	279,978	205,497	311,374
Add						
Interest Earned		7,129	10,616	5,519	5,876	8,312
Transfer From Operating - Cont to Reserve	Operating Budget	200,000	0	100,000	100,000	100,000
Project Closing Unused Funds	Closing Report	0	88,543	0	0	0
		207,129	99,159	105,519	105,876	108,312
Less						
Master Plan Update		11,506	584	0	0	0
PASS SUS/CERT Computer Software		78,687	17,054	0	0	0
ATS Rebranding\Marketing		12,272	0	0	0	0
Transportation Demand Management	2015 Capital	120,000	0	0	0	0
Rapid Ready 10 Year Strategy	2017 Capital	50,000	0	0	0	0
Mobility Programs		0	23,143	0	0	0
MTC-CNG - Facility Upgrades	2016 Capital	0	0	180,000	0	0
		272,465	40,780	180,000	0	0
Ending Balance		221,599	279,978	205,497	311,374	419,685

City of Hamilton 2018 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:

Comments: Reserve has been exhausted for its one time purpose and is recommended for closure.

Sustainable: One- Time

	<u>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	3,010,730	2,963,178	0	0	0
Add					
Interest Earned	66,148	73,354	0	0	0
	66,148	73,354	0	0	0
Less					
Facility Upgrades MTC PW12017(b)	113,700	0	0	0	0
HSR Conventional Fleet Replacement	0	2,706,188	0	0	0
Transit EAM Fleet Management	0	330,344	0	0	0
	113,700	3,036,532	0	0	0
Ending Balance	2,963,178	0	0	0	0

City of Hamilton

2018 Reserve Report

Reserve Name: 108045- Federal Public Transit Funds

Reserve Number: 108045

Date Established: April 25, 2007 FCS07050

Source of Funds: Under Bill C 48, the Federal Government released previous financial commitments relating to affordable housing and transit to the Provinces. The 2007 Province of Ontario Budget, announced the forwarding of these commitments to Ontario municipalities. For Hamilton, this meant \$6,580,000 for affordable housing and \$11,147,927.39 for transit.

Purpose: While the Province did, in fact, make these payments as unconditional grants, in order to flow the funds to the City, it is very clear from the various communications received that there is an expectation the funds will be used for Public Transit.

Target Balance: N/A - One-Time Funding

Comments:

Sustainable: One-Time

			Projected	Projected	Projected		
			<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance			386,447	45,652	61,098	62,503	63,941
Add							
Interest Earned			4,613	1,211	1,405	1,438	1,471
Project Closings	Closing Report		0	14,235	0	0	0
			4,613	15,446	1,405	1,438	1,471
Less							
Passenger Count System			61,957	0	0	0	0
Transit Priority Measures			283,451	0	0	0	0
			345,408	0	0	0	0
Ending Balance			45,652	61,098	62,503	63,941	65,411

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		4,575,900	4,530,317	3,183,015	747,704	764,901
Add						
Interest Earned		103,467	105,113	44,689	17,197	17,593
		103,467	105,113	44,689	17,197	17,593
Less						
Quick Wins Projects	PW08074(b)	149,050	1,452,416	0	0	0
Limeridge Mall Terminal		0	0	2,480,000	0	0
		149,050	1,452,416	2,480,000	0	0
Ending Balance		4,530,317	3,183,015	747,704	764,901	782,494

City of Hamilton

2018 Reserve Report

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

			Projected	Projected	Projected		
			<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance			1,041,388	1,080,401	1,133,552	1,186,674	1,242,426
Add							
Interest Earned			23,634	27,387	26,379	27,617	28,899
Hamilton Renewable Power Inc. Dividend	FCS11002		15,379	25,764	26,743	28,135	28,135
			39,013	53,151	53,122	55,752	57,034
Ending Balance			1,080,401	1,133,552	1,186,674	1,242,426	1,299,461

City of Hamilton 2018 Reserve Report

Reserve Name: 112270- Waste Management Recycling

Reserve Number: 112270

Date Established: 1992

Source of Funds: Contributions from Operating Fund

Purpose: This reserve was established exclusively for the Recycling Program to fund recycling program deficits, fund recycling program improvements, such as, pilot programs and one-time capital expenditures, and to fund recycling infrastructure capital projects.

Target Balance: \$4 Million (based on 5 year rolling average of revenue shortfalls of \$3 million plus \$1 million to be used for recycling infrastructure improvements and/or projects)

Comments: Council on May 14th, 2014 approved a reserve policy specific to this Reserve establishing a Target balance of \$4 million. Report FCS14028

Sustainable: No

			Projected	Projected	Projected
			<u>2017</u>	<u>2018</u>	<u>2019</u>
			<u>2020</u>	<u>2021</u>	
Beginning Balance			4,271,886	4,555,980	4,858,399
Add					
Interest Earned			96,593	114,919	83,850
Provision for Recycling Services	Operating Budget		187,500	187,500	187,500
			284,093	302,419	271,350
Less					
Program Deficit			0	0	2,613,000
			0	0	2,613,000
Ending Balance			4,555,980	4,858,399	2,516,748

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	2,330,666	2,990,354	3,273,981	2,239,667	2,291,179
Add					
Interest Earned	56,653	78,021	62,686	51,512	52,697
Source Separated Organic Waste, (SSO) Revenue	603,034	205,606	0	0	0
	659,687	283,627	62,686	51,512	52,697
Less					
CCF Rolling Stock Replacement	0	0	1,097,000	0	0
	0	0	1,097,000	0	0
Ending Balance	2,990,354	3,273,981	2,239,667	2,291,179	2,343,876

RATE SUPPORTED RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	112,023,609	94,427,316	75,914,849	44,499,597	35,484,137	Yes
108006- Wastewater Improvement Subsidy	116,009,412	112,706,155	56,443,257	22,670,253	0	One-Time
108010- Storm Sewer Capital	14,892,718	15,273,755	11,781,384	11,946,796	12,227,642	Yes
108015- Waterworks Capital	12,331,480	27,694,511	23,105,356	40,613,612	46,696,702	Yes
Sub-total Capital/Working Fund Reserves	255,257,220	250,101,737	167,244,846	119,730,259	94,408,480	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	5,725,479	5,215,099	4,687,686	4,148,143	3,596,190	One-Time
Sub-total Equipment Replacement Reserves	5,725,479	5,215,099	4,687,686	4,148,143	3,596,190	
TOTAL RATE SUPPORTED RESERVES	260,982,698	255,316,835	171,932,532	123,878,402	98,004,670	

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		83,580,349	112,023,609	94,427,316	75,914,849	44,499,597
Add						
Interest Earned		2,164,497	2,364,104	1,936,663	1,369,022	909,355
Local Improvement Commutations		101,736	128,006	180,189	169,286	177,168
Repayment Four Pad Arena Loan		484,967	484,967	484,967	484,967	484,967
Hamilton Renewable Power Inc . Regular Dividend		15,379	25,764	26,743	28,135	28,135
2017 Operating Surplus	FCS17060(b)	7,771,462	0	0	0	0
Capital Budget Financing Plan - Trfr from Operating	Rate Budget	18,917,000	0	5,110,363	0	0
2018 Operating Surplus	FCS18067(b)	0	8,464,624	0	0	0
Sewer Use Bylaw Settlement	Confidential	0	2,500,000	0	0	0
		29,455,040	13,967,464	7,738,924	2,051,410	1,599,625
Less						
Project Closings		1,105	0	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	10,676	0	0	0	0
Call Handling Project	FCS17104	250,000	0	0	0	0
Capital Budget Financing - Trfr. To Operating	Rate Budget	0	6,982,758	0	16,920,298	4,939,085
Biosolids payment	FCS16079	750,000	3,580,000	0	11,140,000	0
Woodward WWTP - Clean Harbour	Rate Capital Budget	0	18,000,000	16,324,000	5,000,000	5,676,000
Pier 8 Sanitary PS & Forcemain	2018 Rate Capital	0	3,001,000	0	0	0
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	422,652	406,364	0
DC Exemption Centre on Barton	FCS16084	0	0	423,000	0	0
DC Exemption Mountain Plaza Mall	FCS17008	0	0	221,324	0	0
Woodward WWTP - South Secondary Clarifiers	FCS18087	0	0	4,000,000	0	0
Combined Sewer Overflow Backflow Prevention	FCS19038	0	0	315,000	0	0
Land Acquisition	2019 Rate Capital Budget	0	0	1,644,000	0	0
Flooding Disaster Relief	FCS06007(a-d)	0	0	201,415	0	0
Transfer to Rate DC Reserve	FCS18067(b)	0	0	2,700,000	0	0
		1,011,781	31,563,758	26,251,391	33,466,662	10,615,085
Ending Balance		112,023,609	94,427,316	75,914,849	44,499,597	35,484,137

City of Hamilton 2018 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

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		116,438,756	116,009,412	112,706,155	56,443,257	22,670,253
Add						
Interest Earned		2,570,656	2,696,742	1,923,103	899,462	257,744
		2,570,656	2,696,742	1,923,103	899,462	257,744
Less						
WWTP - Clean Harbour	Rate Capital Budget	3,000,000	6,000,000	2,000,000	7,120,465	6,665,997
WWTP - Clean Harbour	Rate Capital Budget	0	0	56,186,000	27,552,000	16,262,000
		3,000,000	6,000,000	58,186,000	34,672,465	22,927,997
Ending Balance		116,009,412	112,706,155	56,443,257	22,670,253	0

City of Hamilton 2018 Reserve Report

Reserve Name: 108010- Storm Sewer Capital

Reserve Number: 108010

Date Established: March, 1975

Source of Funds: Surplus from Storm Sewer Current Budget

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

Target Balance: 0.5% to 2% of Asset Replacement Value (\$7M- \$29M)

Comments: Effective in 2005, this reserve became part of the Rate Program.

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		14,036,531	14,892,718	15,273,755	11,781,384	11,946,796
Add						
Interest Earned		295,951	375,650	307,597	269,772	274,845
Local Improvement Commutations		6,936	5,387	6,000	6,000	6,000
2017 Operating Surplus	FCS17060(b)	1,631,193	0	0	0	0
		1,934,079	381,037	313,597	275,772	280,845
Less						
Clean Harbour Outreach Program	PW16054	75,000	0	0	0	0
5181672650 Juggernaut	FCS16079	1,000,000	0	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	2,892	0	60,108	0	0
Flooding Disaster Relief	FCS06007(d)	0	0	201,415	0	0
Cross Road Culvert Program	FCS18087	0	0	1,000,000	0	0
Stormwater Computer Model	FCS18087	0	0	1,080,000	0	0
SWM Facility Maintenance Program	FCS18087	0	0	700,000	0	0
Lower Davis Creek - Flood Control Facility	FCS18087	0	0	220,000	0	0
Combined Sewer Overflow Backflow Prevention	FCS19038	0	0	315,000	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	110,360	0
		1,077,892	0	3,805,968	110,360	0
Ending Balance		14,892,718	15,273,755	11,781,384	11,946,796	12,227,642

City of Hamilton 2018 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>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>
Beginning Balance		21,839,521	12,331,480	27,694,511	23,105,356	40,613,612
Add						
Interest Earned		217,957	311,046	577,557	724,437	992,653
Capital Budget Financing Plan - Trfr from Operating	Rate Budget	0	7,028,476	0	17,086,574	5,090,437
Local Improvement Commutations		1,104	20,931	0	0	0
2017 Operating Surplus	FCS17060(b)	8,698,579	0	0	0	0
2018 Operating Surplus	FCS18087	0	8,002,578	0	0	0
		8,917,639	15,363,031	577,557	17,811,011	6,083,090
Less						
Capital Budget Financing Plan - Trfr to Operating	Rate Budget	18,135,250	0	4,745,039	0	0
Frozen Pipes- Compassion Grants	PW15044	120,103	0	0	0	0
DC Exemption Mountain Plaza Mall	FCS17008	5,327	0	110,673	0	0
Common Address Database	2017 Capital	165,000	0	0	0	0
DC Exemption Centre on Barton	FCS16084	0	0	211,000	0	0
Hamilton Lead Awareness Program - Temp Staffing	PW16055	0	0	100,000	100,000	0
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	0	202,754	0
		18,425,680	0	5,166,712	302,754	0
Ending Balance		12,331,480	27,694,511	23,105,356	40,613,612	46,696,702

City of Hamilton 2018 Reserve Report

Reserve Name: 110010- Meter Replacement

Reserve Number: 110010

Date Established: January, 1990

Source of Funds: Contributions from Operating Fund

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

Target Balance: To Be Reviewed

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

Sustainable: One-Time

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	5,598,880	5,725,479	5,215,099	4,687,686	4,148,143
Add					
Interest Earned	126,598	129,620	112,587	100,457	88,047
	126,598	129,620	112,587	100,457	88,047
Less					
Water Meter Replacement Program	0	640,000	640,000	640,000	640,000
	0	640,000	640,000	640,000	640,000
Ending Balance	5,725,479	5,215,099	4,687,686	4,148,143	3,596,190

OBLIGATORY RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OBLIGATORY RESERVES</u>						
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	19,284,428	20,699,920	21,428,893	20,859,683	20,277,381	Yes
104051- Main Street Revitalization Reserve	0	509,877	10,797	0	0	One Time
Sub-total Planning & Development Reserves	19,284,428	21,209,797	21,439,690	20,859,683	20,277,381	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	16,691,838	17,332,309	17,097,980	18,625,803	20,541,374	Yes
112213- Federal Gas Tax Reserve	21,919,028	27,604,375	4,487,126	4,727,304	4,973,246	Yes
Sub-total Gas Tax Reserves	38,610,866	44,936,684	21,585,106	23,353,107	25,514,621	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	35,235,013	42,763,240	29,066,546	35,449,371	31,984,352	Yes
Sub-total Parkland Dedication Reserves	35,235,013	42,763,240	29,066,546	35,449,371	31,984,352	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	167,124,257	135,835,367	133,312,965	119,994,999	131,470,571	Yes
Sub-total Development Charge Reserves	167,124,257	135,835,367	133,312,965	119,994,999	131,470,571	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-8,128,143	-7,689,800	-7,210,030	-6,706,093	-6,177,170	No
Sub-total Subdividers' Contributions	-8,128,143	-7,689,800	-7,210,030	-6,706,093	-6,177,170	
TOTAL OBLIGATORY RESERVES	252,126,422	237,055,288	198,194,277	192,951,067	203,069,754	

City of Hamilton 2018 Reserve Report

Reserve Name: 104050- Building Permit Fees Revolving Fund

Reserve Number: 104050

Date Established: 1993

Source of Funds: Excess Building permit revenues

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

Target Balance: 2.0 times operating costs

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

Sustainable: Yes

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		17,670,656	19,284,428	20,699,920	21,428,893	20,859,683
Add						
Interest Earned		399,369	484,324	478,973	480,790	467,698
Building Permit Department Surplus		1,518,455	1,056,168	250,000	250,000	250,000
		1,917,824	1,540,492	728,973	730,790	717,698
Less						
Call Handling Project	FCS17104	137,000	0	0	0	0
Common Address Database	2017 Capital	142,000	0	0	0	0
Building Renovations City Hall	PED17013	25,052	0	0	0	0
Digitalize Microfiche Records		0	125,000	0	1,300,000	1,300,000
		304,052	125,000	0	1,300,000	1,300,000
Ending Balance		19,284,428	20,699,920	21,428,893	20,859,683	20,277,381

City of Hamilton 2018 Reserve Report

Reserve Name: 104051- Main Street Revitalization Reserve

Reserve Number: 104051

Date Established: 2018 (FCS18045)

Source of Funds: Provincial Government

Purpose: To support capital improvements for energy efficiency, accessibility, aesthetics, and marketability of small businesses within main street areas, and encourage strategic public investments in businesses.

Target Balance: One Time

Comments:

Sustainable: One Time

		<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance		0	0	509,877	10,797	0
Add						
Interest Earned		0	5,303	5,920	123	0
AMO Contribution	FCS18045	0	504,574	0	0	0
		0	509,877	5,920	123	0
Less						
Ancaster Village BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Barton Village BIA Infrastratucture Project	PED19039/PW19017	0	0	20,000	0	0
Concession Street BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Downtown Dundas BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Downtown Hamilton BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
International Village BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
King Street West BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Locke Street BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Main West Esplanade BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Ottawa Street BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Stoney Creek BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Waterdown BIA Infrastrcuture Project	PED19039/PW19017	0	0	20,000	0	0
Signal Controller Box Wraps Project	PED19039/PW19017	0	0	75,000	0	0
Westdale Village BIA Infrastructure Project	PED19039/PW19017	0	0	20,000	0	0
Public Space & Special Event Containers	PED19039/PW19017	0	0	70,000	0	0
Cigarette Litter Prevention Program	PED19039/PW19017	0	0	65,000	0	0
Spend It Here Marketing Campaign	PED19039/PW19017	0	0	35,000	0	0
Residual Spend TBD		0	0	0	10,919	0
		0	0	505,000	10,919	0
Ending Balance		0	509,877	10,797	0	0

City of Hamilton 2018 Reserve Report

Reserve Name: 112204- Transit Gas Tax Reserve

Reserve Number: 112204

Date Established: Jan 2005

Source of Funds: Provincial Gas Tax Revenues

Purpose: Fund the expansion of public transportation, capital infrastructure and levels of service.

Target Balance: To Be Reviewed

Comments: Provincial Gas Tax currently funds \$10.9M in operating costs on an annual basis

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		18,774,196	16,691,838	17,332,309	17,097,980	18,625,803
Add						
Interest Earned		358,434	332,255	391,447	406,153	445,302
Gas Tax Revenue		11,062,086	11,352,668	11,681,895	12,020,670	12,369,270
		11,420,520	11,684,923	12,073,342	12,426,823	12,814,571
Less						
To Transit Operating Fund		10,899,000	10,899,000	10,899,000	10,899,000	10,899,000
Bus Shelter Expansion	PW13006	569,857	0	0	0	0
Capital Requirements		2,034,020	145,452	1,408,672	0	0
		13,502,877	11,044,452	12,307,672	10,899,000	10,899,000
Ending Balance		16,691,838	17,332,309	17,097,980	18,625,803	20,541,374

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		16,265,473	21,919,028	27,604,375	4,487,126	4,727,304
Add						
Interest Earned		566,548	731,072	771,104	240,178	245,942
Gas Tax Revenue		31,616,211	33,121,745	33,121,745	33,121,745	33,121,745
Federal Gas Tax Legacy Payment		559,713	0	0	0	0
		32,742,471	33,852,817	33,892,848	33,361,923	33,367,687
Less						
Capital Budget		25,253,684	27,211,423	33,121,745	33,121,745	33,121,745
December 31, 2016 Closed Projects	CPWIP	228,810	0	0	0	0
June 30, 2016 Closed projects	CPWIP	1,606,423	0	0	0	0
Low-Wattage Street Lighting LED Replacement		0	1,800,000	0	0	0
2018 Closed Projects	CWIP	0	326,047	0	0	0
Federal Gas Tax Over Contribution reduction		0	-1,170,000	0	0	0
Unspent Approved Funds		0	0	23,888,353	0	0
		27,088,916	28,167,470	57,010,097	33,121,745	33,121,745
Ending Balance		21,919,028	27,604,375	4,487,126	4,727,304	4,973,246

City of Hamilton 2018 Reserve Report

Reserve Name:	104090- 5% Parkland Dedication Reserve
Reserve Number:	104090
Date Established:	Prior to 1964
Source of Funds:	i) 5% lands, or cash-in-lieu conveyed by developer. ii) Sale of land, originally acquired for parks as recreation purposes, but no longer required. iii) Rental of parkland.
Purpose:	To finance the acquisition and development, etc. of parkland under the Planning Act, R.S.O. 1980, Chapter 379. Section 25, Subsection (1) and Section 50, Subsection (12) of The Planning Act -1983.
Target Balance:	To Be Reviewed
Comments:	Stated 2018 year-end balance includes liabilities for over dedication of land by developers. The over dedication is currently estimated at \$22.336 M dependent on future build out density and the ability to develop the subject lands.
Sustainable:	Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		32,492,902	35,235,013	42,763,240	29,066,546	35,449,371
Add						
Interest Earned		762,235	971,775	816,651	733,498	766,671
5% Dedication Fee		9,407,799	7,469,845	7,469,845	7,469,845	7,469,845
Repay Property Purchases		498,010	498,010	454,482	454,482	98,465
Capital Closings		727,017	413,359	0	0	0
Return over contribution related to Bishop Ryan	PED16249	0	0	198,394	0	0
		11,395,062	9,352,989	8,939,372	8,657,825	8,334,981
Less						
Fruitland/Winona Parkland	Council 17-014, Motion 7.1 See also PED17014/LS17004	8,652,950	0	0	0	0
John & Rebecca Park	2018 Capital	0	1,550,000	0	0	7,000,000
Summit Park		0	274,762	0	0	0
Parkland Dedication - Official Plan Policies	2016 Capital	0	0	60,000	0	0
Eastmount Park Elementary-155 East 26th	PED15127(a)	0	0	240,000	0	0
Potential Liability Resulting from Over Dedication	FCS18061	0	0	22,336,066	0	0
Broughton East Park		0	0	0	2,275,000	0
Crown Pt East-108 Province/ 103 Graham	PW15002	0	0	0	0	1,000,000
Fruitland/Winona Parkland	Council 17-014, Motion 7.1 See also PED17014/LS17004	0	0	0	0	3,800,000
		8,652,950	1,824,762	22,636,066	2,275,000	11,800,000
Ending Balance		35,235,013	42,763,240	29,066,546	35,449,371	31,984,352

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	127,961,316	167,124,258	135,835,367	133,312,965	119,994,999
Add					
Interest Earned	2,614,389	3,887,689	3,847,212	5,437,778	7,270,304
Collections(NET)	66,803,457	61,184,060	90,862,150	93,090,996	95,364,887
Recovery for DC Exemptions-(Net in Capital Requirements)	10,442,138	22,534,056	20,000,000	20,000,000	20,000,000
Debt Repayment-Four Pad(net debt repayments)	484,967	484,967	484,967	484,967	484,967
	80,344,951	88,090,772	115,194,329	119,013,740	123,120,157
Less					
Capital Financing	31,555,921	111,627,176	102,274,000	107,108,000	66,309,000
Debt Repayment Tax	9,539,204	7,704,199	15,242,730	30,023,706	45,135,585
Other Transfers	86,885	48,288	200,001	-4,800,000	200,001
	41,182,010	119,379,663	117,716,731	132,331,706	111,644,586
Ending Balance	167,124,257	135,835,367	133,312,965	119,994,999	131,470,571

City of Hamilton 2018 Reserve Report

Reserve Name: 999998- Developer Recoveries

Reserve Number: 999998

Date Established: 2001

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

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

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

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

Sustainable: No

	<u>2017</u>	<u>2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
Beginning Balance	-2,428	-8,128,143	-7,689,800	-7,210,030	-6,706,093
Add					
Interest Earned	360	-197,804	-169,400	-158,216	-146,473
Collections	603,540	636,147	649,170	662,153	675,396
	603,900	438,343	479,770	503,937	528,923
Less					
Payments to Developers	8,729,615	0	0	0	0
	8,729,615	0	0	0	0
Ending Balance	-8,128,143	-7,689,800	-7,210,030	-6,706,093	-6,177,170

HAMILTON FUTURE FUNDS RESERVES

***2018 Reserve Report With
2019- 2021 Projections***



City of Hamilton
2018 Reserve Report
Reserve Balances

	<u>2017</u>	<u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	39,641,128	45,405,684	50,254,078	54,670,135	59,400,464	Yes
112247- Hamilton Future Fund B	4,681,173	3,228,845	2,696,209	2,151,321	1,593,902	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	44,322,301	48,634,530	52,950,286	56,821,456	60,994,366	

City of Hamilton 2018 Reserve Report

Reserve Name: 112246- Hamilton Future Fund A

Reserve Number: 112246

Date Established: 2002

Source of Funds: Special Dividend from Hamilton Hydro

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

Target Balance: To Be Reviewed

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

Sustainable: Yes

			Projected	Projected	Projected	
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Balance		37,911,922	39,641,128	45,405,684	50,254,078	54,670,135
Add						
Interest Earned		975,051	1,130,706	1,106,443	1,207,057	1,306,329
Loan Repayments		7,990,768	8,646,623	8,741,950	8,209,000	7,424,000
		8,965,819	9,777,329	9,848,393	9,416,057	8,730,329
Less						
Capital Loan Advances		2,773,758	12,772	1,000,000	1,000,000	0
Poverty Reduction Investment	CES16043(a)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Project Closings	Closing Report	462,855	0	0		0
		7,236,613	4,012,772	5,000,000	5,000,000	4,000,000
Ending Balance		39,641,128	45,405,684	50,254,078	54,670,135	59,400,464

City of Hamilton 2018 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>2017</u>	<u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>
Beginning Balance	5,167,460	4,681,173	3,228,845	2,696,209	2,151,321
Add					
Interest Earned	121,760	101,172	67,363	55,113	42,580
	121,760	101,172	67,363	55,113	42,580
Less					
Project Funding	608,047	1,553,500	600,000	600,000	600,000
	608,047	1,553,500	600,000	600,000	600,000
Ending Balance	4,681,173	3,228,845	2,696,209	2,151,321	1,593,902

RESERVE POLICIES

***2018 Reserve Report With
2019- 2021 Projections***



List of Approved Reserve Policies

Reserve	Approval
112205- Winter Control Reserve.....	PW11014
999999- DC Reserves.....	FCS13035
General Reserve Policy.....	FCS14028
108020- Unallocated Capital Reserve.....	FCS14028
110046- Tax Stabilization Reserve.....	FCS14028
112270- Waste Recycling Reserve.....	FCS14028
112243- Enterprise Fund Reserve.....	FCS14028
General Police Reserve Policy.....	PSB 15-059
104055- Police Stabilization Reserve Policy.....	PSB 15-059
106015- Library Donations Reserve.....	Board Dec. 16, 2016
108015- Water Reserve.....	FCS16056
108005- Wastewater Reserve.....	FCS16056
108010- Storm Reserve.....	FCS16056
104050- Building Permit Reserve.....	FCS18004
104006- Farmers Market Reserve.....	GIC 18-001
100035- Property Purchases.....	FCS18065
112224- Waterpark Operations Reserve.....	FCS18065
104105- Cemetery Niche Reserve.....	FCS18065
112201- Park Marina and Waterfront Reserve.....	FCS18065
112202- Leash Free Park Reserve.....	FCS18065
112209- 47 Guise Street Reserve.....	FCS18065
112230- City Enrichment Fund.....	FCS18065
112223- Tim Hortons Field Capital Reserve.....	FCS18080
110025- Vehicle Replacement Central Garage.....	FCS18080
108039- General Facility Capital Reserve.....	FCS18080

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