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Halifax Regional Council
February 3, 2004

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:


S. Dale MacLennan, CA, Director, Financial Services

DATE: January 27, 2004

SUBJECT: Third Quarter 2003/2004 Financial Report

INFORMATION REPORT

ORIGIN

Staff has committed to provide Council with quarterly financial reports including:

- a report detailing district capital expenditures in accordance with the Capital Fund Policy approved by Council on May 16, 2000;
- regular updates on the balance in the Capital Reserve Pool (CRESPOOL) as requested by Regional Council on October 23, 2001 and;
- a report detailing recreation area rate expenditures in accordance with the Recreation Area Report Policy approved by Council on May 14, 2002.

DISCUSSION

Operating Statement:

Current projections, including estimated net Hurricane Juan costs in the range of \$2.5 to \$5 million for 2003-2004, result in a projected surplus (deficit) in the range of \$1,570,600 to (\$929,400). Details by business unit are included in Attachments 1 and 2 to this report.

As outlined in Attachment 9, costs of Hurricane Juan are projected to be \$14,995,000 for 2003-2004 and \$9,840,000 for 2004-2005. This attachment also shows estimated recoveries from insurance claims, the Disaster Financial Assistance (DFA) program and donations for a net impact to the HRM budget of \$2,732,000 in 2003-2004 and \$3,465,000 in 2004-2005. This HRM budget impact includes costs known to be ineligible for either insurance or the DFA program. The costs and recoveries estimates will be refined as the scope of the work is further defined but the net budget impact in 2003-2004 is estimated to be in the range of \$2.5 to \$5 million and \$2.5 to \$4.1 million for 2004-2005. As these numbers are further refined, other sources of funding such as the variable operating stabilization reserve continue to be reviewed such that the fiscal year will not end in a deficit position.

Other potentially significant items that have not been included in the current projections include:

- The projection for the Snow & Ice Program has not been adjusted from the budgeted amount pending the results of the review of the program and impact of snow events in the winter season.
- The projection includes an estimated increase in the subsidy for Sackville Sports Stadium for the current year, as well as costs associated with the current governance restructuring required to transition the facility back to financial stability over a three-year period. The final SSS deficit will be confirmed in a report to Council in the final quarter.
- In September 2003, the Canadian Institute of Chartered Accountants (CICA) made revisions to their standards that will have a significant impact on financial statement presentation for Nova Scotia municipalities. Staff are working with Service Nova Scotia and the CICA to quantify what the impact will be in the current and future years. This will be reported to Council prior to year-end.

Capital Fund Statements:

A summary Capital Statement as at December 31, 2003 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as at December 31st and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2003/04 approved capital budget, plus approved budget adjustments in the current year-to-date.

The total budget brought forward as shown on the Capital Statement is \$387 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2003, the carry forward unspent/uncommitted budget was \$130 million which substantially consists of the Harbour Solutions Project and Computer Assisted Dispatch Project. This brought forward budget amount is reduced throughout the year as projects are completed and closed and transferred to fixed assets or through other approved budget transfers.

Relative to the 03/04 capital budget, net approved adjustment year-to-date is an addition of \$17 million. This is primarily made up of an additional \$4 million for the Otter Lake Cell #1 project which is to be funded from the Otter Lake Landfill Closure Reserve, \$972,000 in Infrastructure grants for the North Preston Recreation Facility, and \$10.3 million in Infrastructure grants for the Beaverbank Sewer projects.

The report of expenditures from Councillors' District Capital Funds is included as Attachment #5.

Recreation Area Rate Accounts:

In conjunction with the approval of the Recreation Area Rate Policy on May 14, 2002, staff committed to provide a financial report for each recreation area rate fund, on a quarterly basis, to the applicable area rate association or society and Regional Council. The reports for the third quarter to December 31 are included as attachment #6.

Reserves Statement:

The net available reserve balances at March 31, 2003 were \$50,934,207. This represents total reserve balances of \$137,374,917 net of appropriations of \$86,440,710.

The reserves budget for 2003/04 anticipated the net available reserves balances to be \$74,341,400 at March 31, 2004. Based on the current projection the net balances are now projected to be \$74,820,000 at March 31, 2004. The projected increase relates primarily to greater than anticipated interest earned on the reserve balances, as well as larger than anticipated contributions to the Business Parks Reserve, which are partially offset by additional withdrawals approved after the annual budget process and a lesser than anticipated contribution to the Special Events reserve relative to the Hotel Tax.

The current projection for the Wastewater/Stormwater portion of the Pollution Control reserves includes projected contributions and withdrawals as budgeted, however, it is known that a review of the operating costs and the rate of the applicable levy is being carried out and the projections will be updated once the outcome of that review is known and approved. The projection for the Environmental Protection portion of the Pollution Control reserves has been updated for the approved rate increase effective October 1, 2003.

Further reserve variance explanations are included in Attachment #7 to this report.

Capital Reserve Pool Balance:

The balance in the Capital Reserve Pool (CRESPOOL) as of December 31, 2003 is \$503,970. The last report to Council on CRESPOOL was in conjunction with the 2003/04 second quarter report and the reported balance at September 30, 2003 was \$49,354. Activity since September 30 has included \$477,583 transferred into the Pool and \$22,967 transferred out. The major component of the transfers in to the Pool related to the completion of various Sewer projects.

Since December 31, there has been one further withdrawal from CRESPOOL, \$115,330, which was approved by Council on January 20, 2004, leaving a balance in the account of \$388,640. This has been identified as a potential funding source for Juan costs.

Complete details of the amounts transferred in and out are included in Attachment #8 to this report.

BUDGET IMPLICATIONS

Any surplus (deficit) in this operating year, is required to be included in the budget of the next fiscal year.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves as well as any relevant legislation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2003 to December 31, 2003 with comparative data for the prior fiscal year and projections to March 31, 2004 - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Surplus (Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at December 31, 2003
4. Halifax Regional Municipality Capital Statement as at December 31, 2003
5. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2003
6. Report of Expenditures in the Recreation Area Rate Accounts to December 31, 2003
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2004
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.
9. Hurricane Juan Financial Impact Update

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Hugh Avery, CA, Team Leader, Financial Reporting 490-4767

Report Reviewed by: Pam Caswill, CA, Manager of Accounting 490-6324

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2003 to December 31, 2003**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2003 to December 31, 2003

Net Revenue & Expenditures	Budget Prior	Prior YTD	Budget Current	Current Year	Projected Results	Projected	Projected Surplus
	Fiscal Year 02/03	Actual	Fiscal Year	to Date Actual	To March 31, 2004	Surplus (Deficit)	(Deficit) %
Governance	5,919,247	4,374,701	6,705,693	4,642,323	6,718,518	(12,825)	-0.19%
Environmental Management Services	31,219,370	27,536,565	28,431,621	25,845,658	28,384,304	47,317	0.17%
Fire & Emergency Services	29,621,500	18,982,703	38,593,470	26,284,667	38,488,669	104,801	0.27%
Financial Services	4,836,495	6,750,316	4,695,713	3,154,647	4,574,714	120,999	2.58%
Human Resources Services	3,026,025	1,823,005	3,396,968	2,118,976	3,248,827	148,141	4.36%
Legal Services	1,438,510	1,208,778	1,488,613	1,314,750	1,628,721	(140,108)	-9.41%
Planning & Development Services	4,144,363	2,001,428	4,186,045	2,252,566	3,937,617	248,428	5.93%
Public Works & Transportation	37,517,610	27,760,127	41,725,732	31,656,266	41,854,866	(129,134)	-0.31%
Real Property & Asset Management	20,573,235	16,866,833	21,849,879	17,227,233	22,039,440	(189,561)	-0.87%
Recreation, Tourism, & Culture	9,048,592	6,194,428	9,459,678	6,270,773	9,486,518	(26,840)	-0.28%
Regional Police	36,697,000	26,658,780	38,161,100	27,622,598	38,158,969	2,131	0.01%
Outside Police	15,070,000	11,399,700	15,889,000	11,867,166	15,851,800	37,200	0.23%
Emergency 911 Communications	3,907,900	2,838,748	4,043,900	3,023,509	4,042,279	1,621	0.04%
Shared Services	12,478,135	8,585,252	13,713,810	9,507,144	13,456,381	257,429	1.88%
Departmental Sub-Total	215,497,982	162,981,364	232,341,222	172,788,276	231,871,623	469,599	0.20%
Halifax Regional Library	11,128,000	6,876,557	11,840,200	7,831,193	11,840,200		0.00%
Fiscal Services	(226,625,982)	(267,406,548)	(244,181,422)	(286,212,183)	(247,782,398)	3,600,976	-1.47%
HRM Total (excl Hurricane Juan)	(97,548,627)	(97,548,627)	(105,592,714)	(105,592,714)	(4,070,575)	4,070,575	
Projected Expenditure Range							
to							
Estimate of Net Hurricane Juan Costs	6,090,951		2,500,000	5,000,000			
See details (Page 4 & Attachment # 9)							
Projected Surplus (Deficit) Range							
to							
HRM Total (incl Hurricane Juan)	1,570,575		(929,425)				

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2003 to December 31, 2003

Revenue	Budget Prior Fiscal Year 02/03	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2004	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	747,191	796,508	817,306	869,523	822,306	5,000	0.61%
Environmental Management Services	22,461,000	15,693,346	23,376,958	15,943,978	23,882,800	505,842	2.16%
Fire & Emergency Services	7,407,200	7,553,091	229,400	287,581	299,486	70,086	30.55%
Financial Services	3,544,000	(946,713)	4,210,000	3,174,639	4,161,540	(48,460)	-1.15%
Human Resources Services	53,000	30,176		2,063			
Legal Services	24,000	18,231	24,000	18,594	24,000		0.00%
Planning & Development Services	3,125,000	2,922,998	3,167,500	2,989,327	3,442,300	274,800	8.68%
Public Works & Transportation	34,236,407	25,562,130	36,260,056	25,288,048	35,125,096	(1,134,960)	-3.13%
Real Property & Asset Management	2,881,110	1,904,667	3,091,887	2,755,040	3,753,000	661,113	21.38%
Recreation, Tourism, & Culture	6,512,376	5,299,412	6,223,517	5,339,655	6,094,939	(128,578)	-2.07%
Regional Police	1,557,000	1,576,573	1,559,300	1,569,211	2,219,936	660,636	42.37%
Outside Police				59,934	51,000	51,000	
Emergency 911 Communications	6,000	89,875	7,500	8,678	202,678	195,178	2602.37%
Shared Services	434,000	454,254	441,800	420,752	523,000	81,200	18.38%
Departmental Sub-Total	82,988,284	60,954,548	79,409,224	58,727,023	80,602,081	1,192,857	1.50%
Halifax Regional Library	3,594,000	3,626,366	3,520,900	3,083,479	3,670,900	150,000	4.26%
Fiscal Services							
Property Taxes	320,792,100	323,996,032	356,409,300	356,631,339	356,878,300	469,000	0.13%
Tax Agreements	8,169,600	8,349,130	8,317,600	8,380,445	8,085,400	(232,200)	-2.79%
Deed Transfer Taxes	19,500,000	16,599,541	21,000,000	19,857,965	23,850,000	2,850,000	13.57%
Local Improvement Charges	1,825,100	1,617,726	1,825,100	1,130,633	1,229,700	(595,400)	-32.62%
Payments in Lieu of Taxes	23,362,100	21,429,538	20,964,000	21,546,670	21,847,600	883,600	4.21%
Own Source Revenue	12,239,200	7,535,569	13,414,800	10,056,649	15,381,300	1,966,500	14.66%
Supplementary Education	20,846,200	21,106,182	20,846,200	20,834,560	20,818,200	(28,000)	-0.13%
Unconditional Transfers	2,936,000	3,189,521	3,412,000	3,425,288	3,425,300	13,300	0.39%
Conditional Transfers		103,600			103,600		
	409,670,300	403,823,239	446,292,600	441,863,549	451,619,400	5,326,800	1.19%
HRIM Total	496,252,584	468,404,153	529,222,724	503,674,051	535,892,381	6,669,657	

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2003 to December 31, 2003

Expenditures (excl Hurricane Juan)	Budget Prior	Prior YTD	Budget Current	Current Year	Projected Results	Projected	Projected Surplus
	Fiscal Year 02/03	Actual	Fiscal Year	to Date Actual	To March 31, 2004	Surplus (Deficit)	(Deficit) %
Governance	6,666,438	5,171,209	7,522,999	5,511,846	7,540,824	(17,825)	-0.24%
Environmental Management Services	53,680,370	43,229,911	51,808,579	41,789,636	52,267,104	(458,525)	-0.89%
Fire & Emergency Services	37,028,700	26,535,794	38,822,870	26,572,248	38,788,155	34,715	0.09%
Financial Services	8,380,495	5,803,603	8,905,713	6,329,286	8,736,254	169,459	1.90%
Human Resources Services	3,079,025	1,853,181	3,396,968	2,121,039	3,248,827	148,141	4.36%
Legal Services	1,462,510	1,227,009	1,512,613	1,333,344	1,652,721	(140,108)	-9.26%
Planning & Development Services	7,269,363	4,924,426	7,353,545	5,241,893	7,379,917	(26,372)	-0.36%
Public Works & Transportation	71,754,017	53,322,257	77,985,788	56,944,314	76,979,962	1,005,826	1.29%
Real Property & Asset Management	23,454,345	18,771,500	24,941,766	19,982,273	25,792,440	(850,674)	-3.41%
Recreation, Tourism, & Culture	15,560,968	11,493,840	15,683,195	11,610,428	15,581,457	101,738	0.65%
Regional Police	38,254,000	28,235,353	39,720,400	29,191,809	40,378,905	(658,505)	-1.66%
Outside Police	15,070,000	11,399,700	15,889,000	11,927,100	15,902,800	(13,800)	-0.09%
Emergency 911 Communications	3,913,900	2,928,623	4,051,400	3,032,187	4,244,957	(193,557)	-4.78%
Shared Services	12,912,135	9,039,506	14,155,610	9,927,896	13,979,381	176,229	1.24%
Departmental Sub-Total	298,486,266	223,935,912	311,750,446	231,515,299	312,473,704	(723,258)	-0.23%
Halifax Regional Library	14,722,000	10,502,923	15,361,100	10,914,672	15,511,100	(150,000)	-0.98%
Fiscal Services							
Halifax Regional School Board - Mandatory	60,624,000	47,794,428	66,580,000	50,700,225	67,600,300	(1,020,300)	-1.53%
Halifax Regional School Board - Supplementary	20,846,200	15,634,650	20,846,200	15,634,650	20,846,200		0.00%
Debt Charges	34,821,200	33,714,309	35,882,600	35,614,051	36,626,600	(744,000)	-2.07%
Reserves	3,778,300	429,066	7,800,000	4,265,162	7,800,000		0.00%
Interest on Reserves	3,105,000	2,215,037	2,985,200	3,162,896	4,779,000	(1,793,800)	-60.09%
Insurance		2,978,061	3,285,000	3,624,901	3,285,000		0.00%
Transfers to Outside Agencies	13,232,600	3,284,206	14,240,700	5,104,410	13,910,279	330,421	2.32%
Grants & Tax Concessions	3,793,000	3,670,916	3,394,300	1,589,992	3,394,300		0.00%
Surplus Prior Year	(764,000)		(129,174)		(70,000)	70,000	-
Fire Protection (Hydrants)	7,102,000	7,101,726	7,377,000	7,467,444	7,687,000	(310,000)	-4.20%
Capital from Operating	22,089,000	18,881,964	29,331,200	27,583,604	29,310,100	21,100	0.07%
Other	9,417,018	712,328	7,137,978	1,033,205	5,968,223	1,169,755	16.39%
Provision for Valuation Allowance	5,000,000		3,251,000		2,700,000	551,000	16.95%
HRM Total	183,044,318	136,416,691	202,111,178	155,651,366	203,837,002	(1,725,824)	-
	496,252,584	370,855,526	529,222,724	398,081,337	531,821,806	(2,599,082)	-

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2003 to December 31, 2003 *

Hurricane Juan Expenditures	Current Year to Date Actual	Projected Results To March 31, 2004	Projected Surplus (Deficit)
Governance	1,994	1,994	(1,994)
Environmental Management Services	158,037	158,037	(158,037)
Fire & Emergency Services	13,647	35,000	(35,000)
Financial Services	12,078	326,539	(326,539)
Human Resources Services	1,553	1,553	(1,553)
Legal Services			
Planning & Development Services	1,552	1,552	(1,552)
Public Works & Transportation	2,989,557	7,459,000	(7,459,000)
Real Property & Asset Management	2,868,256	6,950,000	(6,950,000)
Recreation, Tourism, & Culture	14,723	14,723	(14,723)
Regional Police			
Outside Police	711	711	(711)
Emergency 911 Communications	24,997	42,000	(42,000)
Shared Services			
Departmental Sub-Total	6,087,105	14,991,109	(14,991,109)
Halifax Regional Library	3,846	3,846	(3,846)
Fiscal Services			
HRM Total	6,090,951	14,994,955	(14,994,955)

* Although this report is covering the period of April 1 to December 31, 2003 for purposes of third quarter reporting, Hurricane Juan did not occur until September 29, 2003. The associated costs have been accumulating from that time forward. The expected recoveries are as outlined in Attachment # 9.

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

Explanation of Projected Surplus (Deficit) For the Year ended March 31, 2004 as of December 31, 2003

	Surplus (Deficit)
BUSINESS UNIT NET SURPLUS	
Significant factors contributing to the Business Unit net operating surplus are:	
<ul style="list-style-type: none"> • Environmental Management Services - Revenues and expenditures both exceed budget due to additional recycling product in the Solid Waste Division. \$ 47,300 • Financial Services - Expenditure surplus relates to deferring space renovations to 04/05 and repayment to the Service Improvement Reserve deferred as hand-held parking ticket issuers were not purchased as early in the year as anticipated. 121,000 • Human Resources Services - expenditure surplus relates primarily to a position vacancy throughout the year plus some temporary staffing vacancies and training and travel costs that did not occur with the delay in implementation of Phase 1 of the SAP/HR Project. 148,100 • Legal Services - expenditure deficit is due to the increasing number of major pieces of litigation which must be defended and exceed the capacity of the internal resources. (140,100) • Planning and Development - the projected net surplus relates primarily to increases in plumbing and building permit revenues. 248,400 • Public Works and Transportation - Streets and Roads is projecting a deficit primarily related to costs associated with the March 31 flood, however, PWT hopes to recover the majority of this through the Disaster Relief Claims process. Estimated recoveries have not yet been projected. There have been significant gross revenue and expenditure adjustments relative to the Technical and Underground Services activities which have been curtailed significantly until Q106 reserve funding issues are resolved which fund these activities. No net impact on the operating budget projection. (129,100) • Real Property and Asset Management - projected expenditure deficit results primarily from the deficit situation at the Sackville Sports Stadium and increased operating expenses for surplus properties, extra grass cutting, and vehicle maintenance. This is partially offset by increased Business parks lot sales, increased parking lot and facility lease revenue, and miscellaneous savings in other areas. (189,500) • Recreation, Tourism, & Culture - there is a gross revenue deficit offsetting an expenditure surplus due to the Marketing Levy being less than anticipated and an offsetting reduction in the amount transferred to the Special Events reserve. The net deficit in the business unit relates primarily to lost arena revenue due to the Hurricane and these costs will be transferred to the Juan accounts. (26,800) • Regional Police - increase in: extra duty revenue as there is more extra work than anticipated, Ports Policing revenue as more actual time being spent on Port's work than anticipated, and revenue resulting from recoveries received for UN work. Corresponding increase in related expenditures results in small net surplus overall. 2,100 	

	Surplus (Deficit)
<ul style="list-style-type: none"> • Emergency 911 Communications - salary and benefit expenditures have increased as a result of taking on additional fire stations for dispatch, and negotiated MAPP increases. However, this cost is offset by recoveries from the Province for calls taken on their behalf resulting in a net surplus overall. 	1,600
<ul style="list-style-type: none"> • Shared Services - the net surplus primarily results from expenditure savings in IT due to the late roll-out of the CAD/RMS project as well as hiring delays/activity scale back for the Director's Office and Client Services to offset Hurricane Juan costs. 	257,400
<ul style="list-style-type: none"> • Library - the projected revenue surplus of \$150K relates to a bequest to be used for children's services. It is completely offset by the corresponding increase in expenditures of \$150K for books, subscriptions, and periodicals resulting in no surplus/(deficit) overall. 	0
<ul style="list-style-type: none"> • Other Business Unit Net Surplus where business unit projection for gross revenue and gross expenditures are within \$100,000 of budget. 	129,200
TOTAL BUSINESS UNIT NET SURPLUS	\$ 469,600

	Surplus (Deficit)
FISCAL SERVICES REVENUE SURPLUS	
Significant factors contributing to the Fiscal Services revenue surplus are:	
<ul style="list-style-type: none"> • Property Taxes - Adjustment based on now known actual billings. There is a portion relative to Fire Protection which is \$310,000 and this is offset by an increase in expenditures in the same amount where any excess revenue over expenditure on fire protection is used to repay a loan from the reserve. \$ 469,000 • Tax Agreements - The revenue deficit is the result of the net impact from a decrease in the payment from MTT which is based on a percentage of gross subscribers exchange service revenue from their prior year, and an increase in payment from NSLC which is based on a percentage of total cost of land/building and total inventory of plant and equipment plus average inventory stock. (232,200) • Deed Transfer Taxes - Adjustment based on a comparison of actual data for the prior year and the actual YTD data for both years. 2,850,000 • Local Improvement Charges - Revenue from LIC is based on projects completed and billed within the year; revenue now projected to be under budget primarily due to delays in projects. (595,400) • Payments-in-lieu of taxes - A number of outstanding appeals have been settled and revenue projections adjusted in line with the appeal results. 883,600 • Own Source Revenue - this is primarily greater than anticipated Investment Income due to delays in use of funds for Harbour Solutions Project (~\$850,000); Greater than anticipated spring debenture issue (~\$350,000); Higher than anticipated interest rates (~\$200,000) and miscellaneous increase in cash flow including impact of increase in reserve account balances and new reserves (~\$550,000). A significant portion of the surplus created by the increased investment income is offset by the additional expense for interest paid on reserves, since much of the increase is related to reserves balances. 1,966,500 • Total of other categories of fiscal revenues where the projection is within \$100,000 of budget (14,700) 	
TOTAL FISCAL SERVICES REVENUE SURPLUS	\$ 5,326,800

	Surplus (Deficit)
FISCAL SERVICES EXPENDITURE DEFICIT	
Significant factors contributing to the Fiscal Services expenditure deficit are:	
<ul style="list-style-type: none"> • Mandatory Education costs - provincial budget increase in mandatory formula to include insurance, special education and French language costs not known at the time of final approval of HRM budget. • Debt Charges - this is related to the allocation of the budget within fiscal services rather than to an expenditure difference within the capital budget schedule. • Interest paid on reserves - delay in spending on Harbour Solutions Project and balances within new reserves, coupled with higher than anticipated interest rates. • Transfers to Outside Agencies - Provincial Assessment System costs have been adjusted to the now known actual costs for fiscal 2003/04. • Fire Protection (Hydrants) - This expenditure deficit is completely offset by the surplus in property tax revenue related to fire protection. Any excess revenue over expenditure on fire protection is used to repay a loan from the reserve. • Other - The expenditure surplus in "other" represents a less than budgeted increase in the pension rate, various salary increases budgeted in fiscal less than budget plus less than anticipated revenues on the MetroPark parkade facility, due to fewer hourly parkers and shorter stays than budgeted, is resulting in a less than budgeted transfer to the capital fund. The shortfall in revenue is not a concern in the current year, however, is being monitored to ensure that the required minimum % of construction costs is transferred annually to capital. • Provision for Valuation Allowance - A number of outstanding appeals related to Federal Payments in lieu have been settled and the allowance has been adjusted in line with the appeal results. • Total of other categories of fiscal expenditures where the projection is within \$100,000 of budget. 	\$ (1,020,300) (744,000) (1,793,800) 330,400 (310,000) 1,169,800 551,000 91,100
TOTAL FISCAL SERVICES EXPENDITURE DEFICIT	\$ (1,725,800)

Hurricane Juan Estimated Gross Costs	\$ 14,995,000
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Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at December 31, 2003**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 1 of 2

December 31, 2003, with comparative figures for December 31, 2002 and Year End March 31, 2003
(In thousands of dollars)

	December 31, 2003	December 31, 2002	March 31, 2003
Assets			
Cash and short term deposits	\$ 222,845	\$ 189,463	\$ 106,133
Receivables:			
Taxes, net of allowance	23,307	13,320	16,542
Local improvement charges	5,335	4,584	4,820
Federal government and its agencies, net of allowance	4,058	6,426	4,840
Provincial government and its agencies, net of allowance	820	375	4,608
Own funds and agencies	74,161	63,110	91,303
Other receivables, net of allowance	10,007	1,230	5,895
	<u>117,688</u>	<u>89,045</u>	<u>128,008</u>
Loans and advances	4,083	3,963	3,212
Tangible assets:			
Inventories, at cost	4,002	4,095	3,302
Properties acquired at tax sale	178	179	179
	<u>4,180</u>	<u>4,274</u>	<u>3,481</u>
Other assets:			
Deferred transition costs	10,033	12,394	11,804
Prepaid expenses	110	699	1,754
Deferred debt discount	1,661	1,465	1,408
	<u>11,804</u>	<u>14,558</u>	<u>14,966</u>
	<u>\$ 360,600</u>	<u>\$ 301,303</u>	<u>\$ 255,800</u>

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 2 of 2

December 31, 2003, with comparative figures for December 31,2002 and Year End March 31,2003

(In thousands of dollars)

	December 31, 2003	December 31, 2002	March 31, 2003
Liabilities and Accumulated Surplus			
Payables:			
Federal government and its agencies	\$ 80	\$ 88	\$ 2,194
Provincial government and its agencies	0	7	10,145
Own funds and agencies	203,925	152,116	171,907
Trade accounts	4,941	8,398	4,284
Accrued liabilities	34,712	29,907	40,024
Other	4,386	3,682	3,764
	<u>248,044</u>	<u>194,198</u>	<u>232,318</u>
Other liabilities:			
Prepayment of taxes	0	0	13,782
Deferred revenue	10,264	8,776	9,017
	<u>10,264</u>	<u>8,776</u>	<u>22,799</u>
Accumulated surplus	102,292	98,329	683
	<u>\$ 360,600</u>	<u>\$ 301,303</u>	<u>\$ 255,800</u>

Attachment #4

**Halifax Regional Municipality Capital Statement
as at December 31, 2003**

Halifax Regional Municipality
 Capital Statement
 as at December 31, 2003

	Brought Frwd. Prior Years (\$)	2003/04 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget as at December 31, 2003 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	%
Shared Services	9,661,600	5,209,000	6,924	14,877,524	8,409,579	6,467,945	43.5%
Recreation, Tourism and Culture	2,027,649	990,000	135,000	3,152,649	1,735,317	1,417,332	45.0%
Environmental Management Services	134,092,883	9,946,000	4,196,894	148,235,777	129,122,443	19,113,334	12.9%
Fire & Emergency Services	8,414,362	2,207,000	(30,000)	10,591,362	6,805,253	3,786,109	35.7%
Regional Police	1,327,963	150,000		1,477,963	797,319	680,644	46.1%
Financial Services	9,941,300	335,000	(16,511)	10,259,789	9,906,754	353,035	3.4%
Human Resources	195,000	592,000		787,000	304,142	482,858	51.4%
Real Property and Asset Management	96,208,376	25,983,000	1,737,164	123,928,540	106,455,195	17,473,345	14.1%
Planning & Development Services	5,460,000	750,000		6,210,000	3,815,950	2,394,050	38.6%
Public Works & Transportation	116,385,242	23,585,000	11,414,465	151,384,707	127,559,770	23,824,937	15.7%
CAO & Governance	3,317,941	3,110,000	(392,228)	6,035,713	3,739,504	2,296,208	38.0%
Library Services		229,000		229,000	203,000	26,000	11.4%
Total All	387,032,316	73,086,000	17,051,708	477,170,024	398,854,226	78,315,797	16.4%

Detailed capital reports by Business Unit were circulated to senior staff and Council on January 20, 2004.

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund
to December 31, 2003**

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments Available
CCV00176									
Dist. 1/Streatch									
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	80,000.00	80,000.00	80,000.00
06/30/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	37,789.13	37,789.13	37,789.13
09/30/03		Eastern Fence Erectors Ltd.	Ducan MacMillan Sports Court					2,210.87	2,210.87
		Total		120,000.00		120,000.00	117,789.13	2,210.87	120,000.00
CCV00177									
Dist. 2/Hines									
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	68,608.37	68,608.37	68,608.37
06/30/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	16,486.64	16,486.64	16,486.64
03/31/03		Carroll's Corner Building Improvements						5,000.00	5,000.00
03/31/03		Riverline Activity Centre-Capital Improvements						5,000.00	5,000.00
09/30/03		Canal District Recreation Association	Fall River Recreation Facility Development Plan					5,000.00	5,000.00
		Total		120,000.00		120,000.00	85,095.01	15,000.00	100,095.01
CCV00178									
Dist. 3/Cotwell									
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	73,066.10	73,066.10	73,066.10
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	25,439.14	25,439.14	25,439.14
03/31/03		R & D Stone Service	Lawrencetown Rails to Trails					5,933.90	5,933.90
03/31/03			North Preston Pocket Park					467.85	467.85
04/29/03			East Preston Recreation Centre - Kitchen Upgrades					5,761.54	5,761.54
09/30/03		Big Eric's Restaurant Supplies Ltd.	East Preston Recreation Centre - Kitchen Upgrades					502.88	502.88
10/22/03		Big Eric's Restaurant Supplies Ltd.	East Preston Recreation Centre - Kitchen Upgrades					376.65	473.61
10/29/03		Action Cycles Ltd.	Cost Share Motor Cycles for RCMP					96.96	2,500.00
		Total		120,000.00		120,000.00	101,884.77	12,260.25	114,145.02
Dist. 3/Hendsbee									
		Total		120,000.00		120,000.00	101,884.77	12,260.25	5,854.98

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00179										
Dist. 4/Cooper										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		85,301.00	6,320.00	91,621.00	30,830.90		30,830.90	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	3,150.00		3,150.00	
03/31/03			Cole Harbour High Grounds Upgrade					5,524.66	5,524.66	
03/31/03			Pocket Parks Forest Hills Parkway					1,301.59	1,301.59	
03/31/03			Parkland Grounds Grubbing					3,000.00	3,000.00	
03/31/03			Westphal Trailer Park Playground					7,000.00	7,000.00	
03/31/03			Madeira Crescent Playground					7,000.00	7,000.00	
03/31/03			Inglewood Drive Play Area					2,000.00	2,000.00	
03/31/03			Community Signage					5,000.00	5,000.00	
03/31/03			Cranberry Co-op Playground					3,000.00	3,000.00	
03/31/03			Heritage Farm Walkway					3,000.00	3,000.00	
03/31/03			George Bissett School Playground					1,238.88	1,238.88	
03/31/03			Forest Hills Common Bike Facility					10,000.00	10,000.00	
03/31/03			Lake Loom/Cherrybrook Playground					15,000.00	15,000.00	
09/29/03	10/07/03	Eastern Fence Erectors Ltd.	Bratton Walkway Fence		1,975.32		1,975.32		1,975.32	
		Total		125,301.00	6,320.00	131,621.00	35,956.22	63,055.13	99,021.35	32,599.65
CCV00180										
Dist. 5/McInroy										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		118,484.00		118,484.00	49,589.26		49,589.26	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	5,000.00		5,000.00	
03/31/03			Colby South Passive Park Project					4,292.10	4,292.10	
03/31/03			Heritage Hills Park-Tot Lot (B) Development					16,591.41	16,591.41	
03/31/03			Bissett Park - Tot Lot Development					12,586.24	12,586.24	
03/31/03			Bissett Lake Estates Tot Lot					5,424.99	5,424.99	
03/31/03			Cole Harbour/Eastern Passage Trails & Playgrounds					30,000.00	30,000.00	
06/24/03			Eastern Passage Carnival Site Improvements					2,344.18	2,344.18	
09/16/03	10/23/03	Calwell Road School PTO	Caldwell Road School Grounds Improvement Project			8,000.00	8,000.00		8,000.00	
09/25/03		Nova Scotia Power	Eastern Passage Carnival Site Improvements					2,655.82	2,655.82	
		Total		158,484.00		158,484.00	62,589.26	73,894.74	136,484.00	22,000.00
CCV00181										
Dist. 6/Warshick										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		87,471.00		87,471.00	2,207.23		2,207.23	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	11,759.80		11,759.80	
03/31/03			New Skateboard Facility at Mary Lawson School					32,654.36	32,654.36	
03/31/03			Caledonia Road Skateboarding Facility					22,199.61	22,199.61	
09/19/03			Montebello Park Swing Set					20,000.00	20,000.00	
09/30/03	10/28/03	Humphreys Landscape And Construction Ltd.	Montebello Park Swing Set					6,183.52	6,183.52	
09/30/03		Little Tikes Commercial Play Systems	Montebello Park Playground Equipment					3,015.81	3,015.81	
11/24/03	12/04/03	Ian Forsyth School	School Ground Development - Playground Sign				1,000.00		1,000.00	
		Total		127,471.00		127,471.00	21,150.55	77,869.78	99,020.33	28,450.67

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00182										
Dist. 7/Sarto										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	47,721.14		47,721.14	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	12,269.61	2,574.28	12,269.61	
03/31/03		Mount Edward School Community Group	Mount Edward Elementary School Playground Equipment					5,319.39	5,319.39	
03/31/03			Landrace Street Playground					11,359.47	11,359.47	
03/31/03			District 7 Playground Upgrades					2,101.44	2,101.44	
09/30/03		Eastern Fence Erectors Ltd.	Brookhouse School Ground Fence				425.72		425.72	
09/30/03		Eastern Fence Erectors Ltd.	Mount Edward Elementary School Playground Equipment-Plaque				11,930.40		11,930.40	
11/24/03			Landrace Park Playground Replacement				9,999.99		9,999.99	
12/31/03		ABM Deck	Caledonia Road Skateboarding Facility				60,416.47	43,284.97	103,701.44	16,288.56
		Total		120,000.00		120,000.00				
CCV00183										
Dist. 8/Hetherington										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	67,849.93		67,849.93	
03/31/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	5,832.75	6,201.13	5,832.75	
03/31/03			Marvin & Chadwick Street - Park Improvements					4,870.72	4,870.72	
09/25/03		Install A Flor	North Woodside Community Centre Multi-Purpose Room Flooring			2,000.00	2,000.00		2,000.00	
09/16/03		Calwell Road School PTO	Calwell Road School Grounds Improvement Project				1,474.25		1,474.25	
09/25/03		Roma Welding Maintenance Ltd.	North Woodside Community Centre Window Replacement				77,156.93	11,071.85	88,228.78	31,771.22
		Total		120,000.00		120,000.00				
CCV00184										
Dist. 9/Smith										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		89,420.00		89,420.00	17,137.55		17,137.55	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	28,150.55	5,933.58	28,150.55	
03/31/03			Dartmouth North Community Centre-Air Conditioner					9,178.12	9,178.12	
03/31/03			General Park Improvement					10,000.00	10,000.00	
03/31/03			Harbourview Landscaping					5,000.00	5,000.00	
03/31/03			Farell Walkway Fence					5,102.50	5,102.50	
03/31/03			Big Albro Lake Trail Upgrades and Improvements					6,101.01	6,101.01	
03/31/03			Yetter Park Play Equipment					7,222.22	7,222.22	
06/18/03		Little Tikkes Commercial Play Systems	Monique Avenue Park Play Equipment							
08/14/03		Bevio Products Inc.	John McNeil School Baseball Dugouts				2,235.01		2,235.01	
		Total		129,420.00		129,420.00	47,523.11	48,537.43	96,060.54	33,359.46

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00185										
Dist.10/Cunningham										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		83,768.00		83,768.00	46,644.64		46,644.64	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	2,053.96	708.30	2,053.96	
03/31/03			Viciana Park Playground Expansion					10,000.00	10,000.00	
03/31/03		Gordon Ratcliffe Landscape Architects	Findlay Park Playground Upgrades					13,144.49	13,144.49	
03/31/03		Eastern Fence Erectors Ltd.	Downtown Dartmouth Streetscape-Poster Kiosk					13,270.57	13,270.57	
10/06/03	04/29/03		Brownlow Park Playground Equipment					4,320.00	4,320.00	
			Ross Lane - District 10 Tree Planting							
		Total		123,768.00		123,768.00	48,698.60	41,443.36	90,141.96	33,626.04
CCV00186										
Dist.11/Blumenthal										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	53,365.08		53,365.08	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00		8,248.05	8,248.05	
03/31/03			Isleville Street Playground Upgrades					21,751.96	21,751.96	
08/26/03	10/07/03	Waterplay Manufacturing Inc.	Isleville Street Playground Park Water Play					36,634.91	36,634.91	
10/24/03		Latarge Canada Inc.	North End Community Outdoor Skating Rink					44,882.96	44,882.96	
		Total		120,000.00		120,000.00	75,117.04	44,882.96	120,000.00	0.00
CCV00187										
Dist. 12/Sloane										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		89,788.00		89,788.00	65,026.23		65,026.23	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	28,635.14		28,635.14	
03/31/03			Capital Improvements					3,000.00	3,000.00	
03/31/03		Spencer House Improvements	Spencer House Improvements					6,940.00	6,940.00	
03/31/03		George Dixon Centre Soccer/Baseball Field Improvement	George Dixon Centre Soccer/Baseball Field Improvement					4,940.00	4,940.00	
07/07/03		Garnish Street Barnacle	Garnish Street Barnacle					9,881.77	9,881.77	
		Total		129,788.00		129,788.00	93,661.37	29,761.77	123,423.14	6,364.86
CCV00188										
Dist. 13/Uteck										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		123,669.00		123,669.00	75,950.15		75,950.15	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00	5,281.00	45,281.00	19,473.75	8,000.00	19,473.75	
03/31/03			Tree Planting on Young Ave. & Connaught Ave.					1,729.43	1,729.43	
03/31/03		Sir Charles Tupper School Playground Revitalization	Sir Charles Tupper School Playground Revitalization					1,200.00	1,200.00	
03/31/03		Webster Terrace Fence	Webster Terrace Fence					110.63	110.63	
10/07/03	10/07/03	Halifax Herald Ltd.	Tender Adv. Re. LeMarchant St. Thomas School Playground				1,766.72		1,766.72	
08/12/03	10/30/03	Road Savers Maritimes Ltd.	Sir Charles Tupper School Playground Upgrades				3,939.20		3,939.20	
08/29/03	10/30/03	G. & R. Kelly Enterprises Ltd.	Sir Charles Tupper School Playground Upgrades					39,914.99	39,914.99	
09/30/03		Little Tikes Commercial Play Systems	LeMarchant St. Thomas School Playground					14,588.22	14,588.22	
10/28/03	12/02/03	Elmsdale Landscaping Ltd.	Sir Charles Tupper School Playground Revitalization				1,620.91		1,620.91	
11/07/03	12/11/03	Eastern Fence Erectors Ltd.	Hbk Re. Sir Charles Tupper School Playground Revitalization				655.60		655.60	
		Total	Sir Charles Tupper School Playground Fence				118,105.18	50,844.42	168,949.60	0.40

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00189										
Dist. 14/Fougere										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		115,990.00		115,990.00	27,467.68		27,467.68	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	11,823.73	15,516.32	11,823.73	15,516.32
03/31/03			Flinn Park Improvements					922.78		
03/31/03			Westmount Elementary School Playground Improvements					34,819.32		
03/31/03			Larry O'Connell Field House & Grounds Improvements					10,474.46		
03/31/03			Ardmore Park Improvements					3,000.00		
03/31/03			Oxford Playground Improvements					6,000.00		
03/31/03			Kiosks on Quinpool Road					4,262.48		
10/30/03		Domar Interior Design	Larry O'Connell Field House Improvements			4,262.48				
09/28/03		Domar Interior Design	Larry O'Connell Field House Improvements			4,251.84				
10/13/03		Domar Interior Design	Larry O'Connell Field House Improvements			3,993.79				
11/24/03			Larry O'Connell Field House Improvements							
		Total		155,990.00		155,990.00	51,799.52	70,732.88	122,532.40	33,457.60
CCV00190										
Dist. 15/Walker										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		86,228.00		86,228.00	53,402.54		53,402.54	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	28,750.00	5,000.00	28,750.00	5,000.00
03/31/03			Fairview Heights Playground							
		Total		126,228.00		126,228.00	82,152.54	5,000.00	87,152.54	39,075.46
CCV00191										
Dist. 16/Whalen										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		130,552.00		170,907.00	94,751.44		94,751.44	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00	40,355.00	40,000.00	7,897.50	1,750.00	7,897.50	1,750.00
03/31/03			Hemlock Ravine Management Plan					2,500.00		
03/31/03			Birch Cove Community Garden					11,369.76		
03/31/03			Sheridan Place Playground Project					1,000.00		
03/31/03			Rockingham Community Centre Upgrades					678.98		
03/31/03			Glenbourne Subdivision Linear Park Rose Bushes					41,274.98		
06/24/03			Stratford Way Park Improvements					8,000.00		
06/27/03			Centennial Arena Dressing Room Renovations					16,635.80		
09/31/03		Blunden Construction Ltd.	Rockingham Elementary School Ground Improvements					4,321.02		
09/19/03		Tri-Ex Construction Ltd. & Rockingham Elementary School	Glenbourne Subdivision Linear Park Rose Bushes					3,725.02		
10/07/03		The Teak Tree Enterprises Ltd.	Stratford Way Park Improvements-Drainage					9,743.26		
11/18/03		Terrain Group Inc.	Natural Urban Paths to Park West School					72,042.00		
10/24/03										
10/24/03										
12/31/03		Elmsdale Landscaping Ltd.								
		Total		170,552.00	40,355.00	210,907.00	131,605.76	72,042.00	203,647.76	7,259.24

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00192										
Dist. 17/Mosher										
03/01/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		104,270.00		104,270.00	68,542.61		68,542.61	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	36,905.24		36,905.24	
03/01/03			Olivet Street Walkway					10,000.00	10,000.00	
03/01/03			Armdale Rotary - Community Signs					5,000.00	5,000.00	
04/03/03			Sir Sanford Fleming General Park Improvements					3,000.00	3,000.00	
06/00/03			Security Lighting: Fleming Tower School & Ballfield					1,500.00	1,500.00	
09/18/03	10/07/03	Kenneth Head	Mural on Purcell's Cove Road				5,000.00		5,000.00	
11/14/03			Bluestone Road Improvements					1,500.00	1,500.00	
11/14/03			Farmount Subdivision Parkland Planning					10,000.00	10,000.00	
11/20/03			Regatta Point Walkway Drainage					2,660.73	2,660.73	
		Total		144,270.00		144,270.00	110,447.85	33,660.73	144,108.58	161.42
CCV00193										
Dist. 18/Adams										
03/01/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		82,998.00		82,998.00	64,355.94		64,355.94	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	20,952.14		20,952.14	
03/01/03			Nova Scotia Power Inc.					1,265.90	1,265.90	
03/01/03			Harfen Field Portable Washrooms and Fencing					1,064.29	1,064.29	
03/01/03			Heather Lane & Lancaster Dr. Pathway Street Light Standard					1,500.00	1,500.00	
03/01/03			Hamelstfield Community Centre - Kitchen Renovations					3,000.00	3,000.00	
03/01/03			New Sidewalk on Heberdeen Drive in Herring Cove					10,000.00	10,000.00	
09/12/03			RA5 Crosswalk Light in Herring Cove					11,068.62	11,068.62	
03/01/03			Sambro Ballfield Improvements					1,613.79	1,613.79	
10/14/03	12/23/03	Elmsdale Landscaping Ltd.	Riverview Day Care Centre (HRM Property) Fire Doors				1,613.79		1,613.79	
10/21/03		Carvey's Painting Ltd.	Sambro Ballfield Fence					3,584.53	3,584.53	
		Total		122,998.00		122,998.00	86,921.87	31,483.34	118,405.21	4,592.79
CCV00194										
Dist. 19/Johns										
03/01/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		84,000.00		84,000.00	74,138.87		74,138.87	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	10,172.14		10,172.14	
03/01/03			Barry Hill Playground					5,000.00	5,000.00	
03/01/03			Beaver Bank Community Complex					10,000.00	10,000.00	
03/01/03			Playground Upgrades					3,130.00	3,130.00	
10/01/03	11/27/03	Beaver Bank Kinsac Elementary PTA	Computer Equipment for CAP Site				4,731.72		4,731.72	
11/05/03	11/18/03	Sackville Seniors Advisory Council	Sackville Heights Community Centre - Property Re-Development				10,000.00		10,000.00	
12/17/03	12/17/03	Roma Welding Maintenance Ltd.					102,172.73	15,000.00	117,172.73	6,827.27
		Total		124,000.00		124,000.00	102,172.73	15,000.00	117,172.73	6,827.27

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00195										
Dist. 20/Harvey										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		82,500.00		82,500.00	37,187.05		37,187.05	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	20,264.59		20,264.59	
03/31/03			Cavaller School Playground Equipment/Fencing					354.37	354.37	
03/31/03			Caudle Park School Ground Greening Project					5,000.00	5,000.00	
03/31/03			Seawood Avenue Playground Project					6,884.26	6,884.26	
05/28/03			Sycamore Lane School Playground Equipments					5,000.00	5,000.00	
09/02/03	10/21/03	Timbertec Inc.	Cavaller School Playground Improvements - Benches				1,133.47		1,133.47	
09/09/03	10/07/03	Timbertec Inc.	Wynncastle Park Playground Equipment				5,321.45		5,321.45	
09/23/03	11/27/03	Eastern Fence Erectors Ltd.	Sackville Centennial School (George Street) Fencing				854.62		854.62	
11/07/03		Dexter Construction Co. Ltd.	Seawood Avenue Playground Project-Asphalt Pad					1,676.26	1,676.26	
12/17/03		Ralph Connor Company Ltd.	Sackville Heights Community Centre - Property Re-Development				10,000.00		10,000.00	
		Total		122,500.00		122,500.00	74,761.18	18,914.89	93,676.07	28,823.93
CCV00196										
Dist. 21/Goucher										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00	17,000.00	97,000.00	86,190.85		86,190.85	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	12,643.04		12,643.04	
03/31/03			Amin Playground					2,532.22	2,532.22	
03/31/03			Bedford Waters Advisory Water Shed Study					6,148.35	6,148.35	
07/22/03		Bedford Volunteer Fire Department	Flag Pole/TVA/CR					3,275.75	3,275.75	
07/08/03		Charles P Allen Football Team	New Line Markers for Ballfield					800.00	800.00	
08/19/03			Eaglewood Elementary School Playground Development					1,823.10	1,823.10	
11/10/03		Timbertec Inc.	Eaglewood Elementary School Playground Development				3,176.91		3,176.91	
		Total		120,000.00	17,000.00	137,000.00	102,010.80	14,579.42	116,590.22	20,409.78
CCV00197										
Dist. 22/Rankin										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		94,000.00		94,000.00	43,084.48		43,084.48	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	20,086.12		20,086.12	
03/31/03			Joshua Slocum Dr. - Clearing Recreational Land					3,500.00	3,500.00	
03/31/03			Public Trails Improvement					2,277.34	2,277.34	
03/31/03			Clearing Recreational Land					2,500.00	2,500.00	
03/31/03			BLT Rails & Trails Signages					1,000.00	1,000.00	
03/31/03			Greenwood Heights Park Upgrades					15,000.00	15,000.00	
03/31/03			Bayer's Lake Rails to Trails Project					6,000.00	6,000.00	
07/27/03	11/27/03	B.L.T. Rails to Trails	Three Brooks Playing Field Improvements				14,740.42		14,740.42	
09/30/03	10/26/03	Elmsdale Landscaping Ltd.	Tennis Court Sign				276.00		276.00	
10/08/03		Lake of the Woods Homeowners Association						30,277.34	30,277.34	
		Total		134,000.00		134,000.00	78,187.02	108,464.36	108,464.36	25,535.64

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: December 31, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments	Available
Dist. 23/Meade 03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00	1,381.00	81,381.00	66,519.42	66,519.42	66,519.42	
04/01/03		03/04 Budget & Balance Fwd Up to Sept. 30/03		40,000.00		40,000.00	20,918.50	20,918.50	20,918.50	
03/31/03		St. Margaret's Bay Rails to Trails	Civic Addressing Project-Street Signs					6,090.47	6,090.47	
07/15/03		S.S. Atlantic Heritage Park Society	CN Rail Over Pass Improvements					3,000.00	3,000.00	
09/22/03		Tantallon Centennial Athletic Club	Interpretation Centre Repairs				1,500.00	1,500.00	1,500.00	
10/02/03		Dexter Construction Co. Ltd.	Softball Field Upgrades				5,000.00	5,000.00	5,000.00	
10/21/03		St. Margarets Bay Community Hall & Legion	Tantallon Area Skateboard Park				5,000.00	5,000.00	5,000.00	
10/24/03		Total	Community Hall Upgrades	120,000.00	1,381.00	121,381.00	98,937.92	14,090.47	113,028.39	8,352.61
Total Councilors' District Capital Funds				3,018,439.00	70,337.00	3,088,776.00	1,854,140.83	819,908.60	2,684,049.43	404,726.57

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to December 31, 2003**

Sackville Heights Elementary School
Cost Center: C105
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(118,964.24)		
5102	Facilities Rentals	(2,041.65)		
6304	Janitorial Services	248.00	Adam Bailey	Maintenance
6304	Janitorial Services	736.00	Christian Reeves	Contract Employee
6407	Cleaning/Sani Supplies	570.18		
6599	Other Materials	2,613.86	Staples	
6599	Other Materials	108.14	Canadian Tire	
6699	Other Building Cost	4,000.00	Temple Baptist Church	
6699	Other Building Cost	2,112.67	Donna MacDonald	Contract Employee
9970	Materials Chargeback	4,692.83	HRM Work Orders	
9971	Labour Chargeback	564.32	HRM Work Orders	
	Balance of Activity to December 31, 2003	(105,359.89)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2003	(105,359.89)		

East Preston Recreation Centre
Cost Center: C110
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(13,505.00)		
5803	Transfer General Rate	(2,800.00)		
6201	Telephone	871.46	Aliant	1557/25900176 Area Rate - East Preston
6606	Heating Fuel	1,680.68	Emera Fuels	East Preston Rec Ctr
6607	Electricity	4,208.43	Nova Scotia Power	746288-0 Area Rate - 24 Brooks Dr - East Preston
	Balance of Activity to December 31, 2003	(9,544.43)		
9000	Prior Yr. (Surplus)/Deficit	(289.74)		
	(Surplus) / Deficit at December 31, 2003	(9,834.17)		

Mineville Community Association
Cost Center: C115
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(8,800.00)		

Summer Program Wages (Student)

6003	Wages - Regular	6,805.00
	Balance of Activity to December 31, 2003	(1,995.00)
9000	Prior Yr. (Surplus)/Deficit	(7,142.06)
	(Surplus) / Deficit at December 31, 2003	<u>(9,137.06)</u>

Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(25,239.13)		
6202	Courier/Postage	132.77	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6205	Printing & Repaired	22.70	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6299	Other Office Expenses	24.00	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6911	Facilities Rental	159.65	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6912	Advertising/Promotion	24.65	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6999	Other Goods/Services	702.77	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
	Balance of Activity to December 31, 2003	(24,172.59)		

9000	Prior Yr. (Surplus)/Deficit	(22,782.63)
	(Surplus) / Deficit at December 31, 2003	<u>(46,955.22)</u>

Beaver Bank Community Centre

Cost Center: C125

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(27,542.97)		
5508	Recovery External Parties	(20,000.00)		
5803	Transfer General Rate	(800.00)		
5804	Transfer Urban Rate	(91,400.00)		
	Balance of Activity to December 31, 2003	(139,742.97)		

	(Surplus) / Deficit at December 31, 2003	<u>(139,742.97)</u>
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Prior Yr. (Surplus)/Deficit (102,150.38) * Surplus /Deficit amount transferred to fund Capital project

Highland Park Recreation Association

Cost Center: C130
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(3,831.51)		
5803	Transfer General Rate	(100.00)		
6202	Courier/Postage	55.60	Highland Park Ratepayers Association	Expense Reimbursement
6205	Printing & Reproduction	130.71	Highland Park Ratepayers Association	Expense Reimbursement
6911	Facilities Rental	70.00	Highland Park Ratepayers Association	Expense Reimbursement
6999	Other Goods/Services	173.48	Bay Equipment Rentals Sales & Services	
6999	Other Goods/Services	2,182.10	Fireworks FX Inc	
6999	Other Goods/Services	429.17	Highland Park Ratepayers Association	Expense Reimbursement
	Balance of Activity to December 31, 2003	(890.45)		

9000 Prior Yr. (Surplus)/Deficit (19,683.85)
(Surplus) / Deficit at December 31, 2003 (20,574.30)

Kingswood Ratepayers Association

Cost Center: C135
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(51,400.00)		
	Balance of Activity to December 31, 2003	(51,400.00)		
9000	Prior Yr. (Surplus)/Deficit	(51,884.60)		
	(Surplus) / Deficit at December 31, 2003	<u>(103,284.60)</u>		

Prospect Road Recreation Area Rate

Cost Center: C140
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(77,572.39)		
5508	Recovery External Parties	(900.00)	Revenue Received	
5803	Transfer General Rate	(7,700.00)		
6514	Sods	31.93	Terra Nova Landscaping Inc	Sods
6515	Stone & Gravel	539.12	Gateway Materials Ltd	Crusher Dust - Prospect Village
6515	Stone & Gravel	1,410.01	Basin Contracting Limited	Pea Gravel
6516	Topsoil	442.74	Elmsdale Landscaping	Topsoil - Prospect Village
6603	Grounds & Landscaping	778.85	Conrad Brothers Limited	Baseball Sand

6603	Grounds & Landscaping	4,500.75	Brookside Construction	Cedar Court Nature Trail
6603	Grounds & Landscaping	23,356.97	Ocean Contractors Limited	East Dover Basketball Court
6603	Grounds & Landscaping	925.93	Alvin MacDonald Trucking	Tandem Truck Hauling
6607	Electricity	492.30	Nova Scotia Power	2239 Prospect Rd - Ball Field
6699	Other Building Costs	410.00	Resource Opportunities Centre	White Rock Park
6699	Other Building Costs	5,593.19	Atlantic Wharf Builders	Wheel Chair Ramp, Ramp & Float Removal
6699	Other Building Costs	219.03	Terra Nova Landscaping Inc	Sods
6941	Playground Equipment	8,684.41	Little Tykes Commercial Playground	Playground Equipment - Prospect
6941	Playground Equipment	138.36	Mills Heavy Hauling	Transport Playground Equip to Prospect
6941	Playground Equipment	604.05	Hefler Forest Products	Supplies - Prospect Playground
6999	Other Goods & Services	5,495.99	Timbertec Inc	Custom Play Structure - Prospect
6999	Other Goods & Services	932.80	Resource Opportunities Centre	Work on Horsehoe Pits
6999	Other Goods & Services	210.73	Rainbow Net & Rigging Ltd	Repair Baseball Net - Barrett
6999	Other Goods & Services	3,788.87	Johnny on the Spot Toilet Rental	East Dover Village
6999	Other Goods & Services	140.42	Linda Donnelly	Reimbursement - Weights Seniors Class
	Balance of Activity to December 31, 2003	(27,475.94)		
9000	Prior Yr. (Surplus)/Deficit	(15,511.22)		
	(Surplus) / Deficit at December 31, 2003	<u>(42,987.16)</u>		

Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(13,500.00)		
5508	Recovery External Parties	(5,000.00)		
6603	Grounds & Landscaping	983.45	Tantallon Superstore	Trees & Shrubs
6999	Other Goods/Services	64.79	St Margaret's Centre	Hall Rental Apr 27/03
6999	Other Goods/Services	585.36	Giant Promotions Ltd	Inflatable Jump Castle - July 1, 2003
6999	Other Goods/Services	147.00	Joe Lavers	Toys for Canada Day
8003	Insurance Pol/Prem	413.00	A. P. Reid Insurance	
	Balance of Activity to December 31, 2003	(16,306.40)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2003	<u>(16,306.40)</u>		

Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
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4200	Area Rate Revenue	(15,642.12)	711 Pockwock
5803	Transfer General Rate	(1,200.00)	
6606	Heating Fuel	1,612.35	Emera Fuels
6607	Electricity	3,306.99	Nova Scotia Power
6608	Water	341.10	Halifax Regional Water Commission
8010	Other Interest (Loan)	422.00	205716-4 Area Rate - Upper Hammonds Plains
8013	Loan Principal Repayment	3,000.00	2072556100003 711 Pockwock
	Balance of Activity to December 31, 2003	(8,159.68)	Upper Hammonds Plains Community Centre Loan
			Upper Hammonds Plains Community Centre Loan

9000	Prior Yr. (Surplus)/Deficit	5,019.85
	(Surplus) / Deficit at December 31, 2003	(3,139.83)

Harrietsfield Recreation Centre

Cost Center: C155

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(33,262.31)		
5803	Transfer General Rate	(2,300.00)		
6606	Heating Fuel	622.79	Emera Fuels	
6607	Electricity	778.28	Nova Scotia Power	
6699	Other Building Cost	103.89	Imperial Oil	
9970	Materials Chargeback	1,089.35	HRM Work Orders	
9971	Labour Chargeback	80.00	HRM Work Orders	
8010	Other Interest (Loan)	2,851.09		Harrietsfield Community Centre Loan
8013	Loan Principal Repayment	21,070.00		Harrietsfield Community Centre Loan
	Balance of Activity to December 31, 2003	(8,966.91)		

9000	Prior Yr. (Surplus)/Deficit	4,456.36
	(Surplus) / Deficit at December 31, 2003	(4,510.55)

Musquodoboit Harbour

Cost Center: C160

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(4,004.30)		
5803	Transfer General Rate	(900.00)		
6999	Other Goods/Services	250.00	Musquodoboit Harbour Pee Wee	Donation
6999	Other Goods/Services	250.00	The Arthritis Society Marathon	Donation
6999	Other Goods/Services	1,000.00	Eastern Shore Community Centre	Donation
6999	Other Goods/Services	1,500.00	Musquodoboit Minor Softball Association	Donation

6999	Other Goods/Services	500.00	Petpeswick Yacht Club	Donation Junior Sailing Program
6999	Other Goods/Services	500.00	Seacoast Celtic Concerts	Donation
6999	Other Goods/Services	500.00	Eastern Shore Community Centre	Donation
	Balance of Activity to December 31, 2003	(404.30)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2003	(404.30)		

Dutch Settlement / Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(6,190.35)		
5803	Transfer General Rate	(2,400.00)		
6201	Telephone	282.30	Alliant	1557/21241377 Area Rate - Riverline Comm Ctr
6407	Clean/Sani Supplies	244.46	Janitor's Market	
6606	Heating Fuel	911.37	Emera Fuels	Dutch Settlement
6607	Electricity	1,013.28	Nova Scotia Power	221016-9 Area Rate - Grono Rd- Dutch Settlement
6707	Plumbing/Heat Equip R&M	1,040.83	Basic Burner Service	Install Drain Valve
6999	Other Goods/Services	584.74	Royal Flush Services Ltd	
	Balance of Activity to December 31, 2003	(4,513.37)		

9000	Prior Yr. (Surplus)/Deficit	(517.12)		
	(Surplus) / Deficit at December 31, 2003	(5,030.49)		

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(30,281.17)		
5803	Transfer General Rate	(1,700.00)		
6399	Contract Services	3,192.87	Humphries Landscape	Hyland Park Ballfield
6399	Contract Services	3,823.04	Eastern Fence Erectors Ltd	Chain Link Fence Waterstone Park
6399	Contract Services	3,033.23	Eastern Fence Erectors Ltd	Seaview Park
6999	Other Goods/Services	638.55	Radio Shack	Radio - Lucasville Community Centre
6999	Other Goods/Services	1,000.00		Journal entry -Transfer amount to offset Maplewood Deficit

	Balance of Activity to December 31, 2003	(20,293.48)		
9000	Prior Yr. (Surplus)/Deficit	(77,620.38)		

(Surplus) / Deficit at December 31, 2003 (97,913.86)

Hubbards Recreation Centre
Cost Center: C175
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(17,867.62)		
5803	Transfer General Rate	(4,400.00)		
6003	Wages - Regular	1,020.15		
6101	Benefits - Wages	106.22		
6154	Workmans Comp	3.26		WCB cost for contractor
9200	HR CATS Wage/Ben	124.44	HRM Work Orders	
6201	Telephone	215.76	Alliant	1557/22346696 Area Rate - South Shore
6399	Contract Service	184.05	Dave Pace Plumbing	
6404	Rec Prog Supplies	197.29		
6607	Electricity	1,136.27	Nova Scotia Power	493531-8 Area Rate - Hubbards
6501	Ready Mix Concrete	50.76	Quality Concrete	Installation skate board equipment
6603	Grounds & Landscaping	915.12	Terra Marine Environmental Ltd	Ballfield - Hubbards
6699	Other Building Costs	113.31	Piercey's Tantallon	
6999	Other Goods/Services	12.30	Hubbards Hardware	
6999	Other Goods/Services	496.11	Piercey's Tantallon	
6999	Other Goods/Services	144.96	Tantallon Superstore	
6999	Other Goods/Services	19.90	Irving Tantallon	
6999	Other Goods/Services	250.15	Timbertec Inc	Materials for Hubbards Skate Park
6999	Other Goods/Services	790.00	Denis Dore	Labour & Materials Sign (Skate Park), Rebuild Shed Door
9900	Rev/Exp Vehicle Rent	84.00	HRM Work Orders	
9970	Materials chargeback	10,422.68	HRM Work Orders	Hubbards Rec Centre windows, trench
9971	Labour chargeback	202.00	HRM Work Orders	Hubbards Rec Centre windows, trench
	Balance of Activity to December 31, 2003	(5,778.89)		
9000	Prior Yr. (Surplus)/Deficit	(23,186.30)		
	(Surplus) / Deficit at December 31, 2003	<u>(28,965.19)</u>		

Grand Lake Community Centre
Cost Center: C180
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(8,523.74)		
5803	Transfer General Rate	(700.00)		
6699	Other Building Cost	1,880.60	Install A Floor Limited	Supply & Install Flooring

6699	Other Building Cost	166.99	Building Supplies & Security Light
8010	Other Interest (Loan)	2,268.03	Journal Entry - Record 03/04 Int Grand Lake Com Cir Loan
8013	Loan Principal Repayment	2433.57	Journal Entry - Record 03/04 Princ Grand Lake Com Cir Loan
	Balance of Activity to December 31, 2003	(2,474.55)	

9000 Prior Yr. (Surplus)/Deficit 0.00 * Balance of prior Year S/D transferred to Capital Project June 03
(Surplus) / Deficit at December 31, 2003 (2,474.55)

District 3 Capital Fund
Cost Center: C185
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(145,848.99)		
5803	Transfer General Rate	(13,600.00)		
8011	Interest on Debenture	29,961.90		Journal Entry - Record 03/04 Dist 3 Cap Int Payments
9012	Principal on Debenture	82,499.53		Journal Entry - Record 03/04 Dist 3 Cap Princ Payments
	Balance of Activity to December 31, 2003	(46,987.56)		

9000 Prior Yr. (Surplus)/Deficit (234,087.34)
(Surplus) / Deficit at December 31, 2003 (281,074.90)

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(16,450.00)		
5508	Recovery External Parties	(5,000.00)		
5802	Other Interdept Rev	(1,000.00)		
6603	Grounds & Landscaping	21,551.87	Ocean Contractors Limited	JE -Tsf amt from Hamm Pl Com Rate to ofset Maplewood Def
6603	Grounds & Landscaping	499.67	Gateway Materials Limited	Tennis Court
6603	Grounds & Landscaping	10,536.47	Bevlo Products Inc.	Norman Blvd Park
6603	Grounds & Landscaping	2,164.17	Russell Excavating Limited	Supply/Install Chain Lake Fence
6912	Advertising/Promotion	3,490.87	New Century Signs	Norman Blvd Park
6999	Other Goods/Services	1,949.38	Russell Excavating Limited	Cedar Sign
	Balance of Activity to June 20, 2003	17,742.43		Norman Blvd Gate

9000 Prior Yr. (Surplus)/Deficit (17,751.74)
(Surplus) / Deficit at December 31, 2003 (9.31)

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,600.00)		
8013	Loan Principal Repayment	4,366.25		Silversides Loan Payment (Arrears)
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd	
	Balance of Activity to December 31, 2003	(2,733.75)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2003	(2,733.75)		

LWF Recreation Centre

Cost Center: C210

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(79,509.79)		
5508	Recovery External Parties	(1,542.84)		
5802	Other Interdepartmental Revenue	(5,000.00)		Journal Entry - To offset 1/2 shortfall on area rate budget
5803	Transfer General Rate	(12,000.00)		
6003	Wages - Regular	52,747.71	Windsor Jct Comm Centre	Expense Reimbursement
6201	Telephone	108.78	Aliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6202	Courier/Postage	214.86	Windsor Jct Comm Centre	Expense Reimbursement
6205	Printing & Reprint	362.26	Windsor Jct Comm Centre	Expense Reimbursement
6207	Office Supplies	76.61	Windsor Jct Comm Centre	Expense Reimbursement
6309	Litigation	794.07	Paul B Miller	Legal Expenses
6311	Security	3,882.53	Independent Armored Transport	Private Guard Services & Mobile Security Patrol
6312	Refuse Collection	974.26	Windsor Jct Comm Centre	Expense Reimbursement
6312	Refuse Collection	1,167.84	Leo J Beazley (1996) Ltd	June, July, Aug, Sept 2003
6401	Uniforms & Clothing	161.93	Lifesaving Society	Hospital Pants
6402	Med & First Aid Supp	1,383.58	Windsor Jct Comm Centre	Expense Reimbursement
6499	Other Supplies	8.84	Windsor Jct Comm Centre	Expense Reimbursement
6602	Elect-Repair&Cost	416.77	Windsor Jct Comm Centre	Expense Reimbursement
6607	Electricity	1,216.84	Nova Scotia Power	Expense Reimbursement
6608	Water	170.83	Halifax Regional Water Commission	478406-2 Area Rate -Windsor Jct Comm Ctr
6699	Other Building Cost	892.01	Windsor Jct Comm Centre	2052502100040 403 Windsor Jct Comm Ctr
6699	Other Building Cost	2,000.00	Windsor Jct Comm Centre	Expense Reimbursement
6699	Other Building Cost	1,473.03	Payzant Building Products Ltd	Journal Entry Accrue - Estimated UtilityCost 03/04
6704	Equipment Rental	50.00	Windsor Jct Comm Centre	Expense Reimbursement
6704	Equipment Rental	182.26	Hewitt Rentals Inc	Grinder
6705	Equipment R & M	70.34	Medigas	Medical Equipment

6707	Plumb/Heat Eq R&M	1,394.50	Windsor Jct Comm Centre	Expense Reimbursement
6905	Training & Education	195.58	Lifesaving Society	Bronze Cross Exams
6906	Licenses & Agreements	182.00	Lifesaving Society	Licenses
6906	Licenses & Agreement	25.00	Windsor Jct Comm Centre	Expense Reimbursement
6999	Other Goods/Services	79.79	Windsor Jct Comm Centre	Expense Reimbursement
6999	Other Goods/Services	527.57	Himmelman Elastomers Ltd	Steel Plates with Rubber Flaps
6999	Other Goods/Services	367.17	Royal Flush Services Ltd	
6999	Other Goods/Services	14,573.66	Fireworks F/X Inc	
8003	Insurance Policy/Premium	4,218.00	K. N. Umlah Insurance Agency Ltd	Insurance Premium
	Balance of Activity to December 31, 2003	(8,134.01)		
9000	Prior Yr. (Surplus)/Deficit	3,023.87		
	2003 Recreation budget amount	(3,450.00)		
	(Surplus) / Deficit at December 31, 2003	(8,560.14)		

Attachment #7

**Halifax Regional Municipality Reserve Fund Projection
to March 31, 2004**

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BUDGET PROJECTIONS
To March 31, 2004 (As of December 31, 2003)**

Attachment #7

	<u>Actual March 31/03</u>	<u>Budget March31/04</u>	<u>3rd Quarter Projection March 31/04</u>	<u>Projected Variance</u>
Equipment Reserves	\$ 1,538,407	\$ 1,270,800	\$ 1,316,000	\$ 45,200
Operating Reserves	\$ 9,752,680	\$ 9,824,600	\$ 9,189,000	\$ (635,600)
Capital Reserves	\$ 27,906,775	\$ 44,376,800	\$ 43,227,000	\$ (1,149,800)
Pollution Control Reserves	<u>\$ 11,736,345</u>	<u>\$ 18,869,200</u>	<u>\$21,088,000</u>	<u>\$ 2,218,800</u>
TOTAL RESERVES	<u>\$ 50,934,207</u>	<u>\$ 74,341,400</u>	<u>\$ 74,820,000</u>	<u>\$ 478,600</u>

Explanation of Projected Variances:

The projected decrease in the Operating Reserves relates mainly to lower than budgeted contributions to the Special Events Reserve. Contributions to this reserve include 1/3 of the Provincial Hotel Sales Tax and actual revenue in 2003-2004 is less than budgeted.

The projected decrease in the Capital Reserves relates largely to the net of the following:

Additional withdrawals approved after the annual budget process, primarily \$4 million for the closure of Cell #1 and related works at the Otter Lake Waste Resource Management Facility.

An increase in contributions to the Business Industrial Parks Reserve in the amount of \$2.2 million, as a result of higher than anticipated sales of property.

The projected increase in the Pollution Control Reserves relates to additional interest earned, due to the delay in spending on the Harbour Solutions Project, combined with an increase in revenue, due to the rate increase of five cents per cubic metre of water effective October 1, 2003.

Overall, the reserve projection includes additional interest earned due to greater than anticipated interest rates.

Attachment #8

**Capital Reserve Pool (CRESPOOL)
Details of Amounts Transferred In and Out**

Capital Reserve Pool (CRESPOOL) - Analysis of Activity in the Third Quarter October 1, 2003 to December 31, 2003

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Commitments	Balance
		<i>Balance September 30/03</i>							49,354
10/01/03	CGU00118	Hines Road Storm Sewer	99/00 to 00/01	Sewers	233,865	150,000			199,354
10/01/03	CGR00490	Walker Street Sanitary Sewer	01/02	Sewers	250,000	70,000			269,354
11/27/03	CGR00782	Centre Street Storm Sewer	00/01	Sewers	155,000	69,196			338,550
11/27/03	CGR00498	Parkhill Road Storm Sewer	99/00 & 01/02	Sewers	386,624	65,621			404,171
11/27/03	CGU00026	Shore Road Bank Stabilization	00/01 & 02/03	Sewers	205,500	14,243			418,414
11/27/03	CGU00119	Hydrostone Area Combined Sewer Lining	01/02/03	Sewers	380,000	24,725			443,139
11/27/03	CGU00121	Old Sambre Road Storm Sewer	01/02/03	Sewers	350,000	83,404			526,543
11/30/03	CYU00021	Street Light Power Enclosure-Dist. 9	00/01	Equipment	60,000	394			526,937
12/18/03	CDG00494	Halifax Waterfront WDCL Partnership	03/04	Parks & Playgr.	100,000		(22,967)		503,970
		<i>Total Sept. 30/03 - December 31/03</i>				477,583	(22,967)		

Summary:		
Balance March 31, 2003		954,446
Transfers in First Quarter 2003/04	82,470	
Transfers in Second Quarter 2003/04	90,246	
Transfers in Third Quarter 2003/04	477,583	650,299
Transfers out First Quarter 2003/04	(1,007,135)	
Transfers out Second Quarter 2003/04	(70,673)	
Transfers out Third Quarter 2003/04	(22,967)	(1,100,775)
Balance December 31, 2003		503,970

Attachment #9

Hurricane Juan Financial Impact Update

Halifax Regional Municipality
Hurricane Juan Financial Impact

Hurricane Juan Expenditures	Projected Results		Total	Insurance		HRM Budget		DFA		HRM Budget Impact**
	2003 - 2004	2004 - 2005		Claim 03-04	Claim 03-04	Claim 03-04	Claim 03-04	Claim 04-05	Claim 04-05	
Governance	1,994	0	1,994	0	1,994	0	0	0	0	0
Environmental Management Services	158,037	0	158,037	0	158,037	0	0	0	0	0
Fire & Emergency Services	35,000	0	35,000	0	35,000	0	0	0	0	0
Financial Services	326,539	0	326,539	0	326,539	0	0	0	0	0
Human Resources Services	1,553	0	1,553	0	0	1,553	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
Planning & Development Services	1,552	0	1,552	0	0	1,552	0	0	0	0
Public Works & Transportation	7,459,000	140,000	7,599,000	6,444,595	1,014,405	50,000	90,000	0	0	0
Real Property & Asset Management	6,950,000	9,700,000	16,650,000	2,000,000	3,240,000	5,325,000	3,375,000	0	0	0
Recreation, Tourism, & Culture	14,723	0	14,723	0	14,723	0	0	0	0	0
Regional Police	0	0	0	0	0	0	0	0	0	0
Outside Police	0	0	0	0	0	0	0	0	0	0
Emergency 911 Communications	711	0	711	0	711	0	0	0	0	0
Shared Services	42,000	0	42,000	13,500	24,000	4,500	0	0	0	0
Halifax Regional Library	3,846	0	3,846	3,846	0	0	0	0	0	0
5% Interpretation risk										
HRM Total	14,994,955	9,840,000	24,834,955	2,017,346	10,245,599	2,732,010	1,000,000	5,375,000	3,465,000	

** The HRM budget impact figure includes costs that are known to not qualify for either Insurance or the DFA Program. In addition a conservative estimate has been made to reflect those future projects where the scope of work is not known as of yet and we are unable to determine if the anticipated costs will qualify for the DFA Program.

While costs and recoveries continue to be refined, the net budget impact for 2003-2004 is estimated in the range of \$2.5 to \$5 million and in the range of \$2.5 to \$4.1 million for 2004-2005.