



# 2020 Reserves - Detail Report

With 2019 Comparative figures  
and 2021-2023 Projections

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



**CITY OF HAMILTON  
2020 RESERVE REPORT**

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# RESERVES' SUMMARY

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***2020 Reserve Report***  
***With 2021- 2023***







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>TAX SUPPORTED RESERVES</u></b>						
<b><u>VEHICLE &amp; EQUIPMENT RESERVES</u></b>						
<b><u>Equipment Replacement Reserves</u></b>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	974,284	1,096,438	456,367	878,629	-360,703	Yes
100032- Corporate Trunked Radio Communication System	858,607	1,037,317	826,428	640,443	478,346	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	955,569	1,257,957	1,769,754	-1,799,503	-674,016	No
100034- Small Equipment Environmental Services	615,006	663,926	719,919	767,085	754,646	Yes
108023- Information Technology Capital Reserve	477,545	741,567	1,011,498	1,540,512	2,081,694	Yes
110005- Hamilton Beach Rescue	403,229	409,413	417,193	424,973	432,753	Yes
110015- Computer Replacement Program	6,011,836	5,926,711	5,574,319	5,369,593	5,134,997	Yes
110035- Survey Equipment Replacement	193,106	227,078	262,646	299,032	336,254	Yes
110040- Equipment Replacement - Operations	232,601	259,035	286,730	315,062	344,046	Yes
<b>Sub-total Equipment Replacement Reserves</b>	<b>10,721,782</b>	<b>11,619,442</b>	<b>11,324,854</b>	<b>8,435,826</b>	<b>8,528,017</b>	
<b><u>Vehicle Replacement Reserves</u></b>						
110020- Vehicle Replacement - Police	1,285,565	3,278,781	3,354,193	3,492,029	3,633,036	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	2,415,278	-1,512,179	-1,833,621	-2,749,578	-2,555,507	No
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	2,038,360	2,155,325	1,503,473	1,466,656	1,416,752	Yes
110023- Vehicle Replacement - DARTS	4,019,632	4,238,789	0	0	0	Yes
110025- Vehicle Replacement - Central Garage	10,928,933	4,858,216	4,477,204	4,910,889	5,268,979	Yes
110030- Vehicle Replacement - Transit	15,599,694	25,473,482	25,128,770	6,033,061	12,237,819	Yes
<b>Sub-total Vehicle Replacement Reserves</b>	<b>36,287,461</b>	<b>38,492,414</b>	<b>32,630,019</b>	<b>13,153,057</b>	<b>20,001,079</b>	
<b>VEHICLE &amp; EQUIPMENT RESERVES</b>	<b>47,009,243</b>	<b>50,111,856</b>	<b>43,954,873</b>	<b>21,588,883</b>	<b>28,529,096</b>	
<b><u>CAPITAL RESERVES-TAX SUPPORTED</u></b>						
<b><u>Capital Reserves</u></b>						
108020- Unallocated Capital Levy	35,617,075	37,209,091	17,358,534	21,919,170	26,584,701	Yes
108050- Parkland Acquisition Reserve	6,352,277	3,704,120	4,193,915	4,290,375	4,389,054	Yes
108062- Climate Change Reserve	0	0	1,517,250	1,552,147	1,587,846	Yes
<b>Sub-total Capital Reserves</b>	<b>41,969,352</b>	<b>40,913,211</b>	<b>23,069,699</b>	<b>27,761,692</b>	<b>32,561,601</b>	
<b><u>Former Municipalities-Capital Reserves</u></b>						
108030- Capital Projects - Ancaster	75,192	76,738	76,062	77,811	79,601	One-Time
108032- Capital Projects - Flamborough	353,429	792,566	729,875	746,662	763,835	One-Time
108033- Capital Projects - Glanbrook	3,867	3,947	4,038	4,131	4,226	One-Time
108034- Capital Projects -Stoney Creek	586,712	598,781	612,553	626,642	641,055	One-Time
108035- Capital Projects - Hamilton	68,402	69,809	71,415	73,058	74,738	One-Time
117036- S.C. Compensation Royalties (Terrapure Landfill)	1,224,376	1,923,395	2,654,716	3,402,857	4,168,205	Yes
<b>Sub-total Former Municipalities-Capital Reserves</b>	<b>2,311,978</b>	<b>3,465,236</b>	<b>4,148,659</b>	<b>4,931,161</b>	<b>5,731,660</b>	

**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Councillor's Infrastructure Program</u></b>						
108051- Ward 1 Special Capital Re-investment	1,805,913	3,324,921	4,277,473	5,145,018	6,730,451	Yes
108052- Ward 2 Special Capital Re-investment	831,008	2,334,768	3,106,739	292,671	1,743,496	Yes
108053- Ward 3 Special Capital Re-investment	774,463	1,157,548	1,339,251	2,566,087	3,819,230	Yes
108054- Ward 4 Special Capital Re-investment	600,000	258,240	-1,181,211	191,498	1,699,632	Yes
108055- Ward 5 Special Capital Re-investment	1,765,311	1,123,185	-43,202	970,592	2,377,421	Yes
108056- Ward 6 Special Capital Re-investment	386,888	-850,639	660,746	2,107,347	3,588,377	Yes
108057- Ward 7 Special Capital Re-investment	2,449,242	2,141,639	3,510,495	4,501,682	6,418,257	Yes
108058- Ward 8 Special Capital Re-investment	1,992,609	2,715,466	2,869,264	2,719,441	4,136,618	Yes
108059- Ward 9 Special Capital Re-investment	22,957	42,844	36,982	57,471	78,431	Yes
108064- Ward 14 Special Capital Re-investment	864,176	1,720,126	1,989,549	3,074,369	4,184,140	Yes
108070- Ward 10 Special Capital Re-investment	18,213	30,227	42,695	55,450	68,498	Yes
<b>Sub-total Councillor's Infrastructure Program</b>	<b>11,510,780</b>	<b>13,998,325</b>	<b>16,608,781</b>	<b>21,681,626</b>	<b>34,844,551</b>	
<b>CAPITAL RESERVES-TAX SUPPORTED</b>	<b>55,792,110</b>	<b>58,376,772</b>	<b>43,827,139</b>	<b>54,374,479</b>	<b>73,137,812</b>	
<b><u>EMPLOYEE RELATED RESERVES</u></b>						
<b><u>Pension/Retirement Reserves</u></b>						
112065- Pension Deficiency Reserve	3,341,301	6,735,590	12,048,956	17,363,858	22,801,002	Yes
<b>Sub-total Pension/Retirement Reserves</b>	<b>3,341,301</b>	<b>6,735,590</b>	<b>12,048,956</b>	<b>17,363,858</b>	<b>22,801,002</b>	
<b><u>Benefits' Reserves</u></b>						
112015- Long Term Disability Reserve	15,611,873	15,044,335	15,390,355	15,744,333	16,106,453	Yes
112020- Unreported Claims Reserve	3,700,357	3,779,290	3,866,214	3,955,137	4,046,105	Yes
112025- Claims Fluctuation Reserve-Health/Dental	22,414,446	24,688,628	25,256,466	25,837,365	26,431,624	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,346,628	6,963,426	7,123,585	7,287,427	7,455,038	Yes
<b>Sub-total Benefits' Reserves</b>	<b>48,073,304</b>	<b>50,475,679</b>	<b>51,636,620</b>	<b>52,824,262</b>	<b>54,039,220</b>	
<b><u>Sick Leave Reserves</u></b>						
112030- Sick Leave Liability - Police	6,568,378	6,703,490	7,358,757	7,528,008	7,701,152	Yes
112035- Sick Leave Liability - General	3,017,825	2,866,771	3,179,513	3,711,863	4,489,102	Yes
<b>Sub-total Sick Leave Reserves</b>	<b>9,586,203</b>	<b>9,570,261</b>	<b>10,538,270</b>	<b>11,239,871</b>	<b>12,190,254</b>	
<b><u>Workplace Health &amp; Safety Reserves</u></b>						
112040- Workplace Safety & Insurance Board	41,109,809	41,329,314	41,640,092	41,945,223	42,244,320	Yes
112051 - Line of Duty Death Benefit Reserve	0	0	1,194,000	1,194,000	1,194,000	Yes
<b>Sub-total Workplace Health &amp; Safety Reserves</b>	<b>41,109,809</b>	<b>41,329,314</b>	<b>42,834,092</b>	<b>43,139,223</b>	<b>43,438,320</b>	
<b>EMPLOYEE RELATED RESERVES</b>	<b>102,110,617</b>	<b>108,110,844</b>	<b>117,057,938</b>	<b>124,567,214</b>	<b>132,468,796</b>	
<b><u>STABILIZATION RESERVES</u></b>						
110046- Tax Stabilization Reserve	20,760,048	65,916,958	17,887,806	18,249,662	18,639,059	Yes
110048- Grants & Subsidy Reserve	996,072	1,016,561	1,039,942	1,063,861	1,088,330	One-Time
110053- COVID-19 Emergency Reserve	0	1,144,000	20,580,661	3,417,513	0	Yes
<b>STABILIZATION RESERVES</b>	<b>21,756,120</b>	<b>68,077,519</b>	<b>39,508,409</b>	<b>22,731,036</b>	<b>19,727,389</b>	
<b><u>OPERATING RESERVES</u></b>						
112243- Enterprise Fund Reserve	-222,440	367,513	914,537	1,366,993	1,829,964	One-Time

**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Working Fund Reserves</u></b>						
112206- Election Expense Reserve	238,031	721,185	1,218,234	653,262	1,252,776	Yes
112212- Volunteer Committee Reserve	192,234	230,781	232,043	237,380	242,840	Yes
112230- City Enrichment Fund	101,594	836,026	855,255	874,926	895,049	Yes
112300- Investment Stabilization Reserve	39,908,737	44,557,810	48,682,218	52,339,948	56,081,806	Yes
112400- Working Fund-General	22,676,987	23,143,453	23,675,752	24,220,294	24,777,361	Yes
<b>Sub-total Working Fund Reserves</b>	<b>63,117,583</b>	<b>69,489,255</b>	<b>74,663,502</b>	<b>78,325,810</b>	<b>83,249,832</b>	
<b>OPERATING RESERVES</b>	<b>62,895,143</b>	<b>69,856,768</b>	<b>75,578,039</b>	<b>79,692,803</b>	<b>85,079,796</b>	
<b><u>PROGRAM SPECIFIC RESERVES</u></b>						
<b><u>Healthy and Safe Communities</u></b>						
<b><u>Housing Reserves</u></b>						
102045- Emergency Repair Program-HHERP	174,601	339,688	271,835	207,282	141,244	One-Time
110041- Social Housing Stabilization Reserve	1,547,384	1,579,213	574,961	4,675	4,783	Yes
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	420,660	465,148	526,421	209,791	0	Yes
112009- Municipal Down Payment Assistance Program	385,091	104,012	0	0	0	One-Time
112239- Federal Housing Initiatives	13,176	13,447	13,757	14,073	14,397	One-Time
112244- Social Housing Transition Reserve	113,533	115,868	51,456	0	0	One-Time
112252- Supplement/Housing Allowance Reserve	473,432	483,170	332,443	178,249	20,509	One-Time
112254- Revolving Home Ownership Reserve	1,055,072	1,332,239	0	0	0	Yes
112256- Affordable Housing Property Reserve	0	0	1,528,767	1,563,929	1,599,899	Yes
<b>Sub-total Housing Reserves</b>	<b>4,182,949</b>	<b>4,432,785</b>	<b>3,299,640</b>	<b>2,177,999</b>	<b>1,780,832</b>	
<b><u>Lodges</u></b>						
110042- Lodges Infrastructure Reserve	968,124	1,102,332	1,127,686	1,503,623	1,888,206	Yes
<b>Sub-total Lodges</b>	<b>968,124</b>	<b>1,102,332</b>	<b>1,127,686</b>	<b>1,503,623</b>	<b>1,888,206</b>	
<b><u>Recreation Reserves</u></b>						
108038- Four Pad Arena Capital Reserve	665,603	397,140	374,003	350,333	326,119	Yes
110049- Four Pad Stabilization Reserve	296,587	302,688	309,650	316,772	324,058	Yes
<b>Sub-total Recreation Reserves</b>	<b>962,190</b>	<b>699,828</b>	<b>683,653</b>	<b>667,105</b>	<b>650,177</b>	
<b><u>Social Services</u></b>						
110044- Ontario Works Stabilization Reserve	1,290,613	1,317,088	998,038	1,020,993	1,045,476	Yes
112214- Social Services Initiative Fund	17,702	18,066	18,483	18,908	19,343	One-Time
112218- Early Years System Reserve	688,677	702,844	3,541,094	3,410,124	2,274,757	One-Time
<b>Sub-total Social Services</b>	<b>1,996,993</b>	<b>2,037,998</b>	<b>4,557,615</b>	<b>4,450,025</b>	<b>3,339,576</b>	
<b>Sub-total Healthy and Safe Communities</b>	<b>8,110,256</b>	<b>8,272,943</b>	<b>9,668,594</b>	<b>8,798,752</b>	<b>7,658,791</b>	
<b><u>Public Health</u></b>						
112207- Upwind & Downwind Conference	29,533	30,141	30,834	31,543	32,268	Yes
112219- Public Health Services Reserves	278,191	283,913	290,443	297,123	303,957	One-Time
<b>Sub-total Public Health</b>	<b>307,724</b>	<b>314,054</b>	<b>321,277</b>	<b>328,666</b>	<b>336,225</b>	

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	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Library Reserves</u></b>						
106005- Reserve For Mobile Equipment	583,559	627,977	670,815	714,473	744,473	Yes
106006- Library Collections	994,204	1,336,820	1,392,854	1,450,177	1,508,819	Yes
106007- Library General Development	1,674,491	2,106,943	2,126,898	2,226,392	2,328,174	Yes
106008- Library Major Capital Projects	1,412,282	1,346,981	1,189,365	1,225,824	1,263,121	Yes
106009- Summer Reading Program	522,688	535,265	488,266	499,496	510,984	Yes
106011- Redeployment & Training Fund	405,037	414,673	424,210	433,967	443,948	Yes
106012- Youth Programming Reserve	70,550	72,229	73,890	75,589	77,328	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	1,018,624	117,642	186,728	128,898	183,588	Yes
106014- Library-Computer Reserve Fund	436,836	523,796	706,787	934,447	1,203,757	Yes
106015- Library Donations Reserve	27,282	33,209	43,488	54,617	66,002	Yes
106110- Special Gift Fund	1,888,259	1,975,831	2,003,831	2,066,831	2,134,831	One- Time
106130- K McLaren Memorial Fund	43,706	46,082	46,982	47,982	49,082	One- Time
106152- Waterdown Library Fund	49,941	51,129	52,305	53,508	54,739	One- Time
<b>Sub-total Library Reserves</b>	<b>9,127,459</b>	<b>9,188,577</b>	<b>9,406,419</b>	<b>9,912,201</b>	<b>10,568,846</b>	
<b><u>Planning &amp; Development Reserves</u></b>						
<b><u>Airport Reserves</u></b>						
108043- Airport Capital Reserve	588,447	933,447	716,202	720,568	725,034	Yes
112217- Airport Joint Marketing Reserve Fund	284,370	455,311	139,787	228,980	320,224	Yes
<b>Sub-total Airport Reserves</b>	<b>872,817</b>	<b>1,388,758</b>	<b>855,989</b>	<b>949,548</b>	<b>1,045,258</b>	
<b><u>Culture Reserve</u></b>						
104080- Reserve For Various Museums	359,194	370,784	379,312	398,151	422,481	Yes
108044- Public Art Reserve	1,379,905	1,600,777	1,254,236	682,252	142,630	Yes
108049- Downtown Public Art	52,581	51,216	1,819	1,860	1,903	Yes
<b>Sub-total Culture Reserve</b>	<b>1,791,680</b>	<b>2,022,777</b>	<b>1,635,367</b>	<b>1,082,263</b>	<b>567,014</b>	
<b><u>Development Related Reserves</u></b>						
100045- Services for New Subdivisions	3,880,690	3,960,516	4,051,608	4,144,795	4,240,125	Yes
108042- Red Hill Business Park Reserve	2,423,998	2,716,371	1,198,571	1,226,138	1,254,339	One-Time
110060- Shovel Ready Industrial Land Reserve	3,532,440	2,993,790	2,152,297	2,201,800	2,252,441	One-Time
110086- Development Fees Stabilization	9,728,525	11,772,915	12,043,692	12,320,697	12,604,073	Yes
117012- Developer Deposits - Roads (SC)	987,181	1,007,487	20,773	21,251	21,740	One- Time
<b>Sub-total Development Related Reserves</b>	<b>20,552,834</b>	<b>22,451,079</b>	<b>19,466,941</b>	<b>19,914,681</b>	<b>20,372,718</b>	
<b><u>Downtown/BIA's/Heritage Reserves</u></b>						
100005- Revolving Fund-Historic Properties	449,578	458,826	469,379	480,175	491,219	Yes
102047- Community Heritage Program Reserve	97,450	97,450	69,412	41,353	12,649	One-Time
102048- Main Street Program Reserve	1,280,607	1,306,948	477,233	242,490	0	Yes
102049- Hamilton Community Heritage Fund	100,884	100,512	48,928	46,732	44,487	Yes
108036- Downtown Hamilton Capital Program	1,419,168	1,718,159	1,403,651	1,334,785	1,264,336	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	326,818	333,540	290,637	216,401	140,458	Yes
<b>Sub-total Downtown/BIA's/Heritage Reserves</b>	<b>3,674,505</b>	<b>4,015,435</b>	<b>2,759,240</b>	<b>2,361,936</b>	<b>1,953,149</b>	

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	\$	\$	\$	\$	\$	
<b><u>Economic Development</u></b>						
112221- Economic Development Investment Reserve	1,428,718	1,553,021	1,072,875	1,036,862	696,569	Yes
112231- Conventions/Sports Events Reserve	595,357	777,353	901,945	975,793	1,058,421	Yes
<b>Sub-total Economic Development</b>	<b>2,024,075</b>	<b>2,330,374</b>	<b>1,974,820</b>	<b>2,012,655</b>	<b>1,754,990</b>	
<b><u>Planning-Other Reserves</u></b>						
100035- Property Purchases	9,504,988	10,232,116	10,572,158	10,920,020	11,275,884	Yes
100051- OPA 28 Fee Reserve	-2,686,904	-2,177,498	-1,721,830	-1,255,682	-778,813	One- Time
108021- Parking Capital Reserve	7,423,710	7,961,299	7,879,405	8,395,250	8,948,248	Yes
115085- HMPS Cash in Lieu of Parking Reserve	656,497	670,001	685,411	701,175	717,302	Yes
<b>Sub-total Planning-Other Reserves</b>	<b>14,898,291</b>	<b>16,685,918</b>	<b>17,415,144</b>	<b>18,760,763</b>	<b>20,162,621</b>	
<b>Sub-total Planning &amp; Development Reserves</b>	<b>43,814,202</b>	<b>48,894,341</b>	<b>44,107,501</b>	<b>45,081,846</b>	<b>45,855,750</b>	
<b><u>H.E.F. Reserves</u></b>						
100025- H.E.F. - Capital Projects	1,001,433	136,591	0	0	0	Yes
102025- First Ontario Concert Hall Reserve	503,866	614,231	628,358	642,810	657,595	Yes
<b>Sub-total H.E.F. Reserves</b>	<b>1,505,299</b>	<b>750,822</b>	<b>628,358</b>	<b>642,810</b>	<b>657,595</b>	
<b><u>Police Reserves</u></b>						
104055- Tax Stabilization-Police	1,801,517	2,976,064	1,194,145	1,221,610	1,249,707	Yes
110065- Police Capital Expenditures	1,183,569	1,332,398	1,660,392	1,698,581	1,737,648	Yes
112029- Provision for Vacation Liability	1,577,086	1,609,527	1,646,546	1,684,417	1,723,159	Yes
112225- Police Rewards	205,415	179,229	193,351	197,798	202,347	Yes
<b>Sub-total Police Reserves</b>	<b>4,767,587</b>	<b>6,097,218</b>	<b>4,694,434</b>	<b>4,802,406</b>	<b>4,912,861</b>	
<b><u>Farmers Market</u></b>						
104006- Hamilton Farmers Market Reserve	120,717	71,918	109,409	100,592	106,745	Yes
<b>Sub-total Farmers Market</b>	<b>120,717</b>	<b>71,918</b>	<b>109,409</b>	<b>100,592</b>	<b>106,745</b>	
<b><u>Public Works Reserves</u></b>						
<b><u>Cemeteries' Reserves</u></b>						
104105- Cemetery Niche Reserve	157,783	119,360	117,160	91,587	97,093	Yes
<b>Sub-total Cemeteries' Reserves</b>	<b>157,783</b>	<b>119,360</b>	<b>117,160</b>	<b>91,587</b>	<b>97,093</b>	
<b><u>Facilities</u></b>						
108012- Tim Hortons Field Capital Reserve	53,347	59,030	83,146	107,817	133,056	Yes
108039- General Facility Capital Reserve	117,307	127,985	130,928	133,939	137,020	Yes
108046- RCMP Lease-Capital Replacement	1,206,986	1,314,655	1,351,613	1,439,647	1,529,705	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	501,516	549,198	636,900	707,583	779,893	Yes
112209- 47 Guise St Reserve	183,509	196,816	210,952	225,413	240,207	Yes
<b>Sub-total Facilities</b>	<b>2,062,664</b>	<b>2,247,684</b>	<b>2,413,539</b>	<b>2,614,399</b>	<b>2,819,881</b>	
<b><u>Greenspace/Parks Reserves</u></b>						
108037- Hamilton Beach Park Reserve	55,993	51,833	53,025	54,245	55,493	Yes
112201- General Park, Marina and Waterfront Reserve	899,111	132,444	211,838	217,196	258,079	Yes

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	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
112202- Leash Free Park Reserve	134,949	92,000	52,673	42,788	32,675	Yes
112224- Waterpark Operations Reserve	1,771,860	1,383,688	1,263,788	1,115,843	964,494	Yes
<b>Sub-total Greenspace/Parks Reserves</b>	<b>2,861,913</b>	<b>1,659,965</b>	<b>1,581,324</b>	<b>1,430,072</b>	<b>1,310,741</b>	
<b><u>Public Works-Other Reserves</u></b>						
108041- Roads, Bridges & Traffic Capital Reserve	2,043,451	2,085,485	0	0	0	Close
112203- Red Light Camera Project	6,539,993	5,715,534	5,584,231	4,776,943	3,971,657	No
112205- Winter Control	3,397,334	3,467,217	3,546,963	3,628,543	3,711,999	No
112272- Energy Conservation Initiative Reserve	5,339,681	4,896,736	4,505,348	4,273,066	4,033,279	Yes
<b>Sub-total Public Works-Other Reserves</b>	<b>17,320,459</b>	<b>16,164,972</b>	<b>13,636,542</b>	<b>12,678,552</b>	<b>11,716,935</b>	
<b><u>Transit Reserves</u></b>						
108019- Transit Shelter Capital Reserve	181,041	184,765	188,534	192,380	196,304	One-Time
108025- Transit Capital Reserve	270,210	344,656	457,966	570,716	686,042	Yes
108045- Federal Public Transit Funds	62,653	63,942	15,974	16,339	16,712	One-Time
108047- Rapid Transit Capital Reserve	2,961,358	3,022,273	0	0	0	One-Time
<b>Sub-total Transit Reserves</b>	<b>3,475,262</b>	<b>3,615,636</b>	<b>662,474</b>	<b>779,435</b>	<b>899,058</b>	
<b><u>Waste Management Reserves</u></b>						
110062- Closed Landfill Reserve	1,189,207	1,249,259	1,301,985	1,357,650	1,416,628	Yes
112270- Waste Management Recycling	3,027,803	3,077,547	1,707,446	1,425,592	1,130,832	No
112271- WM Facilities-Replace/Upgrade Reserve	3,357,322	2,744,404	2,807,525	2,872,098	2,938,156	Yes
<b>Sub-total Waste Management Reserves</b>	<b>7,574,332</b>	<b>7,071,210</b>	<b>5,816,956</b>	<b>5,655,340</b>	<b>5,485,616</b>	
<b>Sub-total Public Works Reserves</b>	<b>33,452,413</b>	<b>30,878,827</b>	<b>24,227,995</b>	<b>23,249,385</b>	<b>22,329,324</b>	
<b>PROGRAM SPECIFIC RESERVES</b>	<b>101,205,657</b>	<b>104,468,700</b>	<b>93,163,987</b>	<b>92,916,658</b>	<b>92,426,137</b>	
<b>TOTAL TAX SUPPORTED RESERVES</b>	<b>390,768,891</b>	<b>459,002,459</b>	<b>413,090,385</b>	<b>395,871,073</b>	<b>431,369,026</b>	
<b><u>RATE SUPPORTED RESERVES</u></b>						
<b><u>Capital/Working Fund Reserves</u></b>						
108005- Sanitary Sewer Capital	82,110,809	70,941,467	52,270,404	45,113,748	40,782,552	Yes
108006- Wastewater Improvement Subsidy	93,886,900	59,314,337	1,677,585	25,337	25,940	One-Time
108010- Storm Sewer Capital	12,165,341	12,331,435	11,032,881	7,612,472	7,799,720	Yes
108015- Waterworks Capital	28,887,549	18,252,555	20,716,958	9,059,222	-5,446,053	Yes
<b>Sub-total Capital/Working Fund Reserves</b>	<b>217,050,599</b>	<b>160,839,794</b>	<b>85,697,828</b>	<b>61,810,779</b>	<b>43,162,159</b>	
<b><u>Equipment Replacement Reserves</u></b>						
110010- Meter Replacement	4,692,919	4,137,384	3,588,238	3,026,022	2,450,425	One-Time
<b>Sub-total Equipment Replacement Reserves</b>	<b>4,692,919</b>	<b>4,137,384</b>	<b>3,588,238</b>	<b>3,026,022</b>	<b>2,450,425</b>	
<b>TOTAL RATE SUPPORTED RESERVES</b>	<b>221,743,518</b>	<b>164,977,178</b>	<b>89,286,066</b>	<b>64,836,801</b>	<b>45,612,584</b>	
<b><u>OBLIGATORY RESERVES</u></b>						
110054 - Safe Restart Agreement (SRA)	0	15,276,126	18,681,919	0	0	Yes

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	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Planning &amp; Development Reserves</u></b>						
104050- Building Permit Fees Revolving Fund	23,493,441	24,612,706	21,271,475	21,760,719	22,261,216	Yes
104051- Main Street Revitalization Reserve	91,593	14,701	0	0	0	One Time
<b>Sub-total Planning &amp; Development Reserves</b>	<b>23,585,034</b>	<b>24,627,407</b>	<b>21,271,475</b>	<b>21,760,719</b>	<b>22,261,216</b>	
<b><u>Gas Tax Reserves</u></b>						
112204- Transit Gas Tax Reserve	9,698,954	19,219,745	20,537,854	22,127,375	23,999,924	Yes
112213- Federal Gas Tax Reserve	54,845,843	59,101,558	86,415,371	88,625,567	90,888,808	Yes
<b>Sub-total Gas Tax Reserves</b>	<b>64,544,797</b>	<b>78,321,303</b>	<b>106,953,225</b>	<b>110,752,942</b>	<b>114,888,732</b>	
<b><u>Parkland Dedication Reserves</u></b>						
104090- 5% Parkland Dedication Reserve	56,154,083	66,934,495	33,840,878	44,350,726	55,102,300	Yes
<b>Sub-total Parkland Dedication Reserves</b>	<b>56,154,083</b>	<b>66,934,495</b>	<b>33,840,878</b>	<b>44,350,726</b>	<b>55,102,300</b>	
<b><u>Development Charge Reserves</u></b>						
999999- Development Charges Reserve	194,494,814	291,681,583	328,503,028	354,389,997	382,797,460	Yes
<b>Sub-total Development Charge Reserves</b>	<b>194,494,814</b>	<b>291,681,583</b>	<b>328,503,028</b>	<b>354,389,997</b>	<b>382,797,460</b>	
<b><u>Subdividers' Contributions</u></b>						
999998- Developer Recoveries	-7,499,865	-6,260,872	-5,825,117	-5,367,296	-4,886,650	No
<b>Sub-total Subdividers' Contributions</b>	<b>-7,499,865</b>	<b>-6,260,872</b>	<b>-5,825,117</b>	<b>-5,367,296</b>	<b>-4,886,650</b>	
<b>TOTAL OBLIGATORY RESERVES</b>	<b>331,278,863</b>	<b>470,580,042</b>	<b>503,425,408</b>	<b>525,887,088</b>	<b>570,163,058</b>	
<b><u>HAMILTON FUTURE FUND RESERVES</u></b>						
112246- Hamilton Future Fund A	50,815,416	56,419,625	60,498,354	66,039,606	71,694,245	Yes
112247- Hamilton Future Fund B	2,147,694	2,046,762	1,878,727	1,668,727	1,458,727	Yes
<b>TOTAL HAMILTON FUTURE FUND</b>	<b>52,963,110</b>	<b>58,466,387</b>	<b>62,377,081</b>	<b>67,708,333</b>	<b>73,152,972</b>	
<b>RESERVES GRAND TOTAL RESERVES</b>	<b>996,754,382</b>	<b>1,153,026,066</b>	<b>1,068,178,940</b>	<b>1,054,303,295</b>	<b>1,120,297,640</b>	





# TAX SUPPORTED RESERVES

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*2020 Reserve Report With  
2021 - 2023 Projections*





# VEHICLE & EQUIPMENT REPLACEMENT RESERVES

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***2020 Reserve Report***  
***With 2021 - 2023***  
***Projections***





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	\$	\$	\$	\$	\$	
<b><u>VEHICLE &amp; EQUIPMENT RESERVES</u></b>						
<b><u>Equipment Replacement Reserves</u></b>						
100031- Hamilton Fire Department - Equipment Replacement Reserve	974,284	1,096,438	456,367	878,629	-360,703	Yes
100032- Corporate Trunked Radio Communication System	858,607	1,037,317	826,428	640,443	478,346	Yes
100033- Hamilton Paramedic Service - Equipment Replacement Reserve	955,569	1,257,957	1,769,754	-1,799,503	-674,016	No
100034- Small Equipment Environmental Services	615,006	663,926	719,919	767,085	754,646	Yes
108023- Information Technology Capital Reserve	477,545	741,567	1,011,498	1,540,512	2,081,694	Yes
110005- Hamilton Beach Rescue	403,229	409,413	417,193	424,973	432,753	Yes
110015- Computer Replacement Program	6,011,836	5,926,711	5,574,319	5,369,593	5,134,997	Yes
110035- Survey Equipment Replacement	193,106	227,078	262,646	299,032	336,254	Yes
110040- Equipment Replacement - Operations	232,601	259,035	286,730	315,062	344,046	Yes
<b>Sub-total Equipment Replacement Reserves</b>	<b>10,721,782</b>	<b>11,619,442</b>	<b>11,324,854</b>	<b>8,435,826</b>	<b>8,528,017</b>	
<b><u>Vehicle Replacement Reserves</u></b>						
110020- Vehicle Replacement - Police	1,285,565	3,278,781	3,354,193	3,492,029	3,633,036	Yes
110021- Hamilton Fire Department - Vehicle Replacement Reserve	2,415,278	-1,512,179	-1,833,621	-2,749,578	-2,555,507	No
110022- Hamilton Paramedic Service - Vehicle Replacement Reserve	2,038,360	2,155,325	1,503,473	1,466,656	1,416,752	Yes
110023- Vehicle Replacement - DARTS	4,019,632	4,238,789	0	0	0	Yes
110025- Vehicle Replacement - Central Garage	10,928,933	4,858,216	4,477,204	4,910,889	5,268,979	Yes
110030- Vehicle Replacement - Transit	15,599,694	25,473,482	25,128,770	6,033,061	12,237,819	Yes
<b>Sub-total Vehicle Replacement Reserves</b>	<b>36,287,461</b>	<b>38,492,414</b>	<b>32,630,019</b>	<b>13,153,057</b>	<b>20,001,079</b>	
<b>VEHICLE &amp; EQUIPMENT RESERVES</b>	<b>47,009,243</b>	<b>50,111,856</b>	<b>43,954,873</b>	<b>21,588,883</b>	<b>28,529,096</b>	
<b>GRAND TOTAL RESERVES</b>	<b>47,009,243</b>	<b>50,111,856</b>	<b>43,954,873</b>	<b>21,588,883</b>	<b>28,529,096</b>	



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		609,020	974,284	1,096,438	456,367	878,629
Add						
Interest Earned		25,826	31,540	17,654	15,178	5,888
Provision for Future Replacement	Operating Budget	980,000	980,000	1,055,000	1,213,250	1,395,238
		1,005,826	1,011,540	1,072,654	1,228,428	1,401,126
Less						
Equipment Purchases	Capital Budget	640,562	889,386	1,712,725	806,166	2,640,458
		640,562	889,386	1,712,725	806,166	2,640,458
Ending Balance		974,284	1,096,438	456,367	878,629	-360,703

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 100032- Corporate Trunked Radio Communication System

**Reserve Number:** 100032

**Date Established:** 2001

**Source of Funds:** Contributions from operating budget.

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>5,337,606</b>	<b>858,607</b>	<b>1,037,317</b>	<b>826,428</b>	<b>640,443</b>
<b>Add</b>					
Interest Earned	122,259	28,645	21,189	16,677	12,720
Transfers from Current	1,494,810	1,501,280	1,501,280	1,501,280	1,501,280
	<b>1,617,069</b>	<b>1,529,925</b>	<b>1,522,469</b>	<b>1,517,957</b>	<b>1,514,000</b>
<b>Less</b>					
Transfer to Capital	4,816,283	100,000	0	0	0
Trunk Radio Debt Repayment	1,279,785	1,251,215	1,221,798	1,192,382	1,164,537
Motorola Increase	0	0	511,560	511,560	511,560
	<b>6,096,068</b>	<b>1,351,215</b>	<b>1,733,358</b>	<b>1,703,942</b>	<b>1,676,097</b>
<b>Ending Balance</b>	<b>858,607</b>	<b>1,037,317</b>	<b>826,428</b>	<b>640,443</b>	<b>478,346</b>



City of Hamilton  
2020 Reserve Report

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

**Reserve Number:** 100033

**Date Established:** 2004

**Source of Funds:** Contributions from operating budget.

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** No

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,281,669	955,569	1,257,957	1,769,754	-1,799,503
Add						
Interest Earned		17,643	17,263	34,423	17,000	17,000
Provision For Future Replacement	Operating Budget	629,359	666,125	751,360	1,187,863	1,330,930
Equipment Sales		418	0	0	0	0
		647,420	683,388	785,783	1,204,863	1,347,930
Less						
Equipment Purchases	Capital Budget	973,520	381,000	273,986	4,774,120	222,443
		973,520	381,000	273,986	4,774,120	222,443
Ending Balance		955,569	1,257,957	1,769,754	-1,799,503	-674,016

## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>574,183</b>	<b>615,006</b>	<b>663,926</b>	<b>719,919</b>	<b>767,085</b>
<b>Add</b>					
Interest Earned	15,563	12,384	15,733	16,906	17,301
Provision For Replacement	105,260	115,260	115,260	115,260	115,260
	<b>120,823</b>	<b>127,644</b>	<b>130,993</b>	<b>132,166</b>	<b>132,561</b>
<b>Less</b>					
Equipment Purchase	80,000	75,000	75,000	85,000	145,000
Project Closure-Shortfall	0	3,724	0	0	0
	<b>80,000</b>	<b>78,724</b>	<b>75,000</b>	<b>85,000</b>	<b>145,000</b>
<b>Ending Balance</b>	<b>615,006</b>	<b>663,926</b>	<b>719,919</b>	<b>767,085</b>	<b>754,646</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>194,851</b>	<b>477,545</b>	<b>741,567</b>	<b>1,011,498</b>	<b>1,540,512</b>
<b>Add</b>					
Interest Earned	7,828	14,022	19,931	29,014	41,182
Provision for Replacement	250,000	250,000	250,000	500,000	500,000
Project Closings	24,866	0	0	0	0
	<b>282,694</b>	<b>264,022</b>	<b>269,931</b>	<b>529,014</b>	<b>541,182</b>
<b>Ending Balance</b>	<b>477,545</b>	<b>741,567</b>	<b>1,011,498</b>	<b>1,540,512</b>	<b>2,081,694</b>

Closing Report

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110005- Hamilton Beach Rescue

**Reserve Number:** 110005

**Date Established:** 1988

**Source of Funds:** Contribution from Current Budget -Grant

**Purpose:** This reserve was established in 1988 to smooth the impacts of capital funding requests from the Hamilton Beach Rescue Unit.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>393,219</b>	<b>403,229</b>	<b>409,413</b>	<b>417,193</b>	<b>424,973</b>
<b>Add</b>					
Interest Earned	10,010	8,414	10,010	10,010	10,010
Capital Grant	67,770	67,770	67,770	67,770	67,770
	<b>77,780</b>	<b>76,184</b>	<b>77,780</b>	<b>77,780</b>	<b>77,780</b>
<b>Less</b>					
Capital Requirements	67,770	70,000	70,000	70,000	70,000
	<b>67,770</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Ending Balance</b>	<b>403,229</b>	<b>409,413</b>	<b>417,193</b>	<b>424,973</b>	<b>432,753</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>8,690,053</b>	<b>6,011,836</b>	<b>5,926,711</b>	<b>5,574,319</b>	<b>5,369,593</b>
<b>Add</b>						
Interest Earned		217,419	123,662	130,758	124,424	119,429
Lease Payments	Operating Budget	2,495,317	4,181,346	4,933,560	5,081,567	5,234,014
Lease Payments/Servers	Operating Budget	578,019	639,863	639,850	500,000	500,000
		<b>3,290,755</b>	<b>4,944,871</b>	<b>5,704,168</b>	<b>5,705,991</b>	<b>5,853,443</b>
<b>Less</b>						
Equipment Purchases	Operating Budget	2,585,775	1,610,769	1,483,230	1,527,727	1,573,559
Server Equipment Purchases		700,000	424,208	700,000	721,000	742,630
Software Purchases		2,437,948	2,995,019	3,555,330	3,661,990	3,771,850
Retro Strategy		245,249	0	0	0	0
Laptop and Servers		0	0	318,000	0	0
		<b>5,968,972</b>	<b>5,029,996</b>	<b>6,056,560</b>	<b>5,910,717</b>	<b>6,088,039</b>
<b>Ending Balance</b>		<b>6,011,836</b>	<b>5,926,711</b>	<b>5,574,319</b>	<b>5,369,593</b>	<b>5,134,997</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110035- Survey Equipment Replacement

**Reserve Number:** 110035

**Date Established:** 1999

**Source of Funds:** Contributions from Operating Fund

**Purpose:** This reserve was established to provide funds for the replacement of survey equipment every 10 years.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		247,539	193,106	227,078	262,646	299,032
Add						
Interest Earned		6,566	3,972	5,568	6,386	7,222
Provision For Replacement	Operating Budget	29,000	30,000	30,000	30,000	30,000
		35,566	33,972	35,568	36,386	37,222
Less						
Survey Equipment Purchases		90,000	0	0	0	0
		90,000	0	0	0	0
Ending Balance		193,106	227,078	262,646	299,032	336,254

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110040- Equipment Replacement - Operations

**Reserve Number:** 110040

**Date Established:** 1974

**Source of Funds:** Contributions from Operating Fund

**Purpose:** To fund the replacement of small equipment such as concrete saws, generators, mowers which have exceeded their life cycle and are no longer economically feasible to maintain in service.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		156,076	232,601	259,035	286,730	315,062
Add						
Interest Earned		5,035	4,944	6,205	6,842	7,494
Provision for Equipment Replacement	Operating Budget	71,490	71,490	71,490	71,490	71,490
		76,525	76,434	77,695	78,332	78,984
Less						
Equipment Purchases		0	50,000	50,000	50,000	50,000
		0	50,000	50,000	50,000	50,000
Ending Balance		232,601	259,035	286,730	315,062	344,046

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110020- Vehicle Replacement - Police

**Reserve Number:** 110020

**Date Established:** 1974

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

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		148,646	1,285,565	3,278,781	3,354,193	3,492,029
Add						
Interest Earned		0	57,191	75,412	77,836	81,007
Interest Income		44,121	0	0	0	0
Provision for Future Replacement	Police Budget	2,246,970	2,214,740	2,199,618	2,199,618	2,199,618
From Police - Tax Stabilization Reserve	various	0	274,432	0	0	0
Sale of Vehicles		0	0	0	60,000	60,000
From Police - Tax Stabilization Reserve	various	350,000	0	0	0	0
		2,641,091	2,546,363	2,275,030	2,337,454	2,340,625
Less						
Capital Investments		0	553,147	2,199,618	2,199,618	2,199,618
Vehicle Purchases	Police Budget	1,504,172	0	0	0	0
		1,504,172	553,147	2,199,618	2,199,618	2,199,618
Ending Balance		1,285,565	3,278,781	3,354,193	3,492,029	3,633,036



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		8,821,519	2,415,278	-1,512,179	-1,833,621	-2,749,578
Add						
Interest Earned		114,438	58,500	151,760	151,760	151,760
Provision for Future Replacement		2,560,000	2,553,530	2,827,530	3,110,283	3,421,311
2018 Operating Budget Surplus from Tax Stabilization	FCS18057(b)	725,345	0	0	0	0
		3,399,783	2,612,030	2,979,290	3,262,043	3,573,071
Less						
Vehicle Purchases	Capital Budget	9,806,024	6,539,487	3,300,732	4,178,000	3,379,000
		9,806,024	6,539,487	3,300,732	4,178,000	3,379,000
Ending Balance		2,415,278	-1,512,179	-1,833,621	-2,749,578	-2,555,507

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,767,965	2,038,360	2,155,325	1,503,473	1,466,656
Add						
Interest Earned		34,787	24,570	41,598	33,768	32,782
Provision for Future Replacement	Operating Budget	1,177,679	1,288,188	1,419,990	1,487,198	1,557,765
Vehicle Sales		2,716	0	0	0	0
		1,215,182	1,312,758	1,461,588	1,520,966	1,590,547
Less						
Equipment Purchases		944,787	1,195,793	2,113,440	1,557,783	1,640,451
		944,787	1,195,793	2,113,440	1,557,783	1,640,451
Ending Balance		2,038,360	2,155,325	1,503,473	1,466,656	1,416,752

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110023- Vehicle Replacement - DARTS

**Reserve Number:** 110023

**Date Established:** 1999

**Source of Funds:** Contributions from Operating Fund

**Purpose:** This reserve was established to provide funds for the replacement or mechanical overhaul of ATS vehicles.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	3,919,849	4,019,632	4,238,789	0	0
<b>Add</b>					
Interest Earned	99,783	56,285	42,388	0	0
Year End Diposition	0	162,872	0	0	0
	<b>99,783</b>	<b>219,157</b>	<b>42,388</b>	<b>0</b>	<b>0</b>
<b>Less</b>					
PRESTO Equipment	0	0	4,281,177	0	0
	<b>0</b>	<b>0</b>	<b>4,281,177</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>4,019,632</b>	<b>4,238,789</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hamilton  
2020 Reserve Report

<b>Reserve Name:</b>	110025- Vehicle Replacement - Central Garage
<b>Reserve Number:</b>	110025
<b>Date Established:</b>	2001
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	To ensure the long-term viability of the City's central fleet assets excluding Transit, Police, Fire and Paramedics.
<b>Target Balance:</b>	100% (\$11M 2018) of the City's annual central garage vehicle fleet replacement value
<b>Comments:</b>	Policy updated as part of FCS18080
<b>Sustainable:</b>	Yes

				Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		9,359,253	10,928,933	4,858,216	4,477,204	4,910,889
Add						
Interest Earned		301,860	202,072	106,136	104,588	111,439
Provision for Future Replacement	Operating Budget	8,948,218	14,178,545	10,028,361	10,329,211	10,639,088
Sale of Vehicles (8% of purchases)		546,639	287,099	610,760	742,630	751,760
Inflationary Increase at 3%		0	0	300,851	309,876	319,173
Insurance Recovery		104,030	131,630	0	0	0
		9,900,747	14,799,346	11,046,108	11,486,305	11,821,460
Less						
Equipment Purchases	Capital Budget	7,407,139	11,784,636	9,465,000	9,465,000	9,847,000
Unspent Approved Funds		0	7,452,571	0	0	0
Street Sweeper Rebuild Program	Capital Budget	316,655	760,449	765,000	780,000	796,000
Shop Equipment Replacement	Capital Budget	2,035	150,757	170,000	170,000	170,000
Fund Fleet Acquisition Team	Capital Budget	605,238	612,861	625,120	637,620	650,370
Restoration of Municipal Fleet Fuel Sites		0	108,789	402,000	0	0
		8,331,067	20,870,063	11,427,120	11,052,620	11,463,370
Ending Balance		10,928,933	4,858,216	4,477,204	4,910,889	5,268,979

## City of Hamilton 2020 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

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		14,910,907	15,599,694	25,473,482	25,128,770	6,033,061
Add						
Interest Earned		498,764	377,183	689,878	476,071	342,848
Provision for Future Replacement-Buses	Operating Budget	8,306,240	8,922,360	9,550,810	10,580,980	11,719,750
Annual Contribution Increase/Decrease	Operating Budget	616,120	628,450	1,030,170	1,138,770	1,173,130
From Non-Transit Operating		700,000	18,596	3,759,500	759,500	759,500
		10,121,124	9,946,589	15,030,358	12,955,321	13,995,228
Less						
Non-Revenue Vehicle Purchases		255,133	0	69,000	85,000	138,270
Repayment of FCM Loan (ending in 2020)		270,970	270,957	0	0	0
Equipment Purchases		8,906,235	-198,156	15,250,000	31,726,000	7,252,150
Active Transportation Funding		0	0	56,070	240,030	400,050
		9,432,338	72,801	15,375,070	32,051,030	7,790,470
Ending Balance		15,599,694	25,473,482	25,128,770	6,033,061	12,237,819



# CAPITAL RESERVES TAX- SUPPORTED

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*2020 Reserve Report With  
2021 - 2023 Projections*







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>CAPITAL RESERVES-TAX SUPPORTED</u></b>						
<b><u>Capital Reserves</u></b>						
108020- Unallocated Capital Levy	35,617,075	37,209,091	17,358,534	21,919,170	26,584,701	Yes
108050- Parkland Acquisition Reserve	6,352,277	3,704,120	4,193,915	4,290,375	4,389,054	Yes
108062- Climate Change Reserve	0	0	1,517,250	1,552,147	1,587,846	Yes
<b>Sub-total Capital Reserves</b>	<b>41,969,352</b>	<b>40,913,211</b>	<b>23,069,699</b>	<b>27,761,692</b>	<b>32,561,601</b>	
<b><u>Former Municipalities-Capital Reserves</u></b>						
108030- Capital Projects - Ancaster	75,192	76,738	76,062	77,811	79,601	One-Time
108032- Capital Projects - Flamborough	353,429	792,566	729,875	746,662	763,835	One-Time
108033- Capital Projects - Glanbrook	3,867	3,947	4,038	4,131	4,226	One-Time
108034- Capital Projects -Stoney Creek	586,712	598,781	612,553	626,642	641,055	One-Time
108035- Capital Projects - Hamilton	68,402	69,809	71,415	73,058	74,738	One-Time
117036- S.C. Compensation Royalties (Terrapure Landfill)	1,224,376	1,923,395	2,654,716	3,402,857	4,168,205	Yes
<b>Sub-total Former Municipalities-Capital Reserves</b>	<b>2,311,978</b>	<b>3,465,236</b>	<b>4,148,659</b>	<b>4,931,161</b>	<b>5,731,660</b>	
<b><u>Councillor's Infrastructure Program</u></b>						
108051- Ward 1 Special Capital Re-investment	1,805,913	3,324,921	4,277,473	5,145,018	6,730,451	Yes
108052- Ward 2 Special Capital Re-investment	831,008	2,334,768	3,106,739	292,671	1,743,496	Yes
108053- Ward 3 Special Capital Re-investment	774,463	1,157,548	1,339,251	2,566,087	3,819,230	Yes
108054- Ward 4 Special Capital Re-investment	600,000	258,240	-1,181,211	191,498	1,699,632	Yes
108055- Ward 5 Special Capital Re-investment	1,765,311	1,123,185	-43,202	970,592	2,377,421	Yes
108056- Ward 6 Special Capital Re-investment	386,888	-850,639	660,746	2,107,347	3,588,377	Yes
108057- Ward 7 Special Capital Re-investment	2,449,242	2,141,639	3,510,495	4,501,682	6,418,257	Yes
108058- Ward 8 Special Capital Re-investment	1,992,609	2,715,466	2,869,264	2,719,441	4,136,618	Yes
108059- Ward 9 Special Capital Re-investment	22,957	42,844	36,982	57,471	78,431	Yes
108064- Ward 14 Special Capital Re-investment	864,176	1,720,126	1,989,549	3,074,369	4,184,140	Yes
108070- Ward 10 Special Capital Re-investment	18,213	30,227	42,695	55,450	68,498	Yes
<b>Sub-total Councillor's Infrastructure Program</b>	<b>11,510,780</b>	<b>13,998,325</b>	<b>16,608,781</b>	<b>21,681,626</b>	<b>34,844,551</b>	
<b>CAPITAL RESERVES-TAX SUPPORTED</b>	<b>55,792,110</b>	<b>58,376,772</b>	<b>43,827,139</b>	<b>54,374,479</b>	<b>73,137,812</b>	
<b>GRAND TOTAL RESERVES</b>	<b>55,792,110</b>	<b>58,376,772</b>	<b>43,827,139</b>	<b>54,374,479</b>	<b>73,137,812</b>	



## City of Hamilton 2020 Reserve Report

**Reserve Name:** 108020- Unallocated Capital Levy

**Reserve Number:** 108020

**Date Established:** 1976

**Source of Funds:** Deferred Capital Financing. Repayment of Capital Advances.

**Purpose:** This reserve is being utilized to fund capital programs supported by the General Levy Tax Base.

**Target Balance:** 10% of the five year average Tax Supported Capital Budget for expenditures. (\$33 million)

**Comments:**

**Sustainable:** Yes

		<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>		<b>39,400,203</b>	<b>35,617,075</b>	<b>37,209,091</b>	<b>17,358,534</b>	<b>21,919,170</b>
<b>Add</b>						
Interest Earned		831,184	734,952	639,293	469,691	574,586
External Debt Surplus - Deferred Capital Financing	GIC 16-033	5,094,583	5,025,523	2,000,000	2,000,000	2,000,000
HRPI Dividend Payment		53,485	4,173,999	56,270	56,270	56,270
Debt Repayments		796,917	1,662,675	1,999,837	2,034,675	2,034,675
Surplus From Closings		1,449,585	687,702	1,325,043	0	0
Operating Budget Surplus from Tax Stabilization		5,085,049	3,527,625	700,000	0	0
		<b>13,310,803</b>	<b>15,812,476</b>	<b>6,720,443</b>	<b>4,560,636</b>	<b>4,665,531</b>
<b>Less</b>						
Capital Requests - Budget		5,000,000	205,000	5,125,000	0	0
Capital Requests - In Year		0	4,276,150	0	0	0
DC Exemption	Budget 2020	0	4,800,000	0	0	0
Binbrook Conservation Area	FCS20096	0	0	1,210,000	0	0
Macassa D Wing	Budget 2021	0	0	2,236,000	0	0
Macassa Redevelopment	HSC20050	0	0	18,000,000	0	0
Internal Loans		0	3,580,908	0	0	0
Surplus Allocated to Future Capital Budgets	Tax and Rate Operating Budget Variance	2,500,000	0	0	0	0
Binbrook Memorial Hall Sewer Connection	Motion March 27/19	400,000	0	0	0	0
Confidential Expense	Confidential	3,620,000	0	0	0	0
Confidential Settlement	Confidential	1,669,000	0	0	0	0
Ancaster Arts Centre	PW19072	2,738,333	0	0	0	0
Aviary Bus Case Review	19-017	25,000	0	0	0	0
Corporoate Trunk Radio	FCS18068(a)	500,000	0	0	0	0
Mount Hope Community Gateway Project	Motion Aug 2019	100,000	0	0	0	0
Valley Park Lifecycle Renewal	Motion March 22/19	1,900,000	0	0	0	0
		<b>18,452,333</b>	<b>12,862,058</b>	<b>26,571,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>		<b>35,617,075</b>	<b>37,209,091</b>	<b>17,358,534</b>	<b>21,919,170</b>	<b>26,584,701</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>9,888,631</b>	<b>6,352,277</b>	<b>3,704,120</b>	<b>4,193,915</b>	<b>4,290,375</b>
<b>Add</b>					
Interest Earned	253,502	129,469	89,795	96,460	98,679
Contribution to Parkland Reserve	1,500,000	0	1,500,000	0	0
	<b>1,753,502</b>	<b>129,469</b>	<b>1,589,795</b>	<b>96,460</b>	<b>98,679</b>
<b>Less</b>					
Cannon Street	0	77,626	0	0	0
Stadium Precinct- Lloyd Street	0	2,700,000	0	0	0
R Hyslop PED21132	0	0	100,000	0	0
Vincent Massey School	0	0	1,000,000	0	0
50 Albright Rd Acquisition (BR) PED16249	-187,894	0	0	0	0
Adjustment	5,378	0	0	0	0
RE1905	1,772,372	0	0	0	0
RE1300	3,700,000	0	0	0	0
	<b>5,289,856</b>	<b>2,777,626</b>	<b>1,100,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>6,352,277</b>	<b>3,704,120</b>	<b>4,193,915</b>	<b>4,290,375</b>	<b>4,389,054</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	0	0	0	1,517,250	1,552,147
<b>Add</b>					
Interest Earned	0	0	17,250	34,897	35,699
Operating Budget Transfer	0	0	1,500,000	0	0
	<b>0</b>	<b>0</b>	<b>1,517,250</b>	<b>34,897</b>	<b>35,699</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>1,517,250</b>	<b>1,552,147</b>	<b>1,587,846</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	73,325	75,192	76,738	76,062	77,811
<b>Add</b>					
Interest Earned	1,867	1,546	1,737	1,749	1,790
	<u>1,867</u>	<u>1,546</u>	<u>1,737</u>	<u>1,749</u>	<u>1,790</u>
<b>Less</b>					
Investment in Infrastructure Improvements	0	0	2,413	0	0
	<u>0</u>	<u>0</u>	<u>2,413</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u>75,192</u>	<u>76,738</u>	<u>76,062</u>	<u>77,811</u>	<u>79,601</u>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108032- Capital Projects - Flamborough

**Reserve Number:** 108032

**Date Established:** November 27, 2001

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

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

**Target Balance:** N/A - One-Time Funding

**Comments:**

**Sustainable:** One-Time

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>1,876</b>	<b>353,429</b>	<b>792,566</b>	<b>729,875</b>	<b>746,662</b>
<b>Add</b>					
Interest Earned	5,191	13,061	17,309	16,787	17,173
Year-end surplus allocation	346,362	456,076	0	0	0
	<b>351,553</b>	<b>469,137</b>	<b>17,309</b>	<b>16,787</b>	<b>17,173</b>
<b>Less</b>					
Investment in Infrastructure Improvements	0	30,000	80,000	0	0
	<b>0</b>	<b>30,000</b>	<b>80,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>353,429</b>	<b>792,566</b>	<b>729,875</b>	<b>746,662</b>	<b>763,835</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	3,771	3,867	3,947	4,038	4,131
<b>Add</b>					
Interest Earned	96	80	91	93	95
	<b>96</b>	<b>80</b>	<b>91</b>	<b>93</b>	<b>95</b>
<b>Ending Balance</b>	<b>3,867</b>	<b>3,947</b>	<b>4,038</b>	<b>4,131</b>	<b>4,226</b>



City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108034- Capital Projects -Stoney Creek

**Reserve Number:** 108034

**Date Established:** November 27, 2001

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

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

**Target Balance:** N/A - One-Time Funding

**Comments:**

**Sustainable:** One-Time

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,007,348	586,712	598,781	612,553	626,642
Add						
Interest Earned		19,364	12,069	13,772	14,089	14,413
Closing project	Closing Report	60,000	0	0	0	0
		79,364	12,069	13,772	14,089	14,413
Less						
Battlefield Barn Restoration	FCS18097	500,000	0	0	0	0
		500,000	0	0	0	0
Ending Balance		586,712	598,781	612,553	626,642	641,055

City of Hamilton  
2020 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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	66,704	68,402	69,809	71,415	73,058
<b>Add</b>					
Interest Earned	1,698	1,407	1,606	1,643	1,680
	<b>1,698</b>	<b>1,407</b>	<b>1,606</b>	<b>1,643</b>	<b>1,680</b>
<b>Ending Balance</b>	<b>68,402</b>	<b>69,809</b>	<b>71,415</b>	<b>73,058</b>	<b>74,738</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,209,992	1,224,376	1,923,395	2,654,716	3,402,857
Add						
Interest Earned		22,223	19,748	52,050	68,870	86,077
Receipts		286,298	682,548	682,548	682,548	682,548
Closing Project	Capital Closing Report	105,000	0	0	0	0
Additional Receipts- Royalty		140,863	0	0	0	0
		554,384	702,296	734,598	751,418	768,625
Less						
Annual Audit-Cost		0	3,277	3,277	3,277	3,277
Community Fireworks at Kingsview Church (Ward 9)	Council June 12, 2019	5,000	0	0	0	0
Electric Charging Stations	PW June 4, 2019	25,000	0	0	0	0
Traffic Calming (Ward 5)	PW June 17, 2019	10,000	0	0	0	0
Valley Park Refurbishment	Motion Mar 27, 2019	500,000	0	0	0	0
		540,000	3,277	3,277	3,277	3,277
Ending Balance		1,224,376	1,923,395	2,654,716	3,402,857	4,168,205

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108051- Ward 1 Special Capital Re-investment
<b>Reserve Number:</b>	108051
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>491,283</b>	<b>1,805,913</b>	<b>3,324,921</b>	<b>4,277,473</b>	<b>5,145,018</b>
<b>Add</b>						
Interest Earned		38,033	40,489	86,434	107,127	135,015
Special Levy	FCS19006	1,550,418	1,550,418	1,550,418	1,550,418	1,550,418
Project Closings	Closing Report	97,760	183,581	180,000	0	0
Ward Boundary Re-allocation	FCS19006	10,869	0	0	0	0
		<b>1,697,081</b>	<b>1,774,488</b>	<b>1,816,852</b>	<b>1,657,545</b>	<b>1,685,433</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		70,450	155,480	764,300	690,000	0
Victoria Park Community Gardens	GIC 18-016 August 13th/18 Item 10.1	10,000	0	0	0	0
Churchill Park	PW 19-008 June 12, 2019	45,000	0	0	0	0
Victoria Park Lighting	PW August 14th	32,000	0	0	0	0
Multi-modal connections Feasibility Study	PW December 2	125,000	0	0	0	0
		<b>382,450</b>	<b>255,480</b>	<b>864,300</b>	<b>790,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>1,805,913</b>	<b>3,324,921</b>	<b>4,277,473</b>	<b>5,145,018</b>	<b>6,730,451</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108052- Ward 2 Special Capital Re-investment
<b>Reserve Number:</b>	108052
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>1,617,939</b>	<b>831,008</b>	<b>2,334,768</b>	<b>3,106,739</b>	<b>292,671</b>
<b>Add</b>						
Interest Earned		39,518	17,141	61,677	38,270	23,163
Special Levy	FCS19006	1,527,662	1,527,662	1,527,662	1,527,662	1,527,662
Closed Projects	Closing Report	189,450	199,957	132,280	0	0
		<b>1,756,630</b>	<b>1,744,760</b>	<b>1,721,619</b>	<b>1,565,932</b>	<b>1,550,825</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		479,980	141,000	849,648	4,280,000	0
Ward Re-Allocation	FCS19006	112,989	0	0	0	0
Robinson Speed Humps	Council Feb 27/ PW Feb 22	60,000	0	0	0	0
Vanier Towers	PW Feb 22/19	150,000	0	0	0	0
226 Rebecca Gazebo	Council May 8	5,452	0	0	0	0
Summers Lane Reconstruction	2019 Capital Budget	250,000	0	0	0	0
Central Corktown Duran Solar	PW April 10th Item 11.1	105,000	0	0	0	0
CHH Carpet	ECSC 19-014 12.1	180,290	0	0	0	0
Clarmont Grafitti Removal	PW April 10th Item 11.1	149,850	0	0	0	0
Eastwood Park Bathroom	PW April 10th Item 11.1	100,000	0	0	0	0
John Rebecca Park	Council May 8	350,000	0	0	0	0
Summer Lane Reconstruction	2019 Capital Budget	250,000	0	0	0	0
Vanier Towers	PW Feb 22	150,000	0	0	0	0
W2 Concrete Planters	PW April 10th Item 11.1	100,000	0	0	0	0
		<b>2,543,561</b>	<b>241,000</b>	<b>949,648</b>	<b>4,380,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>831,008</b>	<b>2,334,768</b>	<b>3,106,739</b>	<b>292,671</b>	<b>1,743,496</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108053- Ward 3 Special Capital Re-investment
<b>Reserve Number:</b>	108053
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>317,742</b>	<b>774,463</b>	<b>1,157,548</b>	<b>1,339,251</b>	<b>2,566,087</b>
<b>Add</b>						
Interest Earned		27,316	5,120	28,387	44,401	70,708
Closed Projects	Closing Report	0	5,530	401,341	0	0
Special Levy	FCS19006	1,282,435	1,282,435	1,282,435	1,282,435	1,282,435
Ward Re-Allocation	FCS19006	102,119	0	0	0	0
		<b>1,411,870</b>	<b>1,293,085</b>	<b>1,712,163</b>	<b>1,326,836</b>	<b>1,353,143</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		52,999	810,000	1,430,460	0	0
Closed Projects	Closing Report	47,150	0	0	0	0
Barton Library Pedestrian Signals	PW Dec 2	400,000	0	0	0	0
Gage Park Swings	PW Nov 4	50,000	0	0	0	0
Pedestrian Crossover Cannon & Balsam/Melrose	PW July 10	60,000	0	0	0	0
Speed Bumps	PW Dec 2	55,000	0	0	0	0
Two School Flashing Lights	PW July 10	90,000	0	0	0	0
Zero Plastic Waste Initiative	PW July 10	100,000	0	0	0	0
		<b>955,149</b>	<b>910,000</b>	<b>1,530,460</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>774,463</b>	<b>1,157,548</b>	<b>1,339,251</b>	<b>2,566,087</b>	<b>3,819,230</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108054- Ward 4 Special Capital Re-investment
<b>Reserve Number:</b>	108054
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>163,485</b>	<b>600,000</b>	<b>258,240</b>	<b>-1,181,211</b>	<b>191,498</b>
<b>Add</b>						
Interest Earned		20,394	-6,481	-10,493	-11,252	2,173
Special Levy	FCS19006	1,605,961	1,605,961	1,605,961	1,605,961	1,605,961
Ward Re-Allocation	FCS19006	10,196	0	0	0	0
Closed Projects	Closing Report	582,071	372,571	136,570	0	0
		<b>2,218,622</b>	<b>1,972,051</b>	<b>1,732,038</b>	<b>1,594,709</b>	<b>1,608,134</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		152,107	983,811	3,071,489	122,000	0
Dundonald/Erindale/Greendale	Capital Budget 2020	0	1,230,000	0	0	0
Melvin Road Work	PW April 1, 2019 Item 11.4	1,030,000	0	0	0	0
Normandy to Tragina Road Work	PW April 1, 2019 Item 11.4	300,000	0	0	0	0
Rosedale Playground Updated	PW December	200,000	0	0	0	0
		<b>1,782,107</b>	<b>2,313,811</b>	<b>3,171,489</b>	<b>222,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>600,000</b>	<b>258,240</b>	<b>-1,181,211</b>	<b>191,498</b>	<b>1,699,632</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108055- Ward 5 Special Capital Re-investment
<b>Reserve Number:</b>	108055
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>121,590</b>	<b>1,765,311</b>	<b>1,123,185</b>	<b>-43,202</b>	<b>970,592</b>
<b>Add</b>						
Interest Earned		27,261	-1,468	12,030	10,047	38,082
Special Levy	FCS19006	1,468,747	1,468,747	1,468,747	1,468,747	1,468,747
Project Closings	Closing Report	713,803	50,595	72,836	0	0
		<b>2,209,811</b>	<b>1,517,874</b>	<b>1,553,613</b>	<b>1,478,794</b>	<b>1,506,829</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	2020 Tax Capital Budget	100,000	100,000	100,000	100,000	100,000
Ward Re-Allocation	FCS19006	11,068	0	0	0	0
Investment in Infrastructure Improvements		0	1,560,000	1,920,000	140,000	0
Area Rating Chargebacks	GIC15-04	15,022	0	0	0	0
Father Sean O'Sullivan Memorial Park Pathways and Multi Use Court	PW 19-015	160,000	0	0	0	0
Sidewalks	PW April 1 Item 11.3	160,000	0	0	0	0
Traffic Calming	PW June 17	120,000	0	0	0	0
Beach Boulevard - Woodward to Eastport	2020 Tax Capital Budget	0	500,000	0	0	0
Sir Wilfrid Laurier Gymnasium Addition	2020 Tax Capital Budget	0	0	700,000	225,000	0
		<b>566,090</b>	<b>2,160,000</b>	<b>2,720,000</b>	<b>465,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>1,765,311</b>	<b>1,123,185</b>	<b>-43,202</b>	<b>970,592</b>	<b>2,377,421</b>



## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108056- Ward 6 Special Capital Re-investment
<b>Reserve Number:</b>	108056
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>679,628</b>	<b>386,888</b>	<b>-850,639</b>	<b>660,746</b>	<b>2,107,347</b>
<b>Add</b>						
Interest Earned		36,902	-38,793	15,360	48,989	83,418
Special Levy	FCS19006	1,497,612	1,497,612	1,497,612	1,497,612	1,497,612
Project Closings	Closing Report	821,177	0	712,981	0	0
		<b>2,355,691</b>	<b>1,458,819</b>	<b>2,225,953</b>	<b>1,546,601</b>	<b>1,581,030</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Ward Re-Allocation	FCS19006	22,145	0	0	0	0
Investment in Infrastructure Improvements		2,012,000	256,346	614,568	0	0
Quinn/Ridley/Quail/Quaker		0	900,000	0	0	0
Trenholme/Solomon	Tax Capital Budget	0	1,440,000	0	0	0
Mohawk Baseball Diamond	PW Nov 4th	300,000	0	0	0	0
Traffic Island Beautification	PW Nov 4th	126,317	0	0	0	0
Area Rating Chargebacks	GIC15-04	87,969	0	0	0	0
		<b>2,648,431</b>	<b>2,696,346</b>	<b>714,568</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>386,888</b>	<b>-850,639</b>	<b>660,746</b>	<b>2,107,347</b>	<b>3,588,377</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108057- Ward 7 Special Capital Re-investment
<b>Reserve Number:</b>	108057
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>1,144,941</b>	<b>2,449,242</b>	<b>2,141,639</b>	<b>3,510,495</b>	<b>4,501,682</b>
<b>Add</b>						
Interest Earned		61,695	15,897	64,261	91,092	124,480
Special Levy	FCS19006	1,892,095	1,892,095	1,892,095	1,892,095	1,892,095
Project Closings	Closing Report	954,585	221,557	0	0	0
		<b>2,908,375</b>	<b>2,129,549</b>	<b>1,956,356</b>	<b>1,983,187</b>	<b>2,016,575</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		0	417,152	487,500	892,000	0
A/R - Eastmount Neighbourhood	Capital Budget	0	1,920,000	0	0	0
Investment in Infrastructure Improvements		1,045,343	0	0	0	0
Ward Re-Allocation	FCS19006	270,231	0	0	0	0
155 Macassa Feasibility Investigation	GIC July 12	50,000	0	0	0	0
Hill Park Pickleball Court	E&CS Feb 21 Motion 11.3	40,000	0	0	0	0
McQuesten Park	PW November 4th	98,500	0	0	0	0
		<b>1,604,074</b>	<b>2,437,152</b>	<b>587,500</b>	<b>992,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>2,449,242</b>	<b>2,141,639</b>	<b>3,510,495</b>	<b>4,501,682</b>	<b>6,418,257</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108058- Ward 8 Special Capital Re-investment
<b>Reserve Number:</b>	108058
<b>Date Established:</b>	Sept 2011 FCS11068
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>117,038</b>	<b>1,992,609</b>	<b>2,715,466</b>	<b>2,869,264</b>	<b>2,719,441</b>
<b>Add</b>						
Interest Earned		32,823	43,717	63,494	63,539	71,539
Special Levy		0	1,445,638	1,445,638	1,445,638	1,445,638
Special Levy	FCS19006	1,445,638	0	0	0	0
Project Closings	Closing Report	472,423	182,418	272,381	0	0
Ward Re-Allocation	FCS19006	274,343	0	0	0	0
		<b>2,225,227</b>	<b>1,671,773</b>	<b>1,781,513</b>	<b>1,509,177</b>	<b>1,517,177</b>
<b>Less</b>						
Capital Reinvestment Unallocated Funding	Capital Budget	100,000	100,000	100,000	100,000	100,000
Investment in Infrastructure Improvements		159,656	848,916	1,527,715	1,559,000	0
Captain Cornelius Playground	PW June 17, 2019	60,000	0	0	0	0
Rolston Path	PW Sept 30, 2019	30,000	0	0	0	0
		<b>349,656</b>	<b>948,916</b>	<b>1,627,715</b>	<b>1,659,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>1,992,609</b>	<b>2,715,466</b>	<b>2,869,264</b>	<b>2,719,441</b>	<b>4,136,618</b>

City of Hamilton  
2020 Reserve Report

<b>Reserve Name:</b>	108059- Ward 9 Special Capital Re-investment
<b>Reserve Number:</b>	108059
<b>Date Established:</b>	Feb 2019 FCS19006
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		0	22,957	42,844	36,982	57,471
<b>Add</b>						
Interest Earned		485	546	908	1,074	1,545
Special Levy	FCS19006	19,415	19,341	19,415	19,415	19,415
Ward Re-allocation	FCS19006	8,252	0	0	0	0
Project Closing	Closing Report	8,616	0	0	0	0
		<b>36,768</b>	<b>19,887</b>	<b>20,323</b>	<b>20,489</b>	<b>20,960</b>
<b>Less</b>						
Investment in Infrastructure Improvements		0	0	26,185	0	0
Area Rating Chargebacks	Operating Budget GIC15-04	1,126	0	0	0	0
Valley Park Beautification	PW July 10 2019	4,185	0	0	0	0
Valley Park Sign and Lighting	PW Nov 4 2019	4,500	0	0	0	0
Valley Park Tennis Court Windscreen	ECS Aug 15 2019	4,000	0	0	0	0
		<b>13,811</b>	<b>0</b>	<b>26,185</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>		<b>22,957</b>	<b>42,844</b>	<b>36,982</b>	<b>57,471</b>	<b>78,431</b>

City of Hamilton  
2020 Reserve Report

<b>Reserve Name:</b>	108064- Ward 14 Special Capital Re-investment
<b>Reserve Number:</b>	108064
<b>Date Established:</b>	Feb 2019 FCS19006
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>		<b>0</b>	<b>864,176</b>	<b>1,720,126</b>	<b>1,989,549</b>	<b>3,074,369</b>
<b>Add</b>						
Interest Earned		17,726	18,702	42,176	57,573	82,524
Special Levy	1127247	0	1,127,247	1,127,247	1,127,247	1,127,247
Special Levy	FCS19006	1,127,247	0	0	0	0
Ward Re-allocation	FCS19006	9,782	0	0	0	0
Project Closing	Closing Report	49,921	0	0	0	0
		<b>1,204,676</b>	<b>1,145,949</b>	<b>1,169,423</b>	<b>1,184,820</b>	<b>1,209,771</b>
<b>Less</b>						
2020 Tax Capital Budget		0	100,000	100,000	100,000	100,000
Capital Reinvestment Unallocated Funding	2020 Tax Capital Budget	100,000	0	0	0	0
Investment in Infrastructure Improvements		0	189,999	800,000	0	0
Gilkson Park	PW November 4 2019	120,000	0	0	0	0
Memorial Cairn Restoration	Council September 26 2019	1,500	0	0	0	0
Mountable Curbs	PW April 16th Motion 7.4	54,000	0	0	0	0
Traffic Study- Mountview/Scenic	PW November 18 2019	50,000	0	0	0	0
Transit Shelter	PW November 18 2019	15,000	0	0	0	0
		<b>340,500</b>	<b>289,999</b>	<b>900,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Balance</b>		<b>864,176</b>	<b>1,720,126</b>	<b>1,989,549</b>	<b>3,074,369</b>	<b>4,184,140</b>

## City of Hamilton 2020 Reserve Report

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

**Reserve Number:** 108070

**Date Established:** Feb 2019 FCS19006

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

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

**Target Balance:** To Be Reviewed

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

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		0	18,213	30,227	42,695	55,450
Add						
Interest Earned		237	375	829	1,116	1,409
Special Levy		0	11,639	11,639	11,639	11,639
Special Levy	FCS19006	11,639	0	0	0	0
Ward Re-allocation	FCS19006	872	0	0	0	0
Project Closing	Closing Report	5,584	0	0	0	0
		18,332	12,014	12,468	12,755	13,048
Less						
Area Rating Chargebacks	2015 Operating Budget	119	0	0	0	0
		119	0	0	0	0
Ending Balance		18,213	30,227	42,695	55,450	68,498

# EMPLOYEE RELATED RESERVES

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***2020 Reserve Report With  
2021 - 2023 Projections***







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>EMPLOYEE RELATED RESERVES</u></b>						
<b><u>Pension/Retirement Reserves</u></b>						
112065- Pension Deficiency Reserve	3,341,301	6,735,590	12,048,956	17,363,858	22,801,002	Yes
<b>Sub-total Pension/Retirement Reserves</b>	<b>3,341,301</b>	<b>6,735,590</b>	<b>12,048,956</b>	<b>17,363,858</b>	<b>22,801,002</b>	
<b><u>Benefits' Reserves</u></b>						
112015- Long Term Disability Reserve	15,611,873	15,044,335	15,390,355	15,744,333	16,106,453	Yes
112020- Unreported Claims Reserve	3,700,357	3,779,290	3,866,214	3,955,137	4,046,105	Yes
112025- Claims Fluctuation Reserve-Health/Dental	22,414,446	24,688,628	25,256,466	25,837,365	26,431,624	Yes
112026- Claims Fluctuations - Health/Dental (Police)	6,346,628	6,963,426	7,123,585	7,287,427	7,455,038	Yes
<b>Sub-total Benefits' Reserves</b>	<b>48,073,304</b>	<b>50,475,679</b>	<b>51,636,620</b>	<b>52,824,262</b>	<b>54,039,220</b>	
<b><u>Sick Leave Reserves</u></b>						
112030- Sick Leave Liability - Police	6,568,378	6,703,490	7,358,757	7,528,008	7,701,152	Yes
112035- Sick Leave Liability - General	3,017,825	2,866,771	3,179,513	3,711,863	4,489,102	No
<b>Sub-total Sick Leave Reserves</b>	<b>9,586,203</b>	<b>9,570,261</b>	<b>10,538,270</b>	<b>11,239,871</b>	<b>12,190,254</b>	
<b><u>Workplace Health &amp; Safety Reserves</u></b>						
112040- Workplace Safety & Insurance Board	41,109,809	41,329,314	41,640,092	41,945,223	42,244,320	Yes
112051 - Line of Duty Death Benefit Reserve	0	0	1,194,000	1,194,000	1,194,000	Yes
<b>Sub-total Workplace Health &amp; Safety Reserves</b>	<b>41,109,809</b>	<b>41,329,314</b>	<b>42,834,092</b>	<b>43,139,223</b>	<b>43,438,320</b>	
<b>EMPLOYEE RELATED RESERVES</b>	<b>102,110,617</b>	<b>108,110,844</b>	<b>117,057,938</b>	<b>124,567,214</b>	<b>132,468,796</b>	
<b>GRAND TOTAL RESERVES</b>	<b>102,110,617</b>	<b>108,110,844</b>	<b>117,057,938</b>	<b>124,567,214</b>	<b>132,468,796</b>	

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	3,258,357	3,341,301	6,735,590	12,048,956	17,363,858
<b>Add</b>					
Interest Earned	82,944	79,490	213,566	334,402	456,644
Operating Fund Unused Pension Funds	0	3,314,799	5,099,800	4,980,500	4,980,500
	<b>82,944</b>	<b>3,394,289</b>	<b>5,313,366</b>	<b>5,314,902</b>	<b>5,437,144</b>
<b>Ending Balance</b>	<b>3,341,301</b>	<b>6,735,590</b>	<b>12,048,956</b>	<b>17,363,858</b>	<b>22,801,002</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112015- Long Term Disability Reserve

**Reserve Number:** 112015

**Date Established:** February, 1988

**Source of Funds:** Contributions from the Operating Fund.

**Purpose:** To fund the payments that are made to the members and or the estate of Hamilton Fire Department Firefighters and Fire Investigators for Line of Duty Death survivor benefits legislated by Ontario's Workplace Safety and Insurance Board.

**Target Balance:** \$1M - \$1.5M

**Comments:**

**Sustainable:** Yes

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	15,813,696	15,611,873	15,044,335	15,390,355	15,744,333
<b>Add</b>					
Interest Earned	402,549	321,136	346,020	353,978	362,120
	<b>402,549</b>	<b>321,136</b>	<b>346,020</b>	<b>353,978</b>	<b>362,120</b>
<b>Less</b>					
LTD Deficit	604,372	888,674	0	0	0
	<b>604,372</b>	<b>888,674</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>15,611,873</b>	<b>15,044,335</b>	<b>15,390,355</b>	<b>15,744,333</b>	<b>16,106,453</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112020- Unreported Claims Reserve

**Reserve Number:** 112020

**Date Established:** January, 1991

**Source of Funds:** Contributions from Operating Fund

**Purpose:** This reserve was established to fund claims made in the current year relating to both Health/dental and Life insurance claims carried out in the previous year. It is customary for some lag time to occur between the date that the actual procedure or claim is undertaken and the date that the payments are made.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>3,608,576</b>	<b>3,700,357</b>	<b>3,779,290</b>	<b>3,866,214</b>	<b>3,955,137</b>
<b>Add</b>					
Interest Earned	91,859	76,116	86,924	88,923	90,968
Program Surplus	992	3,403	0	0	0
	<b>92,851</b>	<b>79,519</b>	<b>86,924</b>	<b>88,923</b>	<b>90,968</b>
<b>Less</b>					
Program Deficit	1,070	586	0	0	0
	<b>1,070</b>	<b>586</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>3,700,357</b>	<b>3,779,290</b>	<b>3,866,214</b>	<b>3,955,137</b>	<b>4,046,105</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>21,428,878</b>	<b>22,414,446</b>	<b>24,688,628</b>	<b>25,256,466</b>	<b>25,837,365</b>
<b>Add</b>					
Interest Earned	533,212	449,365	567,838	580,899	594,259
Program Administration Recovery	1,178,315	1,238,195	1,238,195	1,238,195	1,238,195
Health/Dental Liability Surplus	452,356	1,824,817	0	0	0
	<b>2,163,883</b>	<b>3,512,377</b>	<b>1,806,033</b>	<b>1,819,094</b>	<b>1,832,454</b>
<b>Less</b>					
Program Administration	1,178,315	1,238,195	1,238,195	1,238,195	1,238,195
	<b>1,178,315</b>	<b>1,238,195</b>	<b>1,238,195</b>	<b>1,238,195</b>	<b>1,238,195</b>
<b>Ending Balance</b>	<b>22,414,446</b>	<b>24,688,628</b>	<b>25,256,466</b>	<b>25,837,365</b>	<b>26,431,624</b>

City of Hamilton  
2020 Reserve Report

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

**Reserve Number:** 112026

**Date Established:** January 1991

**Source of Funds:** Contributions from Operating Fund

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>6,165,647</b>	<b>6,346,628</b>	<b>6,963,426</b>	<b>7,123,585</b>	<b>7,287,427</b>
<b>Add</b>					
Interest Earned	156,951	130,550	160,159	163,842	167,611
Health/Dental Liability Surplus	24,030	486,248	0	0	0
	<b>180,981</b>	<b>616,798</b>	<b>160,159</b>	<b>163,842</b>	<b>167,611</b>
<b>Ending Balance</b>	<b>6,346,628</b>	<b>6,963,426</b>	<b>7,123,585</b>	<b>7,287,427</b>	<b>7,455,038</b>

City of Hamilton  
2020 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

			Projected	Projected	Projected
			<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>			<b>6,703,490</b>	<b>7,358,757</b>	<b>7,528,008</b>
<b>Add</b>					
Interest Earned			159,877	169,251	173,144
From Police - Tax Stabilization Reserve	PSB 21-063		495,390	0	0
			<b>655,267</b>	<b>169,251</b>	<b>173,144</b>
<b>Ending Balance</b>			<b>7,358,757</b>	<b>7,528,008</b>	<b>7,701,152</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112035- Sick Leave Liability - General

**Reserve Number:** 112035

**Date Established:** Prior to 1986

**Source of Funds:** Contributions from Operating Fund

**Purpose:** Under the old Sick Leave Benefit Plan, unused sick leave was accumulated. Employees who were part of the old plan are entitled to cash payment when they leave the City's employment, for the time accumulated under the old plan.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** No

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>1,663,854</b>	<b>3,017,825</b>	<b>2,866,771</b>	<b>3,179,513</b>	<b>3,711,863</b>
<b>Add</b>					
Interest Earned	38,102	65,155	68,742	78,350	93,239
To Fund Sick Leave Reserve	1,350,000	1,500,000	2,090,000	2,300,000	2,530,000
	<b>1,388,102</b>	<b>1,565,155</b>	<b>2,158,742</b>	<b>2,378,350</b>	<b>2,623,239</b>
<b>Less</b>					
Sick Leave Payments	34,131	1,716,209	1,846,000	1,846,000	1,846,000
	<b>34,131</b>	<b>1,716,209</b>	<b>1,846,000</b>	<b>1,846,000</b>	<b>1,846,000</b>
<b>Ending Balance</b>	<b>3,017,825</b>	<b>2,866,771</b>	<b>3,179,513</b>	<b>3,711,863</b>	<b>4,489,102</b>



City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112040- Workplace Safety & Insurance Board

**Reserve Number:** 112040

**Date Established:** February, 1974

**Source of Funds:** Contributions from Operating Fund

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>40,651,896</b>	<b>41,109,809</b>	<b>41,329,314</b>	<b>41,640,092</b>	<b>41,945,223</b>
<b>Add</b>					
Interest Earned	1,029,051	839,624	943,300	950,303	957,172
	<b>1,029,051</b>	<b>839,624</b>	<b>943,300</b>	<b>950,303</b>	<b>957,172</b>
<b>Less</b>					
WSIB Administration	571,138	620,119	632,522	645,172	658,075
	<b>571,138</b>	<b>620,119</b>	<b>632,522</b>	<b>645,172</b>	<b>658,075</b>
<b>Ending Balance</b>	<b>41,109,809</b>	<b>41,329,314</b>	<b>41,640,092</b>	<b>41,945,223</b>	<b>42,244,320</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112051 - Line of Duty Death Benefit Reserve

**Reserve Number:** 112051

**Date Established:** 2021

**Source of Funds:** Annual Council approved operating budget transfer to reserve

**Purpose:** To fund the payments that are made to the members and or the estate of Hamilton Fire Department Firefighters and Fire Investigators for Line of Duty Death survivor benefits legislated by Ontario's Workplace Safety and Insurance Board.

**Target Balance:** Target Level: \$1,000,000  
Target Ceiling: \$1,500,000

**Comments:**

**Sustainable:** Yes

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	0	0	0	1,194,000	1,194,000
<b>Add</b>					
Transfer to Reserve	0	0	1,194,000	0	0
	<b>0</b>	<b>0</b>	<b>1,194,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>1,194,000</b>	<b>1,194,000</b>	<b>1,194,000</b>

# STABILIZATION RESERVES

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*2020 Reserve Report With  
2021 - 2023 Projections*





City of Hamilton  
2020 Reserve Report  
Reserve Balances

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>STABILIZATION RESERVES</u></b>						
110046- Tax Stabilization Reserve	20,760,048	65,916,958	17,887,806	18,249,662	18,639,059	Yes
110048- Grants & Subsidy Reserve	996,072	1,016,561	1,039,942	1,063,861	1,088,330	One-Time
110053- COVID-19 Emergency Reserve	0	1,144,000	20,580,661	3,417,513	0	Yes
<b>STABILIZATION RESERVES</b>	<b>21,756,120</b>	<b>68,077,519</b>	<b>39,508,409</b>	<b>22,731,036</b>	<b>19,727,389</b>	
<b>GRAND TOTAL RESERVES</b>	<b>21,756,120</b>	<b>68,077,519</b>	<b>39,508,409</b>	<b>22,731,036</b>	<b>19,727,389</b>	



## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>23,214,522</b>	<b>20,760,048</b>	<b>65,916,958</b>	<b>17,887,806</b>	<b>18,249,662</b>
<b>Add</b>						
Interest Earned		410,248	373,436	948,818	410,856	419,397
2018 Operating Budget Transfer	2018 Operating Budget	1,000,000	1,000,000	0	0	0
Operating Budget Surplus	Operating Budget	12,586,657	46,137,306	0	0	0
From 11043 Reserve Closure	FCS19062	896,476	0	0	0	0
Project Closings	Closing Report	166,118	52,778	0	0	0
		<b>15,059,499</b>	<b>47,563,520</b>	<b>948,818</b>	<b>410,856</b>	<b>419,397</b>
<b>Less</b>						
Bill 139 Resources	18-003 Pg 12 Feb 28	50,588	0	0	0	0
Fraud and Waste Hotline	AUD18007	30,200	0	0	0	0
Hamilton Portable Housing Benefits	HSC19002	2,000,000	0	0	0	0
Illegal Bus Agricultural Ward 11	GIC19-002	97,637	26,050	0	0	0
Little League Championship	F&A Feb7/19 19-002	50,000	0	0	0	0
Operating Costs for the 5th Year of the 10-Year Transit Plan	February 24, 2020 Item 6.1	0	0	990,000	0	0
Program funding		0	320,944	711,926	30,000	30,000
Reallocate Surplus		0	0	47,296,744	0	0
Red Hill Judicial Review	LS19017	7,000,000	0	0	0	0
Staffing Costs	HUR17002	87,995	0	0	0	0
Transfer to Farmers Market Reserve	FCS18067(b)	39,517	0	0	0	0
Transfer to Fire Vehicle Replacement Reserve	FCS18067(b)	725,345	0	0	0	0
Transfer to HEF Reserve	FCS18067(b)	464,325	0	0	0	0
Transfer to/from Reserve		0	-350,000	-350,000	0	0
West 5th Land Purchase (Confidential)	PED16023	356,725	0	0	0	0
CityLab	GIC Report CM16016 (page 3)	0	45,000	79,300	19,000	0
Future Events	PED18234(a)	0	1,700,000	250,000	0	0
Wild Waterworks	Council 'May 13 2020 PW20029	0	664,616	0	0	0
Graffiti Management Strategy	PW17078	91,600	0	0	0	0
GIC19-002	PW Motion Nov 13/17	550,000	0	0	0	0
Transfer to Non Res Roads DC Reserve	FCS18067(b)	538,630	0	0	0	0
Transfer to Unallocated Reserve	FCS18067(b)	5,085,049	0	0	0	0
Transfer to Flamborough Capital Reserve (Slot Revenue)	FCS18067(b)	346,362	0	0	0	0

City of Hamilton  
2020 Reserve Report

	17,513,973	2,406,610	48,977,970	49,000	30,000
Ending Balance	20,760,048	65,916,958	17,887,806	18,249,662	18,639,059



City of Hamilton  
2020 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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	971,346	996,072	1,016,561	1,039,942	1,063,861
<b>Add</b>					
Interest Earned	24,726	20,489	23,381	23,919	24,469
	<b>24,726</b>	<b>20,489</b>	<b>23,381</b>	<b>23,919</b>	<b>24,469</b>
<b>Ending Balance</b>	<b>996,072</b>	<b>1,016,561</b>	<b>1,039,942</b>	<b>1,063,861</b>	<b>1,088,330</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>1,144,000</b>	<b>20,580,661</b>	<b>3,417,513</b>
<b>Add</b>					
Interest Earned	0	0	259,499	498,655	0
Capital surplus	0	1,144,000	0	0	0
Operating Budget Transfer	0	0	20,277,162	0	0
	<b>0</b>	<b>1,144,000</b>	<b>20,536,661</b>	<b>498,655</b>	<b>0</b>
<b>Less</b>					
2021 Capital Budget	0	0	1,100,000	0	0
COVID-19 Recovery Funding	0	0	0	17,661,803	3,417,513
	<b>0</b>	<b>0</b>	<b>1,100,000</b>	<b>17,661,803</b>	<b>3,417,513</b>
<b>Ending Balance</b>	<b>0</b>	<b>1,144,000</b>	<b>20,580,661</b>	<b>3,417,513</b>	<b>0</b>

# OPERATING RESERVES

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***2020 Reserve Report***  
***With 2021 - 2023***  
***Projections***





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>OPERATING RESERVES</u></b>						
112243- Enterprise Fund Reserve	-222,440	367,513	914,537	1,366,993	1,829,964	One-Time
<b><u>Working Fund Reserves</u></b>						
112206- Election Expense Reserve	238,031	721,185	1,218,234	653,262	1,252,776	Yes
112212- Volunteer Committee Reserve	192,234	230,781	232,043	237,380	242,840	Yes
112230- City Enrichment Fund	101,594	836,026	855,255	874,926	895,049	Yes
112300- Investment Stabilization Reserve	39,908,737	44,557,810	48,682,218	52,339,948	56,081,806	Yes
112400- Working Fund-General	22,676,987	23,143,453	23,675,752	24,220,294	24,777,361	Yes
<b>Sub-total Working Fund Reserves</b>	<b>63,117,583</b>	<b>69,489,255</b>	<b>74,663,502</b>	<b>78,325,810</b>	<b>83,249,832</b>	
<b>OPERATING RESERVES</b>	<b>62,895,143</b>	<b>69,856,768</b>	<b>75,578,039</b>	<b>79,692,803</b>	<b>85,079,796</b>	



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>-568,550</b>	<b>-222,440</b>	<b>367,513</b>	<b>914,537</b>	<b>1,366,993</b>
<b>Add</b>						
Interest Earned		-9,463	-4,576	14,576	26,008	36,523
Debt Repayments	PW10099	51,464	51,464	0	0	0
Energy Efficiency - Debt Repayments	PW16074	0	72,127	72,127	66,127	66,127
Enterprise Fund - Debt Repayments	FCS17104	0	191,321	191,321	191,321	191,321
Energy Efficiency Projects- Sackville Repay	PW16074	6,000	0	0	0	0
Repay Call Handling Project	FCS13098	100,000	0	200,000	100,000	100,000
Return Project Surplus	Closing Report	168,982	210,617	0	0	0
Energy Efficiency Projects- FOC Repay	PW16074	66,127	0	0	0	0
Energy Efficiency Lodges Projects Repay	PW16056	69,000	69,000	69,000	69,000	69,000
		<b>452,110</b>	<b>589,953</b>	<b>547,024</b>	<b>452,456</b>	<b>462,971</b>
<b>Less</b>						
Energy Efficiency Projects- Aquatics Centre	PW16074	106,000	0	0	0	0
		<b>106,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>		<b>-222,440</b>	<b>367,513</b>	<b>914,537</b>	<b>1,366,993</b>	<b>1,829,964</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		-24,828	238,031	721,185	1,218,234	653,262
Add						
Interest Earned		-632	8,154	22,049	21,278	21,670
Annual Contribution	Operating Budget	475,000	475,000	475,000	1,038,750	577,844
		474,368	483,154	497,049	1,060,028	599,514
Less						
Election Costs	Operating Budget	211,509	0	0	1,625,000	0
		211,509	0	0	1,625,000	0
Ending Balance		238,031	721,185	1,218,234	653,262	1,252,776



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	<b>200,600</b>	<b>192,234</b>	<b>230,781</b>	<b>232,043</b>	<b>237,380</b>
<b>Add</b>					
Interest Earned	5,041	3,697	5,262	5,337	5,460
Unspent Funds	31,208	59,850	0	0	0
	<b>36,249</b>	<b>63,547</b>	<b>5,262</b>	<b>5,337</b>	<b>5,460</b>
<b>Less</b>					
Payments	44,615	25,000	4,000	0	0
	<b>44,615</b>	<b>25,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>192,234</b>	<b>230,781</b>	<b>232,043</b>	<b>237,380</b>	<b>242,840</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112230- City Enrichment Fund

**Reserve Number:** 112230

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

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

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

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

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

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>126,651</b>	<b>101,594</b>	<b>836,026</b>	<b>855,255</b>	<b>874,926</b>
<b>Add</b>					
Interest Earned	1,610	2,090	19,229	19,671	20,123
Grants' Surplus	82,047	732,342	0	0	0
	<b>83,657</b>	<b>734,432</b>	<b>19,229</b>	<b>19,671</b>	<b>20,123</b>
<b>Less</b>					
One Time Grant Payment	108,714	0	0	0	0
	<b>108,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>101,594</b>	<b>836,026</b>	<b>855,255</b>	<b>874,926</b>	<b>895,049</b>

City of Hamilton  
2020 Reserve Report

<b>Reserve Name:</b>	112300- Investment Stabilization Reserve
<b>Reserve Number:</b>	112300
<b>Date Established:</b>	2005
<b>Source of Funds:</b>	Capital Gains
<b>Purpose:</b>	To mitigate the operating budget impact of reducing the interest income allocation to the operating budget in future years.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	This reserve was previously known as the Portfolio Valuation Reserve and the scope of this reserve was changed through Report FCS05068.
<b>Sustainable:</b>	Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		40,389,614	39,908,737	44,557,810	48,682,218	52,339,948
Add						
Interest Earned		1,011,143	829,921	1,024,830	1,119,691	1,203,819
Realized from Capital Gains		3,064,871	884,420	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	715,392	525,946	525,946
Repayments		0	0	744,186	372,093	372,093
		5,952,514	3,590,841	4,124,408	3,657,730	3,741,858
Less						
Project Closing	Closing Report	0	41,768	0	0	0
Ancaster Memorial Arts Centre Area Rating Loan	GIC 18-003	3,738,333	-1,100,000	0	0	0
Land Acquisition	Confidential	2,695,058	0	0	0	0
		6,433,391	-1,058,232	0	0	0
Ending Balance		39,908,737	44,557,810	48,682,218	52,339,948	56,081,806

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	25,350,561	22,676,987	23,143,453	23,675,752	24,220,294
<b>Add</b>					
Interest Earned	596,755	466,466	532,299	544,542	557,067
	<b>596,755</b>	<b>466,466</b>	<b>532,299</b>	<b>544,542</b>	<b>557,067</b>
<b>Less</b>					
Project closing	3,270,329	0	0	0	0
	<b>3,270,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>22,676,987</b>	<b>23,143,453</b>	<b>23,675,752</b>	<b>24,220,294</b>	<b>24,777,361</b>

Closing Report

# PROGRAM SPECIFIC RESERVES

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*2020 Reserve Report With  
2021 - 2023 Projections*





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>PROGRAM SPECIFIC RESERVES</u></b>						
<b><u>Healthy and Safe Communities</u></b>						
<b><u>Housing Reserves</u></b>						
102045- Emergency Repair Program-HHERP	174,601	339,688	271,835	207,282	141,244	One-Time
110041- Social Housing Stabilization Reserve	1,547,384	1,579,213	574,961	4,675	4,783	Yes
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	420,660	465,148	526,421	209,791	0	Yes
112009- Municipal Down Payment Assistance Program	385,091	104,012	0	0	0	One-Time
112239- Federal Housing Initiatives	13,176	13,447	13,757	14,073	14,397	One-Time
112244- Social Housing Transition Reserve	113,533	115,868	51,456	0	0	One-Time
112252- Supplement/Housing Allowance Reserve	473,432	483,170	332,443	178,249	20,509	One-Time
112254- Revolving Home Ownership Reserve	1,055,072	1,332,239	0	0	0	Yes
112256- Affordable Housing Property Reserve	0	0	1,528,767	1,563,929	1,599,899	Yes
<b>Sub-total Housing Reserves</b>	<b>4,182,949</b>	<b>4,432,785</b>	<b>3,299,640</b>	<b>2,177,999</b>	<b>1,780,832</b>	
<b><u>Lodges</u></b>						
110042- Lodges Infrastructure Reserve	968,124	1,102,332	1,127,686	1,503,623	1,888,206	Yes
<b>Sub-total Lodges</b>	<b>968,124</b>	<b>1,102,332</b>	<b>1,127,686</b>	<b>1,503,623</b>	<b>1,888,206</b>	
<b><u>Recreation Reserves</u></b>						
108038- Four Pad Arena Capital Reserve	665,603	397,140	374,003	350,333	326,119	Yes
110049- Four Pad Stabilization Reserve	296,587	302,688	309,650	316,772	324,058	Yes
<b>Sub-total Recreation Reserves</b>	<b>962,190</b>	<b>699,828</b>	<b>683,653</b>	<b>667,105</b>	<b>650,177</b>	
<b><u>Social Services</u></b>						
110044- Ontario Works Stabilization Reserve	1,290,613	1,317,088	998,038	1,020,993	1,045,476	Yes
112214- Social Services Initiative Fund	17,702	18,066	18,483	18,908	19,343	One-Time
112218- Early Years System Reserve	688,677	702,844	3,541,094	3,410,124	2,274,757	One-Time
<b>Sub-total Social Services</b>	<b>1,996,993</b>	<b>2,037,998</b>	<b>4,557,615</b>	<b>4,450,025</b>	<b>3,339,576</b>	
<b>Sub-total Healthy and Safe Communities</b>	<b>8,110,256</b>	<b>8,272,943</b>	<b>9,668,594</b>	<b>8,798,752</b>	<b>7,658,791</b>	
<b><u>Public Health</u></b>						
112207- Upwind & Downwind Conference	29,533	30,141	30,834	31,543	32,268	Yes
112219- Public Health Services Reserves	278,191	283,913	290,443	297,123	303,957	One-Time
<b>Sub-total Public Health</b>	<b>307,724</b>	<b>314,054</b>	<b>321,277</b>	<b>328,666</b>	<b>336,225</b>	
<b><u>Library Reserves</u></b>						
106005- Reserve For Mobile Equipment	583,559	627,977	670,815	714,473	744,473	Yes
106006- Library Collections	994,204	1,336,820	1,392,854	1,450,177	1,508,819	Yes
106007- Library General Development	1,674,491	2,106,943	2,126,898	2,226,392	2,328,174	Yes
106008- Library Major Capital Projects	1,412,282	1,346,981	1,189,365	1,225,824	1,263,121	Yes
106009- Summer Reading Program	522,688	535,265	488,266	499,496	510,984	Yes
106011- Redeployment & Training Fund	405,037	414,673	424,210	433,967	443,948	Yes
106012- Youth Programming Reserve	70,550	72,229	73,890	75,589	77,328	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	1,018,624	117,642	186,728	128,898	183,588	Yes

**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
106014- Library-Computer Reserve Fund	436,836	523,796	706,787	934,447	1,203,757	Yes
106015- Library Donations Reserve	27,282	33,209	43,488	54,617	66,002	Yes
106110- Special Gift Fund	1,888,259	1,975,831	2,003,831	2,066,831	2,134,831	One- Time
106130- K McLaren Memorial Fund	43,706	46,082	46,982	47,982	49,082	One- Time
106152- Waterdown Library Fund	49,941	51,129	52,305	53,508	54,739	One- Time
<b>Sub-total Library Reserves</b>	<b>9,127,459</b>	<b>9,188,577</b>	<b>9,406,419</b>	<b>9,912,201</b>	<b>10,568,846</b>	
<b><u>Planning &amp; Development Reserves</u></b>						
<b><u>Airport Reserves</u></b>						
108043- Airport Capital Reserve	588,447	933,447	716,202	720,568	725,034	Yes
112217- Airport Joint Marketing Reserve Fund	284,370	455,311	139,787	228,980	320,224	Yes
<b>Sub-total Airport Reserves</b>	<b>872,817</b>	<b>1,388,758</b>	<b>855,989</b>	<b>949,548</b>	<b>1,045,258</b>	
<b><u>Culture Reserve</u></b>						
104080- Reserve For Various Museums	359,194	370,784	379,312	398,151	422,481	Yes
108044- Public Art Reserve	1,379,905	1,600,777	1,254,236	682,252	142,630	Yes
108049- Downtown Public Art	52,581	51,216	1,819	1,860	1,903	Yes
<b>Sub-total Culture Reserve</b>	<b>1,791,680</b>	<b>2,022,777</b>	<b>1,635,367</b>	<b>1,082,263</b>	<b>567,014</b>	
<b><u>Development Related Reserves</u></b>						
100045- Services for New Subdivisions	3,880,690	3,960,516	4,051,608	4,144,795	4,240,125	Yes
108042- Red Hill Business Park Reserve	2,423,998	2,716,371	1,198,571	1,226,138	1,254,339	One-Time
110060- Shovel Ready Industrial Land Reserve	3,532,440	2,993,790	2,152,297	2,201,800	2,252,441	One-Time
110086- Development Fees Stabilization	9,728,525	11,772,915	12,043,692	12,320,697	12,604,073	Yes
117012- Developer Deposits - Roads (SC)	987,181	1,007,487	20,773	21,251	21,740	One- Time
<b>Sub-total Development Related Reserves</b>	<b>20,552,834</b>	<b>22,451,079</b>	<b>19,466,941</b>	<b>19,914,681</b>	<b>20,372,718</b>	
<b><u>Downtown/BIA's/Heritage Reserves</u></b>						
100005- Revolving Fund-Historic Properties	449,578	458,826	469,379	480,175	491,219	Yes
102047- Community Heritage Program Reserve	97,450	97,450	69,412	41,353	12,649	One-Time
102048- Main Street Program Reserve	1,280,607	1,306,948	477,233	242,490	0	Yes
102049- Hamilton Community Heritage Fund	100,884	100,512	48,928	46,732	44,487	Yes
108036- Downtown Hamilton Capital Program	1,419,168	1,718,159	1,403,651	1,334,785	1,264,336	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	326,818	333,540	290,637	216,401	140,458	Yes
<b>Sub-total Downtown/BIA's/Heritage Reserves</b>	<b>3,674,505</b>	<b>4,015,435</b>	<b>2,759,240</b>	<b>2,361,936</b>	<b>1,953,149</b>	
<b><u>Economic Development</u></b>						
112221- Economic Development Investment Reserve	1,428,718	1,553,021	1,072,875	1,036,862	696,569	Yes
112231- Conventions/Sports Events Reserve	595,357	777,353	901,945	975,793	1,058,421	Yes
<b>Sub-total Economic Development</b>	<b>2,024,075</b>	<b>2,330,374</b>	<b>1,974,820</b>	<b>2,012,655</b>	<b>1,754,990</b>	
<b><u>Planning-Other Reserves</u></b>						
100035- Property Purchases	9,504,988	10,232,116	10,572,158	10,920,020	11,275,884	Yes
100051- OPA 28 Fee Reserve	-2,686,904	-2,177,498	-1,721,830	-1,255,682	-778,813	One- Time
108021- Parking Capital Reserve	7,423,710	7,961,299	7,879,405	8,395,250	8,948,248	Yes



**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
115085- HMPS Cash in Lieu of Parking Reserve	656,497	670,001	685,411	701,175	717,302	Yes
<b>Sub-total Planning-Other Reserves</b>	<b>14,898,291</b>	<b>16,685,918</b>	<b>17,415,144</b>	<b>18,760,763</b>	<b>20,162,621</b>	
<b>Sub-total Planning &amp; Development Reserves</b>	<b>43,814,202</b>	<b>48,894,341</b>	<b>44,107,501</b>	<b>45,081,846</b>	<b>45,855,750</b>	
<b><u>H.E.F. Reserves</u></b>						
100025- H.E.F. - Capital Projects	1,001,433	136,591	0	0	0	Yes
102025- First Ontario Concert Hall Reserve	503,866	614,231	628,358	642,810	657,595	Yes
<b>Sub-total H.E.F. Reserves</b>	<b>1,505,299</b>	<b>750,822</b>	<b>628,358</b>	<b>642,810</b>	<b>657,595</b>	
<b><u>Police Reserves</u></b>						
104055- Tax Stabilization-Police	1,801,517	2,976,064	1,194,145	1,221,610	1,249,707	Yes
110065- Police Capital Expenditures	1,183,569	1,332,398	1,660,392	1,698,581	1,737,648	Yes
112029- Provision for Vacation Liability	1,577,086	1,609,527	1,646,546	1,684,417	1,723,159	Yes
112225- Police Rewards	205,415	179,229	193,351	197,798	202,347	Yes
<b>Sub-total Police Reserves</b>	<b>4,767,587</b>	<b>6,097,218</b>	<b>4,694,434</b>	<b>4,802,406</b>	<b>4,912,861</b>	
<b><u>Farmers Market</u></b>						
104006- Hamilton Farmers Market Reserve	120,717	71,918	109,409	100,592	106,745	Yes
<b>Sub-total Farmers Market</b>	<b>120,717</b>	<b>71,918</b>	<b>109,409</b>	<b>100,592</b>	<b>106,745</b>	
<b><u>Public Works Reserves</u></b>						
<b><u>Cemeteries' Reserves</u></b>						
104105- Cemetery Niche Reserve	157,783	119,360	117,160	91,587	97,093	Yes
<b>Sub-total Cemeteries' Reserves</b>	<b>157,783</b>	<b>119,360</b>	<b>117,160</b>	<b>91,587</b>	<b>97,093</b>	
<b><u>Facilities</u></b>						
108012- Tim Hortons Field Capital Reserve	53,347	59,030	83,146	107,817	133,056	Yes
108039- General Facility Capital Reserve	117,307	127,985	130,928	133,939	137,020	Yes
108046- RCMP Lease-Capital Replacement	1,206,986	1,314,655	1,351,613	1,439,647	1,529,705	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	501,516	549,198	636,900	707,583	779,893	Yes
112209- 47 Guise St Reserve	183,509	196,816	210,952	225,413	240,207	Yes
<b>Sub-total Facilities</b>	<b>2,062,664</b>	<b>2,247,684</b>	<b>2,413,539</b>	<b>2,614,399</b>	<b>2,819,881</b>	
<b><u>Greenspace/Parks Reserves</u></b>						
108037- Hamilton Beach Park Reserve	55,993	51,833	53,025	54,245	55,493	Yes
112201- General Park, Marina and Waterfront Reserve	899,111	132,444	211,838	217,196	258,079	Yes
112202- Leash Free Park Reserve	134,949	92,000	52,673	42,788	32,675	Yes
112224- Waterpark Operations Reserve	1,771,860	1,383,688	1,263,788	1,115,843	964,494	Yes
<b>Sub-total Greenspace/Parks Reserves</b>	<b>2,861,913</b>	<b>1,659,965</b>	<b>1,581,324</b>	<b>1,430,072</b>	<b>1,310,741</b>	
<b><u>Public Works-Other Reserves</u></b>						
108041- Roads, Bridges & Traffic Capital Reserve	2,043,451	2,085,485	0	0	0	Close
112203- Red Light Camera Project	6,539,993	5,715,534	5,584,231	4,776,943	3,971,657	No

**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
112205- Winter Control	3,397,334	3,467,217	3,546,963	3,628,543	3,711,999	No
112272- Energy Conservation Initiative Reserve	5,339,681	4,896,736	4,505,348	4,273,066	4,033,279	Yes
<b>Sub-total Public Works-Other Reserves</b>	<b>17,320,459</b>	<b>16,164,972</b>	<b>13,636,542</b>	<b>12,678,552</b>	<b>11,716,935</b>	
<b><u>Transit Reserves</u></b>						
108019- Transit Shelter Capital Reserve	181,041	184,765	188,534	192,380	196,304	One-Time
108025- Transit Capital Reserve	270,210	344,656	457,966	570,716	686,042	Yes
108045- Federal Public Transit Funds	62,653	63,942	15,974	16,339	16,712	One-Time
108047- Rapid Transit Capital Reserve	2,961,358	3,022,273	0	0	0	One-Time
<b>Sub-total Transit Reserves</b>	<b>3,475,262</b>	<b>3,615,636</b>	<b>662,474</b>	<b>779,435</b>	<b>899,058</b>	
<b><u>Waste Management Reserves</u></b>						
110062- Closed Landfill Reserve	1,189,207	1,249,259	1,301,985	1,357,650	1,416,628	Yes
112270- Waste Management Recycling	3,027,803	3,077,547	1,707,446	1,425,592	1,130,832	No
112271- WM Facilities-Replace\Upgrade Reserve	3,357,322	2,744,404	2,807,525	2,872,098	2,938,156	Yes
<b>Sub-total Waste Management Reserves</b>	<b>7,574,332</b>	<b>7,071,210</b>	<b>5,816,956</b>	<b>5,655,340</b>	<b>5,485,616</b>	
<b>Sub-total Public Works Reserves</b>	<b>33,452,413</b>	<b>30,878,827</b>	<b>24,227,995</b>	<b>23,249,385</b>	<b>22,329,324</b>	
<b>PROGRAM SPECIFIC RESERVES</b>	<b>101,205,657</b>	<b>104,468,700</b>	<b>93,163,987</b>	<b>92,916,658</b>	<b>92,426,137</b>	
<b>GRAND TOTAL RESERVES</b>	<b>101,205,657</b>	<b>104,468,700</b>	<b>93,163,987</b>	<b>92,916,658</b>	<b>92,426,137</b>	

# Healthy & Safe Communities

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***2020 Reserve Report***  
***With 2021 - 2023***  
***Projections***





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Healthy and Safe Communities</u></b>						
<b><u>Housing Reserves</u></b>						
102045- Emergency Repair Program-HHERP	174,601	339,688	271,835	207,282	141,244	One-Time
110041- Social Housing Stabilization Reserve	1,547,384	1,579,213	574,961	4,675	4,783	Yes
110052- Revolving Loan Fund Reserve-Ontario Renovates Program	420,660	465,148	526,421	209,791	0	Yes
112009- Municipal Down Payment Assistance Program	385,091	104,012	0	0	0	One-Time
112239- Federal Housing Initiatives	13,176	13,447	13,757	14,073	14,397	One-Time
112244- Social Housing Transition Reserve	113,533	115,868	51,456	0	0	One-Time
112252- Supplement/Housing Allowance Reserve	473,432	483,170	332,443	178,249	20,509	One-Time
112254- Revolving Home Ownership Reserve	1,055,072	1,332,239	0	0	0	Yes
112256- Affordable Housing Property Reserve	0	0	1,528,767	1,563,929	1,599,899	Yes
<b>Sub-total Housing Reserves</b>	<b>4,182,949</b>	<b>4,432,785</b>	<b>3,299,640</b>	<b>2,177,999</b>	<b>1,780,832</b>	
<b><u>Lodges</u></b>						
110042- Lodges Infrastructure Reserve	968,124	1,102,332	1,127,686	1,503,623	1,888,206	Yes
<b>Sub-total Lodges</b>	<b>968,124</b>	<b>1,102,332</b>	<b>1,127,686</b>	<b>1,503,623</b>	<b>1,888,206</b>	
<b><u>Recreation Reserves</u></b>						
108038- Four Pad Arena Capital Reserve	665,603	397,140	374,003	350,333	326,119	Yes
110049- Four Pad Stabilization Reserve	296,587	302,688	309,650	316,772	324,058	Yes
<b>Sub-total Recreation Reserves</b>	<b>962,190</b>	<b>699,828</b>	<b>683,653</b>	<b>667,105</b>	<b>650,177</b>	
<b><u>Social Services</u></b>						
110044- Ontario Works Stabilization Reserve	1,290,613	1,317,088	998,038	1,020,993	1,045,476	Yes
112214- Social Services Initiative Fund	17,702	18,066	18,483	18,908	19,343	One-Time
112218- Early Years System Reserve	688,677	702,844	3,541,094	3,410,124	2,274,757	One-Time
<b>Sub-total Social Services</b>	<b>1,996,993</b>	<b>2,037,998</b>	<b>4,557,615</b>	<b>4,450,025</b>	<b>3,339,576</b>	
<b>Sub-total Healthy and Safe Communities</b>	<b>8,110,256</b>	<b>8,272,943</b>	<b>9,668,594</b>	<b>8,798,752</b>	<b>7,658,791</b>	
<b>GRAND TOTAL RESERVES</b>	<b>8,110,256</b>	<b>8,272,943</b>	<b>9,668,594</b>	<b>8,798,752</b>	<b>7,658,791</b>	



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>
			<u>2022</u>	<u>2023</u>	
<b>Beginning Balance</b>			<b>170,865</b>	<b>174,601</b>	<b>339,688</b>
<b>Add</b>					
Interest Earned			3,736	7,020	6,953
Transfer from Reserve 112009	HSC20003		0	285,091	5,194
			<b>3,736</b>	<b>292,111</b>	<b>12,147</b>
<b>Less</b>					
Emergency Home Repairs			0	127,024	80,000
			<b>0</b>	<b>127,024</b>	<b>80,000</b>
<b>Ending Balance</b>			<b>174,601</b>	<b>339,688</b>	<b>271,835</b>
				<b>207,282</b>	<b>141,244</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,626,302	1,547,384	1,579,213	574,961	4,675
Add						
Interest Earned		51,777	31,829	24,492	6,590	108
		51,777	31,829	24,492	6,590	108
Less						
2020 Recover DC Exemptions (Project Id-2051580510)	FCS17060(b)	0	0	448,427	0	0
Habitat for Humanity	FCS19084	130,695	0	3,441	0	0
OPHI Rental Housing	HSC19060	0	0	576,876	576,876	0
		130,695	0	1,028,744	576,876	0
Ending Balance		1,547,384	1,579,213	574,961	4,675	4,783



City of Hamilton  
2020 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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>280,074</b>	<b>420,660</b>	<b>465,148</b>	<b>526,421</b>	<b>209,791</b>
<b>Add</b>					
Interest Earned	8,895	8,704	11,273	8,370	2,385
Loan Repayments	131,691	35,784	50,000	50,000	50,000
	<b>140,586</b>	<b>44,488</b>	<b>61,273</b>	<b>58,370</b>	<b>52,385</b>
<b>Less</b>					
Investments Ontario Renovates - Housing	0	0	0	375,000	262,176
	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>	<b>262,176</b>
<b>Ending Balance</b>	<b>420,660</b>	<b>465,148</b>	<b>526,421</b>	<b>209,791</b>	<b>0</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	112009- Municipal Down Payment Assistance Program
<b>Reserve Number:</b>	112009
<b>Date Established:</b>	May 24th, 2006 SSC06012
<b>Source of Funds:</b>	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.
<b>Purpose:</b>	To deliver a Municipal Down Payment Assistance Program, identical to the IAH-E Home ownership Component, and administered in accordance with the program guidelines.
<b>Target Balance:</b>	N/A - One-Time Funding
<b>Comments:</b>	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.
<b>Sustainable:</b>	One-Time

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>375,532</b>	<b>385,091</b>	<b>104,012</b>	<b>0</b>	<b>0</b>
<b>Add</b>					
Interest Earned	9,559	4,012	1,182	0	0
	<b>9,559</b>	<b>4,012</b>	<b>1,182</b>	<b>0</b>	<b>0</b>
<b>Less</b>					
Trillium Payment	0	0	100,000	0	0
Transfer to reserve 102045	0	285,091	5,194	0	0
	<b>0</b>	<b>285,091</b>	<b>105,194</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>385,091</b>	<b>104,012</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hamilton  
2020 Reserve Report

<b>Reserve Name:</b>	112239- Federal Housing Initiatives
<b>Reserve Number:</b>	112239
<b>Date Established:</b>	April 25, 2007 FCS07050
<b>Source of Funds:</b>	One-time unconditional Federal Affordable Housing Funds that are flowing through the Province of Ontario
<b>Purpose:</b>	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.
<b>Target Balance:</b>	N/A - One-Time Funding
<b>Comments:</b>	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.
<b>Sustainable:</b>	One-Time

	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>	367,887	13,176	13,447	13,757	14,073
<b>Add</b>					
Interest Earned	3,289	271	310	316	324
	<b>3,289</b>	<b>271</b>	<b>310</b>	<b>316</b>	<b>324</b>
<b>Less</b>					
Delivery of Rapid Re-Housing	358,000	0	0	0	0
	<b>358,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>13,176</b>	<b>13,447</b>	<b>13,757</b>	<b>14,073</b>	<b>14,397</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	110,715	113,533	115,868	51,456	0
<b>Add</b>					
Interest Earned	2,818	2,335	1,903	585	0
	<b>2,818</b>	<b>2,335</b>	<b>1,903</b>	<b>585</b>	<b>0</b>
<b>Less</b>					
Housing Collaborative Initiative CES13033	0	0	66,315	52,041	0
	<b>0</b>	<b>0</b>	<b>66,315</b>	<b>52,041</b>	<b>0</b>
<b>Ending Balance</b>	<b>113,533</b>	<b>115,868</b>	<b>51,456</b>	<b>0</b>	<b>0</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>461,680</b>	<b>473,432</b>	<b>483,170</b>	<b>332,443</b>	<b>178,249</b>
<b>Add</b>					
Interest Earned	11,752	9,738	9,273	5,806	2,260
	<b>11,752</b>	<b>9,738</b>	<b>9,273</b>	<b>5,806</b>	<b>2,260</b>
<b>Less</b>					
Rent supplements	0	0	160,000	160,000	160,000
	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<b>Ending Balance</b>	<b>473,432</b>	<b>483,170</b>	<b>332,443</b>	<b>178,249</b>	<b>20,509</b>

## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>	<b>637,492</b>	<b>1,055,072</b>	<b>1,332,239</b>	<b>0</b>	<b>0</b>
<b>Add</b>					
Interest Earned	18,188	22,543	15,147	0	0
Repayment of loans by participants	816,992	254,624	300,000	300,000	300,000
	<b>835,180</b>	<b>277,167</b>	<b>315,147</b>	<b>300,000</b>	<b>300,000</b>
<b>Less</b>					
Down Payment Assistance	417,600	0	582,386	300,000	300,000
HSC20032(a)	0	0	1,065,000	0	0
	<b>417,600</b>	<b>0</b>	<b>1,647,386</b>	<b>300,000</b>	<b>300,000</b>
<b>Ending Balance</b>	<b>1,055,072</b>	<b>1,332,239</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	0	0	0	1,528,767	1,563,929
<b>Add</b>					
Interest Earned	0	0	17,381	35,162	35,970
Sale of Lands	0	0	5,000,000	2,500,000	0
	<b>0</b>	<b>0</b>	<b>5,017,381</b>	<b>2,535,162</b>	<b>35,970</b>
<b>Less</b>					
Disposition costs	0	0	2,100,000	2,500,000	0
Affordable Rental Housing	0	0	1,388,614	0	0
	<b>0</b>	<b>0</b>	<b>3,488,614</b>	<b>2,500,000</b>	<b>0</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>1,528,767</b>	<b>1,563,929</b>	<b>1,599,899</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>198,792</b>	<b>968,124</b>	<b>1,102,332</b>	<b>1,127,686</b>	<b>1,503,623</b>
<b>Add</b>					
Contribution from Current	0	750,000	750,000	750,000	750,000
Interest Earned	20,950	16,743	25,354	25,937	34,583
From Operating Budget	750,000	0	0	0	0
	<b>770,950</b>	<b>766,743</b>	<b>775,354</b>	<b>775,937</b>	<b>784,583</b>
<b>Less</b>					
Capital Financing	0	632,535	750,000	400,000	400,000
Capital Closing - 2019	1,617	0	0	0	0
	<b>1,617</b>	<b>632,535</b>	<b>750,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Ending Balance</b>	<b>968,124</b>	<b>1,102,332</b>	<b>1,127,686</b>	<b>1,503,623</b>	<b>1,888,206</b>



City of Hamilton  
2020 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 has since returned to \$100,000 per year again. In 2020 the annual contribution amount was reduced to \$75,000 and for 2021 the annual contribution amount returned to the original \$75,000 per year.

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>728,576</b>	<b>665,603</b>	<b>397,140</b>	<b>374,003</b>	<b>350,333</b>
<b>Add</b>					
Interest Earned	16,543	13,442	8,768	8,235	7,691
Provision for Capital Replacement	106,280	75,000	75,000	75,000	75,000
	<b>122,823</b>	<b>88,442</b>	<b>83,768</b>	<b>83,235</b>	<b>82,691</b>
<b>Less</b>					
Capital Expenditures	185,796	106,905	106,905	106,905	106,905
Tfr To Capital Frm Reserve	0	250,000	0	0	0
	<b>185,796</b>	<b>356,905</b>	<b>106,905</b>	<b>106,905</b>	<b>106,905</b>
<b>Ending Balance</b>	<b>665,603</b>	<b>397,140</b>	<b>374,003</b>	<b>350,333</b>	<b>326,119</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110049- Four Pad Stabilization Reserve

**Reserve Number:** 110049

**Date Established:** 2005

**Source of Funds:** Annual Surpluses from Quad Pad Operations

**Purpose:** To Offset future budget shortfalls

**Target Balance:** \$250,000 plus accumulated interest.

**Comments:** Annual contributions are made prior to any operating surpluses are distributed to the City of Hamilton and Hamilton Arena Partners. Annual contributions are not to surpass \$30,000 and the fund threshold is set at \$250,000. Threshold of \$250,000 has been achieved as of 2011 and no further contributions have been made. Facility Management Review Team (FMRT) have started discussions about increasing the contribution threshold in light of the current financial environment.

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>289,225</b>	<b>296,587</b>	<b>302,688</b>	<b>309,650</b>	<b>316,772</b>
<b>Add</b>					
Interest Earned	7,362	6,101	6,962	7,122	7,286
	<b>7,362</b>	<b>6,101</b>	<b>6,962</b>	<b>7,122</b>	<b>7,286</b>
<b>Ending Balance</b>	<b>296,587</b>	<b>302,688</b>	<b>309,650</b>	<b>316,772</b>	<b>324,058</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110044- Ontario Works Stabilization Reserve

**Reserve Number:** 110044

**Date Established:** 2004 (FCS04053)

**Source of Funds:** Provincial Grant Payments Variances

**Purpose:** To provide sufficient flexibility and protection against recession driven caseload fluctuations and related additional administrative costs and any subsidy adjustments for prior periods not covered in the annual approved budgets.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	1,258,575	1,290,613	1,317,088	998,038	1,020,993
<b>Add</b>					
Interest Earned	32,038	26,475	30,950	22,955	24,483
	<b>32,038</b>	<b>26,475</b>	<b>30,950</b>	<b>22,955</b>	<b>24,483</b>
<b>Less</b>					
SDMT Bank Variance	0	0	350,000	0	0
	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>1,290,613</b>	<b>1,317,088</b>	<b>998,038</b>	<b>1,020,993</b>	<b>1,045,476</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	17,263	17,702	18,066	18,483	18,908
<b>Add</b>					
Interest Earned	439	364	417	425	435
	<b>439</b>	<b>364</b>	<b>417</b>	<b>425</b>	<b>435</b>
<b>Ending Balance</b>	<b>17,702</b>	<b>18,066</b>	<b>18,483</b>	<b>18,908</b>	<b>19,343</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>3,295,158</b>	<b>688,677</b>	<b>702,844</b>	<b>3,541,094</b>	<b>3,410,124</b>
<b>Add</b>					
Interest Earned	29,519	14,167	48,250	79,030	64,633
Municipal Contribution 2020	0	0	3,000,000	0	0
	<b>29,519</b>	<b>14,167</b>	<b>3,048,250</b>	<b>79,030</b>	<b>64,633</b>
<b>Less</b>					
Fund Best Start Initiatives	0	0	210,000	210,000	210,000
785 Britannia Ave Purchase	2,136,000	0	0	0	0
Forecasted administrative cost for Provincial changes	0	0	0	0	990,000
Ancaster Arts Centre Children's Space	500,000	0	0	0	0
	<b>2,636,000</b>	<b>0</b>	<b>210,000</b>	<b>210,000</b>	<b>1,200,000</b>
<b>Ending Balance</b>	<b>688,677</b>	<b>702,844</b>	<b>3,541,094</b>	<b>3,410,124</b>	<b>2,274,757</b>



# Public Health Services

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***2020 Reserve Report With  
2021 - 2023 Projections***







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Public Health</u></b>						
112207- Upwind & Downwind Conference	29,533	30,141	30,834	31,543	32,268	Yes
112219- Public Health Services Reserves	278,191	283,913	290,443	297,123	303,957	One-Time
<b>Sub-total Public Health</b>	<b>307,724</b>	<b>314,054</b>	<b>321,277</b>	<b>328,666</b>	<b>336,225</b>	



## City of Hamilton 2020 Reserve Report

**Reserve Name:** 112207- Upwind & Downwind Conference

**Reserve Number:** 112207

**Date Established:** Dec 15, 2004

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

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

**Target Balance:** N/A

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

**Sustainable:** Yes

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>28,800</b>	<b>29,533</b>	<b>30,141</b>	<b>30,834</b>	<b>31,543</b>
<b>Add</b>					
Interest Earned	733	608	693	709	725
	<b>733</b>	<b>608</b>	<b>693</b>	<b>709</b>	<b>725</b>
<b>Ending Balance</b>	<b>29,533</b>	<b>30,141</b>	<b>30,834</b>	<b>31,543</b>	<b>32,268</b>

## City of Hamilton 2020 Reserve Report

**Reserve Name:** 112219- Public Health Services Reserves

**Reserve Number:** 112219

**Date Established:** Oct 24, 2007 BOH07051

**Source of Funds:** None

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

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

**Target Balance:** One-Time Funding

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

**Sustainable:** One-Time

	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>	<b>271,285</b>	<b>278,191</b>	<b>283,913</b>	<b>290,443</b>	<b>297,123</b>
<b>Add</b>					
Interest Earned	6,906	5,722	6,530	6,680	6,834
	<b>6,906</b>	<b>5,722</b>	<b>6,530</b>	<b>6,680</b>	<b>6,834</b>
<b>Ending Balance</b>	<b>278,191</b>	<b>283,913</b>	<b>290,443</b>	<b>297,123</b>	<b>303,957</b>

# Library Services

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*2020 Reserve Report With  
2021 - 2023 Projections*





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Library Reserves</u></b>						
106005- Reserve For Mobile Equipment	583,559	627,977	670,815	714,473	744,473	Yes
106006- Library Collections	994,204	1,336,820	1,392,854	1,450,177	1,508,819	Yes
106007- Library General Development	1,674,491	2,106,943	2,126,898	2,226,392	2,328,174	Yes
106008- Library Major Capital Projects	1,412,282	1,346,981	1,189,365	1,225,824	1,263,121	Yes
106009- Summer Reading Program	522,688	535,265	488,266	499,496	510,984	Yes
106011- Redeployment & Training Fund	405,037	414,673	424,210	433,967	443,948	Yes
106012- Youth Programming Reserve	70,550	72,229	73,890	75,589	77,328	Yes
106013- Accessibility, Renewal and Health & Safety Reserve	1,018,624	117,642	186,728	128,898	183,588	Yes
106014- Library-Computer Reserve Fund	436,836	523,796	706,787	934,447	1,203,757	Yes
106015- Library Donations Reserve	27,282	33,209	43,488	54,617	66,002	Yes
106110- Special Gift Fund	1,888,259	1,975,831	2,003,831	2,066,831	2,134,831	One- Time
106130- K McLaren Memorial Fund	43,706	46,082	46,982	47,982	49,082	One- Time
106152- Waterdown Library Fund	49,941	51,129	52,305	53,508	54,739	One- Time
<b>Sub-total Library Reserves</b>	<b>9,127,459</b>	<b>9,188,577</b>	<b>9,406,419</b>	<b>9,912,201</b>	<b>10,568,846</b>	





City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	539,383	583,559	627,977	670,815	714,473
<b>Add</b>					
Interest Earned	14,176	14,418	12,838	13,658	0
Provision for Mobile Equipment	30,000	30,000	30,000	30,000	30,000
	<b>44,176</b>	<b>44,418</b>	<b>42,838</b>	<b>43,658</b>	<b>30,000</b>
<b>Ending Balance</b>	<b>583,559</b>	<b>627,977</b>	<b>670,815</b>	<b>714,473</b>	<b>744,473</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>1,011,193</b>	<b>994,204</b>	<b>1,336,820</b>	<b>1,392,854</b>	<b>1,450,177</b>
<b>Add</b>					
Interest Earned	25,106	22,116	31,034	32,323	33,642
Provision for Equipment	0	25,000	25,000	25,000	25,000
Year End Surplus	0	1,000,000	0	0	0
Provision for Equipment	25,000	0	0	0	0
Capital Closing	895	0	0	0	0
	<b>51,001</b>	<b>1,047,116</b>	<b>56,034</b>	<b>57,323</b>	<b>58,642</b>
<b>Less</b>					
Valley Park Materials	0	104,500	0	0	0
Greenville Additional	0	50,000	0	0	0
Sorter Replacement	0	500,000	0	0	0
Valley Park Additional	0	50,000	0	0	0
Binbrook Materials	67,990	0	0	0	0
	<b>67,990</b>	<b>704,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>994,204</b>	<b>1,336,820</b>	<b>1,392,854</b>	<b>1,450,177</b>	<b>1,508,819</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>916,690</b>	<b>1,674,491</b>	<b>2,106,943</b>	<b>2,126,898</b>	<b>2,226,392</b>
<b>Add</b>					
Interest Earned	23,016	39,452	49,955	49,494	51,782
Printer & Copier Revenue	0	50,000	50,000	50,000	50,000
Printer revenue, mobile equipment and grounds provision	50,000	0	0	0	0
From Operating Surplus	706,285	1,000,000	0	0	0
	<b>779,301</b>	<b>1,089,452</b>	<b>99,955</b>	<b>99,494</b>	<b>101,782</b>
<b>Less</b>					
Greensville Additional	0	400,000	0	0	0
Valley Park Construction	0	160,000	0	0	0
Funds Earmarked for Printers	0	97,000	0	0	0
Logo Brand Implement	0	0	80,000	0	0
Binbrook Furniture	21,500	0	0	0	0
	<b>21,500</b>	<b>657,000</b>	<b>80,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>1,674,491</b>	<b>2,106,943</b>	<b>2,126,898</b>	<b>2,226,392</b>	<b>2,328,174</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	<b>1,829,814</b>	<b>1,387,282</b>	<b>1,346,981</b>	<b>1,189,365</b>	<b>1,225,824</b>
<b>Add</b>					
Interest Earned	39,750	16,858	33,384	27,459	28,297
Provision for Grounds Repair	9,000	0	0	0	0
Provision to Reserve	0	9,000	9,000	9,000	9,000
Year End Surplus	0	1,333,841	0	0	0
Capital Closing	3,718	0	0	0	0
	<b>52,468</b>	<b>1,359,699</b>	<b>42,384</b>	<b>36,459</b>	<b>37,297</b>
<b>Less</b>					
New Carlisle Branch	0	750,000	200,000	0	0
Valley Park Additional	0	400,000	0	0	0
Greensville Additional	0	100,000	0	0	0
New Library Greensville	0	150,000	0	0	0
Binbrook Library Branch	470,000	0	0	0	0
	<b>470,000</b>	<b>1,400,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>1,412,282</b>	<b>1,346,981</b>	<b>1,189,365</b>	<b>1,225,824</b>	<b>1,263,121</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	507,913	522,688	535,265	488,266	499,496
<b>Add</b>					
Interest Earned	12,937	12,437	13,001	11,230	11,488
Capital Closing	1,838	140	0	0	0
	<b>14,775</b>	<b>12,577</b>	<b>13,001</b>	<b>11,230</b>	<b>11,488</b>
<b>Less</b>					
Emergent Readers Project	0	0	60,000	0	0
	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>522,688</b>	<b>535,265</b>	<b>488,266</b>	<b>499,496</b>	<b>510,984</b>

Board May 2018

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance	394,982	405,037	414,673	424,210	433,967
Add					
Interest Earned	10,055	9,636	9,537	9,757	9,981
	<u>10,055</u>	<u>9,636</u>	<u>9,537</u>	<u>9,757</u>	<u>9,981</u>
Ending Balance	<u>405,037</u>	<u>414,673</u>	<u>424,210</u>	<u>433,967</u>	<u>443,948</u>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	82,908	70,550	72,229	73,890	75,589
<b>Add</b>					
Interest Earned	2,110	1,679	1,661	1,699	1,739
	<b>2,110</b>	<b>1,679</b>	<b>1,661</b>	<b>1,699</b>	<b>1,739</b>
<b>Less</b>					
Youth Services Renewal	14,468	0	0	0	0
	<b>14,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>70,550</b>	<b>72,229</b>	<b>73,890</b>	<b>75,589</b>	<b>77,328</b>

Board Dec 2015

## City of Hamilton 2020 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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>974,122</b>	<b>1,018,624</b>	<b>117,642</b>	<b>186,728</b>	<b>128,898</b>
<b>Add</b>					
Interest Earned	24,320	24,233	4,086	7,170	4,690
Capital Enhancement Account Surplus	0	94,785	50,000	50,000	50,000
Provisions	0	0	85,000	85,000	100,000
Capital Enhancement Account Surplus	95,182	0	0	0	0
	<b>119,502</b>	<b>119,018</b>	<b>139,086</b>	<b>142,170</b>	<b>154,690</b>
<b>Less</b>					
Greensville	0	295,000	0	0	0
Valley Park	0	725,000	0	0	0
Central Atrium Staircase Lights	0	0	70,000	0	0
Mount Hope	0	0	0	200,000	100,000
Mount Hope Feasibility Study	75,000	0	0	0	0
	<b>75,000</b>	<b>1,020,000</b>	<b>70,000</b>	<b>200,000</b>	<b>100,000</b>
<b>Ending Balance</b>	<b>1,018,624</b>	<b>117,642</b>	<b>186,728</b>	<b>128,898</b>	<b>183,588</b>



## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>642,308</b>	<b>436,836</b>	<b>523,796</b>	<b>706,787</b>	<b>934,447</b>
<b>Add</b>					
Interest Earned	10,563	10,821	13,991	18,660	24,310
Surplus	0	152,139	145,000	145,000	145,000
Budget Transfer	0	24,000	24,000	64,000	100,000
Account Surplus Transfer	173,050	0	0	0	0
Capital Closing	915	0	0	0	0
	<b>184,528</b>	<b>186,960</b>	<b>182,991</b>	<b>227,660</b>	<b>269,310</b>
<b>Less</b>					
Greenville Board April 2020	0	50,000	0	0	0
Valley PArk Board April 2020	0	50,000	0	0	0
Radio Frequency Identification Board Apr 2015	390,000	0	0	0	0
	<b>390,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>436,836</b>	<b>523,796</b>	<b>706,787</b>	<b>934,447</b>	<b>1,203,757</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	23,779	27,282	33,209	43,488	54,617
<b>Add</b>					
Interest Earned	605	649	279	1,129	1,385
Donations	2,898	5,278	10,000	10,000	10,000
	<b>3,503</b>	<b>5,927</b>	<b>10,279</b>	<b>11,129</b>	<b>11,385</b>
<b>Ending Balance</b>	<b>27,282</b>	<b>33,209</b>	<b>43,488</b>	<b>54,617</b>	<b>66,002</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 106110- Special Gift Fund

**Reserve Number:** 106110

**Date Established:** 2017

**Source of Funds:** Donations

**Purpose:** Branch Improvements

**Target Balance:**

**Comments:** This Reserve was previously classified as a Trust, but did not meet the definition of a Trust under PSAB definition. This Reserve was set up as a result of external audit recommendation.

**Sustainable:** One- Time

			Projected	Projected	Projected
			2021	2022	2023
			2019	2020	
<b>Beginning Balance</b>			<b>1,900,425</b>	<b>1,888,259</b>	<b>2,066,831</b>
<b>Add</b>					
Interest Earned			88,721	6,712	8,000
Investments			0	107,862	85,000
			<b>88,721</b>	<b>114,574</b>	<b>93,000</b>
<b>Less</b>					
HCF Administration Fees			25,887	27,002	25,000
Fundraising Strategy	Board Jan 2020		0	0	0
Dundas Renovations	Board Sept 2014		75,000	0	0
			<b>100,887</b>	<b>27,002</b>	<b>25,000</b>
<b>Ending Balance</b>			<b>1,888,259</b>	<b>1,975,831</b>	<b>2,134,831</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>42,095</b>	<b>43,706</b>	<b>46,082</b>	<b>46,982</b>	<b>47,982</b>
<b>Add</b>					
Interest Earned	2,367	3,170	1,700	1,800	1,900
	<b>2,367</b>	<b>3,170</b>	<b>1,700</b>	<b>1,800</b>	<b>1,900</b>
<b>Less</b>					
HCF Admin Fees	756	794	800	800	800
	<b>756</b>	<b>794</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Ending Balance</b>	<b>43,706</b>	<b>46,082</b>	<b>46,982</b>	<b>47,982</b>	<b>49,082</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>48,701</b>	<b>49,941</b>	<b>51,129</b>	<b>52,305</b>	<b>53,508</b>
<b>Add</b>					
Interest Earned	1,240	1,188	1,176	1,203	1,231
	<b>1,240</b>	<b>1,188</b>	<b>1,176</b>	<b>1,203</b>	<b>1,231</b>
<b>Ending Balance</b>	<b>49,941</b>	<b>51,129</b>	<b>52,305</b>	<b>53,508</b>	<b>54,739</b>



# Planning & Development

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***2020 Reserve Report With  
2021 - 2023 Projections***







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Planning &amp; Development Reserves</u></b>						
<b><u>Airport Reserves</u></b>						
108043- Airport Capital Reserve	588,447	933,447	716,202	720,568	725,034	Yes
112217- Airport Joint Marketing Reserve Fund	284,370	455,311	139,787	228,980	320,224	Yes
<b>Sub-total Airport Reserves</b>	<b>872,817</b>	<b>1,388,758</b>	<b>855,989</b>	<b>949,548</b>	<b>1,045,258</b>	
<b><u>Culture Reserve</u></b>						
104080- Reserve For Various Museums	359,194	370,784	379,312	398,151	422,481	Yes
108044- Public Art Reserve	1,379,905	1,600,777	1,254,236	682,252	142,630	Yes
108049- Downtown Public Art	52,581	51,216	1,819	1,860	1,903	Yes
<b>Sub-total Culture Reserve</b>	<b>1,791,680</b>	<b>2,022,777</b>	<b>1,635,367</b>	<b>1,082,263</b>	<b>567,014</b>	
<b><u>Development Related Reserves</u></b>						
100045- Services for New Subdivisions	3,880,690	3,960,516	4,051,608	4,144,795	4,240,125	Yes
108042- Red Hill Business Park Reserve	2,423,998	2,716,371	1,198,571	1,226,138	1,254,339	One-Time
110060- Shovel Ready Industrial Land Reserve	3,532,440	2,993,790	2,152,297	2,201,800	2,252,441	One-Time
110086- Development Fees Stabilization	9,728,525	11,772,915	12,043,692	12,320,697	12,604,073	Yes
117012- Developer Deposits - Roads (SC)	987,181	1,007,487	20,773	21,251	21,740	One- Time
<b>Sub-total Development Related Reserves</b>	<b>20,552,834</b>	<b>22,451,079</b>	<b>19,466,941</b>	<b>19,914,681</b>	<b>20,372,718</b>	
<b><u>Downtown/BIA's/Heritage Reserves</u></b>						
100005- Revolving Fund-Historic Properties	449,578	458,826	469,379	480,175	491,219	Yes
102047- Community Heritage Program Reserve	97,450	97,450	69,412	41,353	12,649	One-Time
102048- Main Street Program Reserve	1,280,607	1,306,948	477,233	242,490	0	Yes
102049- Hamilton Community Heritage Fund	100,884	100,512	48,928	46,732	44,487	Yes
108036- Downtown Hamilton Capital Program	1,419,168	1,718,159	1,403,651	1,334,785	1,264,336	Yes
112229- Commercial Property Improvement Grant (C.P.I.G.) Reserve	326,818	333,540	290,637	216,401	140,458	Yes
<b>Sub-total Downtown/BIA's/Heritage Reserves</b>	<b>3,674,505</b>	<b>4,015,435</b>	<b>2,759,240</b>	<b>2,361,936</b>	<b>1,953,149</b>	
<b><u>Economic Development</u></b>						
112221- Economic Development Investment Reserve	1,428,718	1,553,021	1,072,875	1,036,862	696,569	Yes
112231- Conventions/Sports Events Reserve	595,357	777,353	901,945	975,793	1,058,421	Yes
<b>Sub-total Economic Development</b>	<b>2,024,075</b>	<b>2,330,374</b>	<b>1,974,820</b>	<b>2,012,655</b>	<b>1,754,990</b>	
<b><u>Planning-Other Reserves</u></b>						
100035- Property Purchases	9,504,988	10,232,116	10,572,158	10,920,020	11,275,884	Yes
100051- OPA 28 Fee Reserve	-2,686,904	-2,177,498	-1,721,830	-1,255,682	-778,813	One- Time
108021- Parking Capital Reserve	7,423,710	7,961,299	7,879,405	8,395,250	8,948,248	Yes
115085- HMPS Cash in Lieu of Parking Reserve	656,497	670,001	685,411	701,175	717,302	Yes
<b>Sub-total Planning-Other Reserves</b>	<b>14,898,291</b>	<b>16,685,918</b>	<b>17,415,144</b>	<b>18,760,763</b>	<b>20,162,621</b>	
<b>Sub-total Planning &amp; Development Reserves</b>	<b>43,814,202</b>	<b>48,894,341</b>	<b>44,107,501</b>	<b>45,081,846</b>	<b>45,855,750</b>	
<b>GRAND TOTAL RESERVES</b>	<b>43,814,202</b>	<b>48,894,341</b>	<b>44,107,501</b>	<b>45,081,846</b>	<b>45,855,750</b>	

## City of Hamilton 2020 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

				Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		789,980	588,497	933,447	716,202	720,568
Add						
Interest Earned		24,333	19,169	18,755	16,336	16,436
Rental Revenue		416,338	457,751	371,970	300,000	300,000
		440,671	476,920	390,725	316,336	316,436
Less						
TradePort Agreement	PED190083	0	131,970	327,970	131,970	131,970
TradePort/Vantage Counter Proposal		0	0	100,000	0	0
Forecasted Project Funding		0	0	180,000	180,000	180,000
Zoning		235,404	0	0	0	0
GM1901	PED19135	406,800	0	0	0	0
		642,204	131,970	607,970	311,970	311,970
Ending Balance		588,447	933,447	716,202	720,568	725,034

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>380,664</b>	<b>284,370</b>	<b>455,311</b>	<b>139,787</b>	<b>228,980</b>
<b>Add</b>					
Interest Earned	12,531	8,357	6,766	4,193	6,244
Rental Revenue HIA	148,796	162,584	133,990	85,000	85,000
	<b>161,327</b>	<b>170,941</b>	<b>140,756</b>	<b>89,193</b>	<b>91,244</b>
<b>Less</b>					
Joint Marketing Initiatives	0	0	456,280	0	0
Joint Marketing Initiatives- 2018 PED18110	155,861	0	0	0	0
Joint Marketing Initiatives- 2019, 2020 PED18110	101,760	0	0	0	0
	<b>257,621</b>	<b>0</b>	<b>456,280</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>284,370</b>	<b>455,311</b>	<b>139,787</b>	<b>228,980</b>	<b>320,224</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>326,701</b>	<b>359,194</b>	<b>370,784</b>	<b>379,312</b>	<b>398,151</b>
<b>Add</b>					
Interest Earned	8,594	7,441	8,528	8,839	9,330
Museum Revenues/Donations	23,899	4,149	0	10,000	15,000
	<b>32,493</b>	<b>11,590</b>	<b>8,528</b>	<b>18,839</b>	<b>24,330</b>
<b>Ending Balance</b>	<b>359,194</b>	<b>370,784</b>	<b>379,312</b>	<b>398,151</b>	<b>422,481</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108044- Public Art Reserve

**Reserve Number:** 108044

**Date Established:** April 24, 2006 ECS07008

**Source of Funds:** Budgeted annual contribution from the Operating Budget.  
Initial investment came from existing downtown projects.

**Purpose:** Budgeted contribution is allocated annually to capital projects for public art expenditures.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,177,480	1,379,905	1,600,777	1,254,236	682,252
Add						
Interest Earned		31,425	30,989	32,459	22,016	9,378
From Operating	GIC-16-003	171,000	171,000	171,000	171,000	171,000
Project Closings		0	18,883	0	0	0
		202,425	220,872	203,459	193,016	180,378
Less						
Hamilton the Elec City, Ancaster, William Connell, Dundas Library, Pipline Trail		0	0	550,000	0	0
Andrew Warburn, Vincent Massey Park		0	0	0	125,000	0
Desjardin Canal Bridge		0	0	0	100,000	60,000
Kenilworth Avenue N. Pipeline Trail		0	0	0	100,000	0
King St. Parkette at Queenston Road		0	0	0	200,000	0
West Hamilton		0	0	0	90,000	0
William Connell Park		0	0	0	150,000	0
Binbrook, Ham Public Library		0	0	0	0	85,000
Hamilton Public Library-Dundas Branch		0	0	0	0	75,000
Johnson Tew Park Arboretum		0	0	0	0	250,000
Sam Lawrence Park		0	0	0	0	125,000
Vincent Massey Park		0	0	0	0	125,000
		0	0	550,000	765,000	720,000
Ending Balance		1,379,905	1,600,777	1,254,236	682,252	142,630

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	56,576	52,581	51,216	1,819	1,860
<b>Add</b>					
Interest Earned	-12,692	-1,365	603	41	43
From Development Charges-Deferral Agreements	8,697	0	0	0	0
	<b>-3,995</b>	<b>-1,365</b>	<b>603</b>	<b>41</b>	<b>43</b>
<b>Less</b>					
Summers Lane	0	0	50,000	0	0
	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>52,581</b>	<b>51,216</b>	<b>1,819</b>	<b>1,860</b>	<b>1,903</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 100045- Services for New Subdivisions

**Reserve Number:** 100045

**Date Established:** 1964

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

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>3,784,357</b>	<b>3,880,690</b>	<b>3,960,516</b>	<b>4,051,608</b>	<b>4,144,795</b>
<b>Add</b>					
Interest Earned	96,333	79,826	91,092	93,187	95,330
	<b>96,333</b>	<b>79,826</b>	<b>91,092</b>	<b>93,187</b>	<b>95,330</b>
<b>Ending Balance</b>	<b>3,880,690</b>	<b>3,960,516</b>	<b>4,051,608</b>	<b>4,144,795</b>	<b>4,240,125</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>6,827,671</b>	<b>2,423,998</b>	<b>2,716,371</b>	<b>1,198,571</b>	<b>1,226,138</b>
<b>Add</b>					
Interest Earned	89,789	47,534	44,510	27,567	28,201
Capital Closing	0	414,599	0	0	0
	<b>89,789</b>	<b>462,133</b>	<b>44,510</b>	<b>27,567</b>	<b>28,201</b>
<b>Less</b>					
68 Trinity Churd Rd	0	169,760	0	0	0
Future Funding of Upper RHVP, Rymal, Dickenson, Dartnall	0	0	1,562,310	0	0
PED18176(a)	2,738,750	0	0	0	0
PED19093	1,330,781	0	0	0	0
PED19098	407,551	0	0	0	0
RE1800 3561850124	16,380	0	0	0	0
	<b>4,493,462</b>	<b>169,760</b>	<b>1,562,310</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>2,423,998</b>	<b>2,716,371</b>	<b>1,198,571</b>	<b>1,226,138</b>	<b>1,254,339</b>



City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected		
			<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance			4,326,134	3,532,440	2,993,790	2,152,297	2,201,800
Add							
Interest Earned			106,306	61,350	58,507	49,503	50,641
			106,306	61,350	58,507	49,503	50,641
Less							
Fund Shovel Ready Projects	FCS16089		900,000	600,000	900,000	0	0
			900,000	600,000	900,000	0	0
Ending Balance			3,532,440	2,993,790	2,152,297	2,201,800	2,252,441

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>8,333,308</b>	<b>9,728,525</b>	<b>11,772,915</b>	<b>12,043,692</b>	<b>12,320,697</b>
<b>Add</b>					
Interest Earned	210,391	200,180	270,777	277,005	283,376
Operating Surplus	1,337,695	1,843,955	0	0	0
Project Closing Variance	0	18,062	0	0	0
	<b>1,548,086</b>	<b>2,062,197</b>	<b>270,777</b>	<b>277,005</b>	<b>283,376</b>
<b>Less</b>					
Fund LPAT Outside Consultants	152,869	0	0	0	0
Implementing Virtual Planning Committee Meetings	0	17,807	0	0	0
	<b>152,869</b>	<b>17,807</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>9,728,525</b>	<b>11,772,915</b>	<b>12,043,692</b>	<b>12,320,697</b>	<b>12,604,073</b>

City of Hamilton  
2020 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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	962,675	987,181	1,007,487	20,773	21,251
<b>Add</b>					
Interest Earned	24,506	20,306	11,690	478	489
	<b>24,506</b>	<b>20,306</b>	<b>11,690</b>	<b>478</b>	<b>489</b>
<b>Less</b>					
Arvin Avenue	0	0	998,404	0	0
	<b>0</b>	<b>0</b>	<b>998,404</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>987,181</b>	<b>1,007,487</b>	<b>20,773</b>	<b>21,251</b>	<b>21,740</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 100005- Revolving Fund-Historic Properties

**Reserve Number:** 100005

**Date Established:** December 1980

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

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

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

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>438,418</b>	<b>449,578</b>	<b>458,826</b>	<b>469,379</b>	<b>480,175</b>
<b>Add</b>					
Interest Earned	11,160	9,248	10,553	10,796	11,044
	<b>11,160</b>	<b>9,248</b>	<b>10,553</b>	<b>10,796</b>	<b>11,044</b>
<b>Ending Balance</b>	<b>449,578</b>	<b>458,826</b>	<b>469,379</b>	<b>480,175</b>	<b>491,219</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 102047- Community Heritage Program Reserve

**Reserve Number:** 102047

**Date Established:** 2001

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

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

**Target Balance:** N/A - One-Time Funding

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

**Sustainable:** One-Time

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>129,565</b>	<b>97,450</b>	<b>97,450</b>	<b>69,412</b>	<b>41,353</b>
<b>Add</b>					
Interest Earned	2,885	0	1,962	1,941	1,296
	<b>2,885</b>	<b>0</b>	<b>1,962</b>	<b>1,941</b>	<b>1,296</b>
<b>Less</b>					
Fund Approved grants	35,000	0	30,000	30,000	30,000
	<b>35,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Ending Balance</b>	<b>97,450</b>	<b>97,450</b>	<b>69,412</b>	<b>41,353</b>	<b>12,649</b>

PED05174

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 102048- Main Street Program Reserve

**Reserve Number:** 102048

**Date Established:** 2001 renamed in 2006

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

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

**Target Balance:** To Be Reviewed

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

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>1,248,817</b>	<b>1,280,607</b>	<b>1,306,948</b>	<b>477,233</b>	<b>242,490</b>
<b>Add</b>					
Interest Earned	31,790	26,341	20,285	8,183	2,757
	<b>31,790</b>	<b>26,341</b>	<b>20,285</b>	<b>8,183</b>	<b>2,757</b>
<b>Less</b>					
Improvement Grants	0	0	850,000	242,926	245,247
	<b>0</b>	<b>0</b>	<b>850,000</b>	<b>242,926</b>	<b>245,247</b>
<b>Ending Balance</b>	<b>1,280,607</b>	<b>1,306,948</b>	<b>477,233</b>	<b>242,490</b>	<b>0</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>	<b>102,467</b>	<b>100,884</b>	<b>100,512</b>	<b>48,928</b>	<b>46,732</b>
<b>Add</b>					
Interest Earned	2,559	2,052	1,699	1,087	1,038
	<b>2,559</b>	<b>2,052</b>	<b>1,699</b>	<b>1,087</b>	<b>1,038</b>
<b>Less</b>					
Interest Cost (Opportunity Cost)	4,142	2,424	3,283	3,283	3,283
Transfer to Hamilton Heritage Property Grant Program Capital Account	0	0	50,000	0	0
	<b>4,142</b>	<b>2,424</b>	<b>53,283</b>	<b>3,283</b>	<b>3,283</b>
<b>Ending Balance</b>	<b>100,884</b>	<b>100,512</b>	<b>48,928</b>	<b>46,732</b>	<b>44,487</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108036- Downtown Hamilton Capital Program

**Reserve Number:** 108036

**Date Established:** Sept 25, 2002

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

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

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>1,169,400</b>	<b>1,419,168</b>	<b>1,718,159</b>	<b>1,403,651</b>	<b>1,334,785</b>
<b>Add</b>					
Interest Earned	29,768	29,193	35,492	31,134	29,551
Contribution from Current to Reserve	220,000	270,860	0	0	0
	<b>249,768</b>	<b>300,053</b>	<b>35,492</b>	<b>31,134</b>	<b>29,551</b>
<b>Less</b>					
Interest Cost Subsidy	0	0	100,000	100,000	100,000
Transfer to Hamilton Heritage Property Grant Program PED18162 Capital Account	0	0	250,000	0	0
BIA Contribution Grant Program Funds PED20161	0	1,062	0	0	0
	<b>0</b>	<b>1,062</b>	<b>350,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Balance</b>	<b>1,419,168</b>	<b>1,718,159</b>	<b>1,403,651</b>	<b>1,334,785</b>	<b>1,264,336</b>



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	318,705	326,818	333,540	290,637	216,401
<b>Add</b>					
Interest Earned	8,113	6,722	7,097	5,764	4,057
	<b>8,113</b>	<b>6,722</b>	<b>7,097</b>	<b>5,764</b>	<b>4,057</b>
<b>Less</b>					
Grant Payments	0	0	50,000	80,000	80,000
	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Ending Balance</b>	<b>326,818</b>	<b>333,540</b>	<b>290,637</b>	<b>216,401</b>	<b>140,458</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>1,443,270</b>	<b>1,428,718</b>	<b>1,553,021</b>	<b>1,072,875</b>	<b>1,036,862</b>
<b>Add</b>					
Interest Earned	36,569	29,378	29,854	23,987	19,707
Program Surplus	12,269	248,826	0	0	0
	<b>48,838</b>	<b>278,204</b>	<b>29,854</b>	<b>23,987</b>	<b>19,707</b>
<b>Less</b>					
Capital Projects	0	153,901	510,000	60,000	360,000
Innovation Factory Funding	50,000	0	0	0	0
HMST Tesla	13,390	0	0	0	0
	<b>63,390</b>	<b>153,901</b>	<b>510,000</b>	<b>60,000</b>	<b>360,000</b>
<b>Ending Balance</b>	<b>1,428,718</b>	<b>1,553,021</b>	<b>1,072,875</b>	<b>1,036,862</b>	<b>696,569</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	0	595,357	777,353	901,945	975,793
<b>Add</b>					
	442,948	0	0	0	0
Interest Earned	11,276	12,246	19,092	21,348	23,128
Operating Surplus	141,133	169,750	138,000	138,500	84,500
	<b>595,357</b>	<b>181,996</b>	<b>157,092</b>	<b>159,848</b>	<b>107,628</b>
<b>Less</b>					
Confirmed Various Bids	0	0	32,500	86,000	25,000
	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>86,000</b>	<b>25,000</b>
<b>Ending Balance</b>	<b>595,357</b>	<b>777,353</b>	<b>901,945</b>	<b>975,793</b>	<b>1,058,421</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	100035- Property Purchases
<b>Reserve Number:</b>	100035
<b>Date Established:</b>	1961
<b>Source of Funds:</b>	Net proceeds (after Real Estate recovery fees) from sale or lease of lands and buildings vested in the City of Hamilton. Year-end operating budget surplus, subject to final approval of the City Administration's report by Council.
<b>Purpose:</b>	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.
<b>Target Balance:</b>	100% of Annual Real Estate Operating Budget Costs (\$2.5M for 2020) plus \$2M for a total of \$4.5M
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		8,715,160	9,504,988	10,232,116	10,572,158	10,920,020
Add						
Interest Earned		200,202	195,552	236,529	244,349	252,351
Repay Purchase - 205 Berko Avenue, 1139 Greenhill Avenue		237,345	237,345	0	0	0
Project Closing Variance	FCS18065	1,342,784	0	0	0	0
Repay Purchase 605 Hwy. 8		247,353	247,353	0	0	0
Repay Purchase Ancaster Memorial School		103,513	103,513	103,513	103,513	103,513
		2,131,197	783,763	340,042	347,862	355,864
Less						
Project Closing Variance		0	56,635	0	0	0
Lister Annex Purchase	PW17042	1,250,000	0	0	0	0
286 Victoria Avenue North		91,369	0	0	0	0
		1,341,369	56,635	0	0	0
Ending Balance		9,504,988	10,232,116	10,572,158	10,920,020	11,275,884

## City of Hamilton 2020 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 Foretasted Accounting Review in September 2018. The Reserve is in a deficit as a result of funding the Harry Howell Arena. Foretasted future collections show the Reserve balance to reach 0 in 2024.

**Sustainable:** One- Time

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>-2,734,445</b>	<b>-2,686,904</b>	<b>-2,177,498</b>	<b>-1,721,830</b>	<b>-1,255,682</b>
<b>Add</b>					
Interest Earned	-68,219	-55,269	-44,332	-33,852	-23,131
OPA 28 Fee Collections	115,760	564,675	500,000	500,000	500,000
	<b>47,541</b>	<b>509,406</b>	<b>455,668</b>	<b>466,148</b>	<b>476,869</b>
<b>Ending Balance</b>	<b>-2,686,904</b>	<b>-2,177,498</b>	<b>-1,721,830</b>	<b>-1,255,682</b>	<b>-778,813</b>

## City of Hamilton 2020 Reserve Report

<b>Reserve Name:</b>	108021- Parking Capital Reserve
<b>Reserve Number:</b>	108021
<b>Date Established:</b>	Prior to 1964
<b>Source of Funds:</b>	Contributions from Operating Fund via surplus revenues from plate denials.
<b>Purpose:</b>	To provide sustainable funds for the Hamilton Municipal Parking System Capital Program.
<b>Target Balance:</b>	To Be Reviewed
<b>Comments:</b>	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.
<b>Sustainable:</b>	Yes

		<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>		<b>5,648,095</b>	<b>7,423,710</b>	<b>7,961,299</b>	<b>7,879,405</b>	<b>8,395,250</b>
<b>Add</b>						
Interest Earned		167,504	156,774	180,097	185,030	197,183
Provision for Capital Replacement	FCS12072	665,000	690,000	715,000	740,000	765,000
Close Capital Projects		0	0	84,194	0	0
Sale of Parking Lots		2,211,738	0	0	0	0
Off Street Parking Revenue Increase	PED16065	227,171	190,815	190,815	190,815	190,815
Plate Denial Revenues	PED06391	416,862	0	0	0	0
		<b>3,688,275</b>	<b>1,037,589</b>	<b>1,170,106</b>	<b>1,115,845</b>	<b>1,152,998</b>
<b>Less</b>						
Council Approved Capital		0	500,000	1,252,000	600,000	600,000
Parking Payment Equipment	2018 Capital	467,000	0	0	0	0
Elevator Replacement-York Parkade	2018 Capital	47,850	0	0	0	0
Monetary Penalty - New Process	2014 Capital	87,372	0	0	0	0
Parking Master Plan Consultant	2019 Capital	65,000	0	0	0	0
Pay-on-Foot System Replacement	2019 Capital	550,000	0	0	0	0
Parking Control Squad Room	2019 Capital	30,000	0	0	0	0
Online Parking Permitting Module	2019 Capital	100,000	0	0	0	0
Parking Lots - Surface Repairs	2019 Capital	161,616	0	0	0	0
Waterproofing Membrane Replacement	2019 Capital	50,000	0	0	0	0
Communications & Security Syst		74,986	0	0	0	0
Repairs-York Boulevard Parkade		278,836	0	0	0	0
		<b>1,912,660</b>	<b>500,000</b>	<b>1,252,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Ending Balance</b>		<b>7,423,710</b>	<b>7,961,299</b>	<b>7,879,405</b>	<b>8,395,250</b>	<b>8,948,248</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>640,200</b>	<b>656,497</b>	<b>670,001</b>	<b>685,411</b>	<b>701,175</b>
<b>Add</b>					
Interest Earned	16,297	13,504	15,410	15,764	16,127
	<b>16,297</b>	<b>13,504</b>	<b>15,410</b>	<b>15,764</b>	<b>16,127</b>
<b>Ending Balance</b>	<b>656,497</b>	<b>670,001</b>	<b>685,411</b>	<b>701,175</b>	<b>717,302</b>





# HAMILTON ENTERTAINMENT FACILITIES (H.E.F.)

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*2020 Reserve Report With  
2021 - 2023 Projections*





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>H.E.F. Reserves</u></b>						
100025- H.E.F. - Capital Projects	1,001,433	136,591	0	0	0	Close
102025- First Ontario Concert Hall Reserve	503,866	614,231	628,358	642,810	657,595	Yes
<b>Sub-total H.E.F. Reserves</b>	<b>1,505,299</b>	<b>750,822</b>	<b>628,358</b>	<b>642,810</b>	<b>657,595</b>	
 <b>GRAND TOTAL RESERVES</b>	 <b>1,505,299</b>	 <b>750,822</b>	 <b>628,358</b>	 <b>642,810</b>	 <b>657,595</b>	

City of Hamilton  
2020 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:** Close

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		494,256	1,001,433	136,591	0	0
Add						
Interest Earned		16,507	16,084	0	0	0
Capital Improvements Fund (CIF)		226,345	73,073	226,345	0	0
2018 HEF Budget Surplus from Tax Stabilization	FCS18067(b)	464,325	0	0	0	0
		707,177	89,157	226,345	0	0
Less						
Operating Surplus		0	203,999	0	0	0
Sports, Entertainment and Convention Review	PED18168(a)	200,000	750,000	362,936	0	0
		200,000	953,999	362,936	0	0
Ending Balance		1,001,433	136,591	0	0	0

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 102025- First Ontario Concert Hall Reserve

**Reserve Number:** 102025

**Date Established:** 1998

**Source of Funds:** Donations from the Ron Joyce Foundation and First Ontario Partnership.

**Purpose:** Major maintenance of and/or major improvements to the First Ontario Concert Hall at Hamilton Place.

**Target Balance:** To Be Reviewed

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>393,220</b>	<b>503,866</b>	<b>614,231</b>	<b>628,358</b>	<b>642,810</b>
<b>Add</b>					
Interest Earned	10,646	10,365	14,127	14,452	14,785
First Ontario Sponsorship	100,000	100,000	0	0	0
	<b>110,646</b>	<b>110,365</b>	<b>14,127</b>	<b>14,452</b>	<b>14,785</b>
<b>Ending Balance</b>	<b>503,866</b>	<b>614,231</b>	<b>628,358</b>	<b>642,810</b>	<b>657,595</b>



# Police

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***2020 Reserve Report With  
2021 - 2023 Projections***







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Police Reserves</u></b>						
104055- Tax Stabilization-Police	1,801,517	2,976,064	1,194,145	1,221,610	1,249,707	Yes
110065- Police Capital Expenditures	1,183,569	1,332,398	1,660,392	1,698,581	1,737,648	Yes
112029- Provision for Vacation Liability	1,577,086	1,609,527	1,646,546	1,684,417	1,723,159	Yes
112225- Police Rewards	205,415	179,229	193,351	197,798	202,347	Yes
<b>Sub-total Police Reserves</b>	<b>4,767,587</b>	<b>6,097,218</b>	<b>4,694,434</b>	<b>4,802,406</b>	<b>4,912,861</b>	
 <b>GRAND TOTAL RESERVES</b>	 <b>4,767,587</b>	 <b>6,097,218</b>	 <b>4,694,434</b>	 <b>4,802,406</b>	 <b>4,912,861</b>	



## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,405,921	1,801,516	2,976,064	1,194,145	1,221,610
Add						
Interest Earned		25,890	31,694	47,412	27,465	28,097
Operating Surplus		1,425,221	2,128,405	0	0	0
From Rewards Reserve (Inactive Rewards)	PSB 20-004a	0	30,000	0	0	0
		1,451,111	2,190,099	47,412	27,465	28,097
Less						
Independent Review- PRIDE	PSB 20-049	0	445,850	0	0	0
Moving Costs- ISD Building	PSB 20-049	0	140,820	0	0	0
Police - Vehicle Reserve		350,000	0	0	0	0
Police - Vehicle Reserve	various	0	274,432	0	0	0
Various investments		0	154,449	1,175,941	0	0
2021 Operating Budget	PSB 21-063	0	0	158,000	0	0
Sick Leave Reserve	PSB 21-063	0	0	495,390	0	0
Police - Capital Expenses Reserve	PSB 19-072	635,815	0	0	0	0
HPS Recruiting & Branding	PSB 19-072	64,000	0	0	0	0
Embossing Machine	PSB 19-072	5,700	0	0	0	0
		1,055,515	1,015,551	1,829,331	0	0
Ending Balance		1,801,517	2,976,064	1,194,145	1,221,610	1,249,707

City of Hamilton  
2020 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
			2021	2022	2023
			2019	2020	
<b>Beginning Balance</b>			<b>489,387</b>	<b>1,183,569</b>	<b>1,332,398</b>
<b>Add</b>					
Interest Earned			19,367	25,786	28,920
Project Closing	Closing Report		39,000	59,961	0
From Police - Tax Stabilization Reserve			635,815	295,269	449,074
			<b>694,182</b>	<b>381,016</b>	<b>477,994</b>
<b>Less</b>					
Police Capital Expenditures			0	232,187	150,000
			<b>0</b>	<b>232,187</b>	<b>150,000</b>
<b>Ending Balance</b>			<b>1,183,569</b>	<b>1,332,398</b>	<b>1,660,392</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	1,537,937	1,577,086	1,609,527	1,646,546	1,684,417
<b>Add</b>					
Interest Earned	39,149	32,441	37,019	37,871	38,742
	<b>39,149</b>	<b>32,441</b>	<b>37,019</b>	<b>37,871</b>	<b>38,742</b>
<b>Ending Balance</b>	<b>1,577,086</b>	<b>1,609,527</b>	<b>1,646,546</b>	<b>1,684,417</b>	<b>1,723,159</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		200,316	205,415	179,229	193,351	197,798
Add						
Interest Earned		5,099	3,814	4,122	4,447	4,549
Rewards Information	PSB 21-010	0	0	10,000	0	0
		5,099	3,814	14,122	4,447	4,549
Less						
Inactive Rewards	PSB 20-004a	0	30,000	0	0	0
		0	30,000	0	0	0
Ending Balance		205,415	179,229	193,351	197,798	202,347

# HAMILTON FARMERS MARKET

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*2020 Reserve Report*  
*With 2021 - 2023*  
*Projections*







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Farmers Market</u></b>						
104006- Hamilton Farmers Market Reserve	120,717	71,918	109,409	100,592	106,745	Yes
<b>Sub-total Farmers Market</b>	<b>120,717</b>	<b>71,918</b>	<b>109,409</b>	<b>100,592</b>	<b>106,745</b>	
<b>GRAND TOTAL RESERVES</b>	<b>120,717</b>	<b>71,918</b>	<b>109,409</b>	<b>100,592</b>	<b>106,745</b>	



City of Hamilton  
2020 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

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		75,687	120,717	71,918	109,409	100,592
Add						
Interest Earned		2,513	1,749	2,460	3,183	3,153
Transfer to reserve		3,000	3,000	35,031	3,000	3,000
2018 Budget Surplus from Tax Stabilization	FCS18067(b)	39,517	0	0	0	0
		45,030	4,749	37,491	6,183	6,153
Less						
Hydro Callibration		0	0	0	15,000	0
Budget Deficit		0	53,548	0	0	0
		0	53,548	0	15,000	0
Ending Balance		120,717	71,918	109,409	100,592	106,745



# Public Works

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*2020 Reserve Report With  
2021 - 2023 Projections*





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Reserve</u> <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>Public Works Reserves</u></b>						
<b><u>Cemeteries' Reserves</u></b>						
104105- Cemetery Niche Reserve	157,783	119,360	117,160	91,587	97,093	Yes
<b>Sub-total Cemeteries' Reserves</b>	<b>157,783</b>	<b>119,360</b>	<b>117,160</b>	<b>91,587</b>	<b>97,093</b>	
<b><u>Facilities</u></b>						
108012- Tim Hortons Field Capital Reserve	53,347	59,030	83,146	107,817	133,056	Yes
108039- General Facility Capital Reserve	117,307	127,985	130,928	133,939	137,020	Yes
108046- RCMP Lease-Capital Replacement	1,206,986	1,314,655	1,351,613	1,439,647	1,529,705	Yes
108048- YMCA & Turner Library Capital Renewal Reserve	501,516	549,198	636,900	707,583	779,893	Yes
112209- 47 Guise St Reserve	183,509	196,816	210,952	225,413	240,207	Yes
<b>Sub-total Facilities</b>	<b>2,062,664</b>	<b>2,247,684</b>	<b>2,413,539</b>	<b>2,614,399</b>	<b>2,819,881</b>	
<b><u>Greenspace/Parks Reserves</u></b>						
108037- Hamilton Beach Park Reserve	55,993	51,833	53,025	54,245	55,493	Yes
112201- General Park, Marina and Waterfront Reserve	899,111	132,444	211,838	217,196	258,079	Yes
112202- Leash Free Park Reserve	134,949	92,000	52,673	42,788	32,675	Yes
112224- Waterpark Operations Reserve	1,771,860	1,383,688	1,263,788	1,115,843	964,494	Yes
<b>Sub-total Greenspace/Parks Reserves</b>	<b>2,861,913</b>	<b>1,659,965</b>	<b>1,581,324</b>	<b>1,430,072</b>	<b>1,310,741</b>	
<b><u>Public Works-Other Reserves</u></b>						
108041- Roads, Bridges & Traffic Capital Reserve	2,043,451	2,085,485	0	0	0	Close
112203- Red Light Camera Project	6,539,993	5,715,534	5,584,231	4,776,943	3,971,657	No
112205- Winter Control	3,397,334	3,467,217	3,546,963	3,628,543	3,711,999	No
112272- Energy Conservation Initiative Reserve	5,339,681	4,896,736	4,505,348	4,273,066	4,033,279	Yes
<b>Sub-total Public Works-Other Reserves</b>	<b>17,320,459</b>	<b>16,164,972</b>	<b>13,636,542</b>	<b>12,678,552</b>	<b>11,716,935</b>	
<b><u>Transit Reserves</u></b>						
108019- Transit Shelter Capital Reserve	181,041	184,765	188,534	192,380	196,304	One-Time
108025- Transit Capital Reserve	270,210	344,656	457,966	570,716	686,042	Yes
108045- Federal Public Transit Funds	62,653	63,942	15,974	16,339	16,712	One-Time
108047- Rapid Transit Capital Reserve	2,961,358	3,022,273	0	0	0	One-Time
<b>Sub-total Transit Reserves</b>	<b>3,475,262</b>	<b>3,615,636</b>	<b>662,474</b>	<b>779,435</b>	<b>899,058</b>	
<b><u>Waste Management Reserves</u></b>						
110062- Closed Landfill Reserve	1,189,207	1,249,259	1,301,985	1,357,650	1,416,628	Yes
112270- Waste Management Recycling	3,027,803	3,077,547	1,707,446	1,425,592	1,130,832	No
112271- WM Facilities-Replace/Upgrade Reserve	3,357,322	2,744,404	2,807,525	2,872,098	2,938,156	Yes
<b>Sub-total Waste Management Reserves</b>	<b>7,574,332</b>	<b>7,071,210</b>	<b>5,816,956</b>	<b>5,655,340</b>	<b>5,485,616</b>	
<b>Sub-total Public Works Reserves</b>	<b>33,452,413</b>	<b>30,878,827</b>	<b>24,227,995</b>	<b>23,249,385</b>	<b>22,329,324</b>	
<b>GRAND TOTAL RESERVES</b>	<b>33,452,413</b>	<b>30,878,827</b>	<b>24,227,995</b>	<b>23,249,385</b>	<b>22,329,324</b>	

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>
<b>Beginning Balance</b>	<b>149,632</b>	<b>157,783</b>	<b>119,360</b>	<b>117,160</b>	<b>91,587</b>
<b>Add</b>					
Interest Earned	4,297	1,591	2,689	2,374	2,145
Sale of Niches	74,274	79,986	67,064	72,053	73,361
Project Closings	-420	0	0	0	0
	<b>78,151</b>	<b>81,577</b>	<b>69,753</b>	<b>74,427</b>	<b>75,506</b>
<b>Less</b>					
Construction of Columbarium's	70,000	120,000	70,000	100,000	70,000
Capital Closures	0	0	1,953	0	0
	<b>70,000</b>	<b>120,000</b>	<b>71,953</b>	<b>100,000</b>	<b>70,000</b>
<b>Ending Balance</b>	<b>157,783</b>	<b>119,360</b>	<b>117,160</b>	<b>91,587</b>	<b>97,093</b>



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>
			<u>2022</u>	<u>2023</u>	
<b>Beginning Balance</b>			<b>29,872</b>	<b>53,347</b>	<b>59,030</b>
<b>Add</b>					
Interest Earned			975	1,183	1,616
Concession Reserve (Forge FC Agreement)	FCS18080		22,500	4,500	22,500
			<b>23,475</b>	<b>5,683</b>	<b>24,116</b>
<b>Ending Balance</b>			<b>53,347</b>	<b>59,030</b>	<b>83,146</b>
					<b>107,817</b>
					<b>133,056</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>114,395</b>	<b>117,307</b>	<b>127,985</b>	<b>130,928</b>	<b>133,939</b>
<b>Add</b>					
Interest Earned	2,912	10,678	2,943	3,011	3,081
	<b>2,912</b>	<b>10,678</b>	<b>2,943</b>	<b>3,011</b>	<b>3,081</b>
<b>Ending Balance</b>	<b>117,307</b>	<b>127,985</b>	<b>130,928</b>	<b>133,939</b>	<b>137,020</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108046- RCMP Lease-Capital Replacement

**Reserve Number:** 108046

**Date Established:** Sept 26, 2007 FCS07079

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

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

**Target Balance:** N/A - One-Time Funding

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		1,123,001	1,206,986	1,314,655	1,351,613	1,439,647
Add						
Interest Earned		27,685	23,354	30,313	31,735	33,759
Provision for Capital Replacement	Operating Budget	266,300	266,299	266,299	266,299	266,299
Transfer to Reserve		0	49,564	-49,654	0	0
		293,985	339,217	246,958	298,034	300,058
Less						
Capital Replacement		210,000	231,548	210,000	210,000	210,000
		210,000	231,548	210,000	210,000	210,000
Ending Balance		1,206,986	1,314,655	1,351,613	1,439,647	1,529,705

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108048- YMCA & Turner Library Capital Renewal Reserve

**Reserve Number:** 108048

**Date Established:** 2009 Sch. A Turner Park Community Centre Agreement

**Source of Funds:** Annual contribution from YMCA and Library based on Rentable Area (cents/ft2)

**Purpose:** Capital replacement and improvements for common areas such as roof.

**Target Balance:** N/A Revenues from external Sources

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		433,783	501,516	549,198	636,900	707,583
Add						
Interest Earned		12,335	11,102	13,485	15,285	16,912
Provision For Replacement	Operating Budget	55,398	36,580	74,217	55,398	55,398
		67,733	47,682	87,702	70,683	72,310
Ending Balance		501,516	549,198	636,900	707,583	779,893

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112209- 47 Guise St Reserve

**Reserve Number:** 112209

**Date Established:** Dec 15, 2004 PW04134/PD04322

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

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

**Target Balance:** \$250K

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
			<u>2021</u>	<u>2022</u>	<u>2023</u>
			<u>2019</u>	<u>2020</u>	
<b>Beginning Balance</b>			<b>169,689</b>	<b>183,509</b>	<b>225,413</b>
<b>Add</b>					
Interest Earned			4,320	3,807	5,294
Provision for Capital Replacement	Operating Budget		9,500	9,500	9,500
			<b>13,820</b>	<b>13,307</b>	<b>14,794</b>
<b>Ending Balance</b>			<b>183,509</b>	<b>196,816</b>	<b>240,207</b>

City of Hamilton  
2020 Reserve Report

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

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>208,432</b>	<b>55,993</b>	<b>51,833</b>	<b>53,025</b>	<b>54,245</b>
<b>Add</b>					
Interest Earned	4,924	4,736	1,192	1,220	1,248
Beach Property Sales (Net)	0	7,998	0	0	0
	<b>4,924</b>	<b>12,734</b>	<b>1,192</b>	<b>1,220</b>	<b>1,248</b>
<b>Less</b>					
Student Ambassador Program	0	16,894	0	0	0
2 Electric Charging Stations	30,000	0	0	0	0
Fund deficit in Beach Properties - Sales & Maintenance Capital 3561250201	127,363	0	0	0	0
	<b>157,363</b>	<b>16,894</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>55,993</b>	<b>51,833</b>	<b>53,025</b>	<b>54,245</b>	<b>55,493</b>

Motion 7.2  
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City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>828,158</b>	<b>899,111</b>	<b>132,444</b>	<b>211,838</b>	<b>217,196</b>
<b>Add</b>					
Interest Earned	23,338	2,725	3,914	4,878	5,403
Provision For Future Replacement	0	0	65,480	65,480	65,480
Marina Rental Revenue	217,455	58,684	110,000	110,000	110,000
Other Revenues	55,160	21,924	0	0	0
Donations	0	0	0	0	60,000
	<b>295,953</b>	<b>83,333</b>	<b>179,394</b>	<b>180,358</b>	<b>240,883</b>
<b>Less</b>					
Park Improvements	225,000	850,000	100,000	175,000	200,000
	<b>225,000</b>	<b>850,000</b>	<b>100,000</b>	<b>175,000</b>	<b>200,000</b>
<b>Ending Balance</b>	<b>899,111</b>	<b>132,444</b>	<b>211,838</b>	<b>217,196</b>	<b>258,079</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	169,683	134,949	92,000	52,673	42,788
<b>Add</b>					
Interest Earned	4,649	1,601	1,644	1,086	858
License Fees and Donations	40,617	35,450	39,029	39,029	39,029
	<b>45,266</b>	<b>37,051</b>	<b>40,673</b>	<b>40,115</b>	<b>39,887</b>
<b>Less</b>					
Leashfree Park Program	80,000	80,000	80,000	50,000	50,000
	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Ending Balance</b>	<b>134,949</b>	<b>92,000</b>	<b>52,673</b>	<b>42,788</b>	<b>32,675</b>



City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>1,464,294</b>	<b>1,771,860</b>	<b>1,383,688</b>	<b>1,263,788</b>	<b>1,115,843</b>
<b>Add</b>					
Interest Earned	37,847	36,781	30,100	27,055	23,651
Operating Surplus	444,719	280,047	0	0	0
	<b>482,566</b>	<b>316,828</b>	<b>30,100</b>	<b>27,055</b>	<b>23,651</b>
<b>Less</b>					
Minor Capital Rehab/Maintenance	175,000	175,000	150,000	175,000	175,000
Waterpark Upgrades	0	530,000	0	0	0
	<b>175,000</b>	<b>705,000</b>	<b>150,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Ending Balance</b>	<b>1,771,860</b>	<b>1,383,688</b>	<b>1,263,788</b>	<b>1,115,843</b>	<b>964,494</b>

City of Hamilton  
2020 Reserve Report

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

**Reserve Number:** 108041

**Date Established:** May 24, 2006 FCS06042

**Source of Funds:** Provincial Contribution

**Purpose:** Improving Roads and Bridges

**Target Balance:** One-Time Funding

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

**Sustainable:** Close

			Projected	Projected	Projected		
			<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance			1,800,179	2,043,451	2,085,485	0	0
Add							
Interest Earned			47,918	42,034	0	0	0
Capital Closing	Closing Report		195,354	0	0	0	0
			243,272	42,034	0	0	0
Less							
2021 Capital Budget			0	0	2,085,485	0	0
			0	0	2,085,485	0	0
Ending Balance			2,043,451	2,085,485	0	0	0

## City of Hamilton 2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	<b>6,083,035</b>	<b>6,539,993</b>	<b>5,715,534</b>	<b>5,584,231</b>	<b>4,776,943</b>
<b>Add</b>					
Interest Earned	175,528	107,068	128,470	117,799	99,465
Red Light Camera Revenues	5,108,359	3,711,296	4,666,567	4,802,223	4,927,280
ASE Revenues	0	726,219	0	0	0
	<b>5,283,887</b>	<b>4,544,583</b>	<b>4,795,037</b>	<b>4,920,022</b>	<b>5,026,745</b>
<b>Less</b>					
Annual Plastic Marking Rehabilitation (4661720720)	200,000	-65,266	0	0	0
POA Cost Allocation (461010)	1,211,433	1,385,332	1,429,470	1,458,870	1,488,901
Pedestrian Crossovers Capital Budget	600,000	0	0	0	0
North End Traffic Management Plan (NETMP)	50,000	0	0	0	0
PW Costs (461010)	1,039,899	1,891,653	1,672,470	1,739,550	1,809,660
Road Safety Initiatives (461011)	1,084,273	221,882	0	0	0
5 FTEs (461006 / 461007)	466,949	0	0	0	0
RHVP Internal & External Charges (461012)	219,482	210,633	224,400	228,890	233,470
Automated Speed Enforcement (Photo Radar)	0	24,808	700,000	700,000	700,000
Engagement Priorities - Vision Zero	0	1,700,000	800,000	1,600,000	1,600,000
Master Plan Review	0	0	100,000	0	0
Wentworth Trail IPS (4661720723)	-45,107	0	0	0	0
	<b>4,826,929</b>	<b>5,369,042</b>	<b>4,926,340</b>	<b>5,727,310</b>	<b>5,832,031</b>
<b>Ending Balance</b>	<b>6,539,993</b>	<b>5,715,534</b>	<b>5,584,231</b>	<b>4,776,943</b>	<b>3,971,657</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112205- Winter Control

**Reserve Number:** 112205

**Date Established:** January, 1987

**Source of Funds:** Contributions from Operating Fund

**Purpose:** To minimize the erratic impacts on the annual operating budget due to higher than budgeted snow removal cost resulting from unusually inclement weather.

**Target Balance:** 25% of the 5 year average actual expenditures for Winter Control (\$6M)

**Comments:**

**Sustainable:** No

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>3,312,999</b>	<b>3,397,334</b>	<b>3,467,217</b>	<b>3,546,963</b>	<b>3,628,543</b>
<b>Add</b>					
Interest Earned	84,335	69,883	79,746	81,580	83,456
	<b>84,335</b>	<b>69,883</b>	<b>79,746</b>	<b>81,580</b>	<b>83,456</b>
<b>Ending Balance</b>	<b>3,397,334</b>	<b>3,467,217</b>	<b>3,546,963</b>	<b>3,628,543</b>	<b>3,711,999</b>

## City of Hamilton 2020 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

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		4,730,017	5,339,681	4,896,736	4,505,348	4,273,066
Add						
Interest Earned		127,953	116,391	106,895	99,803	94,437
Utility Recoveries		64,971	139,723	0	0	0
Natural Gas Recovery		0	500,000	0	0	0
Embedded Energy Manager		0	40,000	0	0	0
Payback and Savings		0	393,478	469,920	134,455	90,646
Energy Efficiencies		468,290	0	0	0	0
2010 Capital Project (Payback to Reserve)	PW10099	64,775	0	0	0	0
Incentives & Rebates		87,186	78,019	0	0	0
2014 Capital Project (Savings pay back to reserve)	PW14097	296,743	0	0	0	0
2016 Capital Project - Incentives Revenue	PW16074	134,351	0	0	0	0
790201 - BPU Operations Transfer		579,850	0	0	0	0
Embedded Energy Manager		0	748,700	0	0	0
2016 Capital Project - (Payback to Reserve)	PW16074	90,147	0	0	0	0
		1,914,266	2,016,311	576,815	234,258	185,083
Less						
Capital Projects		0	1,653,773	559,823	50,000	0
Fund Energy Office		930,856	705,483	408,380	416,540	424,870
2016 Capital Project - Fund Capital Proposal	PW16074	125,126	0	0	0	0
CUP Sales Funds To Offset Capacity Charge Increase		248,620	100,000	0	0	0
		1,304,602	2,459,256	968,203	466,540	424,870
Ending Balance		5,339,681	4,896,736	4,505,348	4,273,066	4,033,279

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>176,547</b>	<b>181,041</b>	<b>184,765</b>	<b>188,534</b>	<b>192,380</b>
<b>Add</b>					
Interest Earned	4,494	3,724	3,769	3,846	3,924
	<b>4,494</b>	<b>3,724</b>	<b>3,769</b>	<b>3,846</b>	<b>3,924</b>
<b>Ending Balance</b>	<b>181,041</b>	<b>184,765</b>	<b>188,534</b>	<b>192,380</b>	<b>196,304</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
<b>Beginning Balance</b>	<b>279,978</b>	<b>270,210</b>	<b>344,656</b>	<b>457,966</b>	<b>570,716</b>
<b>Add</b>					
Interest Earned	10,682	3,465	13,310	12,750	15,326
Transfer from Operating	0	100,000	100,000	100,000	100,000
	<b>10,682</b>	<b>103,465</b>	<b>113,310</b>	<b>112,750</b>	<b>115,326</b>
<b>Less</b>					
CNG Facilities Upgrade	0	29,019	0	0	0
Mobility Programs	20,031	0	0	0	0
Project Closures	420	0	0	0	0
	<b>20,451</b>	<b>29,019</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>270,210</b>	<b>344,656</b>	<b>457,966</b>	<b>570,716</b>	<b>686,042</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	61,098	62,653	63,942	15,974	16,339
<b>Add</b>					
Interest Earned	1,555	1,289	2,032	365	373
	<b>1,555</b>	<b>1,289</b>	<b>2,032</b>	<b>365</b>	<b>373</b>
<b>Less</b>					
Transit Priority Measures	0	0	50,000	0	0
	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>62,653</b>	<b>63,942</b>	<b>15,974</b>	<b>16,339</b>	<b>16,712</b>



City of Hamilton  
2020 Reserve Report

**Reserve Name:** 108047- Rapid Transit Capital Reserve

**Reserve Number:** 108047

**Date Established:** April 23, 2008 FCS08021

**Source of Funds:** Provincial and Metrolinx contributions

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

**Target Balance:** N/A - One-Time Funding

**Comments:**

**Sustainable:** One-Time

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>3,183,015</b>	<b>2,961,358</b>	<b>3,022,273</b>	<b>0</b>	<b>0</b>
<b>Add</b>					
Interest Earned	75,355	60,915	34,361	0	0
	<b>75,355</b>	<b>60,915</b>	<b>34,361</b>	<b>0</b>	<b>0</b>
<b>Less</b>					
Limeridge Mall Terminal	0	0	3,056,634	0	0
Quick Wins Projects	297,013	0	0	0	0
	<b>297,013</b>	<b>0</b>	<b>3,056,634</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>2,961,358</b>	<b>3,022,273</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110062- Closed Landfill Reserve

**Reserve Number:** 110062

**Date Established:** March 9th, 2011 FCS11002

**Source of Funds:** A portion of Hamilton Renewable Power Inc. (HRPI) regular and special dividends

**Purpose:** To offset the future closure costs for the existing open landfill site and to offset the existing and future costs for maintaining the existing 12 closed landfill sites.

**Target Balance:** \$1M

**Comments:**

**Sustainable:** Yes

			Projected	Projected	Projected
			<u>2019</u>	<u>2020</u>	<u>2021</u>
			<u>2022</u>	<u>2023</u>	
<b>Beginning Balance</b>			<b>1,133,552</b>	<b>1,189,207</b>	<b>1,249,259</b>
<b>Add</b>					
Interest Earned			28,912	24,523	29,006
Hamilton Renewable Power Inc. Dividend	FCS11002		26,743	35,529	23,720
			<b>55,655</b>	<b>60,052</b>	<b>52,726</b>
<b>Ending Balance</b>			<b>1,189,207</b>	<b>1,249,259</b>	<b>1,301,985</b>
			<b>1,357,650</b>	<b>1,416,628</b>	

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112270- Waste Management Recycling

**Reserve Number:** 112270

**Date Established:** 1992

**Source of Funds:** Contributions from Operating Fund

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

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

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

**Sustainable:** No

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>4,858,399</b>	<b>3,027,803</b>	<b>3,077,547</b>	<b>1,707,446</b>	<b>1,425,592</b>
<b>Add</b>					
Interest Earned	123,674	62,282	54,401	35,621	29,065
	<b>123,674</b>	<b>62,282</b>	<b>54,401</b>	<b>35,621</b>	<b>29,065</b>
<b>Less</b>					
One time Transition Costs - New Contract	0	12,538	418,462	0	0
Program Deficit	1,954,270	0	871,310	0	0
PW Division Realignment - Waste Management	0	0	134,730	317,475	323,825
	<b>1,954,270</b>	<b>12,538</b>	<b>1,424,502</b>	<b>317,475</b>	<b>323,825</b>
<b>Ending Balance</b>	<b>3,027,803</b>	<b>3,077,547</b>	<b>1,707,446</b>	<b>1,425,592</b>	<b>1,130,832</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	3,273,981	3,357,322	2,744,404	2,807,525	2,872,098
<b>Add</b>					
Interest Earned	83,341	58,699	63,121	64,573	66,058
	<b>83,341</b>	<b>58,699</b>	<b>63,121</b>	<b>64,573</b>	<b>66,058</b>
<b>Less</b>					
CCF Rolling Stock Replacement	0	671,617	0	0	0
	<b>0</b>	<b>671,617</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>3,357,322</b>	<b>2,744,404</b>	<b>2,807,525</b>	<b>2,872,098</b>	<b>2,938,156</b>

# RATE SUPPORTED RESERVES

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*2020 Reserve Report With  
2021 - 2023 Projections*





**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>RATE SUPPORTED RESERVES</u></b>						
<b><u>Capital/Working Fund Reserves</u></b>						
108005- Sanitary Sewer Capital	82,110,809	70,941,467	52,270,404	45,113,748	40,782,552	Yes
108006- Wastewater Improvement Subsidy	93,886,900	59,314,337	1,677,585	25,337	25,940	One-Time
108010- Storm Sewer Capital	12,165,341	12,331,435	11,032,881	7,612,472	7,799,720	Yes
108015- Waterworks Capital	28,887,549	18,252,555	20,716,958	9,059,222	-5,446,053	Yes
<b>Sub-total Capital/Working Fund Reserves</b>	<b>217,050,599</b>	<b>160,839,794</b>	<b>85,697,828</b>	<b>61,810,779</b>	<b>43,162,159</b>	
<b><u>Equipment Replacement Reserves</u></b>						
110010- Meter Replacement	4,692,919	4,137,384	3,588,238	3,026,022	2,450,425	One-Time
<b>Sub-total Equipment Replacement Reserves</b>	<b>4,692,919</b>	<b>4,137,384</b>	<b>3,588,238</b>	<b>3,026,022</b>	<b>2,450,425</b>	
<b>TOTAL RATE SUPPORTED RESERVES</b>	<b>221,743,518</b>	<b>164,977,178</b>	<b>89,286,066</b>	<b>64,836,801</b>	<b>45,612,584</b>	
<b>GRAND TOTAL RESERVES</b>	<b>221,743,518</b>	<b>164,977,178</b>	<b>89,286,066</b>	<b>64,836,801</b>	<b>45,612,584</b>	





## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>		<b>94,427,316</b>	<b>82,110,809</b>	<b>70,941,467</b>	<b>52,270,404</b>	<b>45,113,748</b>
<b>Add</b>						
Interest Earned		1,927,624	1,372,089	1,448,978	1,145,243	1,010,145
Local Improvement Commutations		338,864	235,406	222,127	205,228	225,926
Repayment Four Pad Arena Loan		484,967	484,967	484,967	484,967	484,967
Hamilton Renewable Power Inc . Regular Dividend		26,743	35,529	0	0	0
Capital Budget Financing Plan -Trfr from Operating	Rate Budget	5,110,363	5,619,287	-8,506,119	2,007,906	4,447,766
Operating Surplus		4,962,459	0	0	0	0
Capital Closings		0	308,537	0	0	0
Capital Closings	FCS16071	25,852	0	0	0	0
		<b>12,876,872</b>	<b>8,055,815</b>	<b>-6,350,047</b>	<b>3,843,344</b>	<b>6,168,804</b>
<b>Less</b>						
Biosolids payment	FCS16079	0	13,338,594	0	0	0
Capital Projects		0	886,563	6,645,016	11,000,000	10,500,000
Woodward WWTP - South Secondary Clarifiers	FCS18087	4,000,000	0	0	0	0
DC Exemption - Aberdeen		8,964	0	0	0	0
Woodward WWTP - South Secondary Clarifiers		0	5,000,000	5,676,000	0	0
Woodward WWTP - South Secondary Clarifiers	FCS18087	16,324,000	0	0	0	0
Combined Sewer Overflow Backflow Prevention	FCS19038	315,000	0	0	0	0
Flooding Disaster Relief	FCS06007(a-d)	201,415	0	0	0	0
Transfer to Rate DC Reserve	FCS18067(b)	2,700,000	0	0	0	0
Confidential		1,644,000	0	0	0	0
		<b>25,193,379</b>	<b>19,225,157</b>	<b>12,321,016</b>	<b>11,000,000</b>	<b>10,500,000</b>
<b>Ending Balance</b>		<b>82,110,809</b>	<b>70,941,467</b>	<b>52,270,404</b>	<b>45,113,748</b>	<b>40,782,552</b>

## City of Hamilton 2020 Reserve Report

**Reserve Name:** 108006- Wastewater Improvement Subsidy

**Reserve Number:** 108006

**Date Established:** June 2010

**Source of Funds:** Provincial Grant

**Purpose:** This Reserve was established with a contribution from the Province of \$100M in 2010 for the Woodward Avenue Wastewater Treatment Plant Upgrades. Upgrades consist of new tertiary membrane treatment plant, a new chlorine contact tank, new tertiary effluent outfall and upgrades to Red Hill Creek, power supply, electrical distribution system and standby power upgrades.

**Target Balance:** N/A

**Comments:** Reserve expected to be exhausted by 2021

**Sustainable:** One-Time

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		112,706,155	93,886,900	59,314,337	1,677,585	25,337
Add						
Interest Earned		2,514,745	1,548,437	717,268	20,026	603
		2,514,745	1,548,437	717,268	20,026	603
Less						
WWTP - Clean Harbour	Rate Capital Budget	2,000,000	7,120,000	6,544,000	1,672,274	0
WWTP - Clean Harbour	Rate Capital Budget	19,334,000	29,001,000	51,665,000	0	0
Capital investments		0	0	145,020	0	0
		21,334,000	36,121,000	58,354,020	1,672,274	0
Ending Balance		93,886,900	59,314,337	1,677,585	25,337	25,940

## City of Hamilton 2020 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		15,273,755	12,165,341	12,331,435	11,032,881	7,612,472
Add						
Interest Earned		311,133	248,853	274,766	219,270	181,248
Local Improvement Commutations		103,721	7,241	6,000	6,000	6,000
Projects Closing		0	0	75,000	0	0
		414,854	256,094	355,766	225,270	187,248
Less						
Combined Sewer Overflow Backflow Prevention	FCS18087	315,000	0	0	0	0
Cross Road Culvert Program	FCS18087	1,000,000	0	0	0	0
DC Exemption - Aberdeen		6,853	0	0	0	0
Flooding Disaster Relief	FCS06007(d)	201,415	0	0	0	0
Lower Davis Creek - Flood Control Facility		220,000	0	0	0	0
Stormwater Computer Model	FCS18087	1,080,000	0	0	0	0
SWM Facility Maintenance Program	FCS18087	700,000	0	1,654,320	3,645,679	0
Project Closing		0	90,000	0	0	0
		3,523,268	90,000	1,654,320	3,645,679	0
Ending Balance		12,165,341	12,331,435	11,032,881	7,612,472	7,799,720

City of Hamilton  
2020 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

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		27,694,511	28,887,549	18,252,555	20,716,958	9,059,222
Add						
Interest Earned		634,633	594,218	458,284	350,170	42,491
Capital Budget Financing Plan -Trfr from Operating	Rate Budget	-4,745,039	-10,211,950	8,506,119	-2,007,906	-4,447,766
Local Improvement Commutations		1,742	2,000	0	0	0
Operating Surplus		5,280,315	0	0	0	0
Closing Projects	Closing Report	25,852	0	0	0	0
		1,197,503	-9,615,732	8,964,403	-1,657,736	-4,405,275
Less						
Capital Projects		0	904,412	6,500,000	10,000,000	10,100,000
DC Exemption - Aberdeen		4,465	0	0	0	0
Insurance Premiums	LS20010	0	114,850	0	0	0
		4,465	1,019,262	6,500,000	10,000,000	10,100,000
Ending Balance		28,887,549	18,252,555	20,716,958	9,059,222	-5,446,053

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>5,215,099</b>	<b>4,692,919</b>	<b>4,137,384</b>	<b>3,588,238</b>	<b>3,026,022</b>
<b>Add</b>					
Interest Earned	117,820	84,465	90,854	77,784	64,403
	<b>117,820</b>	<b>84,465</b>	<b>90,854</b>	<b>77,784</b>	<b>64,403</b>
<b>Less</b>					
Water Meter Replacement Program	640,000	640,000	640,000	640,000	640,000
Rate Capital Budget	<b>640,000</b>	<b>640,000</b>	<b>640,000</b>	<b>640,000</b>	<b>640,000</b>
<b>Ending Balance</b>	<b>4,692,919</b>	<b>4,137,384</b>	<b>3,588,238</b>	<b>3,026,022</b>	<b>2,450,425</b>



# OBLIGATORY RESERVES

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*2020 Reserve Report With  
2021 - 2023 Projections*







**City of Hamilton**  
**2020 Reserve Report**  
**Reserve Balances**

	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>	<u>Projected 2022</u>	<u>Projected 2023</u>	<u>Reserve Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>OBLIGATORY RESERVES</u></b>						
110054 - Safe Restart Agreement (SRA)	0	15,276,126	18,681,919	0	0	One-Time
<b><u>Planning &amp; Development Reserves</u></b>						
104050- Building Permit Fees Revolving Fund	23,493,441	24,612,706	21,271,475	21,760,719	22,261,216	Yes
104051- Main Street Revitalization Reserve	91,593	14,701	0	0	0	One Time
<b>Sub-total Planning &amp; Development Reserves</b>	<b>23,585,034</b>	<b>24,627,407</b>	<b>21,271,475</b>	<b>21,760,719</b>	<b>22,261,216</b>	
<b><u>Gas Tax Reserves</u></b>						
112204- Transit Gas Tax Reserve	9,698,954	19,219,745	20,537,854	22,127,375	23,999,924	Yes
112213- Federal Gas Tax Reserve	54,845,843	59,101,558	86,415,371	88,625,567	90,888,808	Yes
<b>Sub-total Gas Tax Reserves</b>	<b>64,544,797</b>	<b>78,321,303</b>	<b>106,953,225</b>	<b>110,752,942</b>	<b>114,888,732</b>	
<b><u>Parkland Dedication Reserves</u></b>						
104090- 5% Parkland Dedication Reserve	56,154,083	66,934,495	33,840,878	44,350,726	55,102,300	Yes
<b>Sub-total Parkland Dedication Reserves</b>	<b>56,154,083</b>	<b>66,934,495</b>	<b>33,840,878</b>	<b>44,350,726</b>	<b>55,102,300</b>	
<b><u>Development Charge Reserves</u></b>						
999999- Development Charges Reserve	194,494,814	291,681,583	328,503,028	354,389,997	382,797,460	Yes
<b>Sub-total Development Charge Reserves</b>	<b>194,494,814</b>	<b>291,681,583</b>	<b>328,503,028</b>	<b>354,389,997</b>	<b>382,797,460</b>	
<b><u>Subdividers' Contributions</u></b>						
999998- Developer Recoveries	-7,499,865	-6,260,872	-5,825,117	-5,367,296	-4,886,650	No
<b>Sub-total Subdividers' Contributions</b>	<b>-7,499,865</b>	<b>-6,260,872</b>	<b>-5,825,117</b>	<b>-5,367,296</b>	<b>-4,886,650</b>	
<b>TOTAL OBLIGATORY RESERVES</b>	<b>331,278,863</b>	<b>470,580,042</b>	<b>503,425,408</b>	<b>525,887,088</b>	<b>570,163,058</b>	
<b>GRAND TOTAL RESERVES</b>	<b>331,278,863</b>	<b>470,580,042</b>	<b>503,425,408</b>	<b>525,887,088</b>	<b>570,163,058</b>	



City of Hamilton  
2020 Reserve Report

**Reserve Name:** 110054 - Safe Restart Agreement (SRA)

**Reserve Number:** 110054

**Date Established:** 2020

**Source of Funds:** Senior levels of Government

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

**Target Balance:**

**Comments:**

**Sustainable:** One-Time

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	0	0	15,276,126	18,681,919	0
<b>Add</b>					
Municipal funding	0	27,614,200	11,677,000	0	0
Transit funding	0	17,211,723	16,822,206	0	0
COVID-19 Recovery Funding for Municipalities Program	0	0	18,681,919	0	0
	0	44,825,923	47,181,125	0	0
<b>Less</b>					
Expenses - impacts of COVID	0	29,549,797	43,775,332	18,681,919	0
	0	29,549,797	43,775,332	18,681,919	0
<b>Ending Balance</b>	0	15,276,126	18,681,919	0	0

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	20,699,920	23,493,441	24,612,706	21,271,475	21,760,719
<b>Add</b>					
Interest Earned	526,931	483,260	521,669	489,244	500,497
Building Permit Department Surplus	2,266,590	636,005	250,000	0	0
	<b>2,793,521</b>	<b>1,119,265</b>	<b>771,669</b>	<b>489,244</b>	<b>500,497</b>
<b>Less</b>					
Digitalize Microfiche Records	0	0	4,112,900	0	0
	<b>0</b>	<b>0</b>	<b>4,112,900</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>23,493,441</b>	<b>24,612,706</b>	<b>21,271,475</b>	<b>21,760,719</b>	<b>22,261,216</b>

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>		<b>509,877</b>	<b>91,593</b>	<b>14,701</b>	<b>0</b>	<b>0</b>
<b>Add</b>						
Interest Earned		12,438	1,021	167	0	0
		<b>12,438</b>	<b>1,021</b>	<b>167</b>	<b>0</b>	<b>0</b>
<b>Less</b>						
Launch Program	" PED19039 PW19017 "	0	77,913	14,868	0	0
Ottawa Street BIA Infrastructure Project	PED19039/PW19017	20,000	0	0	0	0
Ancaster Village BIA Infrastructure Project	PED19039/PW19017	20,000	0	0	0	0
Downtown Hamilton BIA Infrastructure Project	PED19039/PW19017	24,000	0	0	0	0
Waterdown BIA Infrastrcuture Project	PED19039/PW19017	24,000	0	0	0	0
Concession Street BIA Infrastructure Project	PED19039/PW19017	24,000	0	0	0	0
Barton Village BIA Infrastratucture Project	PED19039/PW19017	24,000	0	0	0	0
"One City. Spend It Here." Marketing Campaign		38,770	0	0	0	0
Signal Controller Box Wraps Project	PED19039/PW19017	75,000	0	0	0	0
International Village BIA Infrastructure Project	PED19039/PW19017	24,000	0	0	0	0
Locke Street BIA Infrastructure Project	PED19039/PW19017	24,000	0	0	0	0
Westdale Village Business Improvement Area		24,000	0	0	0	0
Stoney Creek BIA Infrastructure Project	PED19039/PW19017	24,000	0	0	0	0
Downtown Dundas BIA Infrastructure Project	PED19039/PW19017	24,000	0	0	0	0
Public Space & Special Event Containers	PED19039/PW19017	60,952	0	0	0	0
		<b>430,722</b>	<b>77,913</b>	<b>14,868</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>		<b>91,593</b>	<b>14,701</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112204- Transit Gas Tax Reserve

**Reserve Number:** 112204

**Date Established:** Jan 2005

**Source of Funds:** Provincial Gas Tax Revenues

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

**Target Balance:** To Be Reviewed

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

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		17,332,309	9,698,954	19,219,745	20,537,854	22,127,375
Add						
Interest Earned		447,255	286,473	446,166	479,160	519,000
Gas Tax Revenue		2,851,481	20,193,751	11,920,943	12,159,361	12,402,549
		3,298,736	20,480,224	12,367,109	12,638,521	12,921,549
Less						
To Transit Operating Fund		10,899,000	10,899,000	10,899,000	10,899,000	10,899,000
Bus Shelter Expansion	PW13006	0	60,433	150,000	150,000	150,000
Bus Shelter Expansion	PW13006	33,091	0	0	0	0
		10,932,091	10,959,433	11,049,000	11,049,000	11,049,000
Ending Balance		9,698,954	19,219,745	20,537,854	22,127,375	23,999,924

## City of Hamilton 2020 Reserve Report

**Reserve Name:** 112213- Federal Gas Tax Reserve

**Reserve Number:** 112213

**Date Established:** 2005

**Source of Funds:** Federal Gas Tax Revenues

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

**Target Balance:** To Be Reviewed

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

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>27,604,375</b>	<b>54,845,843</b>	<b>59,101,558</b>	<b>86,415,371</b>	<b>88,625,567</b>
<b>Add</b>					
Interest Earned	1,235,790	1,477,184	1,704,655	2,210,196	2,263,241
Gas Tax Revenue	32,576,079	32,576,079	65,152,158	34,056,810	34,056,810
Federal Gas Tax Surplus Payment	616,875	0	0	0	0
Federal Gas Tax Top Up Allocation	33,121,744	0	0	0	0
	<b>67,550,488</b>	<b>34,053,263</b>	<b>66,856,813</b>	<b>36,267,006</b>	<b>36,320,051</b>
<b>Less</b>					
Capital Budget	39,879,978	25,178,866	39,543,000	34,056,810	34,056,810
Closed Projects	0	280,378	0	0	0
Closed Projects	429,042	0	0	0	0
Federal Gas Tax Over Contribution reduction	0	4,338,304	0	0	0
	<b>40,309,020</b>	<b>29,797,548</b>	<b>39,543,000</b>	<b>34,056,810</b>	<b>34,056,810</b>
<b>Ending Balance</b>	<b>54,845,843</b>	<b>59,101,558</b>	<b>86,415,371</b>	<b>88,625,567</b>	<b>90,888,808</b>

## City of Hamilton 2020 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:**

**Sustainable:** Yes

				Projected	Projected	Projected
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		42,763,240	56,154,083	66,934,495	33,840,878	44,350,726
Add						
Interest Earned		1,237,051	1,214,891	1,148,890	895,280	1,137,006
5% Dedication Fee		15,406,951	9,098,082	9,098,082	9,098,082	9,098,082
Repay Property Purchases		454,482	454,482	477,956	477,956	477,956
Capital Closings		0	12,957	11,000	0	0
Lease revenues from 154-156 Cannon Street East	PED20209	0	0	38,530	38,530	38,530
		17,098,484	10,780,412	10,774,458	10,509,848	10,751,574
Less						
Parkland Dedication - Official Plan Policies	2016 Capital	0	0	60,000	0	0
Crown Pt East-110 Province		0	0	1,000,000	0	0
154-156 Cannon Street East	PED20209	0	0	3,363,075	0	0
Broughton East Park		0	0	2,275,000	0	0
Stadium Precinct Park Land Purchases	PW21014	0	0	4,500,000	0	0
Fruitland/Winona Parkland	CC 17-014 Item 7.1 PED17014/LS17004	0	0	3,800,000	0	0
John & Rebecca Park	2018 Capital	0	0	7,000,000	0	0
Potential Liability Resulting from Over Dedication	FCS21030	0	0	21,870,000	0	0
Eastmount Park Elementary-155 East 26th	PED15127(a)	240,000	0	0	0	0
Bishop Ryan Purchase Parcel 2	PED16249	-198,394	0	0	0	0
Vincent Massey School 155 Macassa Avenue	PED19139(a)	1,166,035	0	0	0	0
Parkland Dedication contribution to Capital		2,500,000	0	0	0	0
		3,707,641	0	43,868,075	0	0
Ending Balance		56,154,083	66,934,495	33,840,878	44,350,726	55,102,300



## City of Hamilton 2020 Reserve Report

**Reserve Name:** 999999- Development Charges Reserve

**Reserve Number:** 999999

**Date Established:** June, 1990

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

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

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

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

**Sustainable:** Yes

			Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Beginning Balance</b>	<b>135,835,367</b>	<b>194,494,814</b>	<b>291,681,583</b>	<b>328,503,028</b>	<b>354,389,997</b>
<b>Add</b>					
Interest Earned	3,241,695	4,062,740	7,385,634	8,667,045	9,511,717
Collections(NET)	94,976,385	98,690,031	85,701,600	87,827,974	89,997,374
Recovery for DC Exemptions-(Net in Capital Requirements)	20,078,447	10,671,646	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	18,831	16,530,909	0	0	0
	<b>118,800,325</b>	<b>130,440,293</b>	<b>113,572,201</b>	<b>116,979,986</b>	<b>119,994,058</b>
<b>Less</b>					
Capital Financing	50,415,235	24,104,510	59,093,444	57,787,000	46,418,000
Debt Repayment Tax	9,725,643	9,149,014	17,657,312	33,306,017	45,168,595
	<b>60,140,878</b>	<b>33,253,524</b>	<b>76,750,756</b>	<b>91,093,017</b>	<b>91,586,595</b>
<b>Ending Balance</b>	<b>194,494,814</b>	<b>291,681,583</b>	<b>328,503,028</b>	<b>354,389,997</b>	<b>382,797,460</b>

**City of Hamilton**  
**2020 Reserve Report**

**Reserve Name:** 999998- Developer Recoveries

**Reserve Number:** 999998

**Date Established:** 2001

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

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

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

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

**Sustainable:** No

	<u>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>-7,689,800</b>	<b>-7,499,865</b>	<b>-6,260,872</b>	<b>-5,825,117</b>	<b>-5,367,296</b>
<b>Add</b>					
Interest Earned	-190,969	-143,526	-135,415	-124,772	-113,599
Collections	380,934	1,382,519	571,170	582,593	594,245
	<b>189,965</b>	<b>1,238,993</b>	<b>435,755</b>	<b>457,821</b>	<b>480,646</b>
<b>Less</b>					
Closing Report	30	0	0	0	0
	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>-7,499,865</b>	<b>-6,260,872</b>	<b>-5,825,117</b>	<b>-5,367,296</b>	<b>-4,886,650</b>

# HAMILTON FUTURE FUNDS RESERVES

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*2020 Reserve Report With  
2021 - 2023 Projections*





City of Hamilton  
2020 Reserve Report  
Reserve Balances

	<u>2019</u>	<u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Reserve <u>Sustainable</u>
	\$	\$	\$	\$	\$	
<b><u>HAMILTON FUTURE FUND RESERVES</u></b>						
112246- Hamilton Future Fund A	50,815,416	56,419,625	60,498,354	66,039,606	71,694,245	Yes
112247- Hamilton Future Fund B	2,147,694	2,046,762	1,878,727	1,668,727	1,458,727	Yes
<b>TOTAL HAMILTON FUTURE FUND RESERVES</b>	<b>52,963,110</b>	<b>58,466,387</b>	<b>62,377,081</b>	<b>67,708,333</b>	<b>73,152,972</b>	
<b>GRAND TOTAL RESERVES</b>	<b>52,963,110</b>	<b>58,466,387</b>	<b>62,377,081</b>	<b>67,708,333</b>	<b>73,152,972</b>	

City of Hamilton  
2020 Reserve Report

**Reserve Name:** 112246- Hamilton Future Fund A

**Reserve Number:** 112246

**Date Established:** 2002

**Source of Funds:** Special Dividend from Hamilton Hydro

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

**Target Balance:** To Be Reviewed

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

**Sustainable:** Yes

			Projected	Projected	Projected	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance		45,405,684	50,815,416	56,419,625	60,498,354	66,039,606
Add						
Interest Earned		1,142,449	1,164,179	1,636,779	1,794,302	1,951,689
Loan Repayments		8,440,030	8,440,030	7,441,950	4,746,950	3,702,950
		9,582,479	9,604,209	9,078,729	6,541,252	5,654,639
Less						
Capital Loan Advances		172,747	0	1,000,000	1,000,000	0
Poverty Reduction Investment	CES16043(a)	4,000,000	4,000,000	4,000,000	0	0
		4,172,747	4,000,000	5,000,000	1,000,000	0
Ending Balance		50,815,416	56,419,625	60,498,354	66,039,606	71,694,245

City of Hamilton  
2020 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>2019</u>	<u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>
<b>Beginning Balance</b>	<b>3,228,845</b>	<b>2,147,694</b>	<b>2,046,762</b>	<b>1,878,727</b>	<b>1,668,727</b>
<b>Add</b>					
Interest Earned	61,031	49,068	40,000	40,000	40,000
	<b>61,031</b>	<b>49,068</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Less</b>					
Project Funding	1,142,182	150,000	208,035	250,000	250,000
	<b>1,142,182</b>	<b>150,000</b>	<b>208,035</b>	<b>250,000</b>	<b>250,000</b>
<b>Ending Balance</b>	<b>2,147,694</b>	<b>2,046,762</b>	<b>1,878,727</b>	<b>1,668,727</b>	<b>1,458,727</b>





# RESERVE POLICIES

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***2020 Reserve Report With  
2021 - 2023 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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***2020 Reserve Report  
With 2021 - 2023  
Projections***



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