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**Halifax Regional Council**  
**February 22, 2005**

**TO:** Mayor Kelly and Members of Halifax Regional Council

**SUBMITTED BY:**

A handwritten signature in cursive script that reads "Dale MacLennan".

S. Dale MacLennan, CA, Director, Financial Services

**DATE:** February 15, 2005

**SUBJECT:** Third Quarter 2004/2005 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:**

An operating surplus of \$4.6 million is projected. Details by business unit are included in Attachments #1 and #2 to this report. Overall, the projected surplus is made up of a net departmental deficit of \$1.4 million, a net projected surplus in the fiscal services accounts of \$8.5 million, and net Hurricane Juan costs of \$2.5 million. This compares to a projected surplus of \$2.3 million at second quarter. The change over the quarter is primarily due to deed transfer tax revenue being greater than anticipated. This projection is as of December 31, 2004 and, as noted below, does not include the significant snow events that occurred in January 2005.

As outlined in Attachment #9, costs of Hurricane Juan are projected to be \$10,855,350 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 \$2,449,527 in 2004-2005. This HRM budget impact includes costs known to be ineligible for either insurance or the DFA program.

At this point, the following items are being reviewed:

- The projection included for the Snow & Ice Program is as at December 31, 2004 and prior to the major snow events in January 2005. The snow and ice costs have not been adjusted from the budgeted amount. PWT staff are reviewing these costs and preliminary estimates are that costs will be \$2.5 million over budget. This will be reviewed in conjunction with the Snow and Ice Control Reserve.
- Disaster relief related to the Blizzard in February 2004 is being reviewed with the Federal and Provincial officials, however, a program for relief has not yet been finalized. Therefore, no potential recovery has been included in the current projections.
- As previously communicated to Council on July 6, 2004, staff are working towards financial statements that are in compliance with the recommendations of the Canadian Institute of Chartered Accountant's Public Sector Accounting Board (PSAB) for the year ending March 31, 2005. These will be reporting and presentation changes only. SNSMR is developing a proposal plan to address changes to the Municipal Accounting and Reporting Manual for municipal compliance with PSAB. While there could be implications for key funding or tax rate calculations, the proposal at this time is that any change to the definition of financial amounts used in key calculations would be effective for budgets for 2006/07.

Consistent with recent years, there are considerable budget pressures facing the 2005/06 fiscal year. To the extent that there is any surplus at year end, this will be taken into consideration by staff in the 2005/06 planning for Council's consideration.

**Capital Fund Statements:**

A summary Capital Statement as at December 31, 2004 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as at December 31<sup>st</sup> and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2004/05 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 \$458 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2004, the carry forward unspent/uncommitted budget was \$153 million. This brought forward budget amount is reduced throughout the year as projects are closed and transferred to fixed assets, or through other approved budget transfers.

Relative to the 04/05 capital budget, the net approved adjustment year-to-date is an addition of \$17.6 million. This is primarily made up of the following:

- an additional \$5 million for the Saint Margaret's Bay Arena, which is to be funded from a combination of non-repayable grants from the Province of Nova Scotia and ACOA, as well as an HRM loan to SMCA (1<sup>st</sup> quarter).
- \$1.6 million for Prince's Lodge Sewer and Water servicing, \$1M of which will be funded from the Federal/Provincial Infrastructure program, and \$600K from LIC's (2<sup>nd</sup> quarter).
- \$1.7 million for the Bus Rapid Transit Showcase, with funding from the Strategic Growth Reserve (2<sup>nd</sup> quarter).
- \$8 million in incremental CSIF funding, for the Harbour Solutions Project - Combined Sewer Overflow Prevention and Aerotech Biosolids Dewatering Facility (3<sup>rd</sup> quarter).

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<sup>st</sup> are included as Attachment #6.

**Reserves Statement:**

The net available reserve balances at March 31, 2004 were \$74,609,000. This represents total reserve balances of \$157,044,000, net of appropriations of \$82,435,000.

The reserves budget for 2004/05 anticipated the net available reserves balances to be \$55,732,000 at March 31, 2005. Based on the current projection, the net balances are now projected to be \$74,438,000 at March 31, 2005. The projected increase can be attributed to a few major items:

- Larger than originally budgeted contributions to the Sale of Land and Business Parks Reserves, which are offset by unbudgeted, approved withdrawals from the Strategic Growth Reserve.
- \$20M borrowed from the Federation of Canadian Municipalities' Green Municipal Investment Fund and held in the Pollution Control Reserves.

These increases are partially offset by a lower amount of interest earned, due to the interest rates being lower than anticipated.

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, 2004 is \$43,318. The last report to Council on CRESPOOL was in conjunction with the 2004/05 second quarter report and the reported balance at September 30, 2004 was \$34,842.

Activity since September 30 has included \$8,476 transferred in to the Pool, which was related to completed and closed projects.

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, 2004 to December 31, 2004 with comparative data for the prior fiscal year and projections to March 31, 2005 - 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, 2004
4. Halifax Regional Municipality Capital Statement as at December 31, 2004
5. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2004
6. Report of Expenditures in the Recreation Area Rate Accounts to December 31, 2004
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2005
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: Catherine Baker, CMA, Team Leader, Financial Reporting 490-1449

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

# **Attachment #1**

**Halifax Regional Municipality Operating Results  
for the period from April 1, 2004 to December 31, 2004**

Halifax Regional Municipality  
Operating Results  
For the Period from April 1, 2004 to December 31, 2004

Net Revenue & Expenditures	Budget Prior Fiscal Year 03/04	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	6,705,693	5,642,742	8,901,313	6,768,251	8,945,851	(44,538)	-0.50%
Environmental Management Services	28,431,621	25,691,977	29,899,383	22,424,870	29,531,725	367,658	1.23%
Fire & Emergency Services	38,593,470	25,913,118	39,864,459	28,654,617	39,963,759	(99,300)	-0.25%
Financial Services	4,695,713	3,110,421	4,273,277	3,082,342	4,681,131	(407,854)	-9.54%
Human Resources Services	3,396,968	2,057,745	3,754,031	2,424,608	3,675,075	78,956	2.10%
Legal Services	1,488,813	1,313,569	1,636,494	1,208,278	1,607,594	28,900	1.77%
Planning & Development Services	4,186,045	2,248,835	4,825,790	2,930,420	4,453,234	372,556	7.72%
Public Works & Transportation	41,725,732	30,696,719	46,026,988	28,564,468	46,499,619	(472,631)	-1.03%
Real Property & Asset Management	21,849,879	17,100,812	23,460,159	20,118,044	24,172,232	(712,073)	-3.04%
Recreation, Tourism, & Culture	9,459,678	6,214,119	10,103,952	6,658,201	10,104,882	(930)	-0.01%
Regional Police	38,161,100	27,518,636	39,675,487	29,955,150	40,246,259	(570,772)	-1.44%
Outside Police	15,889,000	11,867,166	16,348,000	12,258,080	16,348,000	0	0.00%
Emergency 911 Communications	4,043,900	3,128,156	4,606,035	3,343,023	4,672,058	(66,023)	-1.43%
Shared Services	13,713,810	8,404,709	13,444,168	8,908,983	13,356,607	87,561	0.65%
Halifax Regional Library	11,840,200	7,781,902	12,239,921	7,854,426	12,158,921	81,000	0.66%
Departmental Sub-Total	<b>244,181,422</b>	<b>178,690,626</b>	<b>259,059,457</b>	<b>185,153,761</b>	<b>260,416,947</b>	<b>(1,357,490)</b>	<b>-0.52%</b>
Fiscal Services	(244,181,422)	(286,608,451)	(259,059,457)	(303,979,564)	(267,534,595)	8,475,138	-3.27%
<b>HRM Total (excl Hurricane Juan)</b>		<b>(107,917,825)</b>		<b>(118,825,803)</b>	<b>(7,117,648)</b>	<b>7,117,648</b>	
Estimate of Net Hurricane Juan Costs See details (Page 4 & Attachment # 9)				9,925,243		2,500,000	
<b>HRM Total (incl Hurricane Juan)</b>						<b>4,617,648</b>	

Halifax Regional Municipality  
Operating Results  
For the Period from April 1, 2004 to December 31, 2004

Revenue	Budget Prior	Prior YTD	Budget Current	Current Year	Projected Results	Projected	Projected Surplus
	Fiscal Year 03/04	Actual	Fiscal Year	to Date Actual	To March 31, 2005	Surplus (Deficit)	(Deficit) %
Governance	817,306	958,187	1,378,380	1,410,169	1,457,130	78,750	5.71%
Environmental Management Services	23,376,958	15,943,978	22,912,097	16,076,995	23,858,236	946,139	4.13%
Fire & Emergency Services	229,400	287,581	568,500	402,387	1,070,424	501,924	88.29%
Financial Services	4,210,000	3,174,639	4,693,500	3,359,298	4,182,857	(510,643)	-10.88%
Human Resources Services		2,063	0	2,852	1,675	1,675	-
Legal Services	24,000	18,594	24,000	26,722	24,000	0	0.00%
Planning & Development Services	3,167,500	2,989,327	3,589,922	2,984,374	3,635,651	45,729	1.27%
Public Works & Transportation	36,260,056	25,288,048	38,683,513	27,881,557	37,864,146	(819,367)	-2.12%
Real Property & Asset Management	3,091,887	2,755,040	3,562,800	2,381,253	3,582,416	19,616	0.55%
Recreation, Tourism, & Culture	6,223,517	5,339,655	6,429,117	6,165,603	6,879,969	450,852	7.01%
Regional Police	1,559,300	1,569,211	2,056,500	2,072,466	3,161,239	1,104,739	53.72%
Outside Police		59,934	0	80,048	95,000	95,000	-
Emergency 911 Communications	7,500	8,678	194,400	(401)	139,000	(55,400)	-28.50%
Shared Services	441,800	332,088	194,100	366,502	386,100	192,000	98.92%
Halifax Regional Library	3,520,900	3,083,479	3,596,400	3,424,029	4,113,000	516,600	14.36%
<b>Departmental Sub-Total</b>	<b>82,930,124</b>	<b>61,810,502</b>	<b>87,883,229</b>	<b>66,633,854</b>	<b>90,450,843</b>	<b>2,567,614</b>	<b>2.92%</b>
<b>Fiscal Services</b>							
Property Taxes	356,409,300	356,631,336	371,078,900	372,296,270	372,143,500	1,064,600	0.29%
Tax Agreements	8,317,600	8,380,445	8,125,800	8,393,564	8,393,000	267,200	3.29%
Deed Transfer Taxes	21,000,000	19,857,965	22,000,000	28,363,352	31,000,000	9,000,000	40.91%
Local Improvement Charges	1,825,100	1,130,633	1,191,100	2,149,778	2,393,200	1,202,100	100.92%
Payments in Lieu of Taxes	20,964,000	21,546,670	21,952,600	21,210,673	21,207,400	(745,200)	-3.39%
Own Source Revenue	13,414,800	10,056,649	15,062,290	8,943,282	13,882,200	(1,180,090)	-7.83%
Supplementary Education	20,846,200	20,834,560	20,846,200	20,188,158	20,193,000	(653,200)	-3.13%
Unconditional Transfers	3,412,000	3,425,289	3,369,000	3,358,293	3,358,300	(10,700)	-0.32%
Conditional Transfers	103,600	0	103,600	0	103,600	0	0.00%
	<b>446,292,600</b>	<b>441,863,547</b>	<b>463,729,490</b>	<b>464,903,370</b>	<b>472,674,200</b>	<b>8,944,710</b>	<b>1.93%</b>
<b>HRM Total</b>	<b>529,222,724</b>	<b>503,674,049</b>	<b>551,612,719</b>	<b>531,537,224</b>	<b>563,125,043</b>	<b>11,512,324</b>	



Halifax Regional Municipality  
Operating Results  
For the Period from April 1, 2004 to December 31, 2004

Expenditures (excl Hurricane Juan)	Budget Prior Fiscal Year-03/04	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	7,522,999	6,600,929	10,279,693	8,178,420	10,402,981	(123,288)	-1.20%
Environmental Management Services	51,808,579	41,635,955	52,811,480	38,501,865	53,389,961	(578,481)	-1.10%
Fire & Emergency Services	38,822,870	26,200,699	40,432,959	29,057,004	41,034,183	(601,224)	-1.49%
Financial Services	8,905,713	6,285,060	8,966,777	6,441,640	8,863,988	102,789	1.15%
Human Resources Services	3,396,968	2,059,808	3,754,031	2,427,460	3,676,750	77,281	2.06%
Legal Services	1,512,613	1,332,163	1,660,494	1,235,000	1,631,594	28,900	1.74%
Planning & Development Services	7,353,545	5,238,163	8,415,712	5,914,794	8,088,885	326,827	3.88%
Public Works & Transportation	77,985,788	55,984,767	84,710,501	56,446,025	84,363,765	346,736	0.41%
Real Property & Asset Management	24,941,766	19,855,852	27,022,959	22,499,297	27,754,648	(731,889)	-2.71%
Recreation, Tourism, & Culture	15,683,195	11,553,774	16,533,069	12,823,804	16,984,851	(451,782)	-2.73%
Regional Police	39,720,400	29,087,847	41,731,987	32,027,616	43,407,498	(1,675,511)	-4.01%
Outside Police	15,889,000	11,927,100	16,348,000	12,338,128	16,443,000	(95,000)	-0.58%
Emergency 911 Communications	4,051,400	3,136,834	4,800,435	3,342,622	4,811,058	(10,623)	-0.22%
Shared Services	14,155,610	8,736,797	13,638,268	9,275,485	13,742,707	(104,439)	-0.77%
Halifax Regional Library	15,361,100	10,865,381	15,836,321	11,278,455	16,271,921	(435,600)	-2.75%
<b>Departmental Sub-Total</b>	<b>327,111,546</b>	<b>240,501,129</b>	<b>346,942,686</b>	<b>251,787,615</b>	<b>350,867,790</b>	<b>(3,925,104)</b>	<b>-1.13%</b>
Halifax Regional School Board - Mandatory	66,580,000	50,700,225	72,576,000	54,432,000	72,527,200	48,800	0.07%
Halifax Regional School Board - Supplementary	20,846,200	15,634,650	20,846,200	15,634,650	20,846,200	0	0.00%
Debt Charges	35,882,600	35,614,051	37,205,828	38,846,639	36,254,900	950,928	2.56%
Reserves	7,800,000	4,265,162	5,719,000	4,739,153	6,319,000	(600,000)	-10.49%
Interest on Reserves	2,985,200	3,162,896	3,118,000	2,770,254	3,118,000	0	0.00%
Insurance	3,285,000	3,622,791	4,200,000	3,080,692	4,200,000	0	0.00%
Transfers to Outside Agencies	14,240,700	5,104,410	14,297,700	5,350,839	14,382,200	(84,500)	-0.59%
Grants & Tax Concessions	3,394,300	1,589,992	3,359,500	3,240,117	3,359,500	0	0.00%
Surplus Prior Year		(129,174)	0	0	(44,000)	44,000	-
Fire Protection (Hydrants)	7,377,000	7,467,444	7,524,000	7,467,716	7,677,900	(153,900)	-2.05%
Capital from Operating	29,331,200	27,583,607	26,795,910	24,248,838	26,795,910	0	0.00%
Other	7,137,978	639,042	6,526,895	1,148,319	7,201,795	(674,900)	-10.34%
Provision for Valuation Allowance	3,251,000	0	2,501,000	(35,411)	2,501,000	0	0.00%
<b>HRM Total</b>	<b>529,222,724</b>	<b>395,756,225</b>	<b>551,612,719</b>	<b>412,711,421</b>	<b>556,007,395</b>	<b>(4,394,676)</b>	<b>0.00%</b>

Hurricane Juan Expenditures	Current Year to Date Actual	Projected Results To March 31, 2005
Governance	263	0
Environmental Management Services	0	0
Fire & Emergency Services	3,950	0
Financial Services	(14)	0
Human Resources Services	400,381	556,600
Legal Services	0	0
Planning & Development Services	0	0
Public Works & Transportation	299,029	361,600
Real Property & Asset Management	9,208,845	9,937,150
Recreation, Tourism, & Culture	7,107	0
Regional Police	4,979	0
Outside Police	0	0
Emergency 911 Communications	703	0
Shared Services	0	0
Halifax Regional Library	0	0
Departmental Sub-Total	9,925,243	10,855,350
Fiscal Services		
<b>HRM Total</b>	<b>9,925,243</b>	<b>10,855,350</b>

\* Hurricane Juan occurred on September 28, 2003. The associated costs have been accumulating from that time forward. However, this schedule reflects costs to be incurred in 2004/05 only. 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, 2005 as of December 31, 2004

BUSINESS UNIT VARIANCE ANALYSIS	Projected Net Surplus/ (Deficit)
<ul style="list-style-type: none"> <li>• <b>Governance</b> - Marketing &amp; promotions is projecting to be over in several areas, postage is the major contributor. This is partially offset by increased revenue.</li> </ul>	\$(44,538)
<ul style="list-style-type: none"> <li>• <b>Environmental Management Services</b> - Projected net surplus due to increases in revenue forecasted for the RRFB diversion rate and sale of recyclables over increase in expenses for compost operators contract fee. Second quarter projected surplus \$63K.</li> </ul>	367,658
<ul style="list-style-type: none"> <li>• <b>Fire &amp; Emergency Services</b> - Revenues are projected to be over budget primarily due to third party recoveries and false alarm revenue. Expenditures are high due to overtime related to recoveries and increase in fuel costs.</li> </ul>	(99,300)
<ul style="list-style-type: none"> <li>• <b>Financial Services</b> - The deficit in Revenue is the result of an anticipated increase in parking ticket fees not being realized due to delays in legislative approval by the Provincial Government. Second quarter projected shortfall (\$200K).</li> </ul>	(407,854)
<ul style="list-style-type: none"> <li>• <b>Planning and Development</b> - Projected net surplus due to savings from vacant positions. Second quarter projected surplus \$288K</li> </ul>	372,556
<ul style="list-style-type: none"> <li>• <b>Public Works &amp; Transportation</b> - Revenue is projected lower than budget due to lower than anticipated wastewater reserve revenue required to cover expenditure in the TUGS operations where contract and fleet costs are lower than anticipated. The expenditure surplus in the TUGS operations is offset by greater than anticipated electricity costs in Street lighting and increased fleet costs in Streets and Roads relative to high fuel costs and increased maintenance for an aging fleet, resulting in a net deficit in PWT.</li> </ul>	(472,631)
<ul style="list-style-type: none"> <li>• <b>Real Property and Asset Management</b> - Projected deficit is largely due to costs outside contract price for outsourcing of grass maintenance, cost of heating fuel higher than budget, and electrical costs. Second quarter projected shortfall (\$381K).</li> </ul>	(712,073)
<ul style="list-style-type: none"> <li>• <b>Recreation, Tourism &amp; Culture</b> - The gross variances relate to Community Events where additional expenditures are being covered by additional revenues. Overall, minimal impact on net surplus. Second quarter projected surplus \$23K.</li> </ul>	(930)

BUSINESS UNIT VARIANCE ANALYSIS	Projected Net Surplus /(Deficit)
<ul style="list-style-type: none"> <li>• <b>Regional Police</b> - Increased revenue primarily related to recoveries for members seconded to outside agencies (e.g. U.N). Increased expenditures resulting from the following: increased time for crossing guards; increased fuel costs; and higher overtime as a result of major events up significantly from prior years including the plane crash and Presidential visit. Second quarter projected shortfall (\$403).</li> </ul>	\$(570,772)
<ul style="list-style-type: none"> <li>• <b>Shared Services</b> - Increased revenues due to unanticipated revenue source; licensing through Customer Service Centres, and new invoice process associated with licensing. Increased expenses partially offset this surplus. Second quarter projected shortfall (\$35K)</li> </ul>	87,561
<ul style="list-style-type: none"> <li>• <b>Halifax Regional Library</b> - Increased revenues due to increased provincial grants and library generated fines. Expenditures are projected to be over budget due to Halifax North renovations, service improvement reserve re-payment and the summer reading program with was offset be a large donation. Overall, minimal impact on net surplus.</li> </ul>	81,000
<ul style="list-style-type: none"> <li>• <b>Other Business Unit Net Deficit</b> where business unit projection for gross revenue and gross expenditures are within \$100,000 of budget.</li> </ul>	41,833
<b>TOTAL BUSINESS UNIT NET DEFICIT</b>	<b>\$ (1,357,490)</b>

FISCAL SERVICES REVENUE VARIANCE ANALYSIS	Projected Net Surplus/(Deficit)
<ul style="list-style-type: none"> <li>• <b>Property Taxes</b> - Adjustments have been made to the forecast based on actual revenues realized, less an allowance for any anticipated reductions due to appeals - commercial taxes increased by \$511K, residential taxes increased by \$391K, business occupancy reduced \$453K and business closings increased (deficit) by \$240K. Agreement reached with the Halifax International Airport Authority has resulted in a surplus of \$363K . Second quarter projected surplus \$551K.</li> </ul>	\$ 1,064,600
<ul style="list-style-type: none"> <li>• <b>Tax Agreements</b> -The amount received from the agreement with NSLC was \$299K higher than budgeted due to an increase in NSLC plant, equipment and inventories and property value over the previous year. Second quarter projected surplus \$258K.</li> </ul>	267,200
<ul style="list-style-type: none"> <li>• <b>Deed Transfer Tax</b> -The sale of large commercial property resulted in a deed transfer tax of \$2.3M. Based on this additional revenue plus an analysis of the current year's revenue compared to the prior year, to the end of December, the projected surplus from the deed transfer taxes has been adjusted to \$9M. Second quarter projected surplus \$6M.</li> </ul>	9,000,000
<ul style="list-style-type: none"> <li>• <b>Local Improvement Charges</b> - A number of projects partially or fully funded through Local Improvement Charges have been completed and invoiced, resulting in revenue from capital charges being \$1.2M higher than budget. The increase in forecast revenue is offset by the expense for repayment of the debt related to these projects. Second quarter projected surplus \$683K.</li> </ul>	1,202,100
<ul style="list-style-type: none"> <li>• <b>Payments in Lieu of Taxes</b> - Significant variances from the budget include \$495,000 less from Federal properties and \$91,000 less from Provincial properties than budgeted. Second quarter projected shortfall (\$650K).</li> </ul>	(745,200)
<ul style="list-style-type: none"> <li>• <b>Own Source Revenue</b> - Budget for revenue from parking meters was based on proposed increase in rates effective for 2004/05 budget year. The forecast revenue shortfall is now \$1.15M based on the increases not being approved and the decrease in actual revenues to date compared to the previous. In addition, interest income from taxes is forecast to be \$550K less than budget due to more aggressive collection of outstanding tax accounts, while investment income is projected to be \$373K over budget. Second quarter projected shortfall (\$1,091K).</li> </ul>	(1,180,090)
<ul style="list-style-type: none"> <li>• <b>Supplementary Education</b> - A portion relates to assessment variances between the time the rate is set and the time of actual billing, however, the majority of this deficit relates to a rate error. Second quarter projected shortfall (\$550K).</li> </ul>	(653,200)
<ul style="list-style-type: none"> <li>• Total of other categories of fiscal revenues where the projection is within \$100,000 of budget.</li> </ul>	(10,700)
<b>TOTAL PROJECTED FISCAL SERVICES REVENUE SURPLUS</b>	<b>\$ 8,944,710</b>

FISCAL SERVICES EXPENSE VARIANCES	Projected Net Surplus/(Deficit)
<ul style="list-style-type: none"> <li>• <b>Debt Charges</b> -The surplus in debt charges relates to debt servicing costs that are to be recovered by LIC charges. These amounts will be offset by LIC revenues and the projections adjusted to reflect this. The amount was not known at the time of preparing the budget, however, it is now being tracked on a regular basis. Second quarter projected variance \$1M.</li> </ul>	\$ 950,928
<ul style="list-style-type: none"> <li>• <b>Reserves</b> - The projected deficit reflects an anticipated transfer from the Service Improvement Reserve which was included in the budget and has now been removed from the projections.</li> </ul>	(600,000)
<ul style="list-style-type: none"> <li>• <b>Fire Protection (Hydrants)</b> - Revenues are forecast to be \$438K over budget, of which \$153K will be used to make the final payment on the original loan of \$494K, leaving a net surplus of \$285K.</li> </ul>	(153,900)
<ul style="list-style-type: none"> <li>• <b>Other</b> - the deficit of \$675K is made up of the LIC debt charges greater than budget ( see Revenue explanation above) offset by a fuel surplus. Funds were set aside in fiscal services to counteract any fuel price increases. A \$600K surplus here offsets the fuel price deficits being projected in the various business units.</li> </ul>	(674,900)
<ul style="list-style-type: none"> <li>• Total of all other categories of fiscal expenses where the projection in within \$100,000 of budget</li> </ul>	8,300
<b>TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS</b>	<b>\$(469,572)</b>

## **Attachment #3**

**Halifax Regional Municipality Operating Fund Balance Sheet  
as at December 31, 2004**



# HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 1 of 2

December 31, 2004, with comparative figures for December 31, 2003 and Year end March 31, 2004  
(In thousands of dollars)

	Dec 31, 2004	Dec 31, 2003	March 31, 2004
<b>Assets</b>			
Cash and short term deposits	\$ 234,120	\$ 222,846	\$ 140,895
Receivables:			
Taxes, net of allowance	22,284	23,307	20,683
Local improvement charges	6,766	5,335	6,769
Federal government and its agencies, net of allowance	2,200	4,048	2,744
Provincial government and its agencies, net of allowance	340	820	12,905
Own funds and agencies	141,302	79,426	97,586
Other receivables, net of allowance	14,632	9,984	8,772
	<u>187,524</u>	<u>122,920</u>	<u>149,459</u>
Loans and advances	4,526	3,965	4,004
Tangible assets:			
Inventories, at cost	3,983	4,002	3,801
Properties acquired at tax sale	179	179	179
	<u>4,162</u>	<u>4,181</u>	<u>3,980</u>
Other assets:			
Deferred transition costs	7,673	10,033	9,443
Prepaid expenses	457	111	1,125
Deferred debt discount	1,750	1,661	1,621
	<u>9,880</u>	<u>11,805</u>	<u>12,189</u>
	<u>\$ 440,212</u>	<u>\$ 365,717</u>	<u>\$ 310,527</u>

11.

# HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 2 of 2

December 31, 2004, with comparative figures for December 31, 2003 and Year end March 31, 2004  
(In thousands of dollars)

	Dec 31, 2004	Dec 31, 2003	March 31, 2004
<b>Liabilities and Accumulated Surplus</b>			
<b>Payables:</b>			
Federal government and its agencies	\$ 191	\$ 81	\$ 2,286
Provincial government and its agencies	6	0	10,610
Own funds and agencies	272,142	203,925	216,155
Trade accounts	2,898	4,774	7,523
Accrued liabilities	32,613	33,653	42,925
Other	5,644	4,344	4,092
	<u>313,494</u>	<u>246,777</u>	<u>283,591</u>
<b>Other liabilities:</b>			
Prepayment of taxes	0	0	13,595
Deferred revenue	11,685	10,263	12,303
	<u>11,685</u>	<u>10,263</u>	<u>25,898</u>
Accumulated surpluses	115,033	108,677	1,038
	<u>\$ 440,212</u>	<u>\$ 365,717</u>	<u>\$ 310,527</u>

## **Attachment #4**

**Halifax Regional Municipality Capital Statement  
as at December 31, 2004**

Halifax Regional Municipality  
Capital Statement  
as at December 31, 2004

	Brought Forw. Prior Years (\$)	2004/05 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget as at December 31, 2004 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Shared Services	14,563,600	3,192,000		17,755,600	13,067,338	4,688,262	26.4%
Recreation, Tourism and Culture	3,002,649	829,000	(307,000)	3,524,649	2,489,038	1,035,611	29.4%
Environmental Management Services	147,761,748	59,179,000	11,234,395	218,175,143	200,156,387	18,018,756	8.3%
Fire & Emergency Services	10,481,362	3,788,000		14,269,362	10,623,240	3,646,122	25.6%
Regional Police	1,477,963		389,927	1,867,890	1,382,314	485,576	26.0%
Financial Services	10,108,700	777,000		10,885,700	9,924,497	961,203	8.8%
Human Resources	787,000	97,000	(385,000)	499,000	449,121	49,879	10.0%
Real Property and Asset Management	117,741,053	31,682,000	5,333,971	154,757,024	139,501,951	15,255,073	9.9%
Planning & Development Services	6,160,000	292,000		6,452,000	4,489,922	1,962,078	30.4%
Public Works & Transportation	142,683,875	36,232,000	2,117,866	181,033,741	158,892,097	22,141,644	12.2%
CAO & Governance	4,024,645	4,001,000	(700,524)	7,325,121	3,302,040	4,023,081	54.9%
Library Services	203,000	49,000		252,000	162,316	89,684	35.6%
<b>Total All</b>	<b>458,995,595</b>	<b>140,118,000</b>	<b>17,683,634</b>	<b>616,797,229</b>	<b>544,440,261</b>	<b>72,356,968</b>	<b>11.7%</b>

# **Attachment #5**

**Report of Expenditures in the Councillors'  
District Capital Fund  
to December 31, 2004**

01/02/2005

Halifax Regional Municipality  
 Summary Statement for Councilors' District Capital Funds  
 As At December 31, 2004 - New District Boundaries

District/Councillor	Capital Order	Budget Fwd	Actual Y-T-D	Commitment	Total Expenditures & Commitments	
					To Date	Available
Dist. 1-Streatch	CCV00651	46,000.00	38,275.00	4,000.00	42,275.00	3,725.00
Dist. 2-Snow	CCV00652	69,404.99	39,655.60	15,838.30	55,493.90	13,911.09
Dist. 3-Hendsbee	CCV00653	76,242.23	25,566.71	35,979.04	61,545.75	14,696.48
Dist. 4-McInroy	CCV00654	177,555.94	32,253.38	143,249.90	175,503.28	2,052.66
Dist. 5-McCluskey	CCV00655	93,998.44	41,083.37	33,782.55	74,865.92	19,132.52
Dist. 6-Younger	CCV00656	134,479.28	43,367.20	29,653.93	73,021.13	61,458.15
Dist. 7-Karsten	CCV00657	69,732.31	44,318.88	12,264.79	56,583.67	13,148.64
Dist. 8-Kent	CCV00658	98,218.54	29,212.11	64,317.52	93,529.63	4,688.91
Dist. 9-Smith	CCV00659	121,204.54	53,898.36	55,020.41	108,918.77	12,285.77
Dist. 10-Wile	CCV00660	108,066.98	9,468.61	57,644.74	67,113.35	40,953.63
Dist. 11-Murphy	CCV00661	48,248.05	20,863.92	0.00	20,863.92	27,384.13
Dist. 12-Sloane	CCV00662	64,821.77	15,112.76	29,694.56	44,807.32	20,014.45
Dist. 13-Uteck	CCV00663	90,844.82	59,437.75	17,670.73	77,108.48	13,736.34
Dist. 14-Fougere	CCV00664	143,197.14	25,873.51	94,042.07	119,915.58	23,281.56
Dist. 15-Walker	CCV00665	69,075.46	18,319.85	28,355.61	46,675.46	22,400.00
Dist. 16-Hum	CCV00666	62,509.24	11,277.80	37,058.22	48,336.02	14,173.22
Dist. 17-Mosher	CCV00667	72,585.75	44,550.50	27,997.55	72,548.05	37.70
Dist. 18-Adams	CCV00668	60,222.98	29,752.54	24,417.32	54,169.86	6,053.12
Dist. 19-Johns	CCV00669	40,227.27	16,038.70	16,956.30	32,995.00	7,232.27
Dist. 20-Harvey	CCV00670	87,738.82	42,007.70	30,033.00	72,040.70	15,698.12
Dist. 21-Goucher	CCV00671	64,804.14	33,266.63	22,750.55	56,017.18	8,786.96
Dist. 22-Rankin	CCV00672	92,312.98	9,530.69	54,032.28	63,562.97	28,750.01
Dist. 23-Meade	CCV00673	51,344.34	28,851.55	18,991.73	47,843.28	3,501.06
<b>Total</b>		<b>1,942,836.01</b>	<b>711,983.12</b>	<b>853,751.10</b>	<b>1,565,734.22</b>	<b>377,101.79</b>

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00651								
Dist. 1/Streatch				6,000.00				
Commitments carried forward				40,000.00				
<b>Budget 2004/05</b>								
03/09/03								
03/04/04	05/11/04	Tanger Hall	Carroll's Corner Building Improvements		1,000.00	3,000.00	3,000.00	
03/27/04	05/27/04	The St. James Playground Committee	Community Hall Upgrades		1,775.00		1,000.00	
03/31/04			St. James Community Playground Upgrades			1,000.00	1,775.00	
04/14/04			Riverline Activity Centre-Capital Improvements			1,000.00	1,000.00	
04/26/04			Bicentennial Theatre and Cultural Centre Restoration				5,000.00	
04/26/04			Upper Valley Ballfield Dugouts				1,000.00	
04/26/04			Lemmon Hill Community Centre Building Upgrades				1,000.00	
04/26/04			Community Centre Building Upgrades				5,000.00	
04/26/04			Community Ball Park Upgrades				1,000.00	
04/29/04			Head Jeddore Community Facility Upgrades				2,000.00	
04/29/04			Construction of Facility				10,000.00	
05/13/04			Ostrea Lake Community Hall Improvements				1,000.00	
05/18/04			Mooseland Community Hall Improvements				2,000.00	
05/18/04			Facilities Improvement				1,000.00	
05/18/04			Repair & Constr of Sound Stage				4,000.00	
05/20/04			Carroll's Corner Building Improvements				2,000.00	
07/13/04			Sheet Harbour Ballfield Building & Clubhouse Improvement				500.00	
			<b>Total</b>	<b>46,000.00</b>	<b>38,275.00</b>	<b>4,000.00</b>	<b>42,275.00</b>	<b>3,725.00</b>

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00652								
Dist.2/Snow				29,404.99				
Commitments carried forward				40,000.00				
Budget 2004/05								
09/30/03		Canal District Recreation Association	Fall River Recreation Facility Development Plan			5,000.00	5,000.00	
03/31/04			Beaver Bank Community Complex			10,000.00	10,000.00	
04/01/04	06/10/04	LWF Baseball Association	Windsor Jct Baseball Field Dugouts & Bleachers		10,000.00		10,000.00	
05/03/04	05/27/04	Beaver Bank Kinsac Community Centre	Capital Equipment					500.00
05/04/04	06/10/04	Silversides Residents Association	Silversides Soccer Field Improv. and Playground Equip.		500.00		500.00	
05/18/04	06/10/04	Schwarzwald-Beechhill Home-Owners Associe	Community Communication Board		1,000.00		1,000.00	
05/21/04	06/10/04	Fall River & Riverlake District Lions Club	Purchase of a Storage Shed		2,000.00		2,000.00	
05/24/04	06/10/04	Fall River Sports Association	Community Skating Rinks Development					
05/26/04	06/10/04	Royal Canadian Mounted Police COP	Facilities Improvement			321.15	321.15	
06/14/04			Waverley Ballfield Upgrades					1,000.00
07/14/04	08/17/04	Beaver Bank Kinsac Community Centre Associ	Purchase of Deep Fryer and Suppression System		1,000.00		1,000.00	
07/26/04	08/19/04	Silversides Residents Association	Wall Mural at Silversides Beach		3,000.00		3,000.00	
08/09/04	08/17/04	Fall River Cemetery Fund	Fall River Cemetery Improvements		2,000.00		2,000.00	
08/10/04	08/24/04	Grand Lake Oakfield Community Society	Grand Lake Oakfield Playfield/Ballfield Improvement		4,000.00		4,000.00	
08/20/04	09/14/04	Waverley Ratepayers Association (1995)	Waverley Village Green Project		2,323.00		2,323.00	
09/17/04	10/19/04	Timbertec Inc.	Capilano Country Estates Tot Lot Development		10,000.00		10,000.00	
09/20/04	12/16/04	Teak Tree Enterprises Ltd.	Terry Drive Park Improvements		832.60		832.60	
11/09/04	11/30/04	Beaver Bank Kinsac Fire Dept & Community C	Community Centre Signage		2,000.00		2,000.00	
11/30/04			Robertson Park Improvements-Sodding			517.15	517.15	
12/06/04	12/09/04	The Royal Canadian Legion	Waverley Legion Roof Improvement		1,000.00		1,000.00	
			Total	69,404.99	39,655.60	15,838.30	55,493.90	13,911.09



02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00653				36,242.23				
Dist. 3/Hendsbee				40,000.00				
Commitments carried forward								
Budget 2004/05								
10/25/01			Westphal Trailer Park Playground			7,000.00	7,000.00	
03/31/02			Lawrencetown Rails to Trails			5,933.90	5,933.90	
10/07/02			North Preston Pocket Park			454.66	454.66	
04/29/03			East Preston Recreation Centre - Kitchen Upgrades			1,911.05	1,911.05	
03/31/04			Boat Launches Repair & Safety Signs			300.00	300.00	
03/31/04			Playground Equipment			300.00	300.00	
03/31/04		Porters Lake Boaters Association	Clubs Trailer Repairs & Canoe Upgrading		1,500.00	79.43	1,579.43	
05/17/04	06/10/04	O'Connell Drive Elementary School	Install Bike Rack - Lake Echo Community Ctr-HRM Property		3,500.00		3,500.00	
05/17/04	06/15/04	Orenda Canoe Club	Sign Project		5,000.00		5,000.00	
05/17/04	06/15/04	Orenda Canoe Club	Historical Park & Recreation Field Improvement		1,000.00		1,000.00	
05/17/04	06/15/04	Lake Echo Community Board	Concrete Vault Outhouses		226.00		226.00	
06/16/04	08/17/04	Atlantic View Elementary School	Banner for Orenda Canoe Club					
07/26/04	08/17/04	Dartmouth Regional Scout Camp-Harris	ATV Routes and Trails-Safety Signs		3,000.00		3,000.00	
07/26/04	08/17/04	Thomas Hue	Facilities Improvements		5,000.00		5,000.00	
07/29/04	08/17/04	Marine Riders ATV Club	Nathan Smith Park Ballfield Development		1,000.00		1,000.00	
08/10/04	08/31/04	Eastern Shore Ground Search and Rescue	Raising a Roof Project		437.50		437.50	
08/20/04	08/26/04	Chezzecook Recreation Society	Zip Letters for East Preston & Lawrencetown Community Centre		2,600.00		2,600.00	
08/20/04	09/02/04	Eastern Shore Wildlife Rehabilitation & Rescue	Lake Echo Playground Equipment		1,000.00		1,000.00	
08/20/04	09/02/04	East West Plastic & Electric Products Ltd.	Food Bank Building Improvements		1,303.21		1,303.21	
08/20/04	09/14/04	The Lake Echo Community Park & Playground	Walkway Bridge for E. Preston Community Message Board Sign			20,000.00	20,000.00	
08/31/04	09/09/04	Marine Communities Food Bank Society	Cherry Brook/Lake Loon Playground					
09/07/04	09/09/04	Waynz Concrete Flooring						
09/14/04	09/21/04							
12/31/04			Total	76,242.23	25,566.71	35,979.04	61,545.75	14,696.48

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCY00654								
Dist. 4/McInroy				137,555.94				
Commitments carried forward				40,000.00				
Budget 2004/05								
08/21/00			Cole Harbour High Grounds Upgrade			5,524.66	5,524.66	
08/21/00			Pocket Parks Forest Hills Parkway			1,301.59	1,301.59	
05/17/01			Colby South Passive Park Project			4,292.10	4,292.10	
10/25/01			Madeira Crescent Playground			7,000.00	7,000.00	
10/25/01			Parkland Grounds Grubbing			3,000.00	3,000.00	
10/25/01			George Bissett School Playground			1,238.88	1,238.88	
10/25/01			Community Signage			5,000.00	5,000.00	
03/04/03			Forest Hills Common Bike Facility			10,000.00	10,000.00	
03/31/03			Cole Harbour/Eastern Passage Trails & Playgrounds			25,000.00	25,000.00	
03/31/03			Bissett Park - Tot Lot Development			5,424.99	5,424.99	
03/23/04			Juan Damage - Tree Replacements			10,000.00	10,000.00	
03/23/04			Forest Hills Area Walkway Repairs			7,599.65	7,599.65	
03/23/04			Commons Sport Bike Facility District 4			5,000.00	5,000.00	
03/23/04			District School Playgrounds Repair			5,000.00	5,000.00	
03/31/04			Athlea Tot Lot			7,529.27	7,529.27	
03/31/04			Bissett Lake Estates Tot Lot			7,529.28	7,529.28	
03/31/04			Colby South Park Development (Access Trails/Benches)			7,529.28	7,529.28	
04/01/04			Forest Hills Area Walkway Repairs			2,400.35	2,400.35	
08/13/04		Kiwanis Club of Cole Harbour-Westphal			2,000.00		2,000.00	
08/16/04		Playpowr LT Canada Inc.			10,253.38		10,253.38	
09/14/04						5,000.00	5,000.00	
09/14/04						5,000.00	5,000.00	
09/14/04						5,000.00	5,000.00	
09/14/04						7,879.85	7,879.85	
10/15/04		Timbertec Inc.			15,000.00		15,000.00	
10/21/04		Seaside Elementary School			5,000.00		5,000.00	
			Total	177,555.94	32,253.38	143,249.90	175,503.28	2,052.66

20

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
<b>CCV00655</b>								
Dist. 5/McCluskey								
Commitments carried forward								
<b>Budget 2004/05</b>								
04/01/01			Victoria Park Playground Expansion	53,998.44		708.30	708.30	
08/22/01			Findlay Park Playground Upgrades	40,000.00		4,153.93	4,153.93	
01/31/02			Downtown Dartmouth Streetscape-Poster Kiosk			13,144.49	13,144.49	
10/06/03			Ross Lane - Tree Planting			4,320.00	4,320.00	
06/29/04	07/06/04	Downtown Dartmouth Business Commission	Furniture for the Dartmouth Downtown Commission		5,000.00		5,000.00	
06/29/04	07/06/04	Downtown Dartmouth Business Commission	Furniture for the Dartmouth Downtown Commission		5,000.00		5,000.00	
08/06/04	08/19/04	Soil & Water Conservation Society of Metro Hfx	Maynard Lake Beach's Restoration		2,000.00		2,000.00	
08/10/04	08/19/04	Dartmouth High School	School Field Improvements		1,000.00		1,000.00	
08/11/04	10/07/04	Eastern Fence Erectors Ltd.	Cost Shared Fence-Nowlan Street/Senobe Boat Club Area		1,116.12		1,116.12	
08/11/04	10/07/04	Playpower LT Canada Inc.	Findlay Park Playground Equipment Upgrades		5,846.08		5,846.08	
08/23/04	08/31/04	Mic Mac Amateur Aquatic Club	Club House Improvements		10,000.00		10,000.00	
08/27/04			Dillman Park Flag Pole			378.83	378.83	
09/02/04	11/30/04	Flag Emporium	Dillman Park Flag Pole		1,121.17		1,121.17	
09/10/04			District 5 Outdoor Rink Project		1,000.00		1,000.00	
10/14/04	12/14/04	Blunden Construction Ltd.	Crichton Community Centre Exterior Improvements		10,000.00		10,000.00	
12/22/04			Stairs at Silvers Hill			10,077.00	10,077.00	
<b>Total</b>				<b>93,998.44</b>	<b>41,083.37</b>	<b>33,782.55</b>	<b>74,865.92</b>	<b>19,132.52</b>
<b>CCV00656</b>								
Dist. 6/Younger								
Commitments carried forward								
<b>Budget 2004/05</b>								
12/18/03	06/10/04	Little Tikes Commercial Play Systems Canada	Landrace Park Playground Replacement		5,463.21		5,463.21	
12/18/03	06/15/04	Little Tikes Commercial Play Systems Canada	Landrace Park Playground Replacement		6,602.55		6,602.55	
03/24/04			Kennedy/Churchhill Drive Playground Equipment Upgrades			5,153.93	5,153.93	
05/31/04	07/06/04	Eastern Fence Erectors Ltd.	Landrace Park Playground-Benches		1,551.44		1,551.44	
07/19/04	08/19/04	Eastern Fence Erectors Ltd.	Belle Vista Dr./Ellenvale Ave. Walkway Fence		593.85		593.85	
07/30/04	08/26/04	Maritime Fence Ltd.	Walkway Fence-Spar Crescent to Belle Vista Drive, Dartmouth		4,271.06		4,271.06	
08/12/04	11/04/04	Playpower LT Canada Inc.	Kennedy/Churchhill Drive Playground Equipment Upgrades		5,846.08		5,846.08	
08/31/04	10/05/04	Eastern Fence Erectors Ltd.	Ellenvale & Belle Vista Walkway Fence		4,408.91		4,408.91	
09/24/04	10/21/04	Eastern Fence Erectors Ltd.	Woodlawn Tennis Court Fence		2,015.71		2,015.71	
10/22/04	12/02/04	Eastern Fence Erectors Ltd.	Spring Avenue Fence		1,446.10		1,446.10	
10/22/04	12/02/04	Eastern Fence Erectors Ltd.	Belle Vista Drive Fence		1,843.65		1,843.65	
11/23/04	12/02/04	Michael Wallace Community Playground	Community Playground Project		5,500.00		5,500.00	
11/30/04	01/13/05	Turf Masters Landscaping Ltd.	Mary Lawson Park Playground Upgrades			20,000.00	20,000.00	
12/17/04	06/15/04	Little Tikes Commercial Play Systems Canada	Landrace Park Playground Replacement			3,824.64	3,824.64	
12/21/04			Shubie Park Signage			4,500.00	4,500.00	
<b>Total</b>				<b>134,479.28</b>	<b>43,367.20</b>	<b>29,653.93</b>	<b>73,021.13</b>	<b>61,456.15</b>

21

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District	Cheque	Payable to	Description	Budget	Councillor's	Commitment	Total Expenditures	Available
Request Date	Date			Forwd	Fund	& Commitments		
CCY00567								
Dist. 7/Karsten				29,732.31				
Commitments carried forward				40,000.00				
<b>Budget 2004/05</b>								
10/25/01						3,000.00	3,000.00	
03/08/04	05/27/04	Asplundh Tree Service Inc.	Pioneer Cranberry Co-op Playground		3,404.82			3,404.82
04/27/04			Heritage Farm Walkway			5,000.00		5,000.00
06/23/04			Joseph Giles Playground			1,000.00		1,000.00
08/26/04			Prince Andrew High School Football Field Upgrades		1,034.29			1,034.29
08/31/04	09/30/04	Burnett Construction	Windward Avenue Park Landscaping		4,440.68			4,440.68
08/31/04	10/05/04	Eastern Fence Erectors Ltd.	Swanton Drive/Bel Ayr Walkway - Left Side Fence		4,440.68			4,440.68
08/31/04	10/05/04	Eastern Fence Erectors Ltd.	Swanton Drive/Bel Ayr Walkway - Right Side Fence		5,119.36			5,119.36
08/31/04	10/05/04	Eastern Fence Erectors Ltd.	Bel Ayr/Muriel Avenue Walkway Fence		594.72			594.72
09/22/04	10/19/04	Eastern Fence Erectors Ltd.	Installation of Park Benches - Roblea Drive Playground		1,789.16			1,789.16
09/22/04	10/05/04	Eastern Fence Erectors Ltd.	Stephen Cross Walkway		227.54			227.54
10/12/04	11/09/04	Monarch Enterprises Ltd.	Install. of Plexiglass over Mt Edward Playground		4,496.92			4,496.92
10/13/04	11/09/04	Carveny's Painting Ltd.	Fence Painting at Abernaki Aquatic Club, Swanton St., Dartmouth		1,447.10			1,447.10
10/22/04	12/02/04	Eastern Fence Erectors Ltd.	Spring Avenue Fence		2,907.74			2,907.74
10/25/04	12/02/04	Eastern Fence Erectors Ltd.	Piper Street Fence		3,933.34			3,933.34
10/26/04	12/02/04	Eastern Fence Erectors Ltd.	Stewart Harris Drive Fence		4,824.96			4,824.96
10/31/04	12/02/04	G. & R. Kelly Enterprises	Windward Avenue Park Pathway Improvements		5,657.57			5,657.57
11/02/04	12/02/04	Maritime Fence Ltd.	Mount Edward School Ballfield Fence			3,264.79		3,264.79
12/31/04		United Sign	Install. of Signs at Entrance to Nantucket Subdivision					
			Total	69,732.31	44,318.88	12,264.79	56,583.67	13,148.64

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00568								
Dist. 8/Kent				58,218.54				
Commitments carried forward				40,000.00				
Budget 2004/05								
03/31/02			Heritage Hills Park-Tot Lot (B) Development			12,586.24	12,586.24	
03/31/03			Marvin & Chadwick Street - Park Improvements			6,201.13	6,201.13	
02/18/04	07/01/04	Harris & Roome Supply Ltd.	North Woodside Mens Washroom		74.51		74.51	
02/19/04	07/01/04	Harris & Roome Supply Ltd.	North Woodside Mens Washroom		112.24		112.24	
03/03/04			North Woodside Community Centre-Flooring Repair			2,425.21	2,425.21	
03/22/04	08/17/04	Hallmark Floors Carpet One	North Woodside Community Flooring		3,774.79		3,774.79	
03/31/04			Eastern Passage Carnival Site Improvements			2,385.80	2,385.80	
03/31/04			North Woodside Community Centre Building Improvements			8,000.00	8,000.00	
03/31/04			Trails for Woodside Treatment Plant Area			8,813.83	8,813.83	
03/31/04			South Woodside Community Centre Building Improvements			8,000.00	8,000.00	
03/31/04			North Woodside Folding Tables		1,775.31		1,775.31	
05/27/04	06/15/04	North Woodside Community Centre	Heritage Hills Park-Tot Lot (B) Development		16,123.73		16,123.73	
06/01/04	09/21/04	Turf Masters Landscaping Ltd.	Eastern Passage Carnival Site Improvements		2,614.20		2,614.20	
06/14/04	07/06/04	Nova Scotia Power	Woodside Ballfield Fencing Repairs		3,896.64		3,896.64	
07/30/04	08/31/04	Eastern Fence Erectors Ltd.	Consulting Re Woodside Ballfield Netting		840.69		840.69	
08/23/04	11/04/04	BMR Structural Engineering	Woodside Ballfield Netting			12,605.31	12,605.31	
09/07/04			Camp Harris Building Improvements			1,000.00	1,000.00	
12/17/04			Dartmouth Regional Scout Camp-Camp Harris			2,300.00	2,300.00	
12/31/04			South Woodside Community Centre-Sign					
			Total	98,218.54	29,212.11	64,317.52	93,529.63	4,688.91

23

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment & Commitments	Total Expenditures Available
CCV00659							
Dist. 9/Smith				81,204.54			
Commitments carried forward				40,000.00			
Budget 2004/05							
12/03/02			General Park Improvement			9,467.15	9,467.15
12/03/02			Farrell Walkway Fence			5,000.00	5,000.00
11/03/03			Dartmouth North Comm Ctre-Kitchen & Computer Rm Upgrade			4,241.23	4,241.23
02/18/04			Skateboard Park Project			20,000.00	20,000.00
03/20/04			Harbour View School Playground Equipment		9,598.49		9,598.49
03/31/04			Farrell Road Boys and Girls Club Playground Improvements			1,640.55	1,640.55
03/31/04			Boys and Girls Club, Farrell St., Playground Improvements				
04/22/04			Monique Avenue Park Play Equipment		6,853.59		6,853.59
05/21/04			School Ground Surveillance Camera		3,000.00		3,000.00
06/11/04			Northbrook Community Centre Building Improvements			1,000.00	1,000.00
06/14/04			Dartmouth North Community Centre Lighting Renovations		1,029.38		1,029.38
06/16/04			Fence Repairs at Farrell St. Basketball Court ( Boys & Girls Club)		2,687.97		2,687.97
06/16/04			Yetter Park Fence		1,235.58		1,235.58
06/27/04			Big Albro Lake Trail Improvements			5,000.00	5,000.00
06/29/04			Cyril F. Smith Golden Acres Park Improvements		5,776.51		5,776.51
07/19/04			Yetter Park Play Equipment		3,852.73		3,852.73
07/19/04			Lancaster Drive Improvements		558.52		558.52
07/27/04			Dartmouth High School Field Improvements		1,000.00		1,000.00
08/31/04			Fence Repairs at Farrell St. Basketball Court ( Boys & Girls Club)			312.03	312.03
09/09/04			Dartmouth High School Field Improvements			1,000.00	1,000.00
09/29/04			Farthington Place Fence		1,479.84		1,479.84
10/05/04			Cyril F. Smith Golden Acres Park Improvements		9,825.75		9,825.75
10/26/04			Farrell Road Boys & Girls Club Playground		7,000.00		7,000.00
12/17/04			Dartmouth Regional Scout Camp-Harris Camp Harris Building Improvements			6,359.45	6,359.45
			Total	121,204.54	53,898.36	55,020.41	108,918.77
CCV00660							
Dist. 10/Wile				68,066.98			
Commitments carried forward				40,000.00			
Budget 2004/05							
11/03/04			Strafford Way Park Improvements			46,274.98	46,274.98
05/26/04	07/15/04	Humphrey Landscape And Construction Ltd.	Natural Urban Paths to Park West School		9,468.61		9,468.61
12/31/04		Elmsdale Landscaping Ltd.	Strafford Way Park Improvements			11,369.76	11,369.76
			Total	108,066.98	9,468.61	57,644.74	67,113.35
			Total	121,204.54	53,898.36	55,020.41	108,918.77

24

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment & Commitments	Total Expenditures & Commitments	Available
<b>CCV00661</b>								
Dist. 11/Murphy								
Commitments carried forward								
<b>Budget 2004/05</b>								
06/09/04	08/10/04	Elmsdale Landscaping Ltd.	Isleville Street Water Spray Park Upgrades	8,248.05	3,617.95		3,617.95	
06/21/04	07/15/04	Timbertec Inc.	Isleville Street Water Spray Park Benches	40,000.00	2,301.30		2,301.30	
08/17/04	08/17/04	Ocean Contractors Ltd.	Isleville Street Water Spray Park Equipment		14,324.72		14,324.72	
08/30/04	09/23/04	Ocean Contractors Ltd.	Isleville Street Water Spray Park Upgrades		619.95		619.95	
Total				48,248.05	20,863.92		20,863.92	27,384.13
<b>CCV00662</b>								
Dist. 12/Sloane								
Commitments carried forward								
<b>Budget 2004/05</b>								
05/02/00			Uptown Gottingen Street Merchants Associatio	24,821.77				
03/03/03			George Dixon Centre Soccer/Baseball Field Improvement	40,000.00				
03/03/04			Gerrish Street Barricade					
07/07/04			Capital Improvements					
09/14/04			Creighton Street Playground Equipment					
11/18/04	12/16/04	Conrad Brothers Ltd.	Gorsebrook Ball Hockey/Lacrosse Box		237.08		237.08	
11/22/04	12/07/04	Timbertec Inc.	Creighton Street Playground Improvements		5,004.93		5,004.93	
11/23/04	12/16/04	Conrad Brothers Ltd.	Creighton Street Playground Improvements		1,031.34		1,031.34	
11/30/04	01/04/05	Blunden Construction Ltd.	Creighton Street Playground Improvements		8,839.41		8,839.41	
Total				64,821.77	15,112.76	29,694.56	44,807.32	20,014.45
<b>CCV00663</b>								
Dist. 13/Uteck								
Commitments carried forward								
<b>Budget 2004/05</b>								
05/23/01			Tree Planting on Young Ave. & Connaught Ave.	50,844.82				
03/07/02			Sir Charles Tupper School Playground Revitalization	40,000.00				
09/17/02			Webster Terrace Fence					
06/21/04	08/17/04	Eastern Fence Erectors Ltd.	Gorsebrook Field Signage		1,299.07		1,299.07	
09/03/04	11/02/04	Little Tikes Commercial Play Systems	LeMarchant St. Thomas School Playground		39,915.00		39,915.00	
09/30/04	10/28/04	Turf Masters Landscaping Ltd.	St.Mary's Lawn Bowling Green		4,964.59		4,964.59	
11/30/04	01/04/05	Blunden Construction Ltd.	Gorsebrook Ball Hockey/Lacrosse Box		13,259.09		13,259.09	
Total				90,844.82	59,437.75	17,670.73	77,108.48	13,736.34

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
<b>CCV00664</b>								
<b>Dist. 14/Fougere</b>								
<b>Commitments carried forward</b>								
<b>Budget 2004/05</b>								
03/31/02			Ardmore Park Improvements	103,197.14		8,524.82	8,524.82	
07/14/02			Halifax Forum Chiller Replacement	40,000.00		372.25	372.25	
09/06/02			Oxford Playground Improvements			3,000.00	3,000.00	
03/31/03			Larry O'Connell Field House & Grounds Improvements			30,090.80	30,090.80	
06/05/03			Flinn Park Improvements			22,573.92	22,573.92	
02/05/04			Bus Shelter-Mumford Road Terminal			10,000.00	10,000.00	
02/05/04			Cook Avenue Park Improvements			15,900.00	15,900.00	
07/09/04		Jeffrey Cowling & Associates	Quinpool Road Signage Project		5,171.45		5,171.45	
07/19/04		Basin Contracting/Eastern Fence Erectors Ltd.	Larry O'Connell Field House & Grounds Improvements		3,463.79		3,463.79	
08/20/04		The Teak Tree Enterprises Ltd.	Ardmore Park Improvements - Horseshoe Pit		1,949.64		1,949.64	
08/26/04		CIMCO Refrigeration	Halifax Forum Chiller Replacement		9,627.75		9,627.75	
08/27/04		Turf Masters Landscaping Ltd.	Larry O'Connell Park Tree Planting		1,241.15		1,241.15	
11/30/04		Blunden Construction Ltd.	Gorsebrook Ball Hockey/Lacrosse Box		4,419.73		4,419.73	
12/31/04			Oxford School-Flag Pole		580.28		580.28	
			<b>Total</b>	<b>143,197.14</b>	<b>25,873.51</b>	<b>94,042.07</b>	<b>119,915.58</b>	<b>23,281.56</b>
<b>CCV00665</b>								
<b>Dist. 15/Walker</b>								
<b>Commitments carried forward</b>								
<b>Budget 2004/05</b>								
03/31/02			Fairview Heights Playground			2,002.96	2,002.96	
02/10/04			Radio Scanners			600.00	600.00	
03/31/04			Main and Dunbrack Playground			10,000.00	10,000.00	
03/31/04			Halifax North West Trails Development			10,000.00	10,000.00	
05/25/04		Halifax West Minor Baseball League	Piercey Field Storage Shed Roof Replacement		500.00		500.00	
08/17/04		Monarch Enterprises Ltd.	Propane Ice Edger for Centennial Arena		2,100.00		2,100.00	
08/23/04		Centennial Arena	Dressing Room/Washroom Improvement		6,032.17		6,032.17	
08/23/04		Centennial Arena	Hockey Frames and Nets Replacement		1,200.00		1,200.00	
10/14/04		G & R Kelly Enterprises Ltd.	Thomas Raddall Drive-Sidewalk on the Bridge		4,519.85		4,519.85	
12/16/04		Centennial Arena	Centennial Arena - Building & Facility Improvements		3,967.83		3,967.83	
			<b>Total</b>	<b>69,075.46</b>	<b>18,319.85</b>	<b>28,355.61</b>	<b>46,675.46</b>	<b>22,400.00</b>



02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment & Commitments	Total Expenditures Available
CCV00666							
Dist. 16/Hum				22,509.24			
Commitments carried forward				40,000.00			
Budget 2004/05							
07/10/00			Hemlock Ravine Management Plan			1,750.00	1,750.00
03/31/02			Birch Cove Community Garden			2,500.00	2,500.00
03/31/03			Rockingham Community Centre Upgrades			1,000.00	1,000.00
06/24/03			Glenbourne Subdivision Linear Park Rose Bushes			678.98	678.98
03/31/04			Tremont Drive Playground Improvements			2,629.24	2,629.24
03/31/04			Halifax Northwest Trails Development-Signage			2,000.00	2,000.00
05/26/04			Natural Urban Paths to Park West School		3,247.67		3,247.67
07/26/04	07/15/04	Elmsdale Landscaping Ltd.	Castle Hill Playground-Basketball Court Improvements		2,100.00		2,100.00
08/17/04	08/19/04	Eastern Fence Erectors Ltd.	Propane Ice Edger for Centennial Arena			5,000.00	5,000.00
09/13/04	09/14/04	Monarch Enterprises Ltd.	Kearney Lake Playground Improvements			5,000.00	5,000.00
09/13/04			Hemlock Ravine Park Signage			5,000.00	5,000.00
09/13/04			Halifax Northwest Trails Development			10,000.00	10,000.00
09/13/04			G.K. Butler Playground Improvements			1,100.00	1,100.00
09/16/04	09/21/04	Kenneth Head	Murals at Lacewood Dr & Dunbrack St (Knightsbridge)		1,100.00		4,830.13
10/14/04	11/09/04	G. & R. Kelly Enterprises Ltd.	Mainland Common Pedestrian Walkway Improvements		4,830.13		1,500.00
12/22/04			Outdoor Community Rink-St. Peters Church			1,500.00	
Total				62,509.24	11,277.80	37,058.22	48,336.02
							14,173.22

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCY00667								
Dist. 17/Mosher				32,585.75				
Commitments carried forward				40,000.00				
Budget 2004/05								
04/03/03			Sir Sanford Fleming General Park Improvements			378.00	378.00	378.00
01/01/04			Regatta Point Walkway Drainage			1,424.75	1,424.75	1,424.75
02/10/04			Radio Scanners			600.00	600.00	600.00
04/26/04	06/15/04	Ecole Chebucto Heights PTA	School Ground Landscaping		1,500.00	2,398.76	1,500.00	1,500.00
06/02/04			Install. of Monument in Downs Ave Playground		1,500.00		1,500.00	1,500.00
06/08/04	07/06/04	Springvale Elementary School PTA	Springvale Elementary Playground		1,500.00		1,500.00	1,500.00
06/10/04	06/15/04	Cunard Junior High School PTA	Basketball Court Improvements		4,497.09		4,497.09	4,497.09
08/27/04	11/02/04	Timbertec Inc.	Fairmount Subdivision Parkland Planning		11,923.30		11,923.30	11,923.30
08/30/04	09/23/04	Timbertec Inc.	Stan Havill Playground Equipment (Off Fenwood Road)		5,269.71		5,269.71	5,269.71
08/30/04	11/02/04	Elmsdale Landscaping Limited	Fairmount Subdivision Parkland Improvements			4,233.20	4,233.20	4,233.20
08/31/04			Fairmount Subdivision Parkland Improvements			2,000.00	2,000.00	2,000.00
08/31/04			Kline Heights Playground Landscaping			4,000.00	4,000.00	4,000.00
08/31/04			Stanley Raine Playground - Light Standard			5,000.00	5,000.00	5,000.00
08/31/04			C A Beckett Parkland Site Fence			862.84	862.84	862.84
08/31/04			Public Access Floating Dock to Chocolate Lake		1,500.00		1,500.00	1,500.00
09/08/04	10/05/04	Ecole John W. MacLeod Fleming Tower Schoc	Fleming Tower School Ground Improvements		(5,000.00)		(5,000.00)	(5,000.00)
09/08/04	09/08/04	People Around Communities Every Day	Herring Cove Rd Beautification Project			5,000.00	5,000.00	5,000.00
09/10/04			Herring Cove Rd Improvement Study					
09/10/04	09/21/04	Kenneth Head	Bus Shelter Murals		1,000.00		1,000.00	1,000.00
09/20/04	10/05/04	Docks Unlimited	Public Access Floating Dock to Chocolate Lake		1,349.08		1,349.08	1,349.08
09/24/04	10/05/04	Kenneth Head	Power Box Murals		1,200.00		1,200.00	1,200.00
09/27/04	10/26/04	Mciivor, Kellie	Fleming Park-Conservation of Bronze Lions		1,922.00		1,922.00	1,922.00
09/30/04	12/02/04	Roma Welding Maintenance Ltd.	Install. of Monument in Downs Ave Playground		2,242.34		2,242.34	2,242.34
10/06/04	10/06/04	New Century Signs	Monument Sign at Downs Ave Playground		358.90		358.90	358.90
10/15/04	11/04/04	Docks Unlimited	Public Access Floating Dock to Chocolate Lake		2,788.08		2,788.08	2,788.08
10/21/04	10/28/04	Springvale Community Outdoor Rink	Springvale Tennis Court-Community Rink		1,000.00		1,000.00	1,000.00
11/22/04	12/16/04	MMP Office Interior Inc.	Spryfield COP Office-Capital Purchase		10,000.00		10,000.00	10,000.00
12/10/04		Nova Scotia Power	Springvale Playground Light Standards			2,100.00	2,100.00	2,100.00
			Total	72,585.75	44,550.50	27,997.55	72,548.05	37.70

28

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment & Commitments	Total Expenditures Available
CCV00668							
Dist. 18/Adams				20,222.98			
Commitments carried forward				40,000.00			
Budget 2004/05							
10/11/01			Hartlen Field Portable Washrooms and Fencing			1,265.90	1,265.90
03/31/03	05/27/04	Harrietsfield Elementary School PTA	Captain William Spry Lodge Elevator			10,000.00	10,000.00
05/14/04	07/13/04	Harrietsfield Williamswood Community Centre	School Sign		2,500.00	2,500.00	2,500.00
07/07/04			Lawnmower & Outside Basketball Hoop & Poll		672.43	672.43	672.43
07/22/04			Williamswood Ballfield Lighting			1,120.89	1,120.89
08/09/04	08/26/04	Ketch Harbour Residents Association	Ketch Harbour Public Wharf Upgrades		8,250.00	8,250.00	8,250.00
09/07/04	09/14/04	William King Elementary School	School Field Drainage Improvements		4,000.00	4,000.00	4,000.00
09/08/04	09/08/04	People Around Communities Every Day	Herring Cove Rd Beautification Project		(5,000.00)	(5,000.00)	(5,000.00)
09/10/04			Herring Cove Rd Improvement Study			5,000.00	5,000.00
09/13/04		Herring Cove Junior High School	School Ground Improvements			4,901.88	4,901.88
09/13/04		Citizen On Patrol	Radio Scanners			1,200.00	1,200.00
09/14/04	12/30/04	Spryfield Lion's Club	Spryfield Lions Rink Improvement		5,900.00	5,900.00	5,900.00
09/21/04	10/19/04	Eastern Fence Erectors Ltd.	Concrete Pad & Fence-Williamswood Field		2,009.00	2,009.00	2,009.00
09/30/04	10/19/04	A & C Landscaping	Williams Lake Rd Pocket Park Landscaping		1,421.11	1,421.11	1,421.11
11/22/04	12/16/04	MMP Office Interior Inc.	Spryfield COP Office-Capital Purchase			10,000.00	10,000.00
11/23/04		Studio Specialties	Chebuco West Community-Artificial Tree			928.65	928.65
			Total	60,222.98	29,752.54	24,417.32	54,169.86
CCV00669							
Dist. 19/Johns				227.27			
Commitments carried forward				40,000.00			
Budget 2004/05							
04/01/04			Armcrest Playground Improvements			3,490.14	3,490.14
05/18/04	05/27/04	Springfield Lake Recreation Association	Baseball Field Improvements		2,500.00	2,500.00	2,500.00
05/20/04	05/27/04	Berry Hill Parkland Association	Berry Hill Park Playground		5,000.00	5,000.00	5,000.00
06/30/04			Radar Speed Monitor			1,265.00	1,265.00
07/22/04	08/31/04	Barrett Lumber Company Ltd.	Armcrest Playground Improvements		1,509.86	1,509.86	1,509.86
08/04/04	08/24/04	Wallace Lucas Community Centre	Community Message Sign		2,000.00	2,000.00	2,000.00
08/05/04	08/17/04	Sack-A-Wa-Canoe Club	Purchase of Canoes and New Paddles		2,000.00	2,000.00	2,000.00
08/26/04	08/31/04	Beaver Bank Kinsac Community Association	Community Centre - Kitchen Equipment		1,000.00	1,000.00	1,000.00
08/27/04	11/02/04	Acadia Drywall Supplies Ltd.	Sackville Heights Community Centre Improv.		1,798.84	201.16	2,000.00
08/27/14	09/21/04	Sameday Signs	Hartland Village Community Signs			230.00	230.00
12/31/04		Gloria Parkland Association	Gloria Avenue Parkland Development			12,000.00	12,000.00
			Total	40,227.27	16,038.70	16,956.30	32,995.00
			Total				7,232.27

29

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment & Commitments	Total Expenditures Available
CCV00670							
Dist. 20/Harvey				47,738.82			
Commitments carried forward				40,000.00			
Budget 2004/05							
03/31/03			Seawood Ave Playground Project			6,884.26	6,884.26
11/14/03	10/19/04	Dexter Construction Co. Ltd.	Seawood Ave Playground Project-Asphalt Pad		1,346.33	1,346.33	1,346.33
04/16/04	09/14/04	Henderson Recreation Equipment Ltd.	Sycamore Lane School Playground Equipment		3,365.82	3,365.82	3,365.82
06/30/04		Royal Canadian Mounted Police	Radar Speed Monitor			1,265.00	1,265.00
07/19/04	08/17/04	Eastern Fence Erectors Ltd.	Cost-Shared Fence at 29 Peter Buckley		600.01	600.01	600.01
08/05/04	08/17/04	Sack-A-Wa-Canoe Club	Purchase of Canoes and New Paddles		2,000.00	2,000.00	2,000.00
08/30/04	09/23/04	Eastern Fence Erectors Ltd.	Cost-Shared Fencing- 41 Queens Court Walkway		827.49	827.49	827.49
09/14/04			A. J. Smeltzer Jr. High Playground			8,810.24	8,810.24
09/22/04	11/04/04	Timbertec Inc.	Fun Park Playground Equipment		9,999.99	9,999.99	9,999.99
10/31/04	09/14/04	Henderson Recreation Equipment Ltd.	Sycamore Lane School Playground Equipment		1,634.18	1,634.18	1,634.18
10/31/04	12/16/04	Playpower LT Canada Inc.	A. J. Smeltzer Jr. High Playground		1,189.76	1,189.76	1,189.76
11/30/04	01/04/05	Humphreys Landscape And Construction Ltd.	Cavalier Drive School Playground		19,178.30	19,178.30	19,178.30
12/03/04			Gertrude Parker School Playground			5,000.00	5,000.00
12/14/04			Fence-Sorocco Crescent			746.35	746.35
12/10/04			Nappan Drive Bus Stop Upgrades			2,327.15	2,327.15
12/22/04			Caudle Park School Ground Greening Project			5,000.00	5,000.00
12/29/04	12/29/04	Henderson Recreation Equipment Ltd.	Sycamore School Playground		1,865.82	1,865.82	1,865.82
Total				87,738.82	42,007.70	30,033.00	15,698.12

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00671								
Dist. 21/Goucher				24,804.14				
Commitments carried forward				40,000.00				
<b>Budget 2004/05</b>								
03/31/02			Amin Playground			2,532.22	2,532.22	
03/31/03			Bedford Waters Advisory Water Shed Study			232.29	232.29	
03/24/04			Crestview Playground			5,000.00	5,000.00	
03/24/04			Parkland Improvements			4,423.57	4,423.57	
03/24/04			Sunnydale Street Tree Planting (6)			2,700.00	2,700.00	
04/05/04		Bedford Minor Baseball Association	Range Park Baseball Field Improvements		2,500.00		2,500.00	
05/12/04		Barrios Concrete Ornaments Ltd.	Park Bench		292.68		292.68	
06/04/04		ABI Productions	Special Event Equipment		2,729.49		2,729.49	
07/02/04			Tree Planting-Lake Drive, Bedford			2,000.00	2,000.00	
07/06/04		Halifax Regional School Board	Basinview Community School Security Cameras		4,000.00		4,000.00	
07/07/04		Bedford Basin Yacht Club	Lean-To-Sail Building Improvements		1,000.00		1,000.00	
07/15/04		Bedford Minor Baseball Association	Robor Lenihan Memorial Field Lighting		1,000.00		1,000.00	
07/29/04		Bedford Youth Development Association	Security System/Road Sign/Furniture		3,000.00		3,000.00	
08/04/04		Fort Sackville Foundation	Air Conditioners for Scott Manor House		726.80		726.80	
08/12/04		Signs On The Go	Bedford Youth Centre-Sign Replacement		1,427.32		1,427.32	
08/27/04		Amecc Earth & Environmental	Bedford Youth Centre-Sign Replacement		7,383.04		7,383.04	
08/31/04		Barrios Concrete Ornaments Ltd.	Paper Mill Lake Upstream Water Shed Study		897.76		897.76	
09/13/04		Waterfont Development Corp.	Three Benches for Dewolffe Park		5,171.45		5,171.45	
09/22/04		Barrios Concrete Ornaments Ltd.	Dewolf Park Playground		605.06		605.06	
11/10/04		Amecc Earth & Environmental	Two Benches for Basinview School Field		2,533.03		2,533.03	
11/25/04		Roma Welding Maintenance Ltd.	Bedford Waters Advisory Water Shed Study			5,862.47	5,862.47	
			Bedford Lions Pool Bleachers					
<b>Total</b>				<b>64,804.14</b>	<b>33,266.63</b>	<b>22,750.55</b>	<b>56,017.18</b>	<b>8,786.96</b>

02/02/2005

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00672								
Dist. 22/Rankin				52,312.98				
Commitments carried forward				40,000.00				
<b>Budget 2004/05</b>								
08/31/00			Public Trails Improvement			2,277.34	2,277.34	
08/31/00			Clearing Recreational Land			2,500.00	2,500.00	
08/21/01			BLT Rails & Trails Signages			1,000.00	1,000.00	
03/31/04			Beechville Estates Park Land Development			10,535.64	10,535.64	
03/31/04			Greenwood Heights Park Upgrades			12,777.45	12,777.45	
03/31/04			Glengarry Estates Park Land Development			15,000.00	15,000.00	
06/09/04	06/25/04	Ecole Beechville-Lakeside-Timberlea School	Community Sign		2,500.00		2,500.00	
06/11/04			Reallocate Bus Shelter Pad (Norwood to Eisener St)			2,000.00	2,000.00	
07/20/04	08/17/04	Elmsdale Landscaping Ltd.	Greenwood Heights-Ballfield Infield		879.00	441.85	1,320.85	
07/23/04	09/21/04	Piercey's	Greenwood Heights-Tree Planting		61.01		61.01	
07/26/04			Pinedale Park Skateboard Cost Sharing			2,000.00	2,000.00	
07/26/04			East St. Margaret's School (Indian Hbr) Playground			5,000.00	5,000.00	
08/23/04	11/04/04	BMR Structural Engineering	Consulting Re Greenwood Heights Ballfield Netting		840.68		840.68	
08/31/04	09/14/04	Beechville Lakeside Timberlea Rails to Trails A	BLT Trails Development		5,000.00		5,000.00	
10/24/04		Glengarry Estates Homeowners Association	Sign at Glengarry Subdivision Entrance			500.00	500.00	
11/09/04	11/30/04	Prospect Road Cizizens on Patrol	C.O.P. Photo Copier		250.00		250.00	
			<b>Total</b>	<b>92,312.98</b>	<b>9,530.69</b>	<b>54,032.28</b>	<b>63,562.97</b>	<b>28,750.01</b>

HALIFAX REGIONAL MUNICIPALITY  
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS  
 As At December 31, 2004 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forwrd	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00673								
Dist. 23/Meade				11,344.34				
Commitments carried forward				40,000.00				
Budget 2004/05								
08/31/00			Joshua Slocum Dr. - Clearing Recreational Land			3,500.00	3,500.00	
03/31/02			Civic Addressing Project-Street Signs			1,491.73	1,491.73	
07/15/03			CN Rail Over Pass Improvements			3,000.00	3,000.00	
01/25/04	04/27/04	Hubbards Yacht Club	Sailing Dinghies		3,000.00		3,000.00	
04/26/04	04/29/04	St. Luke's United Church	Community Hall Improvements		3,000.00		3,000.00	
05/31/04	06/10/04	Hubbards Cove Business Association	Hubbards Cove Street Beautification		500.00		500.00	
06/12/04	06/22/04	St. Margaret Sailing Club	Training Dinghies for the SMSC Jr Sail Program (French Village)		3,000.00		3,000.00	
07/23/04	08/17/04	Hubbards Heritage Society	Hubbards Visitors Center Facility Improvements		1,400.00		1,400.00	
07/26/04			Skateboard Park at Pinedale Subdivision			2,000.00	2,000.00	
07/26/04			R.S.Allen Memorial Playground/Basketball Field Net			2,000.00	2,000.00	
07/26/04			St. Margarets Village, Tantallon, Playground		5,000.00		5,000.00	
07/29/04	08/17/04	Hd of St. Margaret's Bay/Boutilliers Point Recr.	Hd of St. Margaret's Bay Community Ctr Impro.		1,000.00		1,000.00	
08/11/04	08/24/04	Pioneer Cemetary Heritage Society of St. Marg	Restoration of Headstones in Pioneer Cemetary		951.55		951.55	
08/31/04	09/24/04	Timbertec Inc.	Tantallon Skate Park Improvements-Grind Rails & Benches		5,000.00		5,000.00	
09/10/04	09/10/04	West Wood Hills Ratepayer's Association	West Wood Hills Subdivision Parkland Improvements		5,000.00		5,000.00	
10/31/04	11/09/04	Shatford Memorial Elementary School	Shatford Memorial School (Hubbard's) Playground			2,000.00	2,000.00	
12/16/04		SJA Football Committee	Football Blocking Equipment					
12/20/04	01/06/05	1st Glen Haven Scout Group	Scout Camp Building Improvements		1,000.00		1,000.00	
			Total	51,344.34	28,851.55	18,991.73	47,843.28	3,501.06
				1,942,836.01	711,983.12	853,751.10	1,585,734.22	377,101.79
				<b>Total Councillors' District Capital Funds</b>				

## **Attachment #6**

**Report of Expenditures in the Recreation Area Rate Accounts  
to December 31, 2004**



**Sackville Heights Elementary School**

Cost Center: C105

Fiscal Year: 2004/05

Community Centre providing recreation programming, senior citizens programs, meeting rooms, site for Boys & Girls Club, playground, garden and trail

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(126,894.96)		
5102	Facilities Rentals	(20,258.20)		
6201	Telephone	528.11		
6202	Courier/Postage	150.25	Unique Delivery Service	Maintenance Services
6304	Janitorial Services	3,384.75	James Parisee	Maintenance Services
6304	Janitorial Services	3,096.00	Randy McIntyre	Maintenance Services
6304	Janitorial Services	246.00	Christian Reeves	HRM Work Order
6308	Snow Removal	1,479.03		Check Security Code
6311	Security	232.72	AEL Security Limited	
6311	Security	50.00	Sackville Seniors Advisory Council	HRM Work Order
6312	Refuse Collection	4,149.53		Refuse Removal Services - November
6312	Refuse Collection	70.33	Enviro Waste Limited	Contract Term Employee
6399	Contract Services	7,177.50	Donna MacDonald	Contract Services September 2004
6399	Contract Services	11,396.30	Sackville Seniors Advisory Council	
6407	Cleaning/Sani Supplies	266.18	Provincial Sanitary Supplies	
6407	Cleaning/Sani Supplies	1,288.20		HRM General Stores
6599	Other Materials	96.98	Donna MacDonald	Reimbursement of Expenses
6602	Electrical	198.58	Harris & Roome Supply Limited	
6606	Heating Fuel	4,102.38		HRM Work Order
6607	Electricity	7,121.40		HRM Work Order
6608	Water	535.55		
6699	Other Building Costs	478.01	Payzant Building Products	Construct Janitor's Closet
6699	Other Building Costs	190.00	James Parisee	Removal of ACM Pipe Fittings
6707	Plumbing & Heating	578.09	Power Vac	Saw Concrete Wall
6707	Plumbing & Heating	362.00	J.W. Lindsay Enterprises Limited	Material & Labour
6999	Other Goods/Services	672.00	James Parisee	Catering for Public Meeting
6999	Other Goods/Services	100.00	Sackville Seniors Advisory Committee	Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	(39.30)		
8011	Interest on Debenture	7,136.53		Record 2004/05 Debenture Interest
8011	Interest on Debenture	3,080.01		
8012	Principal on Debenture	2,422.91		
9911	PM Labour - Reg	56.50		
9970	Materials Chargeback	1,405.12		
9971	Labour Chargeback	543.88		
	Balance of Activity to December 31, 2004	(84,597.62)		
9000	Prior Yr. (Surplus)/Deficit	(50,626.30)		
	(Surplus) / Deficit at December 31, 2004	<u>(135,223.92)</u>		

Pay for community centre utilities; telephone, heat, electricity

**East Preston Recreation Centre**

Cost Center: C110

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(13,944.10)		
5803	Transfer General Rate	(3,100.00)		1557/25900176 Area Rate - East Preston
6201	Telephone	1,184.14	Alliant	East Preston Rec Ctr
6606	Heating Fuel	3,181.36	Emera Fuels	746288-0 Area Rate - 24 Brooks Dr - East Preston
6607	Electricity	2,544.86	Nova Scotia Power	Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	(39.81)		
	Balance of Activity to December 31, 2004	(10,173.55)		
9000	Prior Yr. (Surplus)/Deficit	(2,924.01)		
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(13,097.56)</b>		

**Mineville Community Association**

Cost Center: C115

Fiscal Year: 2004/05

Construction of trail bridge, parkland and playground;  
summer student salaries

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,120.00)		
6003	Wages - Regular	6,807.72		HRM Payroll transfer Summer Wages
6999	Other Goods/ Services	572.00	Mineville Community Association	Reimbursement of Expenses
	Balance of Activity to December 31, 2004	(1,740.28)		
9000	Prior Yr. (Surplus)/Deficit	(5,944.43)		
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(7,684.71)</b>		

**Haliburton Highbury Homeowners Association**

Development of parkland, playground and trails

Cost Center: C120

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(25,996.71)		
6150	Honorariums	100.00	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6202	Courier/Postage	597.33	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6205	Printing & Reproduction	60.51	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6299	Other Office Expenses	56.27	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6603	Grounds & Landscaping	10,404.96	Turf Masters Ltd	Bingham Park
6704	Equipment Rental	362.02	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6910	Signage	160.33	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6911	Facilities Rental	276.32	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6999	Other Goods/Services	521.60	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
	Balance of Activity to December 31, 2004	(13,457.37)		

9000 Prior Yr. (Surplus)/Deficit (46,955.22)  
**(Surplus) / Deficit at December 31, 2004 (60,412.59)**

**Beaver Bank Community Centre**

Finance construction and ongoing operations of community recreation centre

Cost Center: C125

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(28,200.62)		
5803	Transfer General Rate	(700.00)		
5804	Transfer Urban Rate	(100,500.00)		
8011	Interest on Debenture	24,625.00		Record 2004/05 Debenture Interest
	Balance of Activity to December 31, 2004	(104,775.62)		
9000	Prior Yr. (Surplus)/Deficit	(119,742.97)		
	<b>(Surplus) / Deficit at December 31, 2004 (224,518.59)</b>			

**Highland Park Recreation Association**  
 Provide equipment & maintenance to recreational and common areas; organize & facilitate community building & fellowship events; liaise and lobby for services and benefits on behalf of Highland Park Subdivision

**Highland Park Recreation Association**  
 Cost Center: C130  
 Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(4,029.60)		
5803	Transfer General Rate	(100.00)		
6202	Courier/Postage	62.58	Highland Park Ratepayers Association	Expense Reimbursement
6205	Printing & Reproduction	136.24	Highland Park Ratepayers Association	Expense Reimbursement
6204	Equipment Rental	2,112.56	Fireworks FX Inc	Barbecue Rental
6204	Equipment Rental	93.09	Bay Equipment Rentals Sales	Equipment Rental
6204	Equipment Rental	129.29	Sound Systems Plus	Expense Reimbursement
6911	Facilities Rental	15.96	Highland Park Ratepayers Association	Expense Reimbursement
6999	Other Goods/Services	233.46	Natalie Wilson	Expense Reimbursement
6999	Other Goods/Services	399.10	Highland Park Ratepayers Association	Expense Reimbursement
	Balance of Activity to December 31, 2004	(947.32)		
9000	Prior Yr. (Surplus)/Deficit	(19,764.49)		
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(20,711.81)</b>		

**Kingswood Ratepayers Association**  
 Community organization with primary focus on social events, local schooling issues and parkland development

**Kingswood Ratepayers Association**  
 Cost Center: C135  
 Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(51,900.00)		
5802	Other Interdept Rev	(10,000.00)		Journal entry - Tsf funding from Hamm Plains Com Rate
6999	Other Goods/Services	3,723.44	Atlantic Wharf Builders Ltd.	EZ Port Floats
6999	Other Goods/Services	18,922.34	G & R Kelly Enterprises Lrd	Driveway - Kingswood
6999	Other Goods/Services	25,575.92	Eimsdale Landscaping Limited	Trail Construction
	Balance of Activity to December 31, 2004	(13,678.30)		
9000	Prior Yr. (Surplus)/Deficit	(103,284.60)		
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(116,962.90)</b>		

Provide recreational needs of community - playgrounds, tot lots, parks & sports fields

**Prospect Road Recreation Area Rate**

Cost Center: C140

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(84,338.87)		
5803	Transfer General Rate	(8,600.00)		Reimbursement Kent Inv 1164367 July 17/04
6506	Lumber	1,310.97	Prospect PRN Residents Association	Tandem Truck Hauling
6603	Grounds & Landscaping	745.00	Alvin MacDonald Trucking	Fill
6603	Grounds & Landscaping	4,385.39	Alvin MacDonald Trucking	2239 Prospect Rd - Ball Field
6607	Electricity	551.90	Nova Scotia Power	Pinedale Park
6940	Fencing	1,010.55	Eastern Fence Erectors	Six Picnic Tables
6999	Other Goods/Services	1,079.26	Resource Opportunities Centre	Repairs to Hand Rail
6999	Other Goods/Services	320.63	Atlantic Wharf Builders	
6999	Other Goods/Services	4,023.39	Johnny on the Spot Toilet Rental	Rail - Wharf Prospect
6999	Other Goods/Services	2,068.58	Eastside General Contractors	Steps - Wharf Prospect
6999	Other Goods/Services	2,068.58	Eastside General Contractors	Ramp & Float
6999	Other Goods/Services	827.43	Atlantic Wharf Builders	
6999	Other Goods/Services	10,610.97	Timbertec Inc.	
6999	Other Goods/Services	(65.16)		Allocate GST 42.86% Recovery Apr & May 2004
	Balance of Activity to December 31, 2004	(64,001.38)		

9000	Prior Yr. (Surplus)/Deficit	(41,805.24)
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(105,806.62)</b>

**Westwood Hills Residents Association**

Cost Center: C145

Fiscal Year: 2004/05

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(13,850.00)		
6399	Contract Services	164.45	Mail Boxes Etc	
6602	Electrical	6,633.16	Power Electrical Systems	Supply and Install Playground Lighting
6603	Grounds & Landscaping	(5,000.00)		Journal Entry - Transfer funding for Green Space Project
6603	Grounds & Landscaping	11,584.05	Countway Landscaping	
6603	Grounds & Landscaping	11,242.29	Spence Aggregates Ltd.	
6999	Other Goods/Services	700.80	Kelly Hansom	Canada Day Party Expense Reimbursement
6999	Other Goods/Services	386.07	Swiss Chalet	Westwood Hills Canada Day Party
6999	Other Goods/Services	1,349.08	Giant Promotions Ltd	Install Inflatable Games
6999	Other Goods/Services	15.51	Landlord IT	
6999	Other Goods/Services	(231.80)		Allocate GST 42.86% Recovery Apr & May 2004
	Balance of Activity to December 31, 2004	12,993.61		
9000	Prior Yr. (Surplus)/Deficit	(12,573.90)		
	(Surplus) / Deficit at December 31, 2004	<u>419.71</u>		

**Upper Hammonds Plains Community Centre**

Cost Center: C150

Fiscal Year: 2004/05

Provide maintenance of community centre; utilities, loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(16,091.23)		
5803	Transfer General Rate	(500.00)		
6399	Contract Services	600.00	Donna MacDonald	June 6 to 18, 2004 *
6399	Contract Services	(600.00)	Donna MacDonald	
6606	Heating Fuel	2,172.46	Emera Fuels	
6607	Electricity	3,636.08	Nova Scotia Power	205716-4 Area Rate - Upper Hammonds Plains
6608	Water	354.87	Halifax Regional Water Commission	2072556100003 711 Pockwock
6999	Other Goods/Services	(15.60)		Allocate GST 42.86% Recovery Apr & May 2004
8010	Other Interest	249.81		Record 04/05 Loan Interest
8013	Loan Principal Repayment	3,000.00		Record 04/05 Principal Repayment
	Balance of Activity to December 31, 2004	(7,193.61)		
9000	Prior Yr. (Surplus)/Deficit	2,626.77		
	(Surplus) / Deficit at December 31, 2004	<u>(4,566.84)</u>		

\* Entry posted to wrong account - JE to correct 2nd Quarter

Provide funds for facility operations and maintenance; loan payments

**Harrietsfield Recreation Centre**

Cost Center: C155

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(36,553.52)		
5803	Transfer General Rate	(6,300.00)		
6606	Heating Fuel	1,011.67	Emera Fuels	
6606	Heating Fuel	489.74	Imperial Oil	
6607	Electricity	1,691.19	Nova Scotia Power	
6699	Other Building Costs	2,218.72		
6999	Other Goods/Services	(16.45)		Transfer O/S Work Orders to Harrietsfield Comm Centre
8010	Other Interest	1,656.63		Allocate GST 42.86% Recovery Apr & May 2004
8013	Loan Principal Repayment	21,070.00		Record 04/05 Loan Interest
9970	Materials Chargeback	858.89		Record 04/05 Loan Principal Repayment
9971	Labour Chargeback	196.50		HRM Work Orders - Harrietsfield Comm Centre
	Balance of Activity to December 31, 2004	(13,676.63)		HRM Work Orders - Harrietsfield Comm Centre

9000	Prior Yr. (Surplus)/Deficit	(79.08)
	(Surplus) / Deficit at December 31, 2004	<u>(13,755.71)</u>

**Musquodoboit Harbour**

Cost Center: C160

Fiscal Year: 2004/05

Used for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(4,245.37)		
5803	Transfer General Rate	(1,000.00)		
5210	Sport & Fitness Revenue	(72.18)		
5210	Sport & Fitness Revenue	72.18		
6999	Other Goods/Services	250.00		
6999	Other Goods/Services	750.00	Musquodoboit Hbr Peace Park c/o G Young	Donation
6999	Other Goods/Services	2,000.00	Musquodoboit Hbr Minor Softball Association	Donation
6999	Other Goods/Services	350.00	Musquodoboit Hbr Area Ratepayers Assoc	Donation
6999	Other Goods/Services	500.00	Seacoast Celtic Concerts	Donation
6999	Other Goods/Services	750.00	Eastern Shore Minor Hockey Atom A c/o B Bake	Donation
6999	Other Goods/Services	(645.37)		
	Balance of Activity to December 31, 2004	(645.37)		

9000	Prior Yr. (Surplus)/Deficit	(304.30)
	(Surplus) / Deficit at December 31, 2004	<u>(949.67)</u>

\* Revenue (CLASS) recorded in error - reversed period 7  
 Journal entry - correction to Class Revenue recorded in error  
 Journal Entry - transfer funds to swimming project

**Dutch Settlement / Riverline Activity Centre**

Provide area residents with community hall and ballfield

Cost Center: C165

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(6,334.16)		
5803	Transfer General Rate	(2,300.00)		
6201	Telephone	258.43	Alliant	1557/21241377 Area Rate - Riverline Comm Ctr
6407	Cleaning/Sani Supplies	269.17	Janitor's Market	
6504	Hardware	265.45	Enfield Hardware Limited	
6506	Lumber	37.50	Enfield Hardware Limited	
6606	Heating Fuel	2,182.63	Emera Fuels	Dutch Settlement
6607	Electricity	995.65	Nova Scotia Power	221016-9 Area Rate - Grono Rd- Dutch Settlement
6699	Other Building Costs	59.13	Enfield Hardware Limited	
6699	Other Building Costs	60.00	Steif Water Services	Water
6999	Other Goods/Services	60.00	Steif Water Services	Water
6999	Other Goods/Services	68.18	Enfield Hardware Limited	
6999	Other Goods/Services	469.93	Royal Flush Services Ltd	Grono Ball Field
6999	Other Goods/Services	(18.86)		Allocate GST 42.86% Recovery Apr & May 2004
	Balance of Activity to December 31, 2004	(3,926.97)		
9000	Prior Yr. (Surplus)/Deficit	(1,126.61)		
	(Surplus) / Deficit at December 31, 2004	<u>(5,053.58)</u>		

**Hammonds Plains Common Rate**

Cost Center: C170

Fiscal Year: 2004/05

Provide funds for community playgrounds, donations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(33,782.89)		
5803	Transfer General Rate	(1,800.00)		
6399	Contract Services	812.70	XL Electric Limited	Eisenhauer Field Lighting
6399	Contract Services	9,729.05	Teak Tree Enterprises	Glen Arbour Landscaping
6611	Building - Interior	15,566.06	Javelin Construction	Washroom Renovation Hammonds Plains Fire Hall
6999	Other Goods/Services	10,000.00		Journal entry - Tsf funding to Kingswood Ratepayers
6999	Other Goods/Services	(29.94)		Allocate GST 42.86% Recovery Apr & May 2004
	Balance of Activity to December 31, 2004	494.98		
9000	Prior Yr. (Surplus)/Deficit	(46,604.33)		
	(Surplus) / Deficit at December 31, 2004	<u>(46,109.35)</u>		



**Hubbards Recreation Centre**  
**Cost Center: C175**  
**Fiscal Year: 2004/05**

HRM Operated Recreation Centre providing recreation services to area residents  
 Funds used for operations, maintenance and building improvements

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(18,409.45)		
5803	Transfer General Rate	(4,600.00)		
6003	Wages - Regular	45.17		
6101	Benefits - Wages	1.19		
6154	Workers Compensation	0.84		
6201	Telephone	156.46	Alliant	1557/22346696 Area Rate - South Shore
6308	Snow Removal	0.01	Gary Veith Backhoe Services	Accounts Payable Adjustment
6399	Contract Services	30.00	Dennis Dore	Labour & Material to Repair Railing
6399	Contract Services	720.00	Dennis Dore	Labour & Material to Repair Uprights
6399	Contract Services	46.99	Hubbards Hardware	
6607	Electricity	1,655.64	Nova Scotia Power	493531-8 Area Rate - Hubbards
6999	Other Goods/Services	365.57	Truro Agromat	
6999	Other Goods/Services	(22.62)		Allocate GST 42.86% Recovery Apr & May 2004
9200	HR CATS Wage/Ben	516.26		HRM Work Orders - Repairs
9970	Materials Chargeback	21,343.84		Hubbards Ballfield Fence
9971	Labour Chargeback	262.88		
	Balance of Activity to December 31, 2004	2,112.78		

9000	Prior Yr. (Surplus)/Deficit	(19,881.30)
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(17,768.52)</b>

Provide community centre maintenance; loan payments

**Grand Lake Community Centre**

Cost Center: C180

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,350.58)		
5803	Transfer General Rate	(700.00)		
5508	Recoveries External Parties	(6,000.00)		
6699	Other Building Cost	2,119.26	Alweather Windows & Doors Ltd	Installation
6699	Other Building Cost	474.68	Enviro Waste Limited	
6699	Other Building Cost	72.38	Enfield Hardware Limited	
6699	Other Building Cost	502.70	Floors Plus	
6699	Other Building Cost	395.00	Janitor's Market	
6999	Other Goods/Services	(105.97)		Allocate GST 42.86% Recovery Apr & May 2004
8010	Other Interest	1,909.57		Record 04/05 Interest Grand Lake Comm Centre Loan
8013	Loan Principal Repayment	2,433.50		Record 04/05 Principal Grand Lake Comm Centre Loan
	Balance of Activity to December 31, 2004	(8,249.46)		
9000	Prior Yr. (Surplus)/Deficit	391.69		
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(7,857.77)</b>		

Payment of approved Capital Projects

**District 3 Capital Fund**

Cost Center: C185

Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(157,164.01)		
5803	Transfer General Rate	(14,200.00)		
8011	Interest on Debenture	25,438.53		Record 2004/05 Debenture Interest
8012	Principal on Debenture	82,499.52		Record 2004/05 Debenture Principal
	Balance of Activity to December 31, 2004	(63,425.96)		
9000	Prior Yr. (Surplus)/Deficit	(283,874.08)		
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(347,300.04)</b>		

**Maplewood Subdivision**

Cost Center: C190

Fiscal Year: 2004/05

Association to foster and promote social, physical and economic development of community  
Development and maintenance of parkland; recreation improvements in subdivision

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(16,800.00)		
6999	Other Goods/Services	1,241.15	Russell Excavating Limited	Construct Road
	Balance of Activity to December 31, 2004	(15,558.85)		
9000	Prior Yr. (Surplus)/Deficit	(9.31)		
	(Surplus) / Deficit at December 31, 2004	<u>(15,568.16)</u>		

**Silversides Residents Association**

Cost Center: C196

Fiscal Year: 2004/05

Provide recreational facilities; including beach with lifeguards and swimming classes, tennis court, baseball diamond and playground equipment

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,660.00)		
6999	Other Goods/Services	3,102.87	Ocean Contractors Limited	Dock Pad
6999	Other Goods/Services	3,102.87	Ocean Contractors Limited	Duplicate payment - reversal January 2005
6999	Other Goods/Services	2,400.00		Journal Entry - Transfer Lifeguard Services fee 2004
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd.	
	Balance of Activity to December 31, 2004	1,445.74		
9000	Prior Yr. (Surplus)/Deficit	1,771.66		
	(Surplus) / Deficit at December 31, 2004	<u>3,217.40</u>		

Community Centre providing enhanced recreational services to residents:  
playground and swimming programs

**LWF Recreation Centre**  
**Cost Center: C210**  
**Fiscal Year: 2004/05**

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(88,846.35)		
5803	Transfer General Rate	(14,100.00)		
6003	Wages - Regular	70,533.91		
6201	Telephone	54.77	Aliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6202	Courier/Postage	210.82		Expense Reimbursement Windsor Jct Comm Ctr
6205	Printing & Reproduction	523.86		Expense Reimbursement Windsor Jct Comm Ctr
6309	Litigation	357.39	Paul B Miller	Expense Reimbursement Windsor Jct Comm Ctr
6311	Security	1,303.21	Leo J Beazley	Expense Reimbursement Windsor Jct Comm Ctr
6312	Refuse Collection	1,904.40		Expense Reimbursement Windsor Jct Comm Ctr
6499	Other Supplies	2,456.82		Expense Reimbursement Windsor Jct Comm Ctr
6499	Other Supplies	457.46	Payzant Building Products Ltd.	Expense Reimbursement Windsor Jct Comm Ctr
6504	Hardware	10.76		
6602	Elect-Repair&Cost	1,304.14	Black & McDonald	Expense Reimbursement Windsor Jct Comm Ctr
6607	Electricity	1,693.49	Nova Scotia Power	Ballast
6608	Water	46.21	Halifax Regional Water Commission	478406-2 Areat Rate -Windsor Jct Comm Ctr
6699	Other Building Cost	624.29	Payzant Building Products Ltd.	Expense Reimbursement Windsor Jct Comm Ctr
6704	Equipment Rental	28.96		
6708	Mechanical Equipment	188.87		
6803	Vehicle Fuel	53.96		
6999	Other Goods/Services	1,362.12	Royal Flush Services Ltd	Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	375.45	Fireworks FX Inc	Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	13,959.29		Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	(13,959.29)		Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	29.98	Payzant Building Products Ltd.	
6999	Other Goods/Services	5,257.00	K.N. Umlah Insurance Agency Ltd	Credit from WJCC applied to Purchase of Fireworks
8003	Insurance Policy/Premium			
	Balance of Activity to December 31, 2004	(14,168.48)		

9000	Prior Yr. (Surplus)/Deficit	(523.41)
	2004 Recreation budget amount	(3,450.00)
	<b>(Surplus) / Deficit at December 31, 2004</b>	<b>(18,141.89)</b>

# **Attachment #7**

**Halifax Regional Municipality Reserve Fund Projection  
to March 31, 2005**

**HALIFAX REGIONAL MUNICIPALITY  
RESERVE FUNDS BALANCE PROJECTIONS  
To March 31, 2005 (As of December 31, 2004)**

**Attachment #7**

	<b>Actual Balance <u>March 31/04</u></b>	<b>Budgeted Balance <u>March 31/05</u></b>	<b>3<sup>rd</sup> Quarter Projection <u>March 31/05</u></b>	<b>Projected Variance</b>
Equipment Reserves	\$ 1,373,000	\$ 2,396,000	\$ 2,582,000	\$ 186,000
Operating Reserves	\$ 8,202,000	\$ 6,640,000	\$ 7,626,000	\$ 986,000
Capital Reserves	\$ 41,229,000	\$ 41,875,000	\$ 39,469,000	(\$ 2,406,000)
Pollution Control Reserves	<u>\$ 23,805,000</u>	<u>\$ 4,821,000</u>	<u>\$ 24,761,000</u>	<u>\$ 19,940,000</u>
<b>TOTAL RESERVES</b>	<b><u>\$ 74,609,000</u></b>	<b><u>\$ 55,732,000</u></b>	<b><u>\$ 74,438,000</u></b>	<b><u>\$ 18,706,000</u></b>

**Explanation of Projected Variances:**

The projected increase in the Equipment Reserves relates mainly to higher than budgeted sales of vehicles and equipment.

As stated in the prior quarter, the projected increase in the **Operating Reserves** is made up primarily of a repayment made of \$400,000 by one of the Pollution Control Reserves, as well as an appropriation of \$404,000 which has been added back to the Reserve. This is offset by unbudgeted, approved withdrawals in the Sludge Tipping Fee Reserve and the Service Improvement Reserve of \$200,000 and \$260,000, respectively. As well, a transfer of \$600,000 from the Service Improvement Reserves to Fiscal Services has been removed from the projected withdrawals from Operating Reserves.

The projected decrease in the **Capital Reserves** relates to an unbudgeted, November 16 in-camera approved withdrawal in the amount of \$4.6 million from the Sale of Land Reserve, combined with \$2 million of unbudgeted approved withdrawals from the Strategic Growth Reserve for the Bus Rapid Transit Showcase, Automated Vehicle Location System and an Underground Utilities Feasibility Study. This is offset by the sale of TexPark which was not included in the original budget, but is expected to bring in a net contribution of appr. \$3.6 million, as well as increased contributions to the Business/Industrial Parks Reserve of appr. \$1 million.

The projected increase in the **Pollution Control Reserves** relates mainly to an additional \$20 million borrowed and received from the Federation of Canadian Municipalities to provide debt funding for the Harbour Solutions Project. The savings realized through the favourable interest rate charged by FCM will be directed toward environmental initiatives. This is offset by the \$400,000 repayment to the Operations Stabilization Reserve, as mentioned above.

Overall, all the projected increases are offset by a lower amount of interest earned, due to lower than anticipated interest rates.

# **Attachment #8**

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

Capital Reserve Pool (CRESPOOL)

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Commitments	Balance
06/09/04		Balance Forward March 31/2004				370,849		187,993	558,842
06/09/04		Cancelled Commitment for "Hurricane Juan"					(558,842)		0
06/30/04	CIN00200	Reduction of Crespool & applied to 04/05 Debt Sap HR Project	03/04	Equipment-Gen. Govt	884,000	385,000	(338,158)		385,000
06/30/04		Reduction of Crespool & applied to 04/05 Debt							46,842
		Balance: June 30, 2004				755,849	(897,000)	187,993	46,842
08/17/04		Reduction of Crespool & applied to 04/05 Debt				46,842	(12,000)		34,842
		Balance: September 30, 2004				46,842	(12,000)	0	34,842
12/31/04	CBC00719	George Dixon Centre	00/01	Building-Rec & CMS	45,000	34,842			35,742
12/31/04	CTU00145	Burnside Bus. Park Study Recommendations	01/02	Other Infra-Streets	160,000	900			43,318
		Balance: December 31, 2004				7,576			43,318
						43,318	0	0	43,318

Summary:	
Balance March 31, 2004	370,849
Transfers in First Quarter 2004/05	385,000
Transfers in Second Quarter 2004/05	0
Transfers in Third Quarter 2004/05	8,476
Transfers Out First Quarter 2004/05	(897,000)
Transfers Out Second Quarter 2004/05 (Applied to Debt)	(12,000)
Commitments: Cancelled Funds identified for "Hurricane Juan"	187,993
Balance December 31, 2004	43,318



# **Attachment #9**

## **Hurricane Juan Financial Impact Update**

**Halifax Regional Municipality  
Hurricane Juan Financial Impact  
at December 31, 2004**

Hurricane Juan Expenditures	Actual Results		Projected Results		Total	Insurance Claim		DFA Claim		HRM Budget Impact**		DFA Claim		HRM Budget Impact**	
	2003 - 04	2004 - 05	2003 - 04	2004 - 05		2003 - 04	2004 - 05	2003 - 04	2004 - 05	2003 - 04	2004 - 05	2003 - 04	2004 - 05	2003 - 04	2004 - 05
Governance	3,567	0	3,567	0	3,567	0	0	0	0	0	0	0	0	0	263
Environmental Management Services	153,499	0	153,499	0	153,499	0	0	153,499	0	0	0	0	0	0	0
Fire & Emergency Services	32,457	0	32,457	0	30,400	0	0	30,400	0	0	2,057	0	0	0	0
Financial Services	88,794	556,600	645,394	556,600	645,394	556,600	0	88,700	0	0	94	500,000	56,600	0	0
Human Resources Services	1,553	0	1,553	0	1,553	0	0	0	0	0	1,553	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning & Development Services	1,552	0	1,552	0	1,552	0	0	0	0	0	1,552	0	0	0	0
Public Works & Transportation	6,699,871	361,600	7,061,471	361,600	7,061,471	361,600	0	5,561,600	0	0	1,138,271	357,714	3,886	0	0
Real Property & Asset Management	4,600,249	9,937,150	14,537,399	9,937,150	14,537,399	2,055,654	2,055,654	1,428,706	6,171,294	1,377,700	1,115,889	6,171,294	2,388,156	0	0
Recreation, Tourism, & Culture	22,759	0	22,759	0	22,700	0	0	22,700	0	0	59	0	0	0	0
Regional Police	43,295	0	43,295	0	43,295	0	0	43,295	0	0	0	0	0	0	0
Outside Police	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Emergency 911 Communications	5,690	0	5,690	0	5,600	0	0	5,600	0	0	90	-621	621	0	0
Shared Services	39,874	0	39,874	0	26,300	0	13,500	26,300	0	0	74	0	0	0	0
Halifax Regional Library	4,150	0	4,150	0	0	0	0	0	0	0	4,150	0	0	0	0
<b>HRM Total</b>	<b>11,697,310</b>	<b>10,855,350</b>	<b>22,552,660</b>	<b>10,855,350</b>	<b>22,552,660</b>	<b>2,069,154</b>	<b>2,069,154</b>	<b>7,364,300</b>	<b>1,377,700</b>	<b>7,028,123</b>	<b>2,263,856</b>	<b>1,377,700</b>	<b>2,449,527</b>	<b>2,449,527</b>	<b>2,449,527</b>

\*\* 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 2004-2005 is estimated in the range of \$2.0 to \$2.5 million.