



Hamilton

2019 Reserves - Detail Report

With 2018 Comparative figures
and 2020-2022 Projections

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

**CITY OF HAMILTON
2019 RESERVE REPORT**

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RESERVES' SUMMARY

2019 Reserve Report

With 2020 - 2022



**City of Hamilton
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	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>TAX SUPPORTED RESERVES</u>						
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	609,020	974,284	507,774	532,339	794,899	Yes
100032- Corporate Trunked Radio Communication System	5,337,606	858,607	1,023,602	1,323,297	1,659,639	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	1,281,669	955,569	1,229,067	1,716,597	-2,267,254	No
100034- Small Equipment Environmental Services	574,183	615,006	664,817	705,658	742,381	Yes
108023- Information Technology Capital Reserve	194,851	477,545	741,404	1,011,331	1,287,467	Yes
110005- Hamilton Beach Rescue	393,219	403,229	410,009	436,789	463,569	Yes
110015- Computer Replacement Program	8,690,053	6,011,836	3,277,742	1,911,842	471,288	Yes
110035- Survey Equipment Replacement	247,539	193,106	222,835	253,247	284,360	Yes
110040- Equipment Replacement - Operations	156,076	232,601	259,688	287,397	315,745	Yes
Sub-total Equipment Replacement Reserves	17,484,216	10,721,782	8,336,937	8,178,498	3,752,093	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	148,646	1,285,565	1,315,133	1,345,381	1,437,015	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	8,821,519	2,415,278	-1,115,656	-1,636,061	47,650	No
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	1,767,965	2,038,360	1,828,240	1,482,835	1,601,775	Yes
110023- Vehicle Replacement - DARTS	3,919,849	4,019,632	2,695,983	2,757,991	2,821,424	Yes
110025- Vehicle Replacement - Central Garage	9,359,253	10,928,933	12,532,917	14,409,832	16,369,979	Yes
110030- Vehicle Replacement - Transit	14,910,907	15,599,694	22,325,311	23,710,482	29,695,159	Yes
Sub-total Vehicle Replacement Reserves	38,928,139	36,287,461	39,581,928	42,070,459	51,973,002	
VEHICLE & EQUIPMENT RESERVES	56,412,355	47,009,243	47,918,865	50,248,957	55,725,095	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	39,400,203	35,617,075	34,113,198	35,695,252	36,962,033	No
108050- Parkland Acquisition Reserve	9,888,631	6,352,277	5,992,629	7,647,709	7,823,606	Yes
Sub-total Capital Reserves	49,288,834	41,969,352	40,105,827	43,342,961	44,785,639	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	73,325	75,192	11,170	11,423	11,682	One-Time
108031- Capital Projects - Dundas	0	0	0	0	0	One-Time
108032- Capital Projects - Flamborough	1,876	353,429	787,289	805,397	823,921	One-Time
108033- Capital Projects - Glanbrook	3,771	3,867	3,956	4,047	4,140	One-Time
108034- Capital Projects -Stoney Creek	1,007,348	586,712	600,206	614,011	628,133	One-Time
108035- Capital Projects - Hamilton	66,704	68,402	69,975	71,584	73,230	One-Time
117036- S.C. Compensation Royalties (Terrapure Landfill)	1,209,992	1,224,376	1,541,116	1,866,152	2,198,664	Yes
Sub-total Former Municipalities-Capital Reserves	2,363,017	2,311,978	3,013,712	3,372,614	3,739,770	

City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Councillor's Infrastructure Program</u>						
108051- Ward 1 Special Capital Re-investment	491,283	1,805,913	3,148,766	4,688,285	6,263,213	Yes
108052- Ward 2 Special Capital Re-investment	1,617,939	831,008	2,092,514	3,584,722	5,111,251	Yes
108053- Ward 3 Special Capital Re-investment	317,742	774,463	-1,697,571	-515,136	669,049	Yes
108054- Ward 4 Special Capital Re-investment	163,485	600,000	362,951	893,392	1,031,433	Yes
108055- Ward 5 Special Capital Re-investment	121,590	1,765,311	2,644,378	3,305,961	4,539,085	Yes
108056- Ward 6 Special Capital Re-investment	679,628	386,888	-846,004	-1,090,408	298,197	Yes
108057- Ward 7 Special Capital Re-investment	1,144,941	2,449,242	2,423,291	4,291,731	6,203,145	Yes
108058- Ward 8 Special Capital Re-investment	117,038	1,992,609	2,975,904	3,141,088	3,815,821	Yes
108059- Ward 9 Special Capital Re-investment	0	22,957	39,583	60,132	81,153	Yes
108064- Ward 14 Special Capital Re-investment	0	864,176	1,923,112	3,006,404	4,114,612	Yes
108070- Ward 10 Special Capital Re-investment	0	18,213	30,405	42,877	55,636	Yes
Sub-total Councillor's Infrastructure Program	4,653,646	11,510,780	13,097,329	21,409,048	32,182,595	
CAPITAL RESERVES-TAX SUPPORTED	56,305,497	55,792,110	56,216,868	68,124,623	80,708,004	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	3,258,357	3,341,301	6,602,656	6,754,517	6,909,871	Yes
Sub-total Pension/Retirement Reserves	3,258,357	3,341,301	6,602,656	6,754,517	6,909,871	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	15,813,696	15,611,873	14,718,626	15,057,154	15,403,469	Yes
112020- Unreported Claims Reserve	3,608,576	3,700,357	3,785,465	3,872,531	3,961,599	Yes
112025- Claims Fluctuation Reserve-Health/Dental	21,428,878	22,414,446	25,109,806	25,687,332	26,278,141	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,165,647	6,346,628	6,543,209	6,693,703	6,847,658	Yes
Sub-total Benefits' Reserves	47,016,798	48,073,304	50,157,106	51,310,720	52,490,867	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,405,326	6,568,378	6,719,451	6,873,998	7,032,100	Yes
112035- Sick Leave Liability - General	1,663,854	3,017,825	2,383,231	1,835,191	1,274,546	No
Sub-total Sick Leave Reserves	8,069,180	9,586,203	9,102,682	8,709,189	8,306,646	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	40,651,896	41,109,809	41,461,886	41,810,191	42,154,401	Yes
Sub-total Workplace Health & Safety Reserves	40,651,896	41,109,809	41,461,886	41,810,191	42,154,401	
EMPLOYEE RELATED RESERVES	98,996,230	102,110,617	107,324,330	108,584,617	109,861,785	
<u>STABILIZATION RESERVES</u>						
110043- Commodity (Fuel) Stabilization Reserve	896,476	0	0	0	0	Closed
110046- Tax Stabilization Reserve	23,214,522	20,760,048	15,235,461	14,402,163	14,703,068	No
110048- Grants & Subsidy Reserve	971,346	996,072	1,018,982	0	0	One-Time
STABILIZATION RESERVES	25,082,343	21,756,120	16,254,443	14,402,163	14,703,068	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	-568,550	-222,440	402,347	1,041,505	1,689,294	One-Time

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	\$	\$	\$	\$	\$	
<u>Working Fund Reserves</u>						
112206- Election Expense Reserve	-24,828	238,031	723,968	1,221,082	212,379	Yes
112212- Volunteer Committee Reserve	200,600	192,234	171,368	175,309	179,341	Yes
112230- City Enrichment Fund	126,651	101,594	103,931	106,321	108,766	Yes
112300- Investment Stabilization Reserve	40,389,614	39,908,737	44,477,327	48,038,345	51,681,266	Yes
112400- Working Fund-General	25,350,561	22,676,987	23,198,558	23,732,125	24,277,964	Yes
Sub-total Working Fund Reserves	66,042,599	63,117,583	68,675,152	73,273,182	76,459,716	
OPERATING RESERVES	65,474,050	62,895,143	69,077,499	74,314,687	78,149,010	
<u>PROGRAM SPECIFIC RESERVES</u>						
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	170,865	174,601	390,496	318,557	255,079	One-Time
110041- Social Housing Stabilization Reserve	1,626,302	1,547,384	1,311,781	1,341,952	1,372,817	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	280,074	420,660	480,910	542,546	175,712	Yes
112009- Municipal Down Payment Assistance Program	375,532	385,091	0	0	0	One-Time
112239- Federal Housing Initiatives	367,887	13,176	13,479	13,789	14,106	One-Time
112244- Social Housing Transition Reserve	110,715	113,533	65,569	0	0	One-Time
112248- Social Housing Capital Reserve	898,894	0	0	0	0	Closed
112252- Supplement/Housing Allowance Reserve	461,680	473,432	484,321	495,460	506,856	One-Time
112254- Revolving Home Ownership Reserve	637,492	1,055,072	725,314	438,546	448,633	Yes
112256- Affordable Housing Property Reserve	0	0	2,933,350	3,000,817	3,069,836	Yes
Sub-total Housing Reserves	4,929,441	4,182,949	6,405,220	6,151,667	5,843,039	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	198,792	968,124	988,368	1,011,101	1,792,981	Yes
Sub-total Lodges	198,792	968,124	988,368	1,011,101	1,792,981	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	728,576	665,603	701,142	737,498	774,690	Yes
110049- Four Pad Stabilization Reserve	289,225	296,587	303,409	310,387	317,526	Yes
Sub-total Recreation Reserves	1,017,801	962,190	1,004,551	1,047,885	1,092,217	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,258,575	1,290,613	1,320,297	1,351,247	1,382,326	No
112214- Social Services Initiative Fund	17,263	17,702	18,110	0	0	One-Time
112218- Early Years System Reserve	3,295,158	688,677	704,517	720,721	737,297	One-Time
Sub-total Social Services	4,570,997	1,996,993	2,042,923	2,071,967	2,119,623	
Sub-total Healthy and Safe Communities	10,717,030	8,110,256	10,441,062	10,282,621	10,847,859	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	28,800	29,533	30,212	30,907	31,618	Yes
112219- Public Health Services Reserves	271,285	278,191	3,392	3,470	3,550	One-Time
Sub-total Public Health	300,085	307,724	33,605	34,377	35,168	

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	\$	\$	\$	\$	\$	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	539,383	583,559	627,326	672,100	717,903	Yes
106006- Library Collections	1,011,193	994,204	886,081	881,173	926,728	Yes
106007- Library General Development	916,690	1,674,491	1,015,069	1,088,991	1,164,613	Yes
106008- Library Major Capital Projects	1,829,814	1,412,282	417,080	233,476	247,949	Yes
106009- Summer Reading Program	507,913	522,688	474,020	484,922	496,075	Yes
106011- Redeployment & Training Fund	394,982	405,037	234,306	239,695	245,208	Yes
106012- Youth Programming Reserve	82,908	70,550	72,173	73,833	75,531	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	974,122	1,018,624	162,047	130,199	36,469	Yes
106014- Library-Computer Reserve Fund	642,308	436,836	554,102	687,215	914,424	Yes
106015- Library Donations Reserve	23,779	27,282	32,967	43,840	54,963	Yes
106110- Special Gift Fund	1,900,425	1,888,259	1,903,259	1,953,259	2,008,259	One- Time
106130- K McLaren Memorial Fund	42,095	43,706	34,506	35,406	36,406	One- Time
106152- Waterdown Library Fund	48,701	49,941	51,090	52,265	53,467	One- Time
Sub-total Library Reserves	8,914,313	9,127,459	6,464,026	6,576,374	6,977,995	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	789,980	588,497	723,412	861,537	1,002,839	Yes
112217- Airport Joint Marketing Reserve Fund	380,664	284,370	441,418	451,680	462,178	Yes
Sub-total Airport Reserves	1,170,644	872,867	1,164,830	1,313,217	1,465,017	
<u>Culture Reserve</u>						
104080- Reserve For Various Museums	326,701	359,194	382,628	406,601	431,125	Yes
108044- Public Art Reserve	1,177,480	1,379,905	1,022,175	323,474	-1,870	Yes
108049- Downtown Public Art	56,576	52,581	3,215	3,289	3,365	Yes
Sub-total Culture Reserve	1,560,757	1,791,680	1,408,018	733,364	432,620	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,784,357	3,880,690	3,969,946	4,061,255	4,154,664	Yes
108042- Red Hill Business Park Reserve	6,827,671	2,423,998	899,473	920,161	941,325	One-Time
110060- Shovel Ready Industrial Land Reserve	4,326,134	3,532,440	3,006,786	3,075,942	3,146,689	One-Time
110086- Development Fees Stabilization	8,333,308	9,728,525	9,952,281	10,181,183	10,415,350	Yes
117012- Developer Deposits - Roads (SC)	962,675	987,181	0	0	0	One- Time
Sub-total Development Related Reserves	24,234,146	20,552,834	17,828,486	18,238,541	18,658,028	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	438,418	449,578	459,918	470,496	481,317	Yes
102047- Community Heritage Program Reserve	129,565	97,450	69,346	40,596	41,530	One-Time
102048- Main Street Program Reserve	1,248,817	1,280,607	1,310,061	480,417	245,747	Yes
102049- Hamilton Community Heritage Fund	102,467	100,884	42,514	33,377	24,030	Yes
108036- Downtown Hamilton Capital Program	1,169,400	1,419,168	1,097,784	1,021,883	944,236	Yes
112006- LACAC Publications Reserve	0	0	0	0	0	CLOSED
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	318,705	326,818	253,415	178,324	101,505	Yes

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2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
Sub-total Downtown/BIA's/Heritage Reserves	3,407,371	3,674,505	3,233,038	2,225,093	1,838,365	
<u>Economic Development</u>						
112221- Economic Development Investment Reserve	1,443,270	1,428,718	1,167,160	839,980	859,300	Yes
112231- Conventions/Sports Events Reserve	442,948	595,357	692,499	744,335	751,845	Yes
Sub-total Economic Development	1,886,218	2,024,075	1,859,659	1,584,315	1,611,145	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	8,715,160	9,504,988	10,318,578	10,660,609	11,010,506	Yes
100051- OPA 28 Fee Reserve	-2,734,445	-2,686,904	-2,255,123	-1,823,342	-1,391,561	One- Time
108021- Parking Capital Reserve	5,648,095	7,423,710	7,755,457	7,355,427	8,578,758	Yes
115085- HMPS Cash in Lieu of Parking Reserve	640,200	656,497	671,596	687,043	702,845	Yes
Sub-total Planning-Other Reserves	12,269,010	14,898,291	16,490,508	16,879,737	18,900,548	
Sub-total Planning & Development Reserves	44,528,146	43,814,252	41,984,539	40,974,267	42,905,723	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	494,256	1,001,433	1,372,415	1,632,929	1,899,434	Yes
102025- First Ontario Concert Hall Reserve	393,220	503,866	616,605	630,787	645,295	Yes
Sub-total H.E.F. Reserves	887,477	1,505,299	1,989,020	2,263,716	2,544,729	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	1,405,921	1,801,517	1,873,297	1,916,383	1,960,460	Yes
104056- ISD (Investigative Services Division) Capital Reserve	152,797	0	0	0	0	Closed
110065- Police Capital Expenditures	489,387	1,183,569	426,879	436,697	446,741	Yes
112029- Provision for Vacation Liability	1,537,937	1,577,086	1,613,359	1,650,466	1,688,427	Yes
112225- Police Rewards	200,316	205,415	179,795	183,930	188,160	Yes
Sub-total Police Reserves	3,786,358	4,767,587	4,093,330	4,187,476	4,283,788	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	75,687	120,717	72,364	77,063	66,697	Yes
Sub-total Farmers Market	75,687	120,717	72,364	77,063	66,697	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	149,632	157,783	154,171	150,267	150,425	Yes
Sub-total Cemeteries' Reserves	149,632	157,783	154,171	150,267	150,425	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	29,872	53,347	77,333	101,870	126,972	Yes
108039- General Facility Capital Reserve	114,395	117,307	120,005	122,765	125,589	Yes
108046- RCMP Lease-Capital Replacement	1,123,001	1,206,986	1,291,694	1,378,350	1,467,000	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	433,783	501,516	569,086	638,210	708,924	Yes
112209- 47 Guise St Reserve	169,689	183,509	197,339	211,487	225,960	Yes
Sub-total Facilities	1,870,740	2,062,664	2,255,456	2,452,682	2,654,444	

City of Hamilton
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	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	208,432	55,993	257,673	265,403	273,365	Yes
112201- General Park, Marina and Waterfront Reserve	828,158	899,111	201,787	64,818	177,574	Yes
112202- Leash Free Park Reserve	169,683	134,949	96,611	57,391	17,269	Yes
112224- Waterpark Operations Reserve	1,464,294	1,771,860	1,379,552	1,234,269	1,085,645	Yes
Sub-total Greenspace/Parks Reserves	2,670,566	2,861,913	1,935,623	1,621,881	1,553,853	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	1,800,179	2,043,451	2,090,450	2,138,530	2,187,716	One-Time
112203- Red Light Camera Project	6,083,035	6,539,993	4,107,275	1,905,383	792,885	No
112205- Winter Control	3,312,999	3,397,334	3,475,473	3,555,409	3,637,183	No
112272- Energy Conservation Initiative Reserve	4,730,017	5,339,681	4,075,237	3,998,077	3,869,449	Yes
Sub-total Public Works-Other Reserves	15,926,230	17,320,459	13,748,435	11,597,399	10,487,233	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	176,547	181,041	185,205	0	0	One-Time
108025- Transit Capital Reserve	279,978	270,210	378,725	492,035	604,502	Yes
108045- Federal Public Transit Funds	61,098	62,653	13,514	13,822	14,140	One-Time
108047- Rapid Transit Capital Reserve	3,183,015	2,961,358	520,949	532,931	545,188	One-Time
Sub-total Transit Reserves	3,700,637	3,475,262	1,098,393	1,038,789	1,163,831	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,133,552	1,189,207	1,221,066	1,249,151	1,277,881	Yes
112270- Waste Management Recycling	4,858,399	3,027,803	271,311	-228,199	-233,448	No
112271- WM Facilities-Replace/Upgrade Reserve	3,273,981	3,357,322	2,755,200	2,818,570	2,883,397	Yes
Sub-total Waste Management Reserves	9,265,932	7,574,332	4,247,577	3,839,522	3,927,830	
Sub-total Public Works Reserves	33,583,737	33,452,413	23,439,655	20,700,540	19,937,617	
PROGRAM SPECIFIC RESERVES	102,792,833	101,205,707	88,517,600	85,096,434	87,599,576	
TOTAL TAX SUPPORTED RESERVES	405,063,307	390,768,941	385,309,605	400,771,482	426,746,538	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	94,427,316	82,110,809	59,514,955	50,269,836	47,914,101	Yes
108006- Wastewater Improvement Subsidy	112,706,155	93,886,900	48,047,589	1,736,872	0	One-Time
108010- Storm Sewer Capital	15,273,755	12,165,341	12,339,584	12,629,463	12,926,010	Yes
108015- Waterworks Capital	27,694,511	28,887,549	36,154,742	42,701,366	48,061,846	Yes
Sub-total Capital/Working Fund Reserves	250,101,737	217,050,599	156,056,870	107,337,537	108,901,957	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	5,215,099	4,692,919	4,153,496	3,601,666	3,037,144	One-Time
Sub-total Equipment Replacement Reserves	5,215,099	4,692,919	4,153,496	3,601,666	3,037,144	
TOTAL RATE SUPPORTED RESERVES	255,316,835	221,743,518	160,210,366	110,939,203	111,939,101	

**City of Hamilton
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Reserve Balances**

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OBLIGATORY RESERVES</u>						
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	20,699,920	23,493,441	24,271,715	23,737,989	22,954,063	Yes
104051- Main Street Revitalization Reserve	509,877	91,593	0	0	0	One Time
Sub-total Planning & Development Reserves	21,209,797	23,585,034	24,271,715	23,737,989	22,954,063	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	17,332,309	9,698,954	18,969,907	20,480,385	22,388,439	Yes
112213- Federal Gas Tax Reserve	27,604,375	54,845,843	11,241,525	11,641,626	12,051,329	Yes
Sub-total Gas Tax Reserves	44,936,684	64,544,797	30,211,432	32,122,011	34,439,768	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	42,763,240	56,154,083	41,281,689	38,345,795	47,266,949	Yes
Sub-total Parkland Dedication Reserves	42,763,240	56,154,083	41,281,689	38,345,795	47,266,949	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	135,835,367	194,494,814	247,885,841	274,225,804	317,804,062	Yes
Sub-total Development Charge Reserves	135,835,367	194,494,814	247,885,841	274,225,804	317,804,062	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-7,689,800	-7,499,865	-7,015,726	-6,507,320	-5,973,825	No
Sub-total Subdividers' Contributions	-7,689,800	-7,499,865	-7,015,726	-6,507,320	-5,973,825	
TOTAL OBLIGATORY RESERVES	237,055,288	331,278,863	336,634,951	361,924,279	416,491,017	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	45,405,684	50,815,416	55,508,873	59,569,745	66,087,742	Yes
112247- Hamilton Future Fund B	3,228,845	2,147,694	1,590,191	1,019,865	436,422	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	48,634,530	52,963,110	57,099,064	60,589,610	66,524,164	

TAX SUPPORTED RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



VEHICLE & EQUIPMENT REPLACEMENT RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>VEHICLE & EQUIPMENT RESERVES</u>						
<u>Equipment Replacement Reserves</u>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	609,020	974,284	507,774	532,339	794,899	Yes
100032- Corporate Trunked Radio Communication System	5,337,606	858,607	1,023,602	1,323,297	1,659,639	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	1,281,669	955,569	1,229,067	1,716,597	-2,267,254	No
100034- Small Equipment Environmental Services	574,183	615,006	664,817	705,658	742,381	Yes
108023- Information Technology Capital Reserve	194,851	477,545	741,404	1,011,331	1,287,467	Yes
110005- Hamilton Beach Rescue	393,219	403,229	410,009	436,789	463,569	Yes
110015- Computer Replacement Program	8,690,053	6,011,836	3,277,742	1,911,842	471,288	Yes
110035- Survey Equipment Replacement	247,539	193,106	222,835	253,247	284,360	Yes
110040- Equipment Replacement - Operations	156,076	232,601	259,688	287,397	315,745	Yes
Sub-total Equipment Replacement Reserves	17,484,216	10,721,782	8,336,937	8,178,498	3,752,093	
<u>Vehicle Replacement Reserves</u>						
110020- Vehicle Replacement - Police	148,646	1,285,565	1,315,133	1,345,381	1,437,015	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	8,821,519	2,415,278	-1,115,656	-1,636,061	47,650	No
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	1,767,965	2,038,360	1,828,240	1,482,835	1,601,775	Yes
110023- Vehicle Replacement - DARTS	3,919,849	4,019,632	2,695,983	2,757,991	2,821,424	Yes
110025- Vehicle Replacement - Central Garage	9,359,253	10,928,933	12,532,917	14,409,832	16,369,979	Yes
110030- Vehicle Replacement - Transit	14,910,907	15,599,694	22,325,311	23,710,482	29,695,159	Yes
Sub-total Vehicle Replacement Reserves	38,928,139	36,287,461	39,581,928	42,070,459	51,973,002	
VEHICLE & EQUIPMENT RESERVES	56,412,355	47,009,243	47,918,865	50,248,957	55,725,095	

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		386,486	609,020	974,284	507,774	532,339
Add						
Interest Earned		18,761	25,826	16,850	11,825	15,090
Provision for Future Replacement	Operating Budget	675,000	980,000	980,000	1,080,000	1,180,000
Sale of Equipment		2,522	0	0	0	0
		696,283	1,005,826	996,850	1,091,825	1,195,090
Less						
Equipment Purchases	Capital Budget	473,750	640,562	1,463,360	1,067,260	932,530
		473,750	640,562	1,463,360	1,067,260	932,530
Ending Balance		609,020	974,284	507,774	532,339	794,899

**City of Hamilton
2019 Reserve Report**

Reserve Name: 100032- Corporate Trunked Radio Communication System
Reserve Number: 100032
Date Established: 2001
Source of Funds: Contributions from operating budget.
Purpose: To fund corporate trunked radio communication system including system upgrades, replacement, and cell tower sites minor capital needs.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

		<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		5,015,868	5,337,606	858,607	1,023,602	1,323,297
Add						
Interest Earned		135,928	122,259	21,399	26,683	33,914
Provision for Future Replacement	Operating Budget	1,494,810	0	0	0	0
Transfers from Current		0	1,494,810	1,494,810	1,494,810	1,494,810
		1,630,738	1,617,069	1,516,209	1,521,493	1,528,724
Less						
Debt Repayment	CS13034	1,308,999	0	0	0	0
Transfer to Capital		0	4,816,283	100,000	0	0
Trunk Radio Debt Repayment		0	1,279,785	1,251,214	1,221,798	1,192,382
		1,308,999	6,096,068	1,351,214	1,221,798	1,192,382
Ending Balance		5,337,606	858,607	1,023,602	1,323,297	1,659,639

**City of Hamilton
2019 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	
		2018	2019	2020	2021	2022
Beginning Balance		947,275	1,281,669	955,569	1,229,067	1,716,597
Add						
Interest Earned		21,453	17,643	24,838	33,490	-6,261
Provision For Future Replacement	Operating Budget	559,430	629,359	629,360	708,030	796,530
Equipment Sales		0	418	0	0	0
		580,883	647,420	654,198	741,520	790,269
Less						
Equipment Purchases	Capital Budget	246,489	973,520	380,700	253,990	4,774,120
		246,489	973,520	380,700	253,990	4,774,120
Ending Balance		1,281,669	955,569	1,229,067	1,716,597	-2,267,254

**City of Hamilton
2019 Reserve Report**

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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		530,045	574,183	615,006	664,817	705,658
Add						
Interest Earned		13,879	15,563	14,551	15,581	16,463
Provision For Replacement	Operating Budget	105,260	105,260	105,260	105,260	105,260
Sale of Equipment		0	0	5,000	0	0
		119,139	120,823	124,811	120,841	121,723
Less						
Equipment Purchase	Capital Budget	75,000	80,000	75,000	80,000	85,000
		75,000	80,000	75,000	80,000	85,000
Ending Balance		574,183	615,006	664,817	705,658	742,381

**City of Hamilton
2019 Reserve Report**

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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		273,307	194,851	477,545	741,404	1,011,331
Add						
Interest Earned		3,804	7,828	13,859	19,927	26,136
Provision for Replacement	Operating Budget	250,000	250,000	250,000	250,000	250,000
Project Closings	Closing Report	7,740	24,866	0	0	0
		261,544	282,694	263,859	269,927	276,136
Less						
Capital Program	Capital Budget	340,000	0	0	0	0
		340,000	0	0	0	0
Ending Balance		194,851	477,545	741,404	1,011,331	1,287,467

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	292,792	393,219	403,229	410,009	436,789
Add					
Interest Earned	6,824	10,010	10,010	10,010	10,010
Capital Grant	66,770	67,770	66,770	66,770	66,770
Unused Capital Funds					
Capital Closing	68,833	0	0	0	0
	142,427	77,780	76,780	76,780	76,780
Less					
Capital Requirements					
Capital Budget	42,000	67,770	70,000	50,000	50,000
	42,000	67,770	70,000	50,000	50,000
Ending Balance	393,219	403,229	410,009	436,789	463,569

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		8,214,914	8,690,053	6,011,836	3,277,742	1,911,842
Add						
Interest Earned		207,215	217,419	105,616	59,002	27,094
Lease Payments	Operating Budget	2,056,773	2,495,317	2,000,000	3,560,000	3,666,800
Lease Payments/Servers	Operating Budget	668,528	578,019	641,540	660,786	680,610
Project Closing	Closing Report	425	0	0	0	0
		2,932,940	3,290,755	2,747,156	4,279,788	4,374,504
Less						
Equipment Purchases	Operating Budget	2,457,801	2,585,775	1,315,250	1,354,708	1,395,349
Server Equipment Purchases		0	700,000	700,000	721,000	742,630
Software Purchases		0	2,437,948	3,466,000	3,569,980	3,677,079
Retro Strategy		0	245,249	0	0	0
		2,457,801	5,968,972	5,481,250	5,645,688	5,815,058
Ending Balance		8,690,053	6,011,836	3,277,742	1,911,842	471,288

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	217,064	247,539	193,106	222,835	253,247
Add					
Interest Earned	5,475	6,566	4,729	5,413	6,112
Provision For Replacement	25,000	29,000	25,000	25,000	25,000
	30,475	35,566	29,729	30,413	31,112
Less					
Survey Equipment Purchases	0	90,000	0	0	0
	0	90,000	0	0	0
Ending Balance	247,539	193,106	222,835	253,247	284,360

City of Hamilton 2019 Reserve Report

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

		<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		130,922	156,076	232,601	259,688	287,397
Add						
Interest Earned		3,664	5,035	5,597	6,220	6,857
Provision for Equipment Replacement	Operating Budget	71,490	71,490	71,490	71,490	71,490
		75,154	76,525	77,087	77,710	78,347
Less						
Equipment Purchases	Capital Budget	50,000	0	0	0	0
Equipment Purchases	Operating Budget	0	0	50,000	50,000	50,000
		50,000	0	50,000	50,000	50,000
Ending Balance		156,076	232,601	259,688	287,397	315,745

**City of Hamilton
2019 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

		<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		1,263,370	148,646	1,285,565	1,315,133	1,345,381
Add						
Interest Income		68,206	44,121	29,568	30,248	31,634
Provision for Future Replacement	Police Budget	1,652,100	2,246,970	2,432,632	2,064,200	2,064,200
Sale of Vehicles		0	0	0	0	60,000
From Police - Tax Stabilization Reserve	PSB 19-072	0	350,000	0	0	0
		1,720,306	2,641,091	2,462,200	2,094,448	2,155,834
Less						
Vehicle Purchases	Police Budget	2,835,031	1,504,172	1,640,000	1,546,000	1,546,000
Vehicle Upfitting	Police Budget	0	0	518,200	518,200	518,200
Traffic Unit	PSB 20-008	0	0	274,432	0	0
		2,835,031	1,504,172	2,432,632	2,064,200	2,064,200
Ending Balance		148,646	1,285,565	1,315,133	1,345,381	1,437,015

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		6,213,259	8,821,519	2,415,278	-1,115,656	-1,636,061
Add						
Interest Earned		207,462	114,438	14,776	-31,285	-18,059
Provision for Future Replacement	Operating Budget	2,420,000	2,560,000	2,553,530	2,808,880	3,089,770
Vehicle Sales		23,746	0	0	0	0
2018 Operating Budget Surplus from Tax Stabilization	FCS18057(b)	0	725,345	0	0	0
		2,651,208	3,399,783	2,568,306	2,777,595	3,071,711
Less						
Vehicle Purchases	Capital Budget	42,947	9,806,024	6,099,240	3,298,000	1,388,000
		42,947	9,806,024	6,099,240	3,298,000	1,388,000
Ending Balance		8,821,519	2,415,278	-1,115,656	-1,636,061	47,650

**City of Hamilton
2019 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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		1,619,217	1,767,965	2,038,360	1,828,240	1,482,835
Add						
Interest Earned		32,079	34,787	43,960	37,644	35,070
Provision for Future Replacement	Operating Budget	1,094,270	1,177,679	1,247,350	1,278,530	1,310,500
Vehicle Sales		9,387	2,716	0	0	0
		1,135,736	1,215,182	1,291,310	1,316,174	1,345,570
Less						
Vehicle Purchases	Capital Budget	986,988	0	0	0	0
Equipment Purchases		0	944,787	1,501,430	1,661,580	1,226,630
		986,988	944,787	1,501,430	1,661,580	1,226,630
Ending Balance		1,767,965	2,038,360	1,828,240	1,482,835	1,601,775

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	6,603,289	3,919,849	4,019,632	2,695,983	2,757,991
Add					
Interest Earned	166,560	99,783	76,352	62,008	63,434
	166,560	99,783	76,352	62,008	63,434
Less					
DARTS Operating Shortfall	2,850,000	0	0	0	0
Equipment Purchases	0	0	1,400,000	0	0
	2,850,000	0	1,400,000	0	0
Ending Balance	3,919,849	4,019,632	2,695,983	2,757,991	2,821,424

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		8,839,989	9,359,253	10,928,933	12,532,917	14,409,832
Add						
Interest Earned		255,444	301,860	266,744	306,319	349,943
Provision for Future Replacement	Operating Budget	7,709,215	8,948,218	9,650,424	9,650,424	9,650,424
Sale of Vehicles (8% of purchases)		309,266	546,639	618,070	616,812	668,080
Vehicle Transfers		12,000	0	0	0	0
Inflationary Increase at 3%		0	0	0	253,314	260,914
Insurance Recovery		0	104,030	0	0	0
		8,285,925	9,900,747	10,535,238	10,826,869	10,929,361
Less						
Equipment Purchases	Capital Budget	6,331,718	7,407,139	7,389,864	7,389,864	7,389,864
Street Sweeper Rebuild Program	Capital Budget	699,242	316,655	750,000	750,000	750,000
Shop Equipment Replacement	Capital Budget	95,681	2,035	168,000	168,000	168,000
Fund Fleet Acquisition Team	Capital Budget	0	605,238	623,390	642,090	661,350
Fund Fleet Acquisition Team	Operating Budget	640,020	0	0	0	0
		7,766,661	8,331,067	8,931,254	8,949,954	8,969,214
Ending Balance		9,359,253	10,928,933	12,532,917	14,409,832	16,369,979

**City of Hamilton
2019 Reserve Report**

Reserve Name: 110030- Vehicle Replacement - Transit
Reserve Number: 110030
Date Established: 1995
Source of Funds: Contributions from Operating Fund
Purpose: This reserve was established to provide a source of funding for the replacement of revenue producing vehicles and equipment for HSR.
Target Balance: To Be Reviewed
Comments: This reserve will continue to maintain annual replacement program due to \$3,000,000 in Federal GasTax Funding.
Sustainable: Yes

		<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		13,657,767	14,910,907	15,599,694	22,325,311	23,710,482
Add						
Interest Earned		380,289	498,764	539,765	643,691	740,427
Provision for Future Replacement-Buses	Operating Budget	7,386,240	8,306,240	8,922,360	9,550,810	10,580,980
Annual Contribution Increase/Decrease	Operating Budget	0	450,000	450,000	0	0
Increase Contribution to Reserve - Inflation	Operating Budget	0	166,120	178,450	207,470	229,800
Increase Contribution to Reserve - Fleet Expansion	Operating Budget	920,000	0	0	822,700	908,970
From Non-Transit Operating		700,000	700,000	0	700,000	700,000
Sale of Scrap/Vehicles		0	0	59,500	59,500	59,500
From Fed Gas Tax		0	0	3,000,000	0	0
		9,386,529	10,121,124	13,150,075	11,984,171	13,219,677
Less						
Vehicle Replacement Capital Costs	Capital Budget	7,792,330	0	0	0	0
Battery/ Hoist Replacement	Capital Budget	70,091	0	210,000	0	0
Non-Revenue Vehicle Purchases		0	255,133	162,500	69,000	85,000
Repayment of FCM Loan	Operating Budget	270,969	0	0	0	0
Repayment of FCM Loan (ending in 2020)		0	270,970	270,957	0	0
Equipment Purchases		0	8,906,235	5,540,970	10,209,960	6,909,970
Active Transportation Funding		0	0	240,030	320,040	240,030
		8,133,390	9,432,338	6,424,457	10,599,000	7,235,000
Ending Balance		14,910,907	15,599,694	22,325,311	23,710,482	29,695,159

CAPITAL RESERVES TAX- SUPPORTED

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>CAPITAL RESERVES-TAX SUPPORTED</u>						
<u>Capital Reserves</u>						
108020- Unallocated Capital Levy	39,400,203	35,617,075	34,113,198	35,695,252	36,962,033	No
108050- Parkland Acquisition Reserve	9,888,631	6,352,277	5,992,629	7,647,709	7,823,606	Yes
Sub-total Capital Reserves	49,288,834	41,969,352	40,105,827	43,342,961	44,785,639	
<u>Former Municipalities-Capital Reserves</u>						
108030- Capital Projects - Ancaster	73,325	75,192	11,170	11,423	11,682	One-Time
108031- Capital Projects - Dundas	0	0	0	0	0	One-Time
108032- Capital Projects - Flamborough	1,876	353,429	787,289	805,397	823,921	One-Time
108033- Capital Projects - Glanbrook	3,771	3,867	3,956	4,047	4,140	One-Time
108034- Capital Projects -Stoney Creek	1,007,348	586,712	600,206	614,011	628,133	One-Time
108035- Capital Projects - Hamilton	66,704	68,402	69,975	71,584	73,230	One-Time
117036- S.C. Compensation Royalties (Terrapure Landfill)	1,209,992	1,224,376	1,541,116	1,866,152	2,198,664	Yes
Sub-total Former Municipalities-Capital Reserves	2,363,017	2,311,978	3,013,712	3,372,614	3,739,770	
<u>Councillor's Infrastructure Program</u>						
108051- Ward 1 Special Capital Re-investment	491,283	1,805,913	3,148,766	4,688,285	6,263,213	Yes
108052- Ward 2 Special Capital Re-investment	1,617,939	831,008	2,092,514	3,584,722	5,111,251	Yes
108053- Ward 3 Special Capital Re-investment	317,742	774,463	-1,697,571	-515,136	669,049	Yes
108054- Ward 4 Special Capital Re-investment	163,485	600,000	362,951	893,392	1,031,433	Yes
108055- Ward 5 Special Capital Re-investment	121,590	1,765,311	2,644,378	3,305,961	4,539,085	Yes
108056- Ward 6 Special Capital Re-investment	679,628	386,888	-846,004	-1,090,408	298,197	Yes
108057- Ward 7 Special Capital Re-investment	1,144,941	2,449,242	2,423,291	4,291,731	6,203,145	Yes
108058- Ward 8 Special Capital Re-investment	117,038	1,992,609	2,975,904	3,141,088	3,815,821	Yes
108059- Ward 9 Special Capital Re-investment	0	22,957	39,583	60,132	81,153	Yes
108064- Ward 14 Special Capital Re-investment	0	864,176	1,923,112	3,006,404	4,114,612	Yes
108070- Ward 10 Special Capital Re-investment	0	18,213	30,405	42,877	55,636	Yes
Sub-total Councillor's Infrastructure Program	4,653,646	11,510,780	13,097,329	21,409,048	32,182,595	
CAPITAL RESERVES-TAX SUPPORTED	56,305,497	55,792,110	56,216,868	68,124,623	80,708,004	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		25,827,530	39,400,203	35,617,075	34,113,198	35,695,252
Add						
Interest Earned		804,996	831,184	792,781	793,670	826,059
External Debt Surplus - Deferred Capital Financing	GIC 16-033	5,199,891	5,094,583	3,527,626	2,000,000	2,000,000
HRPI Dividend Payment		51,529	53,485	56,270	56,270	56,270
Debt Repayments		898,264	796,917	732,452	732,114	384,452
2017 Operating Budget Surplus from Tax Stabilization	FCS17060(b)	11,586,334	0	0	0	0
From 108024 Reserve Closure	FCS18064	13,873	0	0	0	0
Home For Holidays 2019 Program		0	1,358,402	0	0	0
Surplus From Closings		104,502	1,449,585	-688,006	0	0
Operating Budget Surplus from Tax Stabilization		0	5,085,049	0	0	0
		18,659,389	14,669,205	4,421,123	3,582,054	3,266,781
Less						
Capital Requests		0	5,000,000	5,005,000	2,000,000	2,000,000
Main St W. Road Resurfacing	Council Feb 28/18	475,000	0	0	0	0
Ancaster Tennis Bubble	(PW17089(a))	60,000	0	0	0	0
Ancaster Fire Station No. 20	PW16002	407,805	0	0	0	0
Transfer to First Ontario Concert Hall Reserve "Make Good" Payment		100,000	0	0	0	0
HCA Capital Project Funding	FCS17099	1,850,000	0	0	0	0
Parkland Dedication Fees 148 George St	PED 17-020	11,440	0	0	0	0
Waterdown Seniors Rec Centre	2018 Capital Budget	220,000	0	0	0	0
Paramedic Vehicle Purchase	2018 Capital Budget	250,000	0	0	0	0
Emergency Shoreline Measures	PW 18-006	1,515,000	0	0	0	0
PED Vehicle Purchase	FCS18009(a)	47,471	0	0	0	0
Dundas Lawn Bowling Club Improvements	PW18-01	150,000	0	0	0	0
Surplus Allocated to Future Capital Budgets	Tax and Rate Operating Budget Variance	0	2,500,000	0	0	0
Binbrook Memorial Hall Sewer Connection	Motion March 27/19	0	400,000	0	0	0
Confidential Expense	Confidential	0	3,620,000	0	0	0
Confidential Settlement	Confidential	0	1,669,000	0	0	0
Ancaster Arts Centre	PW19072	0	2,738,333	-1,100,000	0	0
Aviary Bus Case Review	19-017	0	25,000	0	0	0
Corporate Trunk Radio	FCS18068(a)	0	500,000	0	0	0
Mount Hope Community Gateway Project	Motion Aug 2019	0	100,000	0	0	0
Valley Park Lifecycle Renewal	Motion March 22/19	0	1,900,000	0	0	0

City of Hamilton
2019 Reserve Report

Emerald Ash Borer	Capital Tax Budget	0	0	2,000,000	0	0
Property and Liability Insurance Renewal	LS20010	0	0	20,000	0	0
		5,086,716	18,452,333	5,925,000	2,000,000	2,000,000
Ending Balance		39,400,203	35,617,075	34,113,198	35,695,252	36,962,033

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	254,030	0	0	0	0
Add					
Interest Earned					
Project Closings					
	254,030	0	0	0	0
Less					
Reserve Closure to 108050	254,030	0	0	0	0
	254,030	0	0	0	0
Ending Balance	0	0	0	0	0

City of Hamilton 2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	646,873	0	0	0	0
Add					
Interest Earned	0	0	0	0	0
	646,873	0	0	0	0
Less					
First Ontario Centre Vertical Transportation	537,000	0	0	0	0
Corporate KRONOS	96,000	0	0	0	0
Reserve Closure to 108020	13,873	0	0	0	0
	646,873	0	0	0	0
Ending Balance	0	0	0	0	0

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	9,391,310	9,888,631	6,352,277	5,992,629	7,647,709
Add					
Interest Earned	243,292	253,502	140,352	155,080	175,897
Contribution to Parkland Reserve	0	1,500,000	1,500,000	1,500,000	0
From 108022 Reserve Closure	FCS18064 254,030	0	0	0	0
	497,322	1,753,502	1,640,352	1,655,080	175,897
Less					
Stadium Precinct- Lloyd Street	0	0	1,000,000	0	0
Vincent Massey School	0	0	1,000,000	0	0
50 Albright Rd Acquisition (BR)	PED16249 0	-187,894	0	0	0
Adjustment	0	5,378	0	0	0
RE1905	0	1,772,372	0	0	0
RE1300	0	3,700,000	0	0	0
	0	5,289,856	2,000,000	0	0
Ending Balance	9,888,631	6,352,277	5,992,629	7,647,709	7,823,606

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	520,598	73,325	75,192	11,170	11,423
Add					
Interest Earned	2,727	1,867	978	253	259
	<u>2,727</u>	<u>1,867</u>	<u>978</u>	<u>253</u>	<u>259</u>
Less					
Ancaster Memorial Arts & Culture	450,000	0	0	0	0
Commitments	0	0	65,000	0	0
	<u>450,000</u>	<u>0</u>	<u>65,000</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>73,325</u>	<u>75,192</u>	<u>11,170</u>	<u>11,423</u>	<u>11,682</u>

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance	-33,694	0	0	0	0
Add					
Interest Earned	2,613	0	0	0	0
Mobile Lease Agreements-Executed	31,081	0	0	0	0
	33,694	0	0	0	0
Ending Balance	0	0	0	0	0

City of Hamilton 2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		55,368	1,876	353,429	787,289	805,397
Add						
Interest Earned		1,249	5,191	7,784	18,108	18,524
2017 Slot Surplus from Tax Stabilization	FCS17060(b)	272,000	0	0	0	0
Slot Surplus from Tax Stabilization	Tax Operating BVR	0	346,362	456,076	0	0
		273,249	351,553	463,860	18,108	18,524
Less						
Beverly Recreation Centre/School	2017 Capital Budget	0	0	30,000	0	0
WiFi at Waterdown Memorial Park	GIC 18-011 Item 10.5	13,741	0	0	0	0
Waterdown Memorial Parking Lot	Council June 13/18	313,000	0	0	0	0
		326,741	0	30,000	0	0
Ending Balance		1,876	353,429	787,289	805,397	823,921

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	3,679	3,771	3,867	3,956	4,047
Add					
Interest Earned	93	96	89	91	93
	<u>93</u>	<u>96</u>	<u>89</u>	<u>91</u>	<u>93</u>
Ending Balance	<u>3,771</u>	<u>3,867</u>	<u>3,956</u>	<u>4,047</u>	<u>4,140</u>

City of Hamilton 2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	-1,000	1,007,348	586,712	600,206	614,011
Add					
Interest Earned	16,643	19,364	13,494	13,805	14,122
Closing project	0	60,000	0	0	0
Net Proceeds for Sale of 2874, 2880 and 2900 King St E	991,706	0	0	0	0
	1,008,348	79,364	13,494	13,805	14,122
Less					
Battlefield Barn Restoration	0	500,000	0	0	0
	0	500,000	0	0	0
Ending Balance	1,007,348	586,712	600,206	614,011	628,133

City of Hamilton 2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	65,063	66,704	68,402	69,975	71,584
Add					
Interest Earned	1,641	1,698	1,573	1,609	1,646
	<u>1,641</u>	<u>1,698</u>	<u>1,573</u>	<u>1,609</u>	<u>1,646</u>
Ending Balance	<u>66,704</u>	<u>68,402</u>	<u>69,975</u>	<u>71,584</u>	<u>73,230</u>

**City of Hamilton
2019 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

			Projected	Projected	Projected
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance	-267,149	1,209,992	1,224,376	1,541,116	1,866,152
Add					
Interest Earned	16,230	22,223	31,442	38,738	46,214
Receipts	281,726	286,298	286,298	286,298	286,298
Net Proceeds for Sale of 2874, 2880 and 2900 King St E (Confidential)	1,850,000	0	0	0	0
Closing Project	34,638	105,000	0	0	0
Additional Receipts- Royalty	0	140,863	0	0	0
	2,182,595	554,384	317,740	325,036	332,512
Less					
Community Fireworks at Kingsview Church (Ward 9)	0	5,000	0	0	0
Electric Charging Stations	0	25,000	0	0	0
Traffic Calming (Ward 5)	0	10,000	0	0	0
Valley Park Refurbishment	0	500,000	0	0	0
Community Fireworks at Kingsview Church (Ward 9)	0	0	1,000	0	0
Devil's Punch Bowl Land Acquisition	500,000	0	0	0	0
Annual Audit-Cost Share	6,554	0	0	0	0
Stoney Creek Tennis Club	70,000	0	0	0	0
Tree Planting at Eramosa Karst	20,000	0	0	0	0
Heritage Green Community Fireworks-Canada Day	5,000	0	0	0	0
Service Signs	3,900	0	0	0	0
Skatepark Facility - Recreation study implementation	100,000	0	0	0	0
	705,454	540,000	1,000	0	0
Ending Balance	1,209,992	1,224,376	1,541,116	1,866,152	2,198,664

**City of Hamilton
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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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		546,760	491,283	1,805,913	3,148,766	4,688,285
Add						
		0	0	0	0	0
Interest Earned		9,086	38,033	56,331	89,101	124,510
Special Levy	FCS19006	1,678,609	1,550,418	1,550,418	1,550,418	1,550,418
Project Closings	Closing Report	324,828	97,760	404	0	0
Ward Boundary Re-allocation	FCS19006	0	10,869	0	0	0
		2,012,523	1,697,081	1,607,153	1,639,519	1,674,928
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,317,000	70,450	100,000	0	0
Prince Phillip School	Council March 29/17	300,000	0	0	0	0
Locke Street Library	GIC September 27, 2017 Item 9.2	30,000	0	0	0	0
Water Refilling Station	GIC 18-016 August 13th/18 Item 10.1	96,000	0	0	0	0
Victoria Park Community Gardens	GIC 18-016 August 13th/18 Item 10.1	135,000	10,000	0	0	0
Cootes Paradise Floating Bridge	GIC 18-016 August 13th/18 Item 10.1	45,000	0	0	0	0
Strathcona Cycling Improvements	GIC 18-016 August 13th/18 Item 10.1	45,000	0	0	0	0
Commitments		0	0	14,300	0	0
Churchill Park	PW 19-008 June 12, 2019	0	45,000	0	0	0
Victoria Park Lighting	PW August 14th	0	32,000	0	0	0
Multi-modal connections Feasibility Study	PW December 2	0	125,000	0	0	0
Alexander Park	PW Feb 2020	0	0	50,000	0	0
		2,068,000	382,450	264,300	100,000	100,000
Ending Balance		491,283	1,805,913	3,148,766	4,688,285	6,263,213

**City of Hamilton
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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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		1,561,956	1,617,939	831,008	2,092,514	3,584,722
Add						
Interest Earned		31,156	39,518	33,238	64,546	98,867
Special Levy	FCS19006	1,678,609	1,527,662	1,527,662	1,527,662	1,527,662
Closed Projects	Closing Report	551,837	189,450	62,524	0	0
		2,261,602	1,756,630	1,623,424	1,592,208	1,626,529
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,814,619	479,980	181,918	0	0
Ward Re-Allocation	FCS19006	0	112,989	0	0	0
Funding Adjustments for PY Projects		253,000	0	0	0	0
22 Patrick St Watermain		35,000	0	0	0	0
Bill Simone Hall- Fridge		3,000	0	0	0	0
Robinson Speed Humps	Council Feb 27/ PW Feb 22	0	60,000	0	0	0
Vanier Towers	PW Feb 22/19	0	150,000	0	0	0
226 Rebecca Gazebo	Council May 8	0	5,452	0	0	0
Summers Lane Reconstruction	2019 Capital Budget	0	250,000	0	0	0
Central Corktown Duran Solar	PW April 10th Item 11.1	0	105,000	0	0	0
CHH Carpet	ECSC 19-014 12.1	0	180,290	0	0	0
Clarmont Grafitti Removal	PW April 10th Item 11.1	0	149,850	0	0	0
Eastwood Park Bathroom	PW April 10th Item 11.1	0	100,000	0	0	0
John Rebecca Park	Council May 8	0	350,000	0	0	0
Summer Lane Reconstruction	2019 Capital Budget	0	250,000	0	0	0
Vanier Towers	PW Feb 22	0	150,000	0	0	0
W2 Concrete Planters	PW April 10th Item 11.1	0	100,000	0	0	0
Corktown Park Basketball Court Improvement	REPORT 20-004 JUNE 24, 2020	0	0	80,000	0	0
		2,205,619	2,543,561	361,918	100,000	100,000
Ending Balance		1,617,939	831,008	2,092,514	3,584,722	5,111,251

**City of Hamilton
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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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		3,407,373	317,742	774,463	-1,697,571	-515,136
Add						
Interest Earned		52,481	27,316	0	0	1,750
Closed Projects	Closing Report	17,280	0	5,530	0	0
Special Levy	FCS19006	1,678,609	1,282,435	1,282,435	1,282,435	1,282,435
Ward Re-Allocation	FCS19006	0	102,119	0	0	0
		1,748,370	1,411,870	1,287,965	1,282,435	1,284,185
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		2,233,000	52,999	109,999	0	0
Closed Projects	Closing Report	0	47,150	0	0	0
Victoria and Copeland Signage	Council July 13/18 7.10	75,000	0	0	0	0
City Housing- First Place/30 Sanford	Council August 17/18 Motion 8.6	200,000	0	0	0	0
Century Street Parkette	Council August 17/18 Motion 7.9	75,000	0	0	0	0
Cycling Projects	Council August 17/18 Motion 8.1	320,000	0	0	0	0
Royal Oak Affordable Housing	Council August 17/18 8.5	275,000	0	0	0	0
Composting Project	Council July 13/18 7.11	35,000	0	0	0	0
430 Cumberland Playground	Council July 13/18 7.12	75,000	0	0	0	0
Century Parkette Public Art	Council July 13/18 7.12	150,000	0	0	0	0
77 Gage Redevelopment Study	GIC September 5/18 Item 9.1	250,000	0	0	0	0
77 Gage Community Hub	GIC September 5/18 Item 9.1	750,000	0	0	0	0
Children's Museum	Council Motion 8.4- Sept 26/18	300,000	0	0	0	0
Barton Library Pedestrian Signals	PW Dec 2	0	400,000	0	0	0
Gage Park Swings	PW Nov 4	0	50,000	0	0	0
Pedestrian Crossover Cannon & Balsam/Melrose	PW July 10	0	60,000	0	0	0
Speed Bumps	PW Dec 2	0	55,000	0	0	0
Two School Flashing Lights	PW July 10	0	90,000	0	0	0
Zero Plastic Waste Initiative	PW July 10	0	100,000	0	0	0
"Scott Park Precinct Ice Pad & Spray Pad	FCS16089 (17 Cap)	0	0	700,000	0	0
Parkland - Stadium Precinct	CES14022 GIC 14- 009 April 16, 2014	0	0	2,700,000	0	0

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SoBi Bike Share program	Council May 27th	0	0	150,000	0	0
		4,838,000	955,149	3,759,999	100,000	100,000
Ending Balance		317,742	774,463	-1,697,571	-515,136	669,049

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		-1,123,798	163,485	600,000	362,951	893,392
Add						
Interest Earned		-9,194	20,394	10,948	14,284	21,884
Special Levy	FCS19006	1,678,609	1,605,961	1,605,961	1,605,961	1,605,961
City Motor Hotel Sale		2,461,271	0	0	0	0
Ward Re-Allocation	FCS19006	0	10,196	10,196	10,196	10,196
Closed Projects	Closing Report	0	582,071	372,571	0	0
		4,130,686	2,218,622	1,999,676	1,630,441	1,638,041
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		2,498,000	152,107	160,725	0	0
Parkdale Landing Affordable Housing Project		145,125	0	0	0	0
	Council Sept 13					
Closed Projects	Closing Report	278	0	0	0	0
Sidewalks	Council 18-015 July 13/2018	100,000	0	0	0	0
Melvin Road Work	PW April 1, 2019 Item 11.4	0	1,030,000	0	0	0
Normandy to Tragina Road Work	PW April 1, 2019 Item 11.4	0	300,000	0	0	0
Rosedale Playground Updated	PW December	0	200,000	0	0	0
Barton Street to Britannia Avenue	Tax Capital Budget 2020	0	0	550,000	0	0
Dundonald/Erindale/Greendale	Tax Capital Budget 2020	0	0	1,230,000	0	0
Rosedale Basketball Court	PW Committee December 2, 2019 (19-017)	0	0	100,000	0	0
Steel fence - Bartonville Cemetery	PW 20-004 June 17, 2020	0	0	96,000	0	0
Delena/Beland/Dusmuire	Capital Budget 2020	0	0	0	1,000,000	0
Leaside Park Redevelopment	Capital Budget 2020	0	0	0	0	400,000
Scenic - Chateau Crt to Upper Paradise	Capital Budget 2020	0	0	0	0	1,000,000
		2,843,403	1,782,107	2,236,725	1,100,000	1,500,000
Ending Balance		163,485	600,000	362,951	893,392	1,031,433

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		378,192	121,590	1,765,311	2,644,378	3,305,961
Add						
Interest Earned		419	27,261	50,135	67,651	89,192
Special Levy	FCS19006	1,678,609	1,468,747	1,480,000	1,480,000	1,480,000
Project Closings	Closing Report	79,403	713,803	0	0	0
		1,758,431	2,209,811	1,530,135	1,547,651	1,569,192
Less						
Capital Reinvestment Unallocated Funding	2020 Tax Capital Budget	0	100,000	100,000	100,000	100,000
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	0	0	0	0
Ward Re-Allocation	FCS19006	0	11,068	11,068	11,068	11,068
Investment in Infrastructure Improvements		370,000	0	0	0	0
Mountable Curbs	PW April 16/18	411,000	0	0	0	0
Davis Creek Neighbourhood Roads	PW April 30/18	430,000	0	0	0	0
Veevers House	PW April 30/18	9,033	0	0	0	0
Red Hill Valley Environmental Monitoring		25,000	0	0	0	0
Commitments		670,000	0	0	0	0
Area Rating Chargebacks	GIC15-04	0	15,022	0	0	0
Father Sean O'Sullivan Memorial Park Pathways and Multi Use Court	PW 19-015	0	160,000	0	0	0
Sidewalks	PW April 1 Item 11.3	0	160,000	0	0	0
Traffic Calming	PW June 17	0	120,000	0	0	0
Beach Boulevard - Woodward to Eastport	2020 Tax Capital Budget	0	0	500,000	0	0
Sidewalk Repairs and Rolled Curb Replacements	PW 20-004, June 1, 2020	0	0	40,000	0	0
Sir Wilfrid Laurier Gymnasium Addition	2020 Tax Capital Budget	0	0	0	775,000	225,000
		2,015,033	566,090	651,068	886,068	336,068
Ending Balance		121,590	1,765,311	2,644,378	3,305,961	4,539,085

**City of Hamilton
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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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		1,075,618	679,628	386,888	-846,004	-1,090,408
Add						
Interest Earned		12,352	36,902	-5,220	-22,016	-9,007
Special Levy	FCS19006	1,678,609	1,497,612	1,497,612	1,497,612	1,497,612
Project Closings	Closing Report	343,050	821,177	0	0	0
		2,034,010	2,355,691	1,492,392	1,475,596	1,488,605
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Project Closings	Project Closings	0	0	272,284	0	0
Ward Re-Allocation	FCS19006	0	22,145	0	0	0
Investment in Infrastructure Improvements		2,010,000	2,012,000	0	0	0
Fay Park Redevelopment	PW June 4th/18	50,000	0	0	0	0
East 45th Street and Mohawk Road East	Council May 9th/18	250,000	0	0	0	0
Temporary Speed Humps Trial	Council Sept 26/18	20,000	0	0	0	0
Mohawk Baseball Diamond	PW Nov 4th	0	300,000	0	0	0
Traffic Island Beautification	PW Nov 4th	0	126,317	0	0	0
Area Rating Chargebacks	GIC15-04	0	87,969	0	0	0
Speed Cushions on Rendell Boulevard	PW 23,2020	0	0	13,000	0	0
Trenholme/Solomon	Tax Capital Budget	0	0	2,340,000	0	0
A/R - Carson / Landron	Tax Capital Budget	0	0	0	600,000	0
A/R - East 43rd - Fennell to Queensdale	Tax Capital Budget	0	0	0	1,020,000	0
		2,430,000	2,648,431	2,725,284	1,720,000	100,000
Ending Balance		679,628	386,888	-846,004	-1,090,408	298,197

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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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		4,000,887	1,144,941	2,449,242	2,423,291	4,291,731
Add						
Interest Earned		50,044	61,695	55,397	76,345	119,319
Special Levy	FCS19006	1,678,609	1,892,095	1,892,095	1,892,095	1,892,095
Project Closings	Closing Report	175,400	954,585	221,557	0	0
		1,904,053	2,908,375	2,169,049	1,968,440	2,011,414
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,900,000	1,045,343	0	0	0
Ward Re-Allocation	FCS19006	0	270,231	0	0	0
Upper Sherman Resurfacing	Council April 11/18	1,370,000	0	0	0	0
Sam Lawrence Park	Email May 1/PW July 12/18	250,000	0	0	0	0
Bruce Park	Council Sept 13/18	140,000	0	0	0	0
Asset Preservation - Bruleville Neighbourhood (North Section)	Capital Budget 2017	1,000,000	0	0	0	0
155 Macassa Feasibility Investigation	GIC July 12	0	50,000	0	0	0
Hill Park Pickleball Court	E&CS Feb 21 Motion 11.3	0	40,000	0	0	0
McQuesten Park	PW November 4th	0	98,500	0	0	0
Eastmount Neighbourhood	Tax Capital Budget 2020	0	0	1,920,000	0	0
Hill Park Pickleball Court	E&CS Feb 21 Motion 11.3	0	0	175,000	0	0
		4,760,000	1,604,074	2,195,000	100,000	100,000
Ending Balance		1,144,941	2,449,242	2,423,291	4,291,731	6,203,145

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		378,075	117,038	1,992,609	2,975,904	3,141,088
Add						
Interest Earned		354	32,823	56,448	69,546	79,095
Special Levy	FCS19006	1,678,609	1,445,638	1,445,638	1,445,638	1,445,638
Project Closings	Closing Report	115,000	472,423	182,168	0	0
Ward Re-Allocation	FCS19006	0	274,343	0	0	0
		1,793,963	2,225,227	1,684,254	1,515,184	1,524,733
Less						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		1,275,000	159,656	75,959	1,250,000	750,000
Land Acquisition Study	PED16254	250,000	0	0	0	0
William Connell Fieldhouse	PW18086	330,000	0	0	0	0
Commitments		100,000	0	0	0	0
Captain Cornelius Playground	PW June 17, 2019	0	60,000	0	0	0
Rolston Path	PW Sept 30, 2019	0	30,000	0	0	0
Minor Road Repairs	Clr May 13, 2020	0	0	125,000	0	0
Ridgemount Elementary Play Structure	PW Feb 3, 2020	0	0	150,000	0	0
Sidewalk Repairs	Clr May 13, 2020	0	0	250,000	0	0
		2,055,000	349,656	700,959	1,350,000	850,000
Ending Balance		117,038	1,992,609	2,975,904	3,141,088	3,815,821

**City of Hamilton
2019 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

		<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		0	0	22,957	39,583	60,132
Add						
Interest Earned		0	485	711	1,134	1,606
Special Levy	FCS19006	0	19,415	19,415	19,415	19,415
Ward Re-allocation	FCS19006	0	8,252	0	0	0
Project Closing	Closing Report	0	8,616	0	0	0
		0	36,768	20,126	20,549	21,021
Less						
Area Rating Chargebacks	Operating Budget GIC15-04	0	1,126	0	0	0
Valley Park Beautification	PW July 10 2019	0	4,185	0	0	0
Valley Park Sign and Lighting	PW Nov 4 2019	0	4,500	3,500	0	0
Valley Park Tennis Court Windscreen	ECS Aug 15 2019	0	4,000	0	0	0
		0	13,811	3,500	0	0
Ending Balance		0	22,957	39,583	60,132	81,153

**City of Hamilton
2019 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

		<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		0	0	864,176	1,923,112	3,006,404
Add						
Interest Earned		0	17,726	31,689	56,045	80,961
Special Levy	FCS19006	0	1,127,247	1,127,247	1,127,247	1,127,247
Ward Re-allocation	FCS19006	0	9,782	0	0	0
Project Closing	Closing Report	0	49,921	0	0	0
		0	1,204,676	1,158,936	1,183,292	1,208,208
Less						
Capital Reinvestment Unallocated Funding	2020 Tax Capital Budget	0	100,000	100,000	100,000	100,000
Gilkson Park	PW November 4 2019	0	120,000	0	0	0
Memorial Cairn Restoration	Council September 26 2019	0	1,500	0	0	0
Mountable Curbs	PW April 16th Motion 7.4	0	54,000	0	0	0
Traffic Study- Mountview/Scenic	PW November 18 2019	0	50,000	0	0	0
Transit Shelter	PW November 18 2019	0	15,000	0	0	0
		0	340,500	100,000	100,000	100,000
Ending Balance		0	864,176	1,923,112	3,006,404	4,114,612

**City of Hamilton
2019 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

		<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		0	0	18,213	30,405	42,877
Add						
Interest Earned		0	237	553	833	1,120
Special Levy	FCS19006	0	11,639	11,639	11,639	11,639
Ward Re-allocation	FCS19006	0	872	0	0	0
Project Closing	Closing Report	0	5,584	0	0	0
		0	18,332	12,192	12,472	12,759
Less						
Area Rating Chargebacks	2015 Operating Budget	0	119	0	0	0
		0	119	0	0	0
Ending Balance		0	18,213	30,405	42,877	55,636

EMPLOYEE RELATED RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>EMPLOYEE RELATED RESERVES</u>						
<u>Pension/Retirement Reserves</u>						
112065- Pension Deficiency Reserve	3,258,357	3,341,301	6,602,656	6,754,517	6,909,871	Yes
Sub-total Pension/Retirement Reserves	3,258,357	3,341,301	6,602,656	6,754,517	6,909,871	
<u>Benefits' Reserves</u>						
112015- Long Term Disability Reserve	15,813,696	15,611,873	14,718,626	15,057,154	15,403,469	Yes
112020- Unreported Claims Reserve	3,608,576	3,700,357	3,785,465	3,872,531	3,961,599	Yes
112025- Claims Fluctuation Reserve-Health/Dental	21,428,878	22,414,446	25,109,806	25,687,332	26,278,141	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,165,647	6,346,628	6,543,209	6,693,703	6,847,658	Yes
Sub-total Benefits' Reserves	47,016,798	48,073,304	50,157,106	51,310,720	52,490,867	
<u>Sick Leave Reserves</u>						
112030- Sick Leave Liability - Police	6,405,326	6,568,378	6,719,451	6,873,998	7,032,100	Yes
112035- Sick Leave Liability - General	1,663,854	3,017,825	2,383,231	1,835,191	1,274,546	No
Sub-total Sick Leave Reserves	8,069,180	9,586,203	9,102,682	8,709,189	8,306,646	
<u>Workplace Health & Safety Reserves</u>						
112040- Workplace Safety & Insurance Board	40,651,896	41,109,809	41,461,886	41,810,191	42,154,401	Yes
Sub-total Workplace Health & Safety Reserves	40,651,896	41,109,809	41,461,886	41,810,191	42,154,401	
EMPLOYEE RELATED RESERVES	98,996,230	102,110,617	107,324,330	108,584,617	109,861,785	

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	3,178,191	3,258,357	3,341,301	6,602,656	6,754,517
Add					
Interest Earned	80,166	82,944	113,055	151,861	155,354
From Operating	0	0	3,148,300	0	0
	80,166	82,944	3,261,355	151,861	155,354
Ending Balance	3,258,357	3,341,301	6,602,656	6,754,517	6,909,871

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	16,394,387	15,813,696	15,611,873	14,718,626	15,057,154
Add					
Interest Earned	413,528	402,549	344,835	338,528	346,315
	413,528	402,549	344,835	338,528	346,315
Less					
LTD Deficit	994,219	604,372	1,238,082	0	0
	994,219	604,372	1,238,082	0	0
Ending Balance	15,813,696	15,611,873	14,718,626	15,057,154	15,403,469

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	3,519,608	3,608,576	3,700,357	3,785,465	3,872,531
Add					
Interest Earned	88,778	91,859	85,108	87,066	89,068
Program Surplus	191	992	0	0	0
	88,968	92,851	85,108	87,066	89,068
Less					
Program Deficit	0	1,070	0	0	0
	0	1,070	0	0	0
Ending Balance	3,608,576	3,700,357	3,785,465	3,872,531	3,961,599

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	19,792,623	21,428,878	22,414,446	25,109,806	25,687,332
Add					
Interest Earned	487,306	533,212	540,315	577,526	590,809
Program Administration Recovery	1,108,695	1,178,315	1,291,958	1,291,958	1,291,958
Health/Dental Liability Surplus	1,148,949	452,356	2,155,045	0	0
	2,744,950	2,163,883	3,987,318	1,869,484	1,882,767
Less					
Program Administration	1,108,695	1,178,315	1,291,958	1,291,958	1,291,958
	1,108,695	1,178,315	1,291,958	1,291,958	1,291,958
Ending Balance	21,428,878	22,414,446	25,109,806	25,687,332	26,278,141

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	6,201,902	6,165,647	6,346,628	6,543,209	6,693,703
Add					
Interest Earned	156,435	156,951	145,972	150,494	153,955
Health/Dental Liability Surplus	0	24,030	50,609	0	0
	156,435	180,981	196,581	150,494	153,955
Less					
Deficit Recovery	192,690	0	0	0	0
	192,690	0	0	0	0
Ending Balance	6,165,647	6,346,628	6,543,209	6,693,703	6,847,658

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	6,247,735	6,405,326	6,568,378	6,719,451	6,873,998
Add					
Interest Earned	157,591	163,052	151,073	154,547	158,102
	157,591	163,052	151,073	154,547	158,102
Ending Balance	6,405,326	6,568,378	6,719,451	6,873,998	7,032,100

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,707,357	1,663,854	3,017,825	2,383,231	1,835,191
Add					
Interest Earned	32,455	38,102	61,406	47,960	35,355
To Fund Sick Leave Reserve	1,200,000	1,350,000	1,200,000	1,300,000	1,300,000
	1,232,455	1,388,102	1,261,406	1,347,960	1,335,355
Less					
Sick Leave Payments	1,275,958	34,131	1,896,000	1,896,000	1,896,000
	1,275,958	34,131	1,896,000	1,896,000	1,896,000
Ending Balance	1,663,854	3,017,825	2,383,231	1,835,191	1,274,546

**City of Hamilton
2019 Reserve Report**

Reserve Name: 112040- Workplace Safety & Insurance Board
Reserve Number: 112040
Date Established: February, 1974
Source of Funds: Contributions from Operating Fund
Purpose: The City has a Schedule 2 agreement with the Workplace Safety & Insurance Board (WSIB) to self insure based on the actual claims which are submitted to the Board by City employees. In order to stabilize the impact of these claims, this reserve was created.
Target Balance: To Be Reviewed
Comments:
Sustainable: Yes

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	40,172,106	40,651,896	41,109,809	41,461,886	41,810,191
Add					
Interest Earned	1,007,839	1,029,051	938,779	946,741	954,615
	1,007,839	1,029,051	938,779	946,741	954,615
Less					
WSIB Administration	528,049	571,138	586,702	598,436	610,405
	528,049	571,138	586,702	598,436	610,405
Ending Balance	40,651,896	41,109,809	41,461,886	41,810,191	42,154,401

STABILIZATION RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>STABILIZATION RESERVES</u>						
110043- Commodity (Fuel) Stabilization Reserve	896,476	0	0	0	0	Closed
110046- Tax Stabilization Reserve	23,214,522	20,760,048	15,235,461	14,402,163	14,703,068	No
110048- Grants & Subsidy Reserve	971,346	996,072	1,018,982	0	0	One-Time
STABILIZATION RESERVES	25,082,343	21,756,120	16,254,443	14,402,163	14,703,068	

**City of Hamilton
2019 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: Closed

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	874,420	896,476	0	0	0
Add					
Interest Earned	22,056	0	0	0	0
	22,056	0	0	0	0
Less					
Transfer of Funds to 110046	0	896,476	0	0	0
	0	896,476	0	0	0
Ending Balance	896,476	0	0	0	0

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		35,685,998	23,214,522	20,760,048	15,235,461	14,402,163
Add						
Interest Earned		560,736	410,248	419,179	325,702	330,905
2018 Operating Budget Transfer	2018 Operating Budget	1,000,000	1,000,000	0	0	0
2018 Corporate Budget Surplus	FCS18067(b)	7,199,228	0	0	0	0
Operating Budget Transfer	Operating Budget	0	12,586,657	0	0	0
From 110080 Reserve Closure	FCS18064	531,022	0	0	0	0
From 11043 Reserve Closure	FCS19062	0	896,476	0	0	0
Hamilton Housing Benefits	HSC19002	2,000,000	0	0	0	0
Project Closings	Closing Report	58,883	166,118	0	0	0
		11,349,869	15,059,499	419,179	325,702	330,905
Less						
Bill 139 Resources	18-003 Pg 12 Feb 28	0	50,588	0	0	0
Fraud and Waste Hotline	AUD18007	0	30,200	30,000	30,000	30,000
Hamilton Portable Housing Benefits	HSC19002	0	2,000,000	0	0	0
Illegal Bus Agricultural Ward 11	GIC19-002	0	97,637	26,050	0	0
Little League Championship	F&A Feb7/19 19-002	0	50,000	0	0	0
Red Hill Judicial Review	LS19017	0	7,000,000	0	0	0
Staffing Costs	HUR17002	0	87,995	139,000	139,000	0
Transfer to Farmers Market Reserve	FCS18067(b)	0	39,517	0	0	0
Transfer to Fire Vehicle Replacement Reserve	FCS18067(b)	0	725,345	0	0	0
Transfer to HEF Reserve	FCS18067(b)	0	464,325	0	0	0
West 5th Land Purchase (Confidential)	PED16023	0	356,725	0	0	0
Back fill of admin staff Ward 6	COW April 8 2020	0	0	5,300	0	0
CityLab	GIC Report CM16016 (page 3)	0	0	45,000	0	0
Hamilton Paramedic Services Ambulance - 10 FTEs BC-05	Council GIC March 4 2020 BC05	0	0	400,000	0	0
Liability and Property Insurance coverage	Council 'May 13 2020 LS20010	0	0	1,033,690	0	0
Operating Costs for the 5th Year of the 10-Year Transit Plan	February 24, 2020 Item 6.1	0	0	0	990,000	0
Wesley Day Centre	HSC19040	0	0	113,571	0	0
Wild Waterworks	Council 'May 13 2020 PW20029	0	0	425,000	0	0
Illegal Dumping Surveillance	Planning 16-012 Item 9	111,069	0	0	0	0
Anti-Racism Resource Centre	Motion - Nov 18 2015	100,000	0	0	0	0

**City of Hamilton
2019 Reserve Report**

Ancaster Community Centre Sign	PW18007	3,911	0	0	0	0
Option to Purchase 500 Acres of Former US Steel Lands	Council 17-023	50,001	0	0	0	0
Accessible Tax Cab Pilot	PED18082	20,000	0	0	0	0
Hess Village Paid Duty Policing	PED18081	29,972	0	0	0	0
Replacement of Hamilton Conservation Authority Storage Facility	GIC 16-003 Item 7.2	200,000	0	0	0	0
Additional Ambulance Staff	Council 17-011	229,590	0	0	0	0
2017 Farmers Market Surplus to Market Reserve	18-001	71,589	0	0	0	0
Legal Fees		42,143	0	0	0	0
Retention of Emails	CM14001	25,000	0	0	0	0
Graffiti Management Strategy	PW17078	109,053	91,600	0	0	0
Purchase of Municipal Law Enforcement Vehicle	PW17078	26,683	0	0	0	0
GIC19-002	PW Motion Nov 13/17	0	550,000	0	0	0
Gypsy Moth Spray Program	PW Motion Nov 13/17	1,950,000	0	0	0	0
Future Event Funding	Confidential	550,000	0	0	0	0
Future Event Funding	Confidential	444,000	0	0	0	0
Transfer to Unallocated Reserve	FCS17060(b)	6,586,334	0	0	0	0
Transfer to Unallocated Reserve for 2019 and 2020 Capital	FCS17060(b)	5,000,000	0	0	0	0
Transfer to Flambourough Capital Reserve (Slot Revenue)	FCS17060(b)	272,000	0	0	0	0
Transfer to Non Res Roads DC Reserve	FCS17060(b)	8,000,000	0	0	0	0
Transfer to Non Res Roads DC Reserve	FCS18067(b)	0	538,630	0	0	0
Transfer to Unallocated Reserve	FCS18067(b)	0	5,085,049	0	0	0
Transfer to Unallocated Reserve	FCS19055(b)	0	0	3,527,626	0	0
Transfer to Flambourough Capital Reserve (Slot Revenue)	FCS18067(b)	0	346,362	0	0	0
Transfer to Flambourough Capital Reserve (Slot Revenue)	FCS19055(b)	0	0	456,076	0	0
Transfer to HEF Reserve	FCS19055(b)	0	0	-203,999	0	0
Transfer to Farmers Market Reserve	FCS19055(b)	0	0	-53,548	0	0
		23,821,345	17,513,973	5,943,766	1,159,000	30,000
Ending Balance		23,214,522	20,760,048	15,235,461	14,402,163	14,703,068

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	947,448	971,346	996,072	1,018,982	0
Add					
Interest Earned	23,898	24,726	22,910	23,437	0
	23,898	24,726	22,910	23,437	0
Less					
Mitigation option to assist with Provincial Funding/COVID shortfalls	0	0	0	1,042,418	0
	0	0	0	1,042,418	0
Ending Balance	971,346	996,072	1,018,982	0	0

OPERATING RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OPERATING RESERVES</u>						
112243- Enterprise Fund Reserve	-568,550	-222,440	402,347	1,041,505	1,689,294	One-Time
<u>Working Fund Reserves</u>						
112206- Election Expense Reserve	-24,828	238,031	723,968	1,221,082	212,379	Yes
112212- Volunteer Committee Reserve	200,600	192,234	171,368	175,309	179,341	Yes
112230- City Enrichment Fund	126,651	101,594	103,931	106,321	108,766	Yes
112300- Investment Stabilization Reserve	40,389,614	39,908,737	44,477,327	48,038,345	51,681,266	Yes
112400- Working Fund-General	25,350,561	22,676,987	23,198,558	23,732,125	24,277,964	Yes
Sub-total Working Fund Reserves	66,042,599	63,117,583	68,675,152	73,273,182	76,459,716	
OPERATING RESERVES	65,474,050	62,895,143	69,077,499	74,314,687	78,149,010	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		-300,656	-568,550	-222,440	402,347	1,041,505
Add						
Interest Earned		-8,377	-9,463	2,045	16,416	31,047
Debt Repayments	PW10099	51,464	51,464	0	0	0
Energy Efficiency Projects- Sackville Repay	PW16074	6,000	6,000	6,000	6,000	0
Repay Call Handling Project	FCS13098	110,000	100,000	100,000	100,000	100,000
Return Project Surplus		2,374	0	0	0	0
Return Project Surplus	Closing Report	0	168,982	0	0	0
Energy Efficiency Projects- FOC Repay	PW16074	0	66,127	66,127	66,127	66,127
Energy Efficiency Projects Repay	PW16074	0	0	381,615	381,615	381,615
Energy Efficiency Lodges Projects Repay	PW16056	0	69,000	69,000	69,000	69,000
		161,461	452,110	624,787	639,158	647,789
Less						
Energy Efficiency Projects- Aquatics Centre	PW16074	0	106,000	0	0	0
Lodges LED Light Upgrades	PW16056	429,355	0	0	0	0
		429,355	106,000	0	0	0
Ending Balance		-568,550	-222,440	402,347	1,041,505	1,689,294

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	557,858	0	0	0	0
Add					
Interest Earned	0	0	0	0	0
	0	0	0	0	0
Less					
Debt Issue & Credit Rating Costs	0	0	0	0	0
Reserve Closure to 110046	557,858	0	0	0	0
	557,858	0	0	0	0
Ending Balance	0	0	0	0	0

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		980,080	-24,828	238,031	723,968	1,221,082
Add						
Interest Earned		24,721	-632	10,937	22,114	16,297
Annual Contribution	Operating Budget	475,000	475,000	475,000	475,000	475,000
		499,721	474,368	485,937	497,114	491,297
Less						
Election Costs	Operating Budget	1,504,629	211,509	0	0	1,500,000
		1,504,629	211,509	0	0	1,500,000
Ending Balance		-24,828	238,031	723,968	1,221,082	212,379

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	178,553	200,600	192,234	171,368	175,309
Add					
Interest Earned	4,453	5,041	4,134	3,941	4,032
Unspent Funds	26,594	31,208	0	0	0
	31,047	36,249	4,134	3,941	4,032
Less					
Payments	9,000	44,615	25,000	0	0
	9,000	44,615	25,000	0	0
Ending Balance	200,600	192,234	171,368	175,309	179,341

City of Hamilton 2019 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

		<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		334,337	126,651	101,594	103,931	106,321
Add						
Interest Earned		7,806	1,610	2,337	2,390	2,445
Grants' Surplus	GRA 18002	82,778	0	0	0	0
Grants' Surplus	GRA19001	0	82,047	0	0	0
		90,584	83,657	2,337	2,390	2,445
Less						
One Time Grant Payment		298,270	108,714	0	0	0
		298,270	108,714	0	0	0
Ending Balance		126,651	101,594	103,931	106,321	108,766

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		58,690,808	40,389,614	39,908,737	44,477,327	48,038,345
Add						
Interest Earned		1,107,117	1,011,143	930,551	1,022,979	1,104,882
Realized from Capital Gains		115,189	3,064,871	0	0	0
Repayment Roads Rehab	2018 Capital Budget	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
Repayment Ancaster Arts Centre	GIC 18-003	236,500	236,500	236,500	236,500	236,500
Repayment Ancaster Arts Centre	PW19072	0	0	289,446	289,446	289,446
Repayment	Confidential	0	0	372,093	372,093	372,093
		3,098,806	5,952,514	3,468,590	3,561,018	3,642,921
Less						
Ancaster Memorial Arts Centre Area Rating Loan	GIC 18-003	2,000,000	3,738,333	-1,100,000	0	0
Roads Rehab Loan	2018 Capital Budget	19,400,000	0	0	0	0
Land acquisition	Confidential	0	2,695,058	0	0	0
		21,400,000	6,433,391	-1,100,000	0	0
Ending Balance		40,389,614	39,908,737	44,477,327	48,038,345	51,681,266

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	31,794,269	25,350,561	22,676,987	23,198,558	23,732,125
Add					
Interest Earned	719,018	596,755	521,571	533,567	545,839
	719,018	596,755	521,571	533,567	545,839
Less					
Land Acquisition	6,250,000	0	0	0	0
Erosion Leachate- Rennie	912,725	0	0	0	0
Project closing	0	3,270,329	0	0	0
	7,162,725	3,270,329	0	0	0
Ending Balance	25,350,561	22,676,987	23,198,558	23,732,125	24,277,964

PROGRAM SPECIFIC RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</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	170,865	174,601	390,496	318,557	255,079	One-Time
110041- Social Housing Stabilization Reserve	1,626,302	1,547,384	1,311,781	1,341,952	1,372,817	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	280,074	420,660	480,910	542,546	175,712	Yes
112009- Municipal Down Payment Assistance Program	375,532	385,091	0	0	0	One-Time
112239- Federal Housing Initiatives	367,887	13,176	13,479	13,789	14,106	One-Time
112244- Social Housing Transition Reserve	110,715	113,533	65,569	0	0	One-Time
112248- Social Housing Capital Reserve	898,894	0	0	0	0	Closed
112252- Supplement/Housing Allowance Reserve	461,680	473,432	484,321	495,460	506,856	One-Time
112254- Revolving Home Ownership Reserve	637,492	1,055,072	725,314	438,546	448,633	Yes
112256- Affordable Housing Property Reserve	0	0	2,933,350	3,000,817	3,069,836	Yes
Sub-total Housing Reserves	4,929,441	4,182,949	6,405,220	6,151,667	5,843,039	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	198,792	968,124	988,368	1,011,101	1,792,981	Yes
Sub-total Lodges	198,792	968,124	988,368	1,011,101	1,792,981	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	728,576	665,603	701,142	737,498	774,690	Yes
110049- Four Pad Stabilization Reserve	289,225	296,587	303,409	310,387	317,526	Yes
Sub-total Recreation Reserves	1,017,801	962,190	1,004,551	1,047,885	1,092,217	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,258,575	1,290,613	1,320,297	1,351,247	1,382,326	No
112214- Social Services Initiative Fund	17,263	17,702	18,110	0	0	One-Time
112218- Early Years System Reserve	3,295,158	688,677	704,517	720,721	737,297	One-Time
Sub-total Social Services	4,570,997	1,996,993	2,042,923	2,071,967	2,119,623	
Sub-total Healthy and Safe Communities	10,717,030	8,110,256	10,441,062	10,282,621	10,847,859	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	28,800	29,533	30,212	30,907	31,618	Yes
112219- Public Health Services Reserves	271,285	278,191	3,392	3,470	3,550	One-Time
Sub-total Public Health	300,085	307,724	33,605	34,377	35,168	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	539,383	583,559	627,326	672,100	717,903	Yes
106006- Library Collections	1,011,193	994,204	886,081	881,173	926,728	Yes
106007- Library General Development	916,690	1,674,491	1,015,069	1,088,991	1,164,613	Yes
106008- Library Major Capital Projects	1,829,814	1,412,282	417,080	233,476	247,949	Yes
106009- Summer Reading Program	507,913	522,688	474,020	484,922	496,075	Yes
106011- Redeployment & Training Fund	394,982	405,037	234,306	239,695	245,208	Yes
106012- Youth Programming Reserve	82,908	70,550	72,173	73,833	75,531	Yes

**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
106013- Accessibility, Renewal and Health & Safety Reserve	974,122	1,018,624	162,047	130,199	36,469	Yes
106014- Library-Computer Reserve Fund	642,308	436,836	554,102	687,215	914,424	Yes
106015- Library Donations Reserve	23,779	27,282	32,967	43,840	54,963	Yes
106110- Special Gift Fund	1,900,425	1,888,259	1,903,259	1,953,259	2,008,259	One- Time
106130- K McLaren Memorial Fund	42,095	43,706	34,506	35,406	36,406	One- Time
106152- Waterdown Library Fund	48,701	49,941	51,090	52,265	53,467	One- Time
Sub-total Library Reserves	8,914,313	9,127,459	6,464,026	6,576,374	6,977,995	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	789,980	588,497	723,412	861,537	1,002,839	Yes
112217- Airport Joint Marketing Reserve Fund	380,664	284,370	441,418	451,680	462,178	Yes
Sub-total Airport Reserves	1,170,644	872,867	1,164,830	1,313,217	1,465,017	
<u>Culture Reserve</u>						
104080- Reserve For Various Museums	326,701	359,194	382,628	406,601	431,125	Yes
108044- Public Art Reserve	1,177,480	1,379,905	1,022,175	323,474	-1,870	Yes
108049- Downtown Public Art	56,576	52,581	3,215	3,289	3,365	Yes
Sub-total Culture Reserve	1,560,757	1,791,680	1,408,018	733,364	432,620	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,784,357	3,880,690	3,969,946	4,061,255	4,154,664	Yes
108042- Red Hill Business Park Reserve	6,827,671	2,423,998	899,473	920,161	941,325	One-Time
110060- Shovel Ready Industrial Land Reserve	4,326,134	3,532,440	3,006,786	3,075,942	3,146,689	One-Time
110086- Development Fees Stabilization	8,333,308	9,728,525	9,952,281	10,181,183	10,415,350	Yes
117012- Developer Deposits - Roads (SC)	962,675	987,181	0	0	0	One- Time
Sub-total Development Related Reserves	24,234,146	20,552,834	17,828,486	18,238,541	18,658,028	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	438,418	449,578	459,918	470,496	481,317	Yes
102047- Community Heritage Program Reserve	129,565	97,450	69,346	40,596	41,530	One-Time
102048- Main Street Program Reserve	1,248,817	1,280,607	1,310,061	480,417	245,747	Yes
102049- Hamilton Community Heritage Fund	102,467	100,884	42,514	33,377	24,030	Yes
108036- Downtown Hamilton Capital Program	1,169,400	1,419,168	1,097,784	1,021,883	944,236	Yes
112006- LACAC Publications Reserve	0	0	0	0	0	CLOSED
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	318,705	326,818	253,415	178,324	101,505	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,407,371	3,674,505	3,233,038	2,225,093	1,838,365	
<u>Economic Development</u>						
112221- Economic Development Investment Reserve	1,443,270	1,428,718	1,167,160	839,980	859,300	Yes
112231- Conventions/Sports Events Reserve	442,948	595,357	692,499	744,335	751,845	Yes
Sub-total Economic Development	1,886,218	2,024,075	1,859,659	1,584,315	1,611,145	

**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	8,715,160	9,504,988	10,318,578	10,660,609	11,010,506	Yes
100051- OPA 28 Fee Reserve	-2,734,445	-2,686,904	-2,255,123	-1,823,342	-1,391,561	One- Time
108021- Parking Capital Reserve	5,648,095	7,423,710	7,755,457	7,355,427	8,578,758	Yes
115085- HMPS Cash in Lieu of Parking Reserve	640,200	656,497	671,596	687,043	702,845	Yes
Sub-total Planning-Other Reserves	12,269,010	14,898,291	16,490,508	16,879,737	18,900,548	
Sub-total Planning & Development Reserves	44,528,146	43,814,252	41,984,539	40,974,267	42,905,723	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	494,256	1,001,433	1,372,415	1,632,929	1,899,434	Yes
102025- First Ontario Concert Hall Reserve	393,220	503,866	616,605	630,787	645,295	Yes
Sub-total H.E.F. Reserves	887,477	1,505,299	1,989,020	2,263,716	2,544,729	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	1,405,921	1,801,517	1,873,297	1,916,383	1,960,460	Yes
104056- ISD (Investigative Services Division) Capital Reserve	152,797	0	0	0	0	Closed
110065- Police Capital Expenditures	489,387	1,183,569	426,879	436,697	446,741	Yes
112029- Provision for Vacation Liability	1,537,937	1,577,086	1,613,359	1,650,466	1,688,427	Yes
112225- Police Rewards	200,316	205,415	179,795	183,930	188,160	Yes
Sub-total Police Reserves	3,786,358	4,767,587	4,093,330	4,187,476	4,283,788	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	75,687	120,717	72,364	77,063	66,697	Yes
Sub-total Farmers Market	75,687	120,717	72,364	77,063	66,697	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	149,632	157,783	154,171	150,267	150,425	Yes
Sub-total Cemeteries' Reserves	149,632	157,783	154,171	150,267	150,425	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	29,872	53,347	77,333	101,870	126,972	Yes
108039- General Facility Capital Reserve	114,395	117,307	120,005	122,765	125,589	Yes
108046- RCMP Lease-Capital Replacement	1,123,001	1,206,986	1,291,694	1,378,350	1,467,000	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	433,783	501,516	569,086	638,210	708,924	Yes
112209- 47 Guise St Reserve	169,689	183,509	197,339	211,487	225,960	Yes
Sub-total Facilities	1,870,740	2,062,664	2,255,456	2,452,682	2,654,444	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	208,432	55,993	257,673	265,403	273,365	Yes
112201- General Park, Marina and Waterfront Reserve	828,158	899,111	201,787	64,818	177,574	Yes
112202- Leash Free Park Reserve	169,683	134,949	96,611	57,391	17,269	Yes
112224- Waterpark Operations Reserve	1,464,294	1,771,860	1,379,552	1,234,269	1,085,645	Yes

**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
Sub-total Greenspace/Parks Reserves	2,670,566	2,861,913	1,935,623	1,621,881	1,553,853	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	1,800,179	2,043,451	2,090,450	2,138,530	2,187,716	One-Time
112203- Red Light Camera Project	6,083,035	6,539,993	4,107,275	1,905,383	792,885	No
112205- Winter Control	3,312,999	3,397,334	3,475,473	3,555,409	3,637,183	No
112272- Energy Conservation Initiative Reserve	4,730,017	5,339,681	4,075,237	3,998,077	3,869,449	Yes
Sub-total Public Works-Other Reserves	15,926,230	17,320,459	13,748,435	11,597,399	10,487,233	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	176,547	181,041	185,205	0	0	One-Time
108025- Transit Capital Reserve	279,978	270,210	378,725	492,035	604,502	Yes
108045- Federal Public Transit Funds	61,098	62,653	13,514	13,822	14,140	One-Time
108047- Rapid Transit Capital Reserve	3,183,015	2,961,358	520,949	532,931	545,188	One-Time
Sub-total Transit Reserves	3,700,637	3,475,262	1,098,393	1,038,789	1,163,831	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,133,552	1,189,207	1,221,066	1,249,151	1,277,881	Yes
112270- Waste Management Recycling	4,858,399	3,027,803	271,311	-228,199	-233,448	No
112271- WM Facilities-Replace/Upgrade Reserve	3,273,981	3,357,322	2,755,200	2,818,570	2,883,397	Yes
Sub-total Waste Management Reserves	9,265,932	7,574,332	4,247,577	3,839,522	3,927,830	
Sub-total Public Works Reserves	33,583,737	33,452,413	23,439,655	20,700,540	19,937,617	
PROGRAM SPECIFIC RESERVES	102,792,833	101,205,707	88,517,600	85,096,434	87,599,576	

Healthy & Safe Communities

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Healthy and Safe Communities</u>						
<u>Housing Reserves</u>						
102045- Emergency Repair Program-HHERP	170,865	174,601	390,496	318,557	255,079	One-Time
110041- Social Housing Stabilization Reserve	1,626,302	1,547,384	1,311,781	1,341,952	1,372,817	No
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	280,074	420,660	480,910	542,546	175,712	Yes
112009- Municipal Down Payment Assistance Program	375,532	385,091	0	0	0	One-Time
112239- Federal Housing Initiatives	367,887	13,176	13,479	13,789	14,106	One-Time
112244- Social Housing Transition Reserve	110,715	113,533	65,569	0	0	One-Time
112248- Social Housing Capital Reserve	898,894	0	0	0	0	Closed
112252- Supplement/Housing Allowance Reserve	461,680	473,432	484,321	495,460	506,856	One-Time
112254- Revolving Home Ownership Reserve	637,492	1,055,072	725,314	438,546	448,633	Yes
112256- Affordable Housing Property Reserve	0	0	2,933,350	3,000,817	3,069,836	Yes
Sub-total Housing Reserves	4,929,441	4,182,949	6,405,220	6,151,667	5,843,039	
<u>Lodges</u>						
110042- Lodges Infrastructure Reserve	198,792	968,124	988,368	1,011,101	1,792,981	Yes
Sub-total Lodges	198,792	968,124	988,368	1,011,101	1,792,981	
<u>Recreation Reserves</u>						
108038- Four Pad Arena Capital Reserve	728,576	665,603	701,142	737,498	774,690	Yes
110049- Four Pad Stabilization Reserve	289,225	296,587	303,409	310,387	317,526	Yes
Sub-total Recreation Reserves	1,017,801	962,190	1,004,551	1,047,885	1,092,217	
<u>Social Services</u>						
110044- Ontario Works Stabilization Reserve	1,258,575	1,290,613	1,320,297	1,351,247	1,382,326	No
112214- Social Services Initiative Fund	17,263	17,702	18,110	0	0	One-Time
112218- Early Years System Reserve	3,295,158	688,677	704,517	720,721	737,297	One-Time
Sub-total Social Services	4,570,997	1,996,993	2,042,923	2,071,967	2,119,623	
Sub-total Healthy and Safe Communities	10,717,030	8,110,256	10,441,062	10,282,621	10,847,859	

**City of Hamilton
2019 Reserve Report**

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

Comments: This reserve was initially approved by Council in 2001 for emergency repairs for housing located in urban areas. The program was not implemented and since that time had been gathering interest.

The June 9, 2014 Emergency and Community Services Committee approved (Report CS11017(d)) that funding in this reserve be used for emergency home repairs of up to \$5,000 for Ontario Works and Ontario Disability Support Program (ODSP) homeowners. This program is a component of the City's Ontario Renovates Program and was launched in November 2015.

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

Sustainable: One-Time

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		167,135	170,865	174,601	390,496	318,557
Add						
Interest Earned		3,730	3,736	6,425	8,061	6,522
Transfer from Reserve 112009	HSC20003	0	0	289,470	0	0
		3,730	3,736	295,895	8,061	6,522
Less						
Emergency Home Repairs	CS11017(d)/ HSC19001	0	0	80,000	80,000	70,000
		0	0	80,000	80,000	70,000
Ending Balance		170,865	174,601	390,496	318,557	255,079

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		2,098,822	1,626,302	1,547,384	1,311,781	1,341,952
Add						
Interest Earned		52,940	51,777	32,507	30,171	30,865
		52,940	51,777	32,507	30,171	30,865
Less						
2018 Recover DC Exemptions (Project Id-2051580510)	FCS17060(b)	525,460	0	0	0	0
2020 Recover DC Exemptions (Project Id- 2051580510)	FCS17060(b)	0	0	264,669	0	0
Habitat for Humanity	FCS19084	0	130,695	3,441	0	0
		525,460	130,695	268,110	0	0
Ending Balance		1,626,302	1,547,384	1,311,781	1,341,952	1,372,817

City of Hamilton 2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	271,234	280,074	420,660	480,910	542,546
Add					
Interest Earned	6,864	8,895	10,250	11,636	8,166
Loan Repayments	1,975	131,691	50,000	50,000	0
	8,839	140,586	60,250	61,636	8,166
Less					
To maintain programming with reduced Fed/Prov funding	0	0	0	0	375,000
	0	0	0	0	375,000
Ending Balance	280,074	420,660	480,910	542,546	175,712

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	366,293	375,532	385,091	0	0
Add					
Interest Earned	9,239	9,559	4,379	0	0
	9,239	9,559	4,379	0	0
Less					
Trillium Payment	0	0	100,000	0	0
Transfer to reserve 102045	0	0	289,470	0	0
	0	0	389,470	0	0
Ending Balance	375,532	385,091	0	0	0

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	358,836	367,887	13,176	13,479	13,789
Add					
Interest Earned	9,051	3,289	303	310	317
	9,051	3,289	303	310	317
Less					
Delivery of Rapid Re-Housing	0	358,000	0	0	0
	0	358,000	0	0	0
Ending Balance	367,887	13,176	13,479	13,789	14,106

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	107,991	110,715	113,533	65,569	0
Add					
Interest Earned	2,724	2,818	2,036	746	0
	2,724	2,818	2,036	746	0
Less					
Housing Collaborative Initiative	0	0	50,000	66,315	0
	0	0	50,000	66,315	0
Ending Balance	110,715	113,533	65,569	0	0

**City of Hamilton
2019 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. Closed as part of CES14052(e).
Sustainable: Closed

			Projected	Projected	Projected
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance	799,520	898,894	0	0	0
Add					
Interest Earned	21,153	0	0	0	0
	21,153	0	0	0	0
Less					
Halam Park	CS13004	-50,000	0	0	0
405 York Blvd	CES15022	-28,220	0	0	0
Co-ordinated Access System for Social Housing	CES14052(d)	0	700,000	0	0
Co-ordinated Access System for Social Housing	CES14052(e)	0	198,894	0	0
	-78,220	898,894	0	0	0
Ending Balance	898,894	0	0	0	0

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	450,321	461,680	473,432	484,321	495,460
Add					
Interest Earned	11,359	11,752	10,889	11,139	11,396
	11,359	11,752	10,889	11,139	11,396
Ending Balance	461,680	473,432	484,321	495,460	506,856

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,024,588	637,492	1,055,072	725,314	438,546
Add					
Interest Earned	21,605	18,188	20,242	13,232	10,087
Repayment of loans by participants	267,929	816,992	250,000	300,000	0
	289,534	835,180	270,242	313,232	10,087
Less					
Down Payment Assistance	676,630	417,600	600,000	600,000	0
	676,630	417,600	600,000	600,000	0
Ending Balance	637,492	1,055,072	725,314	438,546	448,633

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	0	0	0	2,933,350	3,000,817
Add					
Interest Earned	0	0	33,350	67,467	69,019
Sale of Lands	0	0	5,000,000	2,500,000	0
	0	0	5,033,350	2,567,467	69,019
Less					
Disposition costs	0	0	2,100,000	2,500,000	0
	0	0	2,100,000	2,500,000	0
Ending Balance	0	0	2,933,350	3,000,817	3,069,836

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	356,163	198,792	968,124	988,368	1,011,101
Add					
Interest Earned	10,256	20,950	22,244	22,732	31,880
From Operating Budget	0	750,000	750,000	750,000	750,000
From Operating Budget	Operating Budget	750,000	0	0	0
Transfer from ML - Call Bell System (6301551508)	2,374	0	0	0	0
	762,629	770,950	772,244	772,732	781,880
Less					
Wentworth Lodge – Exterior Walls – Batten Repair	2018 Capital	470,000	0	0	0
Macassa Lodge – Chiller Energy Efficiency Upgrade	2018 Capital	166,000	0	0	0
Wentworth Lodge – 1989 Wing Roof Replacement	2018 Capital	70,000	0	0	0
Macassa Lodge - Roof Replacement	2018 Capital	70,000	0	0	0
Wentworth Lodge – Bed Replacement	2018 Capital	34,000	0	0	0
ML & WL - Annual Resident Care Equipment Replacement	2018 Capital	110,000	0	60,000	155,000
WL - Exhaust & Supply (Dish Room/Physio & Salon)	2019 Capital	0	0	193,000	0
WL - Servery Retrofit (Cabinet&Counter Replacement)	2019 Capital	0	0	198,000	0
WL - Radiant Heating Panel/Thermostat Controls	2019 Capital	0	0	132,000	0
ML - Security system		0	0	99,000	0
ML - Building components study		0	0	60,000	0
ML - Circulation pumps		0	0	10,000	399,000
ML & WL - Parking Lot Resurfacing		0	0	0	15,000
ML - carpet removal		0	0	0	181,000
Capital Closing - 2019		0	1,617	0	0
	920,000	1,617	752,000	750,000	0
Ending Balance	198,792	968,124	988,368	1,011,101	1,792,981

**City of Hamilton
2019 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: Closed

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	-47,021	0	0	0	0
Add					
Interest Earned	-1,186				
Provision For Golf Courses	48,207				
	-47,021	0	0	0	0
Ending Balance	0	0	0	0	0

**City of Hamilton
2019 Reserve Report**

Reserve Name: 108038- Four Pad Arena Capital Reserve

Reserve Number: 108038

Date Established: 2005

Source of Funds: Contributions from Operating Fund.

Purpose: To fund capital repairs at the Four Pad Arena

Target Balance: To Be Reviewed

Comments: Annual contributions were initially set at \$75,000 per year, increased to \$100,000 per year effective in 2009. Further increased to \$125,000 for 2011 and onward per agreement with Hamilton Arena Partners (HAP). Annual contribution amount was reviewed in 2016 by the Facility Management Review Team (FMRT) and was deemed to be sufficient at the time.

Sustainable: Yes

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	688,112	728,576	665,603	701,142	737,498
Add					
Interest Earned	17,918	16,543	15,539	16,356	17,192
Provision for Capital Replacement	0	106,280	100,000	100,000	100,000
Provision for Capital Replacement	Operating Budget	99,996	0	0	0
	117,914	122,823	115,539	116,356	117,192
Less					
Capital Expenditures	77,450	185,796	80,000	80,000	80,000
	77,450	185,796	80,000	80,000	80,000
Ending Balance	728,576	665,603	701,142	737,498	774,690

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	282,109	289,225	296,587	303,409	310,387
Add					
Interest Earned	7,116	7,362	6,822	6,978	7,139
	<u>7,116</u>	<u>7,362</u>	<u>6,822</u>	<u>6,978</u>	<u>7,139</u>
Ending Balance	<u>289,225</u>	<u>296,587</u>	<u>303,409</u>	<u>310,387</u>	<u>317,526</u>

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,227,626	1,258,575	1,290,613	1,320,297	1,351,247
Add					
Interest Earned	30,949	32,038	29,684	30,950	31,079
	30,949	32,038	29,684	30,950	31,079
Ending Balance	1,258,575	1,290,613	1,320,297	1,351,247	1,382,326

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	16,838	17,263	17,702	18,110	0
Add					
Interest Earned	425	439	407	417	0
	425	439	407	417	0
Less					
Mitigation option to assist with Provincial Funding shortfalls	0	0	0	18,526	0
	0	0	0	18,526	0
Ending Balance	17,263	17,702	18,110	0	0

**City of Hamilton
2019 Reserve Report**

Reserve Name: 112218- Early Years System Reserve
Reserve Number: 112218
Date Established: July 11th, 2007 (ESC07055)
Source of Funds: Provincial Best Start Funding (2005/06)
Purpose: The Early Years System Reserve (previously titled the Best Start Initiative Reserve) will support the transition of the early years system from the previous Best Start Initiative to the new Ontario Early Years Child and Family Centre (OEYCFC) system. It will sustain and build upon the momentum developed by the Hamilton Best Start Network, with a specific focus on the priorities established in the Early Years Community Plan and the priorities that will support the new OEYCFC system.
Target Balance: To Be Reviewed
Comments:
Sustainable: One-Time

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	3,322,586	3,295,158	688,677	704,517	720,721
Add					
Interest Earned	82,239	29,519	15,840	16,204	16,577
	82,239	29,519	15,840	16,204	16,577
Less					
Fund Best Start Initiatives	109,667	0	0	0	0
785 Britannia Ave Purchase	0	2,136,000	0	0	0
Ancaster Arts Centre Children's Space	0	500,000	0	0	0
	109,667	2,636,000	0	0	0
Ending Balance	3,295,158	688,677	704,517	720,721	737,297

Public Health Services

***2019 Reserve Report With
2020 - 2022 Projections***



City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Health</u>						
112207- Upwind & Downwind Conference	28,800	29,533	30,212	30,907	31,618	Yes
112219- Public Health Services Reserves	271,285	278,191	3,392	3,470	3,550	One-Time
Sub-total Public Health	300,085	307,724	33,605	34,377	35,168	

City of Hamilton 2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	23,687	28,800	29,533	30,212	30,907
Add					
Interest Earned	597	733	679	695	711
Surplus funds from Conferences	4,516	0	0	0	0
	<u>5,113</u>	<u>733</u>	<u>679</u>	<u>695</u>	<u>711</u>
Ending Balance	<u>28,800</u>	<u>29,533</u>	<u>30,212</u>	<u>30,907</u>	<u>31,618</u>

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	264,611	271,285	278,191	3,392	3,470
Add					
Interest Earned	6,674	6,906	3,201	78	80
	6,674	6,906	3,201	78	80
Less					
2019-2020 Provincial Budget Funding Shortfall	0	0	278,000	0	0
	0	0	278,000	0	0
Ending Balance	271,285	278,191	3,392	3,470	3,550

Library Services

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Library Reserves</u>						
106005- Reserve For Mobile Equipment	539,383	583,559	627,326	672,100	717,903	Yes
106006- Library Collections	1,011,193	994,204	886,081	881,173	926,728	Yes
106007- Library General Development	916,690	1,674,491	1,015,069	1,088,991	1,164,613	Yes
106008- Library Major Capital Projects	1,829,814	1,412,282	417,080	233,476	247,949	Yes
106009- Summer Reading Program	507,913	522,688	474,020	484,922	496,075	Yes
106011- Redeployment & Training Fund	394,982	405,037	234,306	239,695	245,208	Yes
106012- Youth Programming Reserve	82,908	70,550	72,173	73,833	75,531	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	974,122	1,018,624	162,047	130,199	36,469	Yes
106014- Library-Computer Reserve Fund	642,308	436,836	554,102	687,215	914,424	Yes
106015- Library Donations Reserve	23,779	27,282	32,967	43,840	54,963	Yes
106110- Special Gift Fund	1,900,425	1,888,259	1,903,259	1,953,259	2,008,259	One- Time
106130- K McLaren Memorial Fund	42,095	43,706	34,506	35,406	36,406	One- Time
106152- Waterdown Library Fund	48,701	49,941	51,090	52,265	53,467	One- Time
Sub-total Library Reserves	8,914,313	9,127,459	6,464,026	6,576,374	6,977,995	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	562,187	539,383	583,559	627,326	672,100
Add					
Interest Earned	13,644	14,176	13,767	14,774	15,803
Provision for Mobile Equipment	30,000	30,000	30,000	30,000	30,000
Repay Energy Retrofit from Savings	14,948	0	0	0	0
	58,592	44,176	43,767	44,774	45,803
Less					
Courier Van	81,396	0	0	0	0
	81,396	0	0	0	0
Ending Balance	539,383	583,559	627,326	672,100	717,903

Board Feb 2018

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	1,016,570	1,011,193	994,204	886,081	881,173
Add					
Interest Earned	25,399	25,106	21,377	20,092	20,555
RFID Provision	25,000	0	0	0	0
Repay Energy Retrofit from Savings	44,224	0	0	0	0
Provision for Equipment	0	25,000	25,000	25,000	25,000
Capital Closing	0	895	0	0	0
	94,623	51,001	46,377	45,092	45,555
Less					
Library Materials Purchases	Board April 2018	100,000	0	0	0
Binbrook Materials	Board Sept 2016	0	67,990	0	0
Valley Park Materials	Board Sept 2016	0	0	104,500	0
Greenville Project	Board April 2020	0	0	50,000	0
Valley Park Project	Board April 2020	0	0	0	50,000
		100,000	67,990	154,500	50,000
Ending Balance	1,011,193	994,204	886,081	881,173	926,728

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	1,279,883	916,690	1,674,491	1,015,069	1,088,991
Add					
Interest Earned	19,524	23,016	30,578	23,922	25,622
Printer revenue, mobile equipment and grounds provision	160,136	50,000	50,000	50,000	50,000
From Operating Surplus	37,146	706,285	0	0	0
	216,807	779,301	80,578	73,922	75,622
Less					
Greenville Branch Board Sept 2016	200,000	0	0	0	0
Printing Solution Board April 2018	170,000	0	0	0	0
Valley Park Construction Board Sept 2016	0	0	160,000	0	0
Valley Park Construction Board Sept 2016	210,000	0	0	0	0
Binbrook Furniture Board Jan 2016	0	21,500	0	0	0
Logo Brand Implement	0	0	80,000	0	0
Digitize Project Equipment	0	0	100,000	0	0
Greenville Project Board April 2020	0	0	400,000	0	0
	580,000	21,500	740,000	0	0
Ending Balance	916,690	1,674,491	1,015,069	1,088,991	1,164,613

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	2,020,044	1,829,814	1,412,282	417,080	233,476
Add					
Interest Earned	50,770	39,750	20,798	7,396	5,473
Provision for Grounds Repair	9,000	9,000	9,000	9,000	9,000
Operating Surplus	0	0	200,000	200,000	0
Capital Closing	0	3,718	0	0	0
	59,770	52,468	229,798	216,396	14,473
Less					
Valley Park Library Expansion	200,000	0	0	0	0
Carlisle Branch Expansion	0	0	200,000	0	0
Carlisle Branch Expansion	50,000	0	0	0	0
New Library Greenville	0	0	150,000	0	0
Binbrook Library Branch	0	470,000	0	0	0
Greenville Project	0	0	100,000	0	0
Valley Park Project	0	0	0	400,000	0
Carlisle Branch Project	0	0	750,000	0	0
Parkdale Landing	0	0	25,000	0	0
	250,000	470,000	1,225,000	400,000	0
Ending Balance	1,829,814	1,412,282	417,080	233,476	247,949

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	596,707	507,913	522,688	474,020	484,922
Add					
Interest Earned	13,835	12,937	11,332	10,902	11,153
Repay Energy Retrofit from Savings	37,371	0	0	0	0
Capital Closing	0	1,838	0	0	0
	51,206	14,775	11,332	10,902	11,153
Less					
Children's Computer Replacement	140,000	0	0	0	0
Emergent Readers Project	0	0	60,000	0	0
	140,000	0	60,000	0	0
Ending Balance	507,913	522,688	474,020	484,922	496,075

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	513,932	394,982	405,037	234,306	239,695
Add					
Interest Earned	11,050	10,055	7,269	5,389	5,513
	11,050	10,055	7,269	5,389	5,513
Less					
Staff Scheduling Project Board Apr 2018	65,000	0	0	0	0
Events Management Software Board Apr 2018	65,000	0	0	0	0
RedBook HPL Transition	0	0	178,000	0	0
	130,000	0	178,000	0	0
Ending Balance	394,982	405,037	234,306	239,695	245,208

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	80,868	82,908	70,550	72,173	73,833
Add					
Interest Earned	2,040	2,110	1,623	1,660	1,698
	2,040	2,110	1,623	1,660	1,698
Less					
Youth Services Renewal	0	14,468	0	0	0
	0	14,468	0	0	0
Ending Balance	82,908	70,550	72,173	73,833	75,531

Board Dec 2015

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	890,990	974,122	1,018,624	162,047	130,199
Add					
Interest Earned	22,474	24,320	13,423	3,152	1,270
Provision for AODA	60,658	0	0	0	0
Provision to Reserve for Building Refreshes	0	0	0	15,000	55,000
Capital Enhancement Account Surplus	0	95,182	50,000	50,000	50,000
	83,133	119,502	63,423	68,152	106,270
Less					
Valley Park Construction	0	0	565,000	0	0
Valley Park Project	0	0	60,000	0	0
Valley Park Project	0	0	0	100,000	0
Greenville Project	0	0	95,000	0	0
Greenville Project	0	0	200,000	0	0
Mount Hope Feasibility Study	0	75,000	0	0	0
Mount Hope Construction	0	0	0	0	200,000
	0	75,000	920,000	100,000	200,000
Ending Balance	974,122	1,018,624	162,047	130,199	36,469

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	
Beginning Balance	482,514	642,308	436,836	554,102	687,215	
Add						
Interest Earned	12,171	10,563	11,266	14,113	18,209	
Provision for Computers	147,624	0	0	0	0	
Account Surplus Transfer	0	173,050	145,000	145,000	145,000	
New Budgeted Provision	0	0	24,000	24,000	64,000	
Capital Closing	0	915	0	0	0	
	159,795	184,528	180,266	183,113	227,209	
Less						
Digitization-Online Access	Board Oct 2013	0	0	13,000	0	0
Radio Frequency Identification	Board Apr 2015	0	390,000	0	0	0
Greensville Project	Board April 2020	0	0	50,000	0	0
Valley Park Project	Board April 2020	0	0	0	50,000	0
		0	390,000	63,000	50,000	0
Ending Balance	642,308	436,836	554,102	687,215	914,424	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	21,275	23,779	27,282	32,967	43,840
Add					
Interest Earned	537	605	685	873	1,123
Donations	1,967	2,898	5,000	10,000	10,000
	<u>2,503</u>	<u>3,503</u>	<u>5,685</u>	<u>10,873</u>	<u>11,123</u>
Ending Balance	<u>23,779</u>	<u>27,282</u>	<u>32,967</u>	<u>43,840</u>	<u>54,963</u>

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	2,271,234	1,900,425	1,888,259	1,903,259	1,953,259
Add					
Interest Earned	99,165	88,721	70,000	75,000	80,000
	99,165	88,721	70,000	75,000	80,000
Less					
HCF Administration Fees	24,895	25,887	25,000	25,000	25,000
Accounting Adjustment - Cost Reporting	445,079	0	0	0	0
Dundas Renovations	0	75,000	0	0	0
Fundraising Strategy	0	0	30,000	0	0
	469,974	100,887	55,000	25,000	25,000
Ending Balance	1,900,425	1,888,259	1,903,259	1,953,259	2,008,259

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	48,472	42,095	43,706	34,506	35,406
Add					
Interest Earned	2,771	2,367	1,600	1,700	1,800
	2,771	2,367	1,600	1,700	1,800
Less					
HCF Admin Fees	271	756	800	800	800
Accounting Adjustment - Cost Reporting	8,877	0	0	0	0
Staff Development	0	0	10,000	0	0
	9,148	756	10,800	800	800
Ending Balance	42,095	43,706	34,506	35,406	36,406

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	47,503	48,701	49,941	51,090	52,265
Add					
Interest Earned	1,198	1,240	1,149	1,175	1,202
	<u>1,198</u>	<u>1,240</u>	<u>1,149</u>	<u>1,175</u>	<u>1,202</u>
Ending Balance	<u>48,701</u>	<u>49,941</u>	<u>51,090</u>	<u>52,265</u>	<u>53,467</u>

Planning & Development

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Planning & Development Reserves</u>						
<u>Airport Reserves</u>						
108043- Airport Capital Reserve	789,980	588,497	723,412	861,537	1,002,839	Yes
112217- Airport Joint Marketing Reserve Fund	380,664	284,370	441,418	451,680	462,178	Yes
Sub-total Airport Reserves	1,170,644	872,867	1,164,830	1,313,217	1,465,017	
<u>Culture Reserve</u>						
104080- Reserve For Various Museums	326,701	359,194	382,628	406,601	431,125	Yes
108044- Public Art Reserve	1,177,480	1,379,905	1,022,175	323,474	-1,870	Yes
108049- Downtown Public Art	56,576	52,581	3,215	3,289	3,365	Yes
Sub-total Culture Reserve	1,560,757	1,791,680	1,408,018	733,364	432,620	
<u>Development Related Reserves</u>						
100045- Services for New Subdivisions	3,784,357	3,880,690	3,969,946	4,061,255	4,154,664	Yes
108042- Red Hill Business Park Reserve	6,827,671	2,423,998	899,473	920,161	941,325	One-Time
110060- Shovel Ready Industrial Land Reserve	4,326,134	3,532,440	3,006,786	3,075,942	3,146,689	One-Time
110086- Development Fees Stabilization	8,333,308	9,728,525	9,952,281	10,181,183	10,415,350	Yes
117012- Developer Deposits - Roads (SC)	962,675	987,181	0	0	0	One- Time
Sub-total Development Related Reserves	24,234,146	20,552,834	17,828,486	18,238,541	18,658,028	
<u>Downtown/BIA's/Heritage Reserves</u>						
100005- Revolving Fund-Historic Properties	438,418	449,578	459,918	470,496	481,317	Yes
102047- Community Heritage Program Reserve	129,565	97,450	69,346	40,596	41,530	One-Time
102048- Main Street Program Reserve	1,248,817	1,280,607	1,310,061	480,417	245,747	Yes
102049- Hamilton Community Heritage Fund	102,467	100,884	42,514	33,377	24,030	Yes
108036- Downtown Hamilton Capital Program	1,169,400	1,419,168	1,097,784	1,021,883	944,236	Yes
112006- LACAC Publications Reserve	0	0	0	0	0	CLOSED
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	318,705	326,818	253,415	178,324	101,505	Yes
Sub-total Downtown/BIA's/Heritage Reserves	3,407,371	3,674,505	3,233,038	2,225,093	1,838,365	
<u>Economic Development</u>						
112221- Economic Development Investment Reserve	1,443,270	1,428,718	1,167,160	839,980	859,300	Yes
112231- Conventions/Sports Events Reserve	442,948	595,357	692,499	744,335	751,845	Yes
Sub-total Economic Development	1,886,218	2,024,075	1,859,659	1,584,315	1,611,145	
<u>Planning-Other Reserves</u>						
100035- Property Purchases	8,715,160	9,504,988	10,318,578	10,660,609	11,010,506	Yes
100051- OPA 28 Fee Reserve	-2,734,445	-2,686,904	-2,255,123	-1,823,342	-1,391,561	One- Time
108021- Parking Capital Reserve	5,648,095	7,423,710	7,755,457	7,355,427	8,578,758	Yes
115085- HMPS Cash in Lieu of Parking Reserve	640,200	656,497	671,596	687,043	702,845	Yes
Sub-total Planning-Other Reserves	12,269,010	14,898,291	16,490,508	16,879,737	18,900,548	
Sub-total Planning & Development Reserves	44,528,146	43,814,252	41,984,539	40,974,267	42,905,723	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	443,595	789,980	588,497	723,412	861,537
Add					
Interest Earned	13,425	24,333	14,915	18,020	21,197
Rental Revenue HIA (25% OF Previous Year's Rent)	132,960	104,097	0	105	105
Surplus Money in Lieu of Property Taxes	200,000	0	0	0	0
Rental Revenue HIA (75% OF Previous Year's Rent)	0	312,291	300,000	300,000	300,000
	346,385	440,721	314,915	318,125	321,302
Less					
Forecasted Project Funding	0	0	180,000	180,000	180,000
Zoning	0	235,404	0	0	0
GM1901	0	406,800	0	0	0
	0	642,204	180,000	180,000	180,000
Ending Balance	789,980	588,497	723,412	861,537	1,002,839

City of Hamilton 2019 Reserve Report

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	239,428	380,664	284,370	441,418	451,680
Add					
Interest Earned	8,275	12,531	8,252	10,154	10,390
Rental Revenue HIA	132,960	148,796	148,796	108	108
	141,235	161,327	157,048	10,262	10,498
Less					
Joint Marketing Initiatives- 2018	0	155,861	0	0	0
Joint Marketing Initiatives- 2019, 2020	0	101,760	0	0	0
	0	257,621	0	0	0
Ending Balance	380,664	284,370	441,418	451,680	462,178

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	9,535	0	0	0	0
Add					
Interest Earned	0	0	0	0	0
	0	0	0	0	0
Less					
Reserve Closure to 104080	9,535	0	0	0	0
	9,535	0	0	0	0
Ending Balance	0	0	0	0	0

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	287,902	326,701	359,194	382,628	406,601
Add					
Interest Earned	7,612	8,594	8,434	8,973	9,524
Museum Revenues/Donations	21,652	23,899	15,000	15,000	15,000
Reserve Closure #100036	9,535	0	0	0	0
	38,799	32,493	23,434	23,973	24,524
Ending Balance	326,701	359,194	382,628	406,601	431,125

City of Hamilton 2019 Reserve Report

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

		<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		965,257	1,177,480	1,379,905	1,022,175	323,474
Add						
Interest Earned		28,685	31,425	27,310	15,299	3,656
From Operating	GIC-16-003	171,000	171,000	171,000	171,000	171,000
Project Closings		32,538	0	0	0	0
Project Closings	GIC-Report 16-003, FCS16007	0	0	18,960	0	0
		232,223	202,425	217,270	186,299	174,656
Less						
Waterdown Memorial Park Skating Loop		20,000	0	0	0	0
Kenilworth Avenue N. Pipeline Trail		0	0	0	100,000	0
Binbrook, Ham Public Library		0	0	0	85,000	0
King St. Parkette at Queenston Road		0	0	0	100,000	0
Hamilton the Elec City, Ancaster, William Connell, Dundas Library, Pipline Trail		0	0	575,000	0	0
Hamilton Public Library-Dundas Branch		0	0	0	75,000	0
William Connell Park		0	0	0	150,000	0
New Entrance to Confederaton Park		0	0	0	0	250,000
Andrew Warburn, Vincent Massey Park		0	0	0	250,000	0
Johnson Tew Park Arboretum		0	0	0	0	250,000
Sam Lawrence Park		0	0	0	125,000	0
		20,000	0	575,000	885,000	500,000
Ending Balance		1,177,480	1,379,905	1,022,175	323,474	-1,870

City of Hamilton 2019 Reserve Report

Reserve Name: 108049- Downtown Public Art

Reserve Number: 108049

Date Established: Feb 22, 2012 FCS12015

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

Purpose:

Target Balance: Reserve Ceiling \$1 million.

Comments:

Sustainable: Yes

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	828,765	56,576	52,581	3,215	3,289
Add					
Interest Earned	-3,093	-12,692	634	74	76
From Development Charges-Deferral Agreements	167,254	8,697	0	0	0
	164,161	-3,995	634	74	76
Less					
Capital Projects	936,350	0	0	0	0
Summers Lane Reconstruction	0	0	50,000	0	0
	936,350	0	50,000	0	0
Ending Balance	56,576	52,581	3,215	3,289	3,365

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	3,691,250	3,784,357	3,880,690	3,969,946	4,061,255
Add					
Interest Earned	93,107	96,333	89,256	91,309	93,409
	93,107	96,333	89,256	91,309	93,409
Ending Balance	3,784,357	3,880,690	3,969,946	4,061,255	4,154,664

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	6,758,048	6,827,671	2,423,998	899,473	920,161
Add					
Interest Earned	169,624	89,789	37,785	20,688	21,164
	169,624	89,789	37,785	20,688	21,164
Less					
1610 and 1622 Rymal Rd East (CONFIDENTIAL) PED18176(a)	0	2,738,750	0	0	0
Land Acquisition Confidential	100,000	0	0	0	0
5743 Twenty Road East (CONFIDENTIAL) PED19093	0	1,330,781	0	0	0
74 Trinity Church Rd (CONFIDENTIAL) TBD	0	407,551	0	0	0
Future Funding of Upper RHVP, Rymal, Dickenson, Dartnall	0	0	1,562,310	0	0
RE1800 3561850124	0	16,380	0	0	0
	100,000	4,493,462	1,562,310	0	0
Ending Balance	6,827,671	2,423,998	899,473	920,161	941,325

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	4,219,698	4,326,134	3,532,440	3,006,786	3,075,942
Add					
Interest Earned	106,437	106,306	74,346	69,156	70,747
	106,437	106,306	74,346	69,156	70,747
Less					
Fund Shovel Ready Projects	0	900,000	600,000	0	0
	0	900,000	600,000	0	0
Ending Balance	4,326,134	3,532,440	3,006,786	3,075,942	3,146,689

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	6,812,948	8,333,308	9,728,525	9,952,281	10,181,183
Add					
Interest Earned	171,848	210,391	223,756	228,902	234,167
Operating Surplus	1,348,512	1,337,695	0	0	0
	1,520,360	1,548,086	223,756	228,902	234,167
Less					
Fund LPAT Outside Consultants	0	152,869	0	0	0
	0	152,869	0	0	0
Ending Balance	8,333,308	9,728,525	9,952,281	10,181,183	10,415,350

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	938,990	962,675	987,181	0	0
Add					
Interest Earned	23,685	24,506	11,223	0	0
	23,685	24,506	11,223	0	0
Less					
Arvin Avenue	0	0	998,404	0	0
	0	0	998,404	0	0
Ending Balance	962,675	987,181	0	0	0

**City of Hamilton
2019 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:
Comments:
Sustainable: Yes

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	427,631	438,418	449,578	459,918	470,496
Add					
Interest Earned	10,786	11,160	10,340	10,578	10,821
	<u>10,786</u>	<u>11,160</u>	<u>10,340</u>	<u>10,578</u>	<u>10,821</u>
Ending Balance	<u>438,418</u>	<u>449,578</u>	<u>459,918</u>	<u>470,496</u>	<u>481,317</u>

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	138,021	129,565	97,450	69,346	40,596
Add					
Interest Earned	3,380	2,885	1,896	1,250	934
	3,380	2,885	1,896	1,250	934
Less					
Fund Approved grants	11,836	35,000	30,000	30,000	0
	11,836	35,000	30,000	30,000	0
Ending Balance	129,565	97,450	69,346	40,596	41,530

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,218,092	1,248,817	1,280,607	1,310,061	480,417
Add					
Interest Earned	30,725	31,790	29,454	20,356	8,256
	30,725	31,790	29,454	20,356	8,256
Less					
Improvement Grants	0	0	0	850,000	242,926
	0	0	0	850,000	242,926
Ending Balance	1,248,817	1,280,607	1,310,061	480,417	245,747

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	103,894	102,467	100,884	42,514	33,377
Add					
Interest Earned	2,575	2,559	1,630	863	653
	2,575	2,559	1,630	863	653
Less					
Interest Cost (Opportunity Cost)	4,001	4,142	10,000	10,000	10,000
Transfer to Hamilton Heritage Property Grant Program Capital Account	0	0	50,000	0	0
	4,001	4,142	60,000	10,000	10,000
Ending Balance	102,467	100,884	42,514	33,377	24,030

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	1,121,623	1,169,400	1,419,168	1,097,784	1,021,883
Add					
Interest Earned	28,292	29,768	28,616	24,099	22,353
Contribution from Current to Reserve	19,486	220,000	0	0	0
	47,778	249,768	28,616	24,099	22,353
Less					
Interest Cost Subsidy	0	0	100,000	100,000	100,000
Transfer to Hamilton Heritage Property Grant Program <small>PED18162</small> Capital Account	0	0	250,000	0	0
	0	0	350,000	100,000	100,000
Ending Balance	1,169,400	1,419,168	1,097,784	1,021,883	944,236

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	16,082	0	0	0	0
Less					
To PID 8121255620 for closure	16,082	0	0	0	0
	16,082	0	0	0	0
Ending Balance	0	0	0	0	0

City of Hamilton 2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	43,621	0	0	0	0
Add					
Interest Earned	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Less					
To PID 8121255620 for closure	43,621	0	0	0	0
	<u>43,621</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	310,864	318,705	326,818	253,415	178,324
Add					
Interest Earned	7,841	8,113	6,597	4,909	3,181
	7,841	8,113	6,597	4,909	3,181
Less					
Grant Payments	0	0	80,000	80,000	80,000
	0	0	80,000	80,000	80,000
Ending Balance	318,705	326,818	253,415	178,324	101,505

City of Hamilton 2019 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

			Projected	Projected	Projected
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance	3,972	0	0	0	0
Add					
Interest Earned	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Less					
To 104080 for Reserve Closure	3,972	0	0	0	0
	<u>3,972</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		1,749,156	1,443,270	1,428,718	1,167,160	839,980
Add						
Interest Earned		40,857	36,569	29,513	22,820	19,320
Program Surplus		49,285	12,269	0	0	0
Reserve Closure #108060	FCS18064	3,972	0	0	0	0
		94,114	48,838	29,513	22,820	19,320
Less						
Fashion Incubator Case Study		0	0	41,071	0	0
Innovation Factory Funding	GIC13-008	50,000	50,000	50,000	50,000	0
City of Hamilton Music Strategy	2018 Capital	50,000	0	0	0	0
Event Funding	Confidential	200,000	0	0	300,000	0
Phase III Tourism Enhancement		100,000	0	0	0	0
Hamilton Heritage Grants Capital		0	0	200,000	0	0
HMST Tesla		0	13,390	0	0	0
		400,000	63,390	291,071	350,000	0
Ending Balance		1,443,270	1,428,718	1,167,160	839,980	859,300

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance		275,278	0	595,357	692,499	744,335
Add						
		0	442,948	0	0	0
Interest Earned		5,998	11,276	14,642	16,336	17,010
Operating Surplus	COW Report GRA05005	0	141,133	153,000	103,000	80,500
Operating Surplus	COW Report GRA05005	86,672	0	0	0	0
Phase III Tourism Enhancement - (PED 18056) Bid attraction	GIC Report 18-003(j)	100,000	0	0	0	0
2018 Canadian Country Music Awards	PED18106	50,000	0	0	0	0
		242,670	595,357	167,642	119,336	97,510
Less						
Canadian Country Music Awards	PED18106	50,000	0	0	0	0
Event Funding	Confidential	25,000	0	0	0	0
Confidential Bids (2019)		0	0	53,000	0	0
Confirmed Various Bids		0	0	17,500	32,500	40,000
Pending Potential Bids (Results Pending)		0	0	0	35,000	50,000
		75,000	0	70,500	67,500	90,000
Ending Balance		442,948	595,357	692,499	744,335	751,845

**City of Hamilton
2019 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 Administrator'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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		1,666,376	8,715,160	9,504,988	10,318,578	10,660,609
Add						
Interest Earned		43,584	200,202	225,379	238,518	246,384
Repay Purchase - 205 Berko Avenue, 1139 Greenhill Avenue		237,345	237,345	237,345	0	0
Project Closing Variance		129,520	0	0	0	0
Project Closing Variance	FCS18065	0	1,342,784	0	0	0
Repay Purchase 605 Hwy. 8		247,353	247,353	247,353	0	0
Repay Purchase Ancaster Memorial School		103,513	103,513	103,513	103,513	103,513
Land Sale Proceeds		8,437,670	0	0	0	0
		9,198,985	2,131,197	813,590	342,031	349,897
Less						
Acquisition of 18 Sinclair Avenue	PW17006	562,000	0	0	0	0
Property Purchase	Confidential	83,672	0	0	0	0
John Rebecca Park Project	Council April 25, 2018	750,000	0	0	0	0
Property Purchase	Confidential	335,000	0	0	0	0
Property Purchase	Confidential	419,529	0	0	0	0
Lister Annex Purchase	PW17042	0	1,250,000	0	0	0
286 Victoria Avenue North		0	91,369	0	0	0
		2,150,201	1,341,369	0	0	0
Ending Balance		8,715,160	9,504,988	10,318,578	10,660,609	11,010,506

**City of Hamilton
2019 Reserve Report**

Reserve Name: 100051- OPA 28 Fee Reserve
Reserve Number: 100051
Date Established: July 2018
Source of Funds: OPA 28 Fee Collections
Purpose: The OPA 28 charge is part of a signed agreement (Province, former Flamborough and the City of Burlington - Minutes of Settlement) and is in recognition of the fact that residential development growth revenues do not cover the full cost of growth (refer to former Flamborough CN Watson study). This Reserve is to be used for the benefit of the Flamborough area.
Target Balance: N/A
Comments: Status changed from Obligatory (999999) to Non Obligatory as per Forecasted Accounting Review in September 2018. The Reserve is in a deficit as a result of funding the Harry Howell Arena. Forecasted future collections show the Reserve balance to reach 0 in 2024.
Sustainable: One- Time

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	0	-2,734,445	-2,686,904	-2,255,123	-1,823,342
Add					
Interest Earned	27,002	-68,219	-68,219	-68,219	-68,219
Transfer from Obligatory OPA 28 Fee Reserve	3,190,244	0	0	0	0
OPA 28 Fee Collections	125,773	115,760	500,000	500,000	500,000
	3,343,020	47,541	431,781	431,781	431,781
Less					
Fund Harry Howell Arena	FCS10052/FCS18078 (b) 6,077,465	0	0	0	0
	6,077,465	0	0	0	0
Ending Balance	-2,734,445	-2,686,904	-2,255,123	-1,823,342	-1,391,561

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		6,082,438	5,648,095	7,423,710	7,755,457	7,355,427
Add						
Interest Earned		122,218	167,504	172,576	171,799	181,160
Provision for Capital Replacement	FCS12072	615,000	665,000	715,000	765,000	815,000
Sale of Parking Lots		1,960,330	2,211,738	0	0	0
Off Street Parking Revenue Increase	PED16065	246,021	227,171	227,171	227,171	227,171
Plate Denial Revenues	PED06391	0	416,862	0	0	0
		2,943,568	3,688,275	1,114,747	1,163,970	1,223,331
Less						
John Rebecca Park Construction		750,000	0	0	0	0
Parking Payment Equipment	2018 Capital	400,000	467,000	0	0	0
Fence Replacement - Municipal Carparks	2018 Capital	100,000	0	0	0	0
Elevator Replacement-York Parkade	2018 Capital	400,000	47,850	0	0	0
Summers Lane Reconstruction	2018/2019 Capital	500,000	0	100,000	0	0
Prior Years' unallocated funding		1,227,912	0	0	0	0
Monetary Penalty - New Process	2014 Capital	0	87,372	0	0	0
Parking Master Plan Consultant	2019 Capital	0	65,000	0	0	0
Expansion Joint Replacement Commonwealth Square	2019 Capital	0	0	83,000	0	0
Pay-on-Foot System Replacement	2019 Capital	0	550,000	0	0	0
Parking Control Squad Room	2019 Capital	0	30,000	0	0	0
Online Parking Permitting Module	2019 Capital	0	100,000	0	0	0
Parking Lots - Surface Repairs	2019 Capital	0	161,616	0	100,000	0
Waterproofing Membrane Replacement	2019 Capital	0	50,000	0	667,000	0
Parking Payment Equipment	2019 Capital	0	0	100,000	0	0
Future Capital Projects		0	0	500,000	0	0
Communications & Security Syst		0	74,986	0	0	0
Repairs-York Boulevard Parkade		0	278,836	0	0	0
Electric Vehicle Charging Stations		0	0	0	172,000	0
Surface Lot and Garage Repairs		0	0	0	275,000	0
Coin Sorter		0	0	0	25,000	0
York Parkade Fire Door and Window Replacement		0	0	0	100,000	0
Parking Meter Replacement		0	0	0	200,000	0
Surface Lot Lighting Upgrades		0	0	0	25,000	0
		3,377,912	1,912,660	783,000	1,564,000	0

City of Hamilton
2019 Reserve Report

Ending Balance

5,648,095	7,423,710	7,755,457	7,355,427	8,578,758
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City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	487,503	640,200	656,497	671,596	687,043
Add					
Interest Earned	12,297	16,297	15,099	15,447	15,802
Cash in Lieu agreement funds	140,400	0	0	0	0
	152,697	16,297	15,099	15,447	15,802
Ending Balance	640,200	656,497	671,596	687,043	702,845

HAMILTON ENTERTAINMENT FACILITIES (H.E.F.)

***2019 Reserve Report With
2020 - 2022 Projections***



City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>H.E.F. Reserves</u>						
100025- H.E.F. - Capital Projects	494,256	1,001,433	1,372,415	1,632,929	1,899,434	Yes
102025- First Ontario Concert Hall Reserve	393,220	503,866	616,605	630,787	645,295	Yes
Sub-total H.E.F. Reserves	887,477	1,505,299	1,989,020	2,263,716	2,544,729	

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,203,529	494,256	1,001,433	1,372,415	1,632,929
Add					
Interest Earned	14,382	16,507	26,989	34,169	40,160
Capital Improvements Fund (CIF)	226,345	226,345	226,345	226,345	226,345
2018 HEF Budget Surplus from Tax Stabilization FCS18067(b)	0	464,325	0	0	0
Operating Surplus 2019	0	0	117,648	0	0
	240,727	707,177	370,982	260,514	266,505
Less					
First Ontario Centre Vertical Transportation 2018 Capital	950,000	0	0	0	0
Sports, Entertainment and Convention Review PED18168(a)	0	200,000	0	0	0
	950,000	200,000	0	0	0
Ending Balance	494,256	1,001,433	1,372,415	1,632,929	1,899,434

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	185,666	393,220	503,866	616,605	630,787
Add					
Interest Earned	7,554	10,646	12,739	14,182	14,508
First Ontario Sponsorship	200,000	100,000	100,000	0	0
	207,554	110,646	112,739	14,182	14,508
Ending Balance	393,220	503,866	616,605	630,787	645,295

Police

***2019 Reserve Report With
2020 - 2022 Projections***



City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	<u>Projected</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Police Reserves</u>						
104055- Tax Stabilization-Police	1,405,921	1,801,517	1,873,297	1,916,383	1,960,460	Yes
104056- ISD (Investigative Services Division) Capital Reserve	152,797	0	0	0	0	Closed
110065- Police Capital Expenditures	489,387	1,183,569	426,879	436,697	446,741	Yes
112029- Provision for Vacation Liability	1,537,937	1,577,086	1,613,359	1,650,466	1,688,427	Yes
112225- Police Rewards	200,316	205,415	179,795	183,930	188,160	Yes
Sub-total Police Reserves	3,786,358	4,767,587	4,093,330	4,187,476	4,283,788	

**City of Hamilton
2019 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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		940,954	1,405,921	1,801,517	1,873,297	1,916,383
Add						
Interest Earned		21,163	25,890	41,780	43,086	44,077
Operating Surplus		0	1,425,221	0	0	0
Operating Surplus	Disposition Report	1,055,515	0	0	0	0
From Rewards Reserve (Inactive Rewards)	PSB 20-004a	0	0	30,000	0	0
		1,076,678	1,451,111	71,780	43,086	44,077
Less						
Naloxane	PSB 18-082	23,000	0	0	0	0
Intelligence Investigation	PSB 18-082	394,000	0	0	0	0
Carbines	PSB 18-082	90,000	0	0	0	0
ION Scanner	PSB 18-082	45,300	0	0	0	0
BriefCam Video Analyzer	PSB 18-082	22,000	0	0	0	0
Police - Capital Expenses Reserve	PSB 19-072	0	635,815	0	0	0
Police - Capital Expenses Reserve	PSB 18-082	37,411	0	0	0	0
HPS Recruiting & Branding	PSB 19-072	0	64,000	0	0	0
Embossing Machine	PSB 19-072	0	5,700	0	0	0
Police - Vehicle Reserve	PSB 19-072	0	350,000	0	0	0
		611,711	1,055,515	0	0	0
Ending Balance		1,405,921	1,801,517	1,873,297	1,916,383	1,960,460

City of Hamilton 2019 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:

Sustainable: One-Time

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	6,789,385	152,797	0	0	0
Add					
Interest Earned	152,797	0	0	0	0
	<u>152,797</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Less					
Police ISD Funding	6,789,385	152,797	0	0	0
	<u>6,789,385</u>	<u>152,797</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>152,797</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Hamilton
2019 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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		1,125,069	489,387	1,183,569	426,879	436,697
Add						
Interest Earned		25,812	19,367	18,310	9,818	10,044
Project Closing	Closing Report	51,095	39,000	0	0	0
From Police - Tax Stabilization Reserve		37,411	635,815	0	0	0
		114,318	694,182	18,310	9,818	10,044
Less						
Police Hardware Acquisition - Server/Storage	PSB 17-122	400,000	0	0	0	0
Police Video Infrastructure	PSB 17-122	150,000	0	0	0	0
Police Radio Room Recording Upgrade	PSB 17-122	200,000	0	0	0	0
Police Capital Expenditures	PSB 20-008	0	0	775,000	0	0
		750,000	0	775,000	0	0
Ending Balance		489,387	1,183,569	426,879	436,697	446,741

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,500,099	1,537,937	1,577,086	1,613,359	1,650,466
Add					
Interest Earned	37,838	39,149	36,273	37,107	37,961
	37,838	39,149	36,273	37,107	37,961
Ending Balance	1,537,937	1,577,086	1,613,359	1,650,466	1,688,427

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		185,613	200,316	205,415	179,795	183,930
Add						
Interest Earned		4,703	5,099	4,380	4,135	4,230
Unsolved Homicide	PSB 18-104	10,000	0	0	0	0
		14,703	5,099	4,380	4,135	4,230
Less						
Inactive Rewards	PSB 20-004a	0	0	30,000	0	0
		0	0	30,000	0	0
Ending Balance		200,316	205,415	179,795	183,930	188,160

HAMILTON FARMERS MARKET

***2019 Reserve Report With
2020 - 2022 Projections***



City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Farmers Market</u>						
104006- Hamilton Farmers Market Reserve	75,687	120,717	72,364	77,063	66,697	Yes
Sub-total Farmers Market	75,687	120,717	72,364	77,063	66,697	

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	0	75,687	120,717	72,364	77,063
Add					
Interest Earned	1,098	2,513	2,195	1,699	1,634
Transfer to reserve	3,000	3,000	3,000	3,000	3,000
2017 Budget Surplus	71,589	0	0	0	0
2018 Budget Surplus from Tax Stabilization	0	39,517	0	0	0
2019 Budget Deficit	0	0	-53,548	0	0
	75,687	45,030	-48,353	4,699	4,634
Less					
Hydro Callibration	0	0	0	0	15,000
	0	0	0	0	15,000
Ending Balance	75,687	120,717	72,364	77,063	66,697

Public Works

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>Public Works Reserves</u>						
<u>Cemeteries' Reserves</u>						
104105- Cemetery Niche Reserve	149,632	157,783	154,171	150,267	150,425	Yes
Sub-total Cemeteries' Reserves	149,632	157,783	154,171	150,267	150,425	
<u>Facilities</u>						
108012- Tim Hortons Field Capital Reserve	29,872	53,347	77,333	101,870	126,972	Yes
108039- General Facility Capital Reserve	114,395	117,307	120,005	122,765	125,589	Yes
108046- RCMP Lease-Capital Replacement	1,123,001	1,206,986	1,291,694	1,378,350	1,467,000	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	433,783	501,516	569,086	638,210	708,924	Yes
112209- 47 Guise St Reserve	169,689	183,509	197,339	211,487	225,960	Yes
Sub-total Facilities	1,870,740	2,062,664	2,255,456	2,452,682	2,654,444	
<u>Greenspace/Parks Reserves</u>						
108037- Hamilton Beach Park Reserve	208,432	55,993	257,673	265,403	273,365	Yes
112201- General Park, Marina and Waterfront Reserve	828,158	899,111	201,787	64,818	177,574	Yes
112202- Leash Free Park Reserve	169,683	134,949	96,611	57,391	17,269	Yes
112224- Waterpark Operations Reserve	1,464,294	1,771,860	1,379,552	1,234,269	1,085,645	Yes
Sub-total Greenspace/Parks Reserves	2,670,566	2,861,913	1,935,623	1,621,881	1,553,853	
<u>Public Works-Other Reserves</u>						
108041- Roads, Bridges & Traffic Capital Reserve	1,800,179	2,043,451	2,090,450	2,138,530	2,187,716	One-Time
112203- Red Light Camera Project	6,083,035	6,539,993	4,107,275	1,905,383	792,885	No
112205- Winter Control	3,312,999	3,397,334	3,475,473	3,555,409	3,637,183	No
112272- Energy Conservation Initiative Reserve	4,730,017	5,339,681	4,075,237	3,998,077	3,869,449	Yes
Sub-total Public Works-Other Reserves	15,926,230	17,320,459	13,748,435	11,597,399	10,487,233	
<u>Transit Reserves</u>						
108019- Transit Shelter Capital Reserve	176,547	181,041	185,205	0	0	One-Time
108025- Transit Capital Reserve	279,978	270,210	378,725	492,035	604,502	Yes
108045- Federal Public Transit Funds	61,098	62,653	13,514	13,822	14,140	One-Time
108047- Rapid Transit Capital Reserve	3,183,015	2,961,358	520,949	532,931	545,188	One-Time
Sub-total Transit Reserves	3,700,637	3,475,262	1,098,393	1,038,789	1,163,831	
<u>Waste Management Reserves</u>						
110062- Closed Landfill Reserve	1,133,552	1,189,207	1,221,066	1,249,151	1,277,881	Yes
112270- Waste Management Recycling	4,858,399	3,027,803	271,311	-228,199	-233,448	No
112271- WM Facilities-Replace\Upgrade Reserve	3,273,981	3,357,322	2,755,200	2,818,570	2,883,397	Yes
Sub-total Waste Management Reserves	9,265,932	7,574,332	4,247,577	3,839,522	3,927,830	
Sub-total Public Works Reserves	33,583,737	33,452,413	23,439,655	20,700,540	19,937,617	

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	123,311	149,632	157,783	154,171	150,267
Add					
Interest Earned	2,891	4,297	3,547	3,461	3,419
Sale of Niches	73,431	74,274	57,841	62,635	66,739
Sale of Cemetery Items	0	0	5,000	0	0
Project Closings	0	-420	0	0	0
	76,322	78,151	66,388	66,096	70,158
Less					
Construction of Columbarium's		Capital Budget			
	50,000	70,000	70,000	70,000	70,000
	50,000	70,000	70,000	70,000	70,000
Ending Balance	149,632	157,783	154,171	150,267	150,425

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		0	29,872	53,347	77,333	101,870
Add						
Interest Earned		735	975	1,486	2,037	2,602
From Ivor Wynne Community Fund Reserve	FCS18080	29,137	0	0	0	0
Concession Reserve (Forge FC Agreement)	FCS18080	0	22,500	22,500	22,500	22,500
		29,872	23,475	23,986	24,537	25,102
Ending Balance		29,872	53,347	77,333	101,870	126,972

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance	38,470	114,395	117,307	120,005	122,765
Add					
Interest Earned	1,595	2,912	2,698	2,760	2,824
Provision for Capital Replacement	PW18021/FCS18024 74,329	0	0	0	0
	75,924	2,912	2,698	2,760	2,824
Ending Balance	114,395	117,307	120,005	122,765	125,589

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,040,989	1,123,001	1,206,986	1,291,694	1,378,350
Add					
Interest Earned	25,712	27,685	28,408	30,356	32,349
Provision for Capital Replacement	266,300	266,300	266,300	266,300	266,300
	292,012	293,985	294,708	296,656	298,649
Less					
Capital Replacement	210,000	210,000	210,000	210,000	210,000
	210,000	210,000	210,000	210,000	210,000
Ending Balance	1,123,001	1,206,986	1,291,694	1,378,350	1,467,000

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	367,826	433,783	501,516	569,086	638,210
Add					
Interest Earned	10,559	12,335	12,172	13,726	15,316
Provision For Replacement	55,398	55,398	55,398	55,398	55,398
	65,957	67,733	67,570	69,124	70,714
Ending Balance	433,783	501,516	569,086	638,210	708,924

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	156,248	169,689	183,509	197,339	211,487
Add					
Interest Earned	3,941	4,320	4,330	4,648	4,973
Provision for Capital Replacement	9,500	9,500	9,500	9,500	9,500
	13,441	13,820	13,830	14,148	14,473
Ending Balance	169,689	183,509	197,339	211,487	225,960

City of Hamilton 2019 Reserve Report

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	-143,538	208,432	55,993	257,673	265,403
Add					
Interest Earned	-409	4,924	1,680	7,730	7,962
Beach Property Sales (Net)	632,286	0	200,000	0	0
	631,877	4,924	201,680	7,730	7,962
Less					
Beach Park Development Program					
Capital Budget	129,907	0	0	0	0
Confederation Park Facility Assessment	150,000	0	0	0	0
2 Electric Charging Stations	0	30,000	0	0	0
Fund deficit in Beach Properties - Sales & Maintenance Capital 3561250201	0	127,363	0	0	0
	279,907	157,363	0	0	0
Ending Balance	208,432	55,993	257,673	265,403	273,365

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	548,255	828,158	899,111	201,787	64,818
Add					
Interest Earned	15,105	23,338	12,516	3,031	2,756
Marina Rental Revenue	264,798	217,455	110,000	110,000	110,000
Other Revenues	0	55,160	30,160	0	0
	279,903	295,953	152,676	113,031	112,756
Less					
Park Improvements	0	225,000	850,000	250,000	0
	0	225,000	850,000	250,000	0
Ending Balance	828,158	899,111	201,787	64,818	177,574

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	205,736	169,683	134,949	96,611	57,391
Add					
Interest Earned	4,327	4,649	2,633	1,751	849
License Fees and Donations	39,620	40,617	39,029	39,029	39,029
	43,947	45,266	41,662	40,780	39,878
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	169,683	134,949	96,611	57,391	17,269

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,179,151	1,464,294	1,771,860	1,379,552	1,234,269
Add					
Interest Earned	30,812	37,847	32,645	29,717	26,376
2017 Operating Surplus	254,331	0	0	0	0
2018 Operating Surplus	0	444,719	0	0	0
2019 Operating Surplus (est.)	0	0	280,047	0	0
	285,143	482,566	312,692	29,717	26,376
Less					
Minor Capital Rehab/Maintenance	0	175,000	175,000	175,000	175,000
Waterpark Upgrades	0	0	530,000	0	0
	0	175,000	705,000	175,000	175,000
Ending Balance	1,464,294	1,771,860	1,379,552	1,234,269	1,085,645

**City of Hamilton
2019 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>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
		1,755,056	1,800,179	2,043,451	2,090,450
Add					
Interest Earned		44,283	47,918	46,999	48,080
Capital Closing	Closing Report	840	195,354	0	0
		45,123	243,272	46,999	48,080
Ending Balance		1,800,179	2,043,451	2,090,450	2,138,530

**City of Hamilton
2019 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

		<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		7,860,995	6,083,035	6,539,993	4,107,275	1,905,383
Add						
Interest Earned		175,321	175,528	128,424	95,287	69,788
Red Light Camera Revenues		4,381,143	5,108,359	3,738,933	4,286,391	5,513,744
		4,556,464	5,283,887	3,867,357	4,381,678	5,583,532
Less						
Safety Initiatives -Transfer to Operating	Operating Budget	886,350	0	0	0	0
Annual Plastic Marking Rehabilitation (4661720720)		200,000	200,000	0	0	0
POA Collection Costs (461010)		39,938	0	0	0	0
POA Cost Allocation (461010)		1,176,895	1,211,433	1,400,686	1,429,470	1,458,870
RCL Operating Costs (461010)		1,496,445	0	0	0	0
5 FTEs (461006 / 461007)	PW11048/PW16027	200,000	0			0
Pedestrian Crossovers	Capital Budget	400,000	600,000	0	0	0
RHVP Rehabilitation (4031811015)- Cats Eyes	Capital Budget	250,000	0	0	0	0
Road & Sidewalk Reconstruction - Buchanan Area	PW17045	73,653	0	0	0	0
Queen Street Two-way Conversion (4661820810)		1,100,000	0	0	0	0
Bike Lanes Bay Street (excl MTO Grant)	2017 Capital Budget	287,816	0	0	0	0
Vehicles (2)	CASP1304	223,327	0	0	0	0
Truck Route Master Plan Review (PED19073)		0	0	100,000	0	0
North End Traffic Management Plan (NETMP)		0	50,000	0	0	0
PW Costs (461010)		0	1,039,899	1,173,977	1,232,680	1,294,310
Road Safety Initiatives (461011)		0	1,084,273	465,000	295,800	301,720
5 FTEs (461006 / 461007)		0	466,949	540,412	551,220	562,240
RHVP Internal & External Charges (461012)		0	219,482	220,000	224,400	228,890
Automated Speed Enforcement (Photo Radar)		0	0	700,000	700,000	700,000
Engagement Priorities - Vision Zero		0	0	500,000	600,000	600,000
Education Priorities - Vision Zero		0	0	400,000	400,000	400,000
Evaluation Priorities - Vision Zero		0	0	200,000	350,000	350,000
Engineering Priorities - Vision Zero		0	0	600,000	800,000	800,000
Wentworth Trail IPS (4661720723)		0	-45,107	0	0	0
		6,334,424	4,826,929	6,300,075	6,583,570	6,696,030
Ending Balance		6,083,035	6,539,993	4,107,275	1,905,383	792,885

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	3,231,489	3,312,999	3,397,334	3,475,473	3,555,409
Add					
Interest Earned	81,510	84,335	78,139	79,936	81,774
	81,510	84,335	78,139	79,936	81,774
Ending Balance	3,312,999	3,397,334	3,475,473	3,555,409	3,637,183

**City of Hamilton
2019 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>Projected</u>	<u>Projected</u>	<u>Projected</u>	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		3,792,042	4,730,017	5,339,681	4,075,237	3,998,077
Add						
Interest Earned		110,238	127,953	105,280	91,082	89,084
Capital Closing Surplus PID 3541351006	Closing Report	8,520	0	0	0	0
Utility Recoveries		145,496	64,971	0	0	0
Embedded Energy Manager		66,667	0	40,000	0	0
Energy Efficiencies		468,290	468,290	0	0	0
2010 Capital Project (Payback to Reserve)	PW10099	0	64,775	116,245	116,245	116,245
2010 Capital Project (Payback to Reserve)	PW10099	64,775	0	0	0	0
Incentives & Rebates		207,604	87,186	83,801	0	0
2014 Capital Project (Savings pay back to reserve)	PW14097	258,409	296,743	546,744	546,744	546,744
2016 Capital Project - Incentives Revenue	PW16074	112,595	134,351			0
790201 - BPU Operations Transfer		465,454	579,850	0	0	0
Capital Closing Surplus PID 3541541510	Closing Report	728,015	0	0	0	0
2016 Capital Project - (Payback to Reserve)	PW16074	0	90,147	127,315	75,129	75,129
2019 Capital Project - (Payback to Reserve)		0	0	95,200	62,100	32,000
2019 Capital Project - Incentives Revenue		0	0	25,625	0	0
2020 Capital Project - Incentives Revenue		0	0	34,000	0	0
		2,636,064	1,914,266	1,311,026	891,300	859,202
Less						
Fund Energy Office		925,665	930,856	949,470	968,460	987,830
2014 Capital Project - Fund Capital Proposal	PW14097	94,340	0	0	0	0
2016 Capital Project - Fund Capital Proposal	PW16074	0	125,126	0	0	0
2016 Capital Project - Fund Capital Proposal	PW16074	229,464	0	0	0	0
CUP Sales Funds To Offset Capacity Charge Increase		0	248,620	100,000	0	0
CUP Operations		448,620	0	0	0	0
2020 Capital Project - Fund Capital Proposal		0	0	1,526,000	0	0
		1,698,089	1,304,602	2,575,470	968,460	987,830
Ending Balance		4,730,017	5,339,681	4,075,237	3,998,077	3,869,449

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	172,203	176,547	181,041	185,205	0
Add					
Interest Earned	4,344	4,494	4,164	2,106	0
	4,344	4,494	4,164	2,106	0
Less					
Bus Shelter/Bench Refurbishment & Replacement Program	0	0	0	187,310	0
	0	0	0	187,310	0
Ending Balance	176,547	181,041	185,205	0	0

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	221,599	279,978	270,210	378,725	492,035
Add					
Interest Earned	10,616	10,682	8,515	13,311	12,467
Transfer From Operating - Cont to Reserve	0	0	100,000	100,000	100,000
Project Closing Unused Funds	88,543	0	0	0	0
	99,159	10,682	108,515	113,311	112,467
Less					
Master Plan Update	584	0	0	0	0
PASS SUS/CERT Computer Software	17,054	0	0	0	0
Mobility Programs	23,143	20,031	0	0	0
Project Closures	0	420	0	0	0
	40,780	20,451	0	0	
	279,978	270,210	378,725	492,035	604,502

**City of Hamilton
2019 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: Closed

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	2,963,178	0	0	0	0
Add					
Interest Earned	73,354	0	0	0	0
	73,354	0	0	0	0
Less					
Facility Upgrades MTC PW12017(b)	0	0	0	0	0
HSR Conventional Fleet Replacement	2,706,188	0	0	0	0
Transit EAM Fleet Management	330,344	0	0	0	0
	3,036,532	0	0	0	0
Ending Balance	0	0	0	0	0

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	45,652	61,098	62,653	13,514	13,822
Add					
Interest Earned	1,211	1,555	860	309	318
Project Closings	14,235	0	0	0	0
	15,446	1,555	860	309	318
Less					
Transit Priority Measures	0	0	50,000	0	0
	0	0	50,000	0	0
Ending Balance	61,098	62,653	13,514	13,822	14,140

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	4,530,317	3,183,015	2,961,358	520,949	532,931
Add					
Interest Earned	105,113	75,355	39,591	11,982	12,257
	105,113	75,355	39,591	11,982	12,257
Less					
Quick Wins Projects	1,452,416	297,013	0	0	0
Limeridge Mall Terminal	0	0	2,480,000	0	0
	1,452,416	297,013	2,480,000	0	0
Ending Balance	3,183,015	2,961,358	520,949	532,931	545,188

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	1,080,401	1,133,552	1,189,207	1,221,066	1,249,151
Add					
Interest Earned	27,387	28,912	27,403	28,085	28,730
Hamilton Renewable Power Inc. Dividend	25,764	26,743	4,456	0	0
	53,151	55,655	31,859	28,085	28,730
Ending Balance	1,133,552	1,189,207	1,221,066	1,249,151	1,277,881

**City of Hamilton
2019 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
			2020	2021	2022
	<u>2018</u>	<u>2019</u>			
Beginning Balance	4,555,980	4,858,399	3,027,803	271,311	-228,199
Add					
Interest Earned	114,919	123,674	37,508	490	-5,249
Provision for Recycling Services	187,500	0	0	0	0
	302,419	123,674	37,508	490	-5,249
Less					
Program Deficit	0	1,954,270	2,363,000	500,000	0
One time Transition Costs - New Contract	0	0	431,000	0	0
	0	1,954,270	2,794,000	500,000	0
Ending Balance	4,858,399	3,027,803	271,311	-228,199	-233,448

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	2,990,354	3,273,981	3,357,322	2,755,200	2,818,570
Add					
Interest Earned	78,021	83,341	69,495	63,370	64,827
Source Separated Organic Waste, (SSO) Revenue	205,606	0	0	0	0
	283,627	83,341	69,495	63,370	64,827
Less					
CCF Rolling Stock Replacement	0	0	671,617	0	0
	0	0	671,617	0	0
Ending Balance	3,273,981	3,357,322	2,755,200	2,818,570	2,883,397

RATE SUPPORTED RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>RATE SUPPORTED RESERVES</u>						
<u>Capital/Working Fund Reserves</u>						
108005- Sanitary Sewer Capital	94,427,316	82,110,809	59,514,955	50,269,836	47,914,101	Yes
108006- Wastewater Improvement Subsidy	112,706,155	93,886,900	48,047,589	1,736,872	0	One-Time
108010- Storm Sewer Capital	15,273,755	12,165,341	12,339,584	12,629,463	12,926,010	Yes
108015- Waterworks Capital	27,694,511	28,887,549	36,154,742	42,701,366	48,061,846	Yes
Sub-total Capital/Working Fund Reserves	250,101,737	217,050,599	156,056,870	107,337,537	108,901,957	
<u>Equipment Replacement Reserves</u>						
110010- Meter Replacement	5,215,099	4,692,919	4,153,496	3,601,666	3,037,144	One-Time
Sub-total Equipment Replacement Reserves	5,215,099	4,692,919	4,153,496	3,601,666	3,037,144	
TOTAL RATE SUPPORTED RESERVES	255,316,835	221,743,518	160,210,366	110,939,203	111,939,101	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		112,023,609	94,427,316	82,110,809	59,514,955	50,269,836
Add						
Interest Earned		2,364,104	1,927,624	1,610,179	1,248,171	1,116,278
Local Improvement Commutations		128,006	338,864	201,021	215,250	196,975
Repayment Four Pad Arena Loan		484,967	484,967	484,967	484,967	484,967
Hamilton Renewable Power Inc . Regular Dividend		25,764	26,743	28,135	28,135	28,135
Capital Budget Financing Plan -Trfr from Operating	Rate Budget	0	5,110,363	-6,787,496	-5,545,641	-4,182,090
2018 Operating Surplus	FCS18067(b)	8,464,624	0	0	0	0
Operating Surplus		0	4,962,459	0	0	0
Sewer Use Bylaw Settlement	Confidential	2,500,000	0	0	0	0
Capital Closings	FCS16071	0	25,852	0	0	0
		13,967,464	12,876,872	-4,463,194	-3,569,118	-2,355,735
Less						
Capital Budget Financing - Trfr. To Operating	Rate Budget	6,982,758	0	0	0	0
Biosolids payment	FCS16079	3,580,000	0	12,726,296	0	0
Woodward WWTP - South Secondary Clarifiers	FCS18087	0	4,000,000	0	0	0
Woodward WWTP - Clean Harbour	Rate Capital Budget	18,000,000	0	0	0	0
Pier 8 Sanitary PS & Forcemain	2018 Rate Capital	3,001,000	0	0	0	0
FCS18087	FCS10051(b)	0	0	406,364	0	0
DC Exemption - Aberdeen		0	8,964	0	0	0
Woodward WWTP - South Secondary Clarifiers	FCS18087	0	16,324,000	5,000,000	5,676,000	0
Combined Sewer Overflow Backflow Prevention	FCS19038	0	315,000	0	0	0
Flooding Disaster Relief	FCS06007(a-d)	0	201,415	0	0	0
Transfer to Rate DC Reserve	FCS18067(b)	0	2,700,000	0	0	0
Confidential		0	1,644,000	0	0	0
		31,563,758	25,193,379	18,132,660	5,676,000	0
Ending Balance		94,427,316	82,110,809	59,514,955	50,269,836	47,914,101

**City of Hamilton
2019 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	
		2018	2019	2020	2021	2022
Beginning Balance		116,009,412	112,706,155	93,886,900	48,047,589	1,736,872
Add						
Interest Earned		2,696,742	2,514,745	1,613,689	566,012	19,747
		2,696,742	2,514,745	1,613,689	566,012	19,747
Less						
WWTP - Clean Harbour	Rate Capital Budget	6,000,000	2,000,000	7,120,000	6,543,729	1,756,619
WWTP - Clean Harbour	Rate Capital Budget	0	19,334,000	40,333,000	40,333,000	0
		6,000,000	21,334,000	47,453,000	46,876,729	1,756,619
Ending Balance		112,706,155	93,886,900	48,047,589	1,736,872	0

**City of Hamilton
2019 Reserve Report**

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

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		14,892,718	15,273,755	12,165,341	12,339,584	12,629,463
Add						
Interest Earned		375,650	311,133	278,603	283,879	290,547
Local Improvement Commutations		5,387	103,721	6,000	6,000	6,000
		381,037	414,854	284,603	289,879	296,547
Less						
Combined Sewer Overflow Backflow Prevention	FCS18087	0	315,000	0	0	0
Cross Road Culvert Program	FCS18087	0	1,000,000	0	0	0
DC Exemption - Aberdeen		0	6,853	0	0	0
Flooding Disaster Relief	FCS06007(d)	0	201,415	0	0	0
Lower Davis Creek - Flood Control Facility		0	220,000	0	0	0
Stormwater Computer Model	FCS18087	0	1,080,000	0	0	0
SWM Facility Maintenance Program	FCS18087	0	700,000	0	0	0
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	110,360	0	0
		0	3,523,268	110,360	0	0
Ending Balance		15,273,755	12,165,341	12,339,584	12,629,463	12,926,010

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		12,331,480	27,694,511	28,887,549	36,154,742	42,701,366
Add						
Interest Earned		311,046	634,633	739,482	896,535	1,031,910
Capital Budget Financing Plan -Trfr from Operating	Rate Budget	7,028,476	-4,745,039	6,830,465	5,650,089	4,328,570
Local Improvement Commutations		20,931	1,742	0	0	0
2018 Operating Surplus	FCS18087	8,002,578	0	0	0	0
Operating Surplus		0	5,280,315	0	0	0
Closing Projects	Closing Report	0	25,852	0	0	0
		15,363,031	1,197,503	7,569,947	6,546,624	5,360,480
Less						
DC Exemption - Aberdeen		0	4,465	0	0	0
Hamilton Lead Awareness Program - Temp Staffing	PW16055	0	0	100,000	0	0
DC Exemption McMaster Innovation Park	FCS10051(b)	0	0	202,754	0	0
		0	4,465	302,754	0	0
Ending Balance		27,694,511	28,887,549	36,154,742	42,701,366	48,061,846

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	5,725,479	5,215,099	4,692,919	4,153,496	3,601,666
Add					
Interest Earned	129,620	117,820	100,577	88,170	75,478
	129,620	117,820	100,577	88,170	75,478
Less					
Water Meter Replacement Program	640,000	640,000	640,000	640,000	640,000
	640,000	640,000	640,000	640,000	640,000
Ending Balance	5,215,099	4,692,919	4,153,496	3,601,666	3,037,144

OBLIGATORY RESERVES

***2019 Reserve Report With
2020 - 2022 Projections***



**City of Hamilton
2019 Reserve Report
Reserve Balances**

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>OBLIGATORY RESERVES</u>						
<u>Planning & Development Reserves</u>						
104050- Building Permit Fees Revolving Fund	20,699,920	23,493,441	24,271,715	23,737,989	22,954,063	Yes
104051- Main Street Revitalization Reserve	509,877	91,593	0	0	0	One Time
Sub-total Planning & Development Reserves	21,209,797	23,585,034	24,271,715	23,737,989	22,954,063	
<u>Gas Tax Reserves</u>						
112204- Transit Gas Tax Reserve	17,332,309	9,698,954	18,969,907	20,480,385	22,388,439	Yes
112213- Federal Gas Tax Reserve	27,604,375	54,845,843	11,241,525	11,641,626	12,051,329	Yes
Sub-total Gas Tax Reserves	44,936,684	64,544,797	30,211,432	32,122,011	34,439,768	
<u>Parkland Dedication Reserves</u>						
104090- 5% Parkland Dedication Reserve	42,763,240	56,154,083	41,281,689	38,345,795	47,266,949	Yes
Sub-total Parkland Dedication Reserves	42,763,240	56,154,083	41,281,689	38,345,795	47,266,949	
<u>Development Charge Reserves</u>						
999999- Development Charges Reserve	135,835,367	194,494,814	247,885,841	274,225,804	317,804,062	Yes
Sub-total Development Charge Reserves	135,835,367	194,494,814	247,885,841	274,225,804	317,804,062	
<u>Subdividers' Contributions</u>						
999998- Developer Recoveries	-7,689,800	-7,499,865	-7,015,726	-6,507,320	-5,973,825	No
Sub-total Subdividers' Contributions	-7,689,800	-7,499,865	-7,015,726	-6,507,320	-5,973,825	
TOTAL OBLIGATORY RESERVES	237,055,288	331,278,863	336,634,951	361,924,279	416,491,017	

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	19,284,428	20,699,920	23,493,441	24,271,715	23,737,989
Add					
Interest Earned	484,324	526,931	528,274	516,274	516,074
Building Permit Department Surplus	1,056,168	2,266,590	250,000	250,000	0
	1,540,492	2,793,521	778,274	766,274	516,074
Less					
Digitalize Microfiche Records	125,000	0	0	0	0
Digitalize Microfiche Records	0	0	0	1,300,000	1,300,000
	125,000	0	0	1,300,000	1,300,000
Ending Balance	20,699,920	23,493,441	24,271,715	23,737,989	22,954,063

City of Hamilton 2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance		0	509,877	91,593	0	0
Add						
Interest Earned		5,303	12,438	0	0	0
AMO Contribution	FCS18045	504,574	0	0	0	0
		509,877	12,438	0	0	0
Less						
Cigarette Litter Prevention Program	PED19039/PW19017	0	0	64,804	0	0
Ottawa Street BIA Infrastructure Project	PED19039/PW19017	0	20,000	0	0	0
Ancaster Village BIA Infrastructure Project	PED19039/PW19017	0	20,000	0	0	0
Downtown Hamilton BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Waterdown BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Concession Street BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Barton Village BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
"One City. Spend It Here." Marketing Campaign		0	38,770	0	0	0
Signal Controller Box Wraps Project	PED19039/PW19017	0	75,000	0	0	0
International Village BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Locke Street BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Westdale Village Business Improvement Area		0	24,000	0	0	0
Stoney Creek BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Downtown Dundas BIA Infrastructure Project	PED19039/PW19017	0	24,000	0	0	0
Public Space & Special Event Containers	PED19039/PW19017	0	60,952	9,048	0	0
BIA Gateway Revitalization		0	0	17,741	0	0
		0	430,722	91,593	0	0
Ending Balance		509,877	91,593	0	0	0

**City of Hamilton
2019 Reserve Report**

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

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>
Beginning Balance	16,691,838	17,332,309	9,698,954	18,969,907	20,480,385
Add					
Interest Earned	332,255	447,255	325,944	448,520	487,387
Gas Tax Revenue	11,352,668	2,851,481	19,994,009	12,369,270	12,727,979
	11,684,923	3,298,736	20,319,953	12,817,790	13,215,366
Less					
To Transit Operating Fund	10,899,000	10,899,000	10,899,000	11,157,311	11,157,312
Capital Requirements	145,452	0	0	0	0
Bus Shelter Expansion	0	33,091	150,000	150,000	150,000
	11,044,452	10,932,091	11,049,000	11,307,311	11,307,312
Ending Balance	17,332,309	9,698,954	18,969,907	20,480,385	22,388,439

**City of Hamilton
2019 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

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>		
Beginning Balance	21,919,028	27,604,375	54,845,843	11,241,525	11,641,626		
Add							
Interest Earned	731,072	1,235,790	1,401,599	400,101	409,703		
Federal Gas Tax Surplus Payment	0	616,875	0	0	0		
Federal Gas Tax Top Up Allocation	0	33,121,744	0	0	0		
Gas Tax Revenue	33,121,745	32,576,079	32,576,079	34,056,810	34,056,810		
	33,852,817	67,550,488	33,977,678	34,456,911	34,466,513		
Less							
Capital Budget	27,211,423	39,879,978	29,576,000	34,056,810	34,056,810		
DMAF Financing Reallocation							
		FCS19038	0	0	18,480,000	0	0
Ancaster Arts Centre	0	0	2,738,333	0	0		
Low-Wattage Street Lighting LED Replacement	1,800,000	0	0	0	0		
2018 Closed Projects							
		CWIP	326,047	0	0	0	
Closed Projects							
		Closing Report	0	429,042	0	0	0
Federal Gas Tax Over Contribution reduction	-1,170,000	0	-916,516	0	0		
Unspent Approved Funds	0	0	27,704,179	0	0		
	28,167,470	40,309,020	77,581,996	34,056,810	34,056,810		
Ending Balance	27,604,375	54,845,843	11,241,525	11,641,626	12,051,329		

**City of Hamilton
2019 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 year-end balance includes liabilities for over dedication of land by developers. The over dedication is currently estimated at \$21.6M dependent on future build out density and the ability to develop the subject lands.
Sustainable: Yes

			Projected	Projected	Projected	
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance		35,235,013	42,763,240	56,154,083	41,281,689	38,345,795
Add						
Interest Earned		971,775	1,237,051	1,107,772	905,305	973,353
5% Dedication Fee		7,469,845	15,406,951	7,469,845	7,469,845	7,469,845
Repay Property Purchases		498,010	454,482	477,956	477,956	477,956
Capital Closings		413,359	0	0	11,000	0
		9,352,989	17,098,484	9,055,573	8,864,106	8,921,154
Less						
John & Rebecca Park	2018 Capital	1,550,000	0	0	7,000,000	0
Summit Park		274,762	0	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	240,000	0	0	0
Potential Liability Resulting from Over Dedication	FCS17065	0	0	21,592,967	0	0
Broughton East Park		0	0	2,275,000	0	0
Crown Pt East-110 Province	PW15002	0	0	0	1,000,000	0
Fruitland/Winona Parkland	CC 17-014 Item 7.1 PED17014/LS17004	0	0	0	3,800,000	0
Bishop Ryan Purchase Parcel 2	PED16249	0	-198,394	0	0	0
Vincent Massey School 155 Macassa Avenue	PED19139(a)	0	1,166,035	0	0	0
Parkland Dedication contribution to Capital		0	2,500,000	0	0	0
		1,824,762	3,707,641	23,927,967	11,800,000	0
Ending Balance		42,763,240	56,154,083	41,281,689	38,345,795	47,266,949

**City of Hamilton
2019 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 and 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	167,124,258	135,835,367	194,494,814	247,885,841	274,225,804
Add					
Interest Earned	3,887,689	3,241,695	5,079,904	6,441,156	7,406,613
Collections(NET)	61,184,060	94,976,385	86,588,450	88,732,102	90,919,107
Recovery for DC Exemptions-(Net in Capital Requirements)	22,534,056	20,078,447	20,000,000	20,000,000	20,000,000
Debt Repayment-Four Pad(net debt repayments)	484,967	484,967	484,967	484,967	484,967
Other Transfers	0	18,831	5,000,000	0	0
	88,090,772	118,800,325	117,153,321	115,658,225	118,810,687
Less					
Capital Financing	111,627,176	50,415,235	48,218,000	59,359,000	32,661,500
Debt Repayment Tax	7,704,199	9,725,643	15,344,294	29,759,262	42,370,929
Other Transfers	48,288	0	200,000	200,000	200,000
	119,379,663	60,140,878	63,762,294	89,318,262	75,232,429
Ending Balance	135,835,367	194,494,814	247,885,841	274,225,804	317,804,062

**City of Hamilton
2019 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 19-142 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	-8,128,143	-7,689,800	-7,499,865	-7,015,726	-6,507,320
Add					
Interest Earned	-197,804	-190,969	-165,031	-153,747	-141,901
Collections	636,147	380,934	649,170	662,153	675,396
	438,343	189,965	484,139	508,406	533,495
Less					
Closing Report	0	30	0	0	0
	0	30	0	0	0
Ending Balance	-7,689,800	-7,499,865	-7,015,726	-6,507,320	-5,973,825

HAMILTON FUTURE FUNDS RESERVES

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***2019 Reserve Report With
2020 - 2022 Projections***



City of Hamilton
2019 Reserve Report
Reserve Balances

	<u>2018</u>	<u>2019</u>	Projected <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<u>HAMILTON FUTURE FUND RESERVES</u>						
112246- Hamilton Future Fund A	45,405,684	50,815,416	55,508,873	59,569,745	66,087,742	Yes
112247- Hamilton Future Fund B	3,228,845	2,147,694	1,590,191	1,019,865	436,422	Yes
TOTAL HAMILTON FUTURE FUND RESERVES	48,634,530	52,963,110	57,099,064	60,589,610	66,524,164	

**City of Hamilton
2019 Reserve Report**

Reserve Name: 112246- Hamilton Future Fund A
Reserve Number: 112246
Date Established: 2002
Source of Funds: Special Dividend from Hamilton Hydro
Purpose: Fund Projects that create and protect a permanent legacy for current and future generations of Hamiltonians to enjoy economic prosperity and improved quality of life.
Target Balance: To Be Reviewed
Comments: In 2009, Council approved using \$60M as a grant to fund the Pan Am Games Stadium. In 2017, Council approved a Poverty Reduction Investment Plan with contributions of \$4M per year over five years.
Sustainable: Yes

	<u>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	39,641,128	45,405,684	50,815,416	55,508,873	59,569,745
Add					
Interest Earned	1,130,706	1,142,449	1,466,507	1,618,922	1,771,047
Loan Repayments	8,646,623	8,440,030	8,226,950	7,441,950	4,746,950
	9,777,329	9,582,479	9,693,457	9,060,872	6,517,997
Less					
Capital Loan Advances	12,772	172,747	1,000,000	1,000,000	0
Poverty Reduction Investment	4,000,000	4,000,000	4,000,000	4,000,000	0
	4,012,772	4,172,747	5,000,000	5,000,000	0
Ending Balance	45,405,684	50,815,416	55,508,873	59,569,745	66,087,742

**City of Hamilton
2019 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>2018</u>	<u>2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>
Beginning Balance	4,681,173	3,228,845	2,147,694	1,590,191	1,019,865
Add					
Interest Earned	101,172	61,031	42,497	29,674	16,557
	101,172	61,031	42,497	29,674	16,557
Less					
Project Funding	1,553,500	1,142,182	600,000	600,000	600,000
	1,553,500	1,142,182	600,000	600,000	600,000
Ending Balance	3,228,845	2,147,694	1,590,191	1,019,865	436,422

RESERVE POLICIES

***2019 Reserve Report With
2020 - 2022 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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