Appendix A

City of Burlington

	SECURIT	ES POSITION AN	D PERFORM	ANCE	
	June 3	0, 2021	June	30, 2020	
	Actual	Budget (where applicable)	Actual	Budget (where applicable)	Variance
Net bank position	\$ 89,139,113		\$ 33,974,77	5	\$ 55,164,338
Short term investments	35,000,000		60,000,00	0	(25,000,000)
Long term investments	226,749,765		191,569,32	0	35,180,445
Total City funds invested	\$ 350,888,878	•	\$ 285,544,09	5	\$ 65,344,783
Total Investment Income	\$ 3,654,222	5,300,000 (Current Fund Only)	\$ 5,243,16	2 5,300,000	\$ (1,588,940)

Appendix B

City of Burlington

INVESTMENT PORTFOLIO as at June 30, 2021								
		DLIO HOLDINGS (\$000's)	CURRENT YIELD (Weighted Average on cost)					
Long Term (at cost)								
Government of Canada	\$	27,854	1.94%					
Province of Ontario		40,960	2.25%					
Region of Halton		16,715	3.76%					
Other provinces		76,907	2.23%					
Other municipalities		51,799	2.57%					
Major banks		12,515	2.46%					
Total Bonds	\$	226,750	2.47%					
Short Term								
Money market	\$	35,000	1.00%					
Cash in bank		89,139	0.60%					
Total Investments	\$	350,889	0.66%					

Appendix C to F-29-21

Appendix C

City of Burlington

		PROPERTY TAX		ITH 2020	
		Period er	nded		
	Jun 30,		Jun 30,	2020	
	Amount	Percent of Current Levy	Amount	Percent of Current Levy	Variance
Total Levy	\$442,442,814	100.0%	\$433,401,538	100.0%	\$9,041,276
Current Year Collections	\$305,068,247	69.0%	\$203,303,286	46.9%	\$101,764,961
Current Year Arrears	\$137,374,567	31.0%	\$230,098,253	53.1%	(\$92,723,685)
	Amount	Percent of Total Arrears	Amount	Percent of Total Arrears	Variance
Total Arrears*	\$144,215,843	100.00%	\$236,680,018	100.00%	(\$92,464,175)
Prior Years Arrears	\$6,841,276	4.74%	\$6,581,765	2.78%	\$259,511
Current Year Arrears	\$137,374,567	95.26%	\$230,098,253	97.22%	(\$92,723,686)
	Amount	Annual Budget	Amount	Annual Budget	Variance
Penalties and interest earned on taxes	\$1,335,293	\$2,150,000	\$479,735	\$2,125,000	\$855 <i>,</i> 558

*Arrears amounts include outstanding taxes not yet due

Appendix D

Long Term Commitments Lease & Liabilities (2019) \$ 2,010,149 Lease & Liabilities (2019) \$ 7 Randle Reef (2019) \$ 230,000 E E DEBT CHARGES E Calculation of Annual Repayment Limit (2019 FIR) Total Revenue Fund Revenues \$ 292,560,188 Contributed Capital Assets Contain Grants \$ 292,560,188 Contributed Capital Assets Contain Grants \$ 2,701,632 Conada Grant \$ 2,701,632 Conada Grants \$ 2,701,632	
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Lease & Liabilities (2021) \$ 1,963,108 Joseph Brant Hospital Annual Cash Commitment (2021) \$ 2,334,127 Randle Reef (2021) \$ 230,000	(2,287,08
Randle Reef (2021) \$ 230,000	
Randle Reef (2021) \$ 230,000	
Total NET ADJUSTMENT \$	
	(3,005,90
2021 Adjusted Annual Repayment Limit \$	37,809,96

Note: City Debt Charges excluding Long Term Commitments (hospital, randle reef) is approximately 8.3%

Appendix E

City of Burlington

Reserve Funds and Reserves

As At June 30, 2021 with Comparatives from December 31, 2020

1. CAPITAL RELATED RESERVE FUNDS AND RESERVES

A) Development Related Reserve and	Uncor	nmitted Balance	BALANCE	CO	MMITMENTS	UNCO	MMITTED
Reserve Funds	As a	t Dec 31, 2020					BALANCE
Growth Studies*		(98,886)	76,004		350,000		(273,996)
Library		47,534	55,679		-		55,679
Transit		749,683	689,406		-		689,406
Transportation*		10,975,205	10,131,541		(1,399,589)		11,531,130
Storm Drainage		3,728,857	2,272,360		-		2,272,360
Fire Protection*		(1,002,887)	80,536		1,049,589		(969,053)
Parks & Recreation		719,343	342,426		-		342,426
Park Dedication		3,873,681	4,329,062		-		4,329,062
Public Benefits		-	1,071,138		1,071,138		-
Future Services		5,484,402	10,942,177		6,338,396		4,603,780
Future Services Signs & Barricades		507,963	507,963		-		507,963
Future Services Trees		136,529	136,529		-		136,529
Development Charge Exemption		49,575	211,123		-		211,123
Total Development Related Reserve Funds	\$	25,170,999	\$ 30,845,945	\$	7,409,534	\$	23,436,411
B) Vehicle and Equipment Reserve Funds							
Vehicle Replacements - Fire		1,682,675	1,502,897		-		1,502,897
Vehicle Replacements - RPM & PR		1,995,307	928,818		-		928,818
Vehicle Replacements - Transit		394,523	312,609		-		312,609
Vehicle Replacements - Tyandaga		286,872	255,572		-		255,572
Total Vehicle and Equipment Reserve Funds	\$	4,359,377	\$ 2,999,896	\$	-	\$	2,999,896

*The committed balance represents borrowing between Development Charge Reserve Funds for capital projects. The current outstanding amount borrowed is disclosed in the commitment however repayment is expected to take place over a number of years.

C) Transit Related Reserve Funds	Uncommitted Balance			BALANCE	со	MMITMENTS	UN	UNCOMMITTED	
	As a	t Dec 31, 2020						BALANCE	
Provincial Gas Tax		2,587,844		616,674		-		616,674	
Federal Gas Tax - Transit Dedicated		1,466,550		1,022,418		-		1,022,418	
Total Transit Related Reserve Funds	\$	4,054,394	\$	1,639,092	\$	-	\$	1,639,092	
D) Other Capital Reserve Funds									
Burlington Hydro Proceeds		7,492,114		8,505,000		4,075,000		4,430,000	
Capital Purposes		5,816,078		5,811,913		10,000		5,801,913	
Infrastructure Renewal		12,955,413		14,139,996		-		14,139,996	
Information Technology Renewal		979,404		890,694		-		890,694	
Federal Gas Tax		2,655,645		986,230		-		986,230	
Public Art Reserve Fund		761,201		778,601		20,900		757,702	
Railway Crossing		-		12,899,541		12,899,541		-	
Joseph Brant Hospital		-		6,298,934		6,298,934		-	
Strategic Plan		538,782		582,107		293,325		288,782	
Strategic Land Acquisition		7,113,074		8,117,940		550,207		7,567,734	
Total Other Capital Reserve Funds	\$	38,311,711	\$	59,010,958	\$	24,147,907	\$	34,863,05	

City of Burlington Reserve Funds and Reserves

As At June 30, 2021 with Comparatives from December 31, 2020

2. OPERATING RELATED RESERVE FUNDS AND RESERVES

A) Stabilization Reserves and Reserve Funds	Uncor	nmitted Balance	BALANCE	CO	MMITMENTS	U	NCOMMITTED
	As a	at Dec 31, 2020					BALANCE
Contingency		9,541,861	13,348,167		4,071,798		9,276,369
Severe Weather		4,724,521	4,724,521		-		4,724,521
Tax Rate Stabilization		4,421,707	15,652,842		11,089,135		4,563,707
Building Permit Stabilization		2,409,172	2,409,172		-		2,409,172
Planning Fee Stabilization		2,787,702	2,787,702		-		2,787,702
Engineering Fee Stabilization		405,321	405,321		-		405,321
Commodity Stabilization Reserve Fund		887,796	887,796		-		887,796
Total Stabilization Reserve Funds	\$	25,178,079	\$ 40,215,520	\$	15,160,934	\$	25,054,587
B) Corporate Reserve Funds							
Employee Accident		5,471,093	8,034,888		2,135,581		5,899,307
Benefits		4,159,487	4,153,984		-		4,153,984
Election		-	650,968		650,968		-
Emergency		156,095	156,095		-		156,095
Total Corporate Reserve Funds	\$	9,786,675	\$ 12,995,935	\$	2,786,549	\$	10,209,386
C) Corporate Reserves							
Insurance		-	7,904,277		7,904,277		-
Ontario Cannabis Legalization Implementation		254,372	277,326		-		277,326
Total Corporate Reserves	\$	254,372	\$ 8,181,603	\$	7,904,277	\$	277,326

City of Burlington Reserve Funds and Reserves

As At June 30, 2021 with Comparatives from December 31, 2020

3. LOCAL BOARDS AND PROGRAM SPECIFIC RESERVE FUNDS AND RESERVES

A) Program Specific Reserve Funds	Uncommitted Balance	BALANCE	COMMITMENTS	UNCOMMITTED
	As at Dec 31, 2020			BALANCE
Parks & Recreation Infrastructure				
Waterfront Centre	127,988	66,827	-	66,827
Paletta Mansion	666,610	586,110	-	586,110
Senior's Centre	376,907	317,940	-	317,940
Tyandaga Facility	292,841	229,001	-	229,001
LaSalle Park Pavilion	387,338	354,838	-	354,838
Sports Fields	163,890	139,792	-	139,792
Haber Community Centre	508,089	542,089	-	542,089
Recreation Centre	162,173	114,170	-	114,170
Pools	268,721	221,257	-	221,257
Arenas	446,474	446,608	-	446,608
Culture	146,789	157,360	-	157,360
Youth Initiatives	82,161	82,161	-	82,161
Randle Reef	-	846,844	846,844	-
Community Heritage	270,382	270,382	-	270,382
Mundialization Committee	182,928	182,928	-	182,928
Naval Memorial	42,953	42,953	-	42,953
Policy Initiatives	405,976	1,579,195	1,432,164	147,031
Culture Initiatives	142,319	267,319	50,000	217,319
Energy Initiatives	75,720	106,839	31,118	75,720
Community Investment	279,130	279,130	-	279,130
Sims Square	721,427	721,427	-	721,427
Forestry	329,534	351,839	322,305	29,534
Parking District	200,000	200,000	-	200,000
Parking Renewal	2,648,540	2,448,540	-	2,448,540
Parking Growth	7,003,419	6,903,419	-	6,903,419
Fire Dispatch	649,944	649,944	-	649,944
Fire Suppression	45,601	45,601	-	45,601
Tree Planting Initiatives	145,592	145,592	-	145,592
Itabashi Garden	-	-	-	-
Green Initiatives	277,168	277,168	-	277,168
Total Program Specific Reserve Funds	\$ 17,050,612	\$ 18,577,270	\$ 2,682,431	\$ 15,894,839

City of Burlington

Reserve Funds and Reserves

As At June 30, 2021 with Comparatives from December 31, 2020

B) Local Boards Reserve Funds	Unco	mmitted Balance		BALANCE	CON	MMITMENTS	U	INCOMMITTED
	As	at Dec 31, 2020						BALANCE
Downtown BIA		311,127		311,127		-		311,127
BEDC Operations		406,412		406,412		-		406,412
BEDC Strategic Initiatives		287,900		287,900		-		287,900
BEDC Innovation Centre		146,901		146,901		-		146,901
Library Capital		2,715,997		1,916,112		-		1,916,112
Library Operating		126,138		321,023		-		321,023
Tourism Burlington		244,503		264,070		19,567		244,503
Museums Board - Joseph Brant Operating		210,306		210,306		-		210,306
Museums Board - Joseph Brant Capital		164,052		164,052		-		164,052
Museums Board - Ireland House Operating		310,306		310,306		-		310,306
Museums Board - Ireland House Capital		92,176		92,176		-		92,176
Art Gallery of Burlington		110,997		110,997		-		110,997
PAC		1,205,307		1,297,032		10,279		1,286,753
PAC - CPRF		945,042		805,893		-		805,893
PAC Donations		8,891		14,170		5,279		8,891
Total Local Boards Reserve Funds	\$	7,286,055	\$	6,658,477	\$	35,124	\$	6,623,353
C) Drogrom Specific Decomics								
C) Program Specific Reserves Fire Extrication		27 710		27 710				27 710
	Ś	37,718 37,718	Ś	37,718	Ś	-	Ś	37,718
Total Program Specific Reserves	Ş	37,718	Ş	37,718	Ş	•	Ş	37,718
Total Reserve Funds	\$	121,656,042	\$	159,594,927	\$	47,079,543	\$	111,444,246
Total Reserves	\$	9,833,951	\$	21,567,488	\$	13,047,214	\$	9,591,412
Total Reserve Funds and Reserves	\$	131,489,993	\$	181,162,416	\$	60,126,757	\$	121,035,658