

Appendix A to FIN-35-25

Reserve Fund Name	Purpose	By Law No.	Reserve Fund Balance as of June 30, 2025
Development Charges	To recover growth-related costs associated with capital infrastructure, such as roads, community centres and transit, that is needed when more houses are built by developers.	41-2024, amended by 068-2024	31,568,856
Development Charges Exemption	To provide the necessary funding for capital projects identified for development charge exemption funding	44-2020	-
Park Dedication	To fund parkland acquisition and other recreational purposes in accordance with governing legislation and municipal policy.	55-2023	3,698,521
Public Benefits	To fund the capital costs of facilities, services, and other matters required as a result of higher-density residential development or redevelopment, in accordance with the Planning Act and the City's CBC strategy.	15-2017	3,159,015
Future Services	To accumulate funds collected from developers through development agreements to finance future capital works related to local service needs resulting from development, in accordance with the terms specified in those agreements.	015-2019	29,755,810
Vehicle Depreciation & Replacement - Fire	Funding the replacement and/or purchase of vehicles, equipment fleet and accessories for Fire services.	141-2002	768,379
Vehicle Depreciation & Replacement - Roads & Parks Maint	Funding the replacement and/or purchase of vehicles, equipment fleet and accessories for road, park and recreation maintenance services.	140-2002	821,502
Tyandaga Vehicle Depreciation	Funding the replacement and/or purchase of vehicles, equipment fleet and accessories for Tyandaga Golf Course services.	142-2002	(157,574)
Transit Vehicle and Equipment	To fund replacement and purchase of transit vehicles and related equipment.	54-2020	2,422,065
Provincial Fall Economic Statement (2007) Transit	For the transfer of funds from the Provincial Fall Economic Statement (2007) Funds for municipal transit capital expenditures.	33-2008	-
Provincial Gas Tax	For the accumulation of monies received from the provincial government under the Dedicated Gas Tax Funds for Public Transportation programs.	123-2004	3,429,498
Federal Gas Tax – Transit Dedicated	To accumulate funds to be used according to guidelines established within the Municipal Funding Agreement.	149-2006	1,086,086
Burlington Hydro Proceeds	Used to capture interest and dividend payments to the City as the sole shareholder. The funds are used for repayment of special circumstances debt, as a funding source for the Infrastructure Renewal Reserve Fund, an annual provision to the operating budget, and other one time capital initiatives.	16-2019	4,546,059
Capital Purposes - Dev & Infrastructure	Contributions from the Current Budget are held in this fund before they are required in the capital program. Provisions to Capital from Current are made annually.	2-1991	6,768,517
Infrastructure Renewal	For funding minor reconstruction of roads, creek work, facility or building retrofit and repairs and technology replacement. Provisions from the Current Budget are made annually.	116-1996	8,697,462
Information Technology Renewal	For funding capital renewal of the City's information technology systems and infrastructure.	109-2015	1,577,937
Federal Gas Tax	To execute the Municipal Funding Agreement for the Transfer of Federal Gas Tax Revenue under the New Deal for Cities and Communities between the Association of Municipalities of Ontario and the Corporation of the City of Burlington.	109-2005	(3,673,442)
Public Art	To fund future expenditures related to the acquisition, installation, deaccessioning, maintenance, preservation, restoration, and collection management of the City's Public Art Program.	89-2004	812,473
Railway Crossing	For funding future railway crossing improvements and possible new grade separations budgeted in the Capital Budget.	33-1997	13,949,691
Joseph Brant Memorial	In December 2009 Council approved a municipal contribution of not more than \$60 million toward the JBH Phase I Redevelopment plan.	28-2010	709,167
Strategic Plan	For funding the delivery of the initiatives identified in the City's 2015-2040 Strategic Plan.	46-2016	260,890
Strategic Land Acquisition	The accumulation of funds for the acquisition of land.	56-2008	8,174,419
Severe Weather	To accumulate funds primarily for the purpose of alleviating the fiscal impact of unforeseen or uncontrollable fluctuations in costs associated with severe weather events.	60-2010	4,818,473
Tax Rate Stabilization	To alleviate the fiscal impact on the city's budget and tax rate as a result of unforeseen or uncontrollable fluctuations in budgeted expenditures and revenues.	19-2019	6,691,999
Building Fee Stabilization	For the accumulation of monies to stabilize building permit revenues.	27-2005	4,246,430
Planning Fee Stabilization	To alleviate the impact of unforeseen or uncontrollable fluctuations in planning revenues and to address workload issues during times of increased development activity as approved by Council.	18-2019	620,190
Engineering Fee Stabilization	For the accumulation of monies to stabilize engineering revenues.	28-2005	467,598
Commodity Stabilization	To alleviate the impact of unforeseen or uncontrollable fluctuations in commodity costs.	006-2016	984,622
Employee Accident	Required by agreement for funding Workers' Compensation Board (WCB) claims and related expenses incurred by the City as a Schedule 2 employer.	25-1994	11,408,436
Election	For the purpose of funding election operations and events.	47-2020	571,504
Emergency Plan Reserve Fund	Funds for use: a. During a large-scale emergency or disaster; b. Business continuity planning; c. Emergency planning initiatives; d. Emergency exercise planning and conduct; e. Comprehensive hazard identification and risk assessment updates; f. Public education initiatives; and g. Specialized emergency training.	60-2023	195,208
Benefits	Fund consists of premium rebates from the insurance carrier, used to make various payments relating to the provision of benefits to staff.	26-1993	4,171,295

Municipal Consent	To alleviate the impact of unforeseen or uncontrolled fluctuations in Municipal Consent revenues, to address workload issues during times of increased development activity as approved by Council, or to fund the repair of municipal infrastructure resulting from development activity and construction occurring within the public right of way.	37-2023	234,851
Active Transportation	Fund for active transportation initiatives in accordance with the Integrated Mobility Plan.	12-2023	1,526,000
Provincial and Federal Grant	Solely for the purposes outlined per the agreement.	22-2021	10,704,616
Discovery Landing	For the capital renewal, capital enhancement and debt repayment of the Waterfront Centre.	66-2015	370,361
Paletta Mansion	For the capital renewal and capital enhancement of the Paletta Mansion.	64-2015	736,262
Tyandaga Golf Course	To support the capital renewal and capital enhancement of the Tyandaga Golf Course and the related program amenities operated by the City of Burlington.	22-2024	288,886
LaSalle Park Pavilion	For the capital renewal and capital enhancement of the LaSalle Park Pavilion.	63-2015	220,312
Parks & Rec Infrastructure - Seniors Centre	To support the capital renewal of the Burlington Seniors' Centre.	65-2015	365,912
Sports fields	To support the capital renewal and capital enhancement of the Sports Fields operated by the City of Burlington.	61-2015	155,463
Haber CC Capital	To support the capital renewal and capital enhancement of the Haber Recreation Centre.	67-2015	637,692
Recreation Centre	To support the capital renewal and capital enhancement of the Recreation Centres and the related program amenities operated by the City of Burlington.	58-2015	203,946
Pools	To support the capital renewal and capital enhancement of the Pools and the related program amenities operated by the City of Burlington.	60-2015	381,706
Arenas	To support the capital renewal and capital enhancement of the Arenas and the related program amenities operated by the City of Burlington.	69-2023	241,852
Culture	To support the capital renewal and capital enhancement of the Recreation Centres and the related program amenities operated by the City of Burlington.	59-2015	168,925
Randle Reef	To provide the City's and Region's contribution to ensuring the successful implementation of sediment remediation efforts for Randle Reef, by way of agreement with Environment Canada, Ontario Ministry of Environment, City of Hamilton, Hamilton Port Authority and US Steel Canada Inc.	25-2013	-
Downtown Streetscape	Funds for use in improving streetscaping in the downtown core area.	108-1994	-
Community Heritage	To provide financial assistance to owners of designated properties.	128-1985, amended by 16-1993, amended by 67-2014	178,985
Mundialization Committee	To provide funding for activities related to twin city anniversary celebrations including hosting delegations, travel by City staff and Council for anniversary celebrations and other related mundialization celebration expenses.	52-2020	145,675
Naval Memorial	Fund provided for the purpose of funding future expenditures related to the maintenance, preservation, restoration and management of the Naval Memorial Monument.	81-2009	34,349
LaSalle Marina	Funds for use: 1. Eventual dismantlement of the Marina infrastructure 2. Funding the refundable portion of the Senior Membership 3. Transitioning of current model to new operating model.	17-2005	-
Policy Initiatives	For funding corporate and departmental policy initiatives.	106-2015	443,452
Culture Initiatives	For funding expenditures to facilitate opportunities for enhancing city-initiated cultural programs.	107-2015	125,204
Energy Initiatives	For funding energy initiatives deemed to be feasible and in line with City objectives relating to energy conservation.	108-2015	119,562
Community Investment	For funding solely towards supporting future community initiatives approved through the Community Investment Policy.	115-2015	300,904
Sims Square	For capital purposes such as renovation, improvements/ enhancements that directly relate to Sims Square, repayment of debt and to fund any operating deficits of Sims Square	17-2019	174,290
Forestry	For Funding expenditures related to the preservation of City of Burlington's tree canopy from invasive species and diseases such as Emerald Ash Borer, Gypsy Moth and Dutch Elm. This includes treatment programs, removal and replacement of impacted trees, and related coordination and communication costs.	105-2015	131,635
Fire Dispatch	To support annual reporting to key stakeholders, as part of the Fire Dispatch Triparty Agreement.	45-2020	639,920
Fire Suppression	To fund ongoing training and certification to align with regulations and health and safety requirements.	49-2020	112,060
Green Initiatives	Fund for operating and capital investments in initiatives that support the creation and protection of green infrastructure, and environmentally healthy and resilient communities.	50-2020	736,333
Itabashi Garden	Fund for the care and maintenance of the Itabashi Garden at Tansley Woods.	51-2020	14,038

Municipal Accommodation Tax - City	Funds for use: 1. To improve visitor and resident experiences in Burlington through increasing the infrastructure and tourism capacity of the City to foster a positive destination image. 2. To enhance Burlington's national and international profile as the best city to live in Canada through placemaking and place branding initiatives.	57-2022	662,571
Municipal Accommodation Tax - Tourism	Funds for use: 1. To be a steward of the destination by marketing and managing all actions of the organization on behalf of our tourism stakeholders. 2. To increase awareness and visitation to Burlington through destination marketing and product development; while enhancing Burlington's national and international profile as a destination of choice for visitors. 3. To facilitate, collaborate, and ensure industry growth. 4. To become more competitive in the meetings and incentive travel, sports tourism, leisure travel, and group tour markets. 5. To provide economic recovery to tourism and hospitality businesses. 6. To attract new corporate sales business for hotels and attractions.	58-2022	1,532,992
Parking District	Funds for use: 1. Repairs and upgrades to downtown parking lots and garages. 2. Costs to operate those parking facilities. 3. Future parking needs through related reserve funds	60-2020	238,804
Parking Growth	For expenditures to facilitate growth opportunities for parking in the Downtown Parking Area.	46-2020	7,594,204
Parking Renewal	To support capital renewal of existing downtown parking infrastructure.	53-2020	3,369,896
Tree Establishment & Enhancement	To fund tree establishment and enhancement activities on City and privately owned properties including but not limited to tree and shrub planting and other naturalization projects as well as site preparation and post-planting care to support tree establishment.	55-2020, amended by 40-2024	1,126,204
Youth	For the purpose of funding furnishings, fixtures and the renewal of existing facilities in the City of Burlington to support recreational programs and services for youth.	77-2013	90,647
Art Gallery	To alleviate the impact of unforeseen operating expenses or for capital purposes such as for renovations, improvement and equipment that will benefit users of the centre or as otherwise directed by the Board and must be approved by the Art Gallery of Burlington Board of Directors, or otherwise approved by Council.	30-2019	5,847
Downtown BIA	For the purpose of funding future capital projects and future mill rate stabilization as approved by Council	39-1997, amended by 99-1999	295,115
Burlington Economic Development Corporation(BEDC) Operations	To provide a financial buffer to alleviate the impact of unforeseen operating expenses, subject to Board or Council approval.	33-2018	915,400
Innovation Centre	Funding to be used to alleviate the impact of unforeseen operating expenses or for capital purposes such as for renovations, improvement and equipment that will benefit users of the centre and must be approved by the Burlington Economic Development Corporation Board of Directors, or otherwise approved by Council.	32-2018	326,805
BEDC/Downtown Partnership - BEDC Marketing	For the purpose of pursuing specific strategic plan initiatives supporting the City of Burlington economic development activities and must be approved by the Burlington Economic Development Corporation Board of Directors, or otherwise approved by Council.	34-2018	317,820
Library Operating	To alleviate the impact of unforeseen operating expenses related to the Burlington Public Library.	43-2020	958,276
Tourism Burlington	To cover operating budget shortfalls, and special projects after the operating budget has been expended	69-2006	293,295
Ireland House Museum - General	Accumulate funds in a reserve fund for future general purposes of Ireland House Museum.	23-1990, amended by 143-1991	524,433
Ireland House Museum - Project	Accumulate funds in a reserve fund for future Ireland House Museum projects.	22-1990, amended by 143-1991	101,755
Joseph Brant Museum - General	Accumulate funds in a reserve fund for future general purposes of Joseph Brant Museum.	21-1990, amended by 143-1991	447,297
Joseph Brant Museum - Project	Accumulate funds in a reserve fund for future Joseph Brant Museum projects.	20-1990, amended by 143-1991	65,450
Museum Board – Joseph Brant Transformation Project	Funds to be used solely for the purpose of funding the Joseph Brant Museum Transformation Project.	56-2014	-
BPAC	To alleviate the impact of unforeseen operating expenses as approved by City Council.	55-2015	3,611,492
BPAC Reserve - Donations	For donations contributed to the Burlington Performing Arts Centre.	54-2015	15,643
CPRF - BPAC	For capital repairs, rehabilitation and renewal of the Burlington Performing Arts Centre.	50-2015	1,216,067
Innovation & Transformation	For expenditures to accelerate achievement of corporate strategic objectives and embed process improvements and related technology integration solutions and practices as well as learning into the organization	14-2023	445,393
Multi-Year Community Investment Plan	For capital investments in initiatives that support the advancement of Council endorsed master plan priorities and land acquisitions identified in the city's Multi-Year Community Investment Plan, including any related debt charges	77-2023	3,990,530
Burlington Beach Regional Waterfront Park	To fund future operating and capital requirements at the Burlington Beach Regional Waterfront Park including but not limited to park improvements, active transportation infrastructure, existing and additional parking improvements	13-2023	92,000
Council Special Initiatives	To fund Council member special initiatives	45-2022	74,205
Emergency Relief Reserve Fund	To provide financial relief to non-profit organization(s) and/or residents for eligible natural hazards, of floods and tornadoes	021-2025	250,000
Total Reserve Fund Balance			200,506,419
Total Reserves Balance			16,867,415
Total Reserve Funds and Reserves Balance			217,373,834