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Halifax Regional Council
July 4, 2006

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:


FOL Cathie O'Toole, CGA, A/Director, Finance

DATE: June 30, 2006

SUBJECT: Fourth Quarter 2005/2006 Financial Report

INFORMATION REPORT

ORIGIN

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

- a report of operating fund surplus / (deficit) by area;
- 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.

BACKGROUND

Beginning with the 2004/05 year end HRM began preparing year end audited statements on the basis of generally accepted accounting principles as set out in the CICA's Public Sector Accounting Board (PSAB) recommendations. The move to Public Sector Accounting Board compliant financial statement produces year-end reporting which is general purpose and comparable to other Canadian Municipalities outside Nova Scotia. PSAB compliant statements consolidate the results and financial position of the organizations which make up the HRM reporting entity on the basis of ownership and control.

Due to the time required to receive the financial information needed to produce consolidated financial statements, the audited PSAB compliant financial statement will be presented in September 2006.

The report provided in this package presents the unaudited financial results against HRM's approved operating budget as well as the position of capital and reserve funds to March 31, 2006. This is consistent with prior years financial reporting and reflects GAAP according to MARM.

DISCUSSION

Operating Statement:

The attached operating statement includes a surplus of \$1.94 million. The surplus related to the general rate is \$282,000, with the remaining surplus attributable to area rates, timing differences on revenue collected and related debt payments for LIC funded projects. The general rate surplus will be carried forward to the 2006/07 budget. The remaining surplus, attributable to area rates and LICs, is specifically set aside to fund the specific area rate purposes and the future debt payments related to the LIC projects.

Overall, the surplus is made up of a net departmental surplus of \$3.5 million and a net deficit of \$1.6 million in fiscal services. Details by business unit are included in Attachments 1 and 2 to this report. At third quarter, a surplus of \$3.1 million was projected. Better than anticipated results allowed additional unbudgeted transfers to be made to reserves at year end as detailed in Attachment #7 to this report.

Hurricane Juan occurred on September 29, 2003 and the associated costs and commitments have been accumulating from that time forward. A total of \$1.98 million in Juan related expenditures was incurred in 2005/06. The majority of the expenditures are expected to be recoverable, however anticipated unrecoverable Juan expenditures of \$126K have been included in the business unit expenses.

Capital Fund Statements:

A summary Capital Statement as at March 31, 2006 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as of March 31, 2006 and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2005/06 approved capital budget, plus approved budget adjustments in the current year.

The total budget brought forward as shown on the Capital Statement is \$606 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2005, the carry forward unspent/uncommitted budget was \$89 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 05/06 capital budget, the net approved adjustment year-to-date is an addition of \$65 million comprised primarily of the following: \$24.2M for the Alderney Gate purchase, an additional \$5.3M for Highway 111/Portland Street in CCC funding, \$1.1M for various resurfacing and paving renewal projects, an additional \$1.8 million for Glenmount/Millview Sewer & Water, which is to be funded from debt, and various water, sewer and miscellaneous projects make up the balance of the difference. Figures in the attachment also include approval of \$42.5M in advance funding for 2006/07 and a reduction of \$17.2M due to projects closed to fixed assets.

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. Surpluses from recreation area rates are carried forward each year to fund future projects. The reports for March 31, 2006 are included as Attachment #6.

Reserves Statement:

The net available reserve balances at March 31, 2005 were \$76,453,000. This represents total reserve balances of \$165,800,000 net of appropriations of \$89,347,000.

The reserves budget for 2005/06 anticipated the net available reserves balances to be \$56,233,000 at March 31, 2006. Based on the current unaudited financial year end statements for March 31, 2006

the net balance is now \$59,708,000. The net increase can primarily be attributed to a few major items:

- Land appropriation (\$3,370,000)
- A reduction in planned expenditures from the Pollution Control Reserve Q106 \$2,000,000
- A reduction in the expected contributions to Q105 Environmental Protection attributed to reduced water consumption in HRM in 2005/06 (\$2,000,000)
- An increase in the Business Parks Sale of Land Reserve of \$4,000,000 related to sales and to funds being freed up when capital projects came in under budget and were closed
- Various water and sewer projects funded from the Sewer Redevelopment Reserve (\$1,007,000) including the oversizing component of Herring Cove Water and Sewer
- Transfers to reserves from operations totalling \$5.7 million approved by Council June 13, 2006, in part resulting from the creation of several new reserves in 2005/06
- Burnside phases 1 - 5 (\$500,000)
- Otter Lake landfill (\$388,000)
- Commonwealth Games bid (\$375,000)
- Mosher River fire station (\$251,000)
- Metro Transit EPC (\$250,000)
- Oil spill remediation (\$221,000)

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 March 31, 2006 is \$780,232. Activity since the last quarterly report to Council for December 31, 2005 has included \$780,232 transferred into the Pool from reductions/closures of various projects. These funds have been fully committed to fund budgeted 2005/06 capital expenditures, leaving an available CRESPOOL balance of \$0.

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 will be carried forward and included in the operating statement of the next fiscal year.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

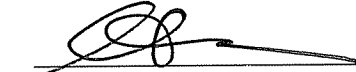
This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves as well as any relevant legislation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2005 to March 31, 2006 with comparative data for the prior fiscal year - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Surplus/(Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at March 31, 2006
4. Halifax Regional Municipality Capital Statement as at March 31, 2006
5. Report of Expenditures in the Councillors' District Capital Funds to March 31, 2006
6. Report of Expenditures in the Recreation Area Rate Accounts to March 31, 2006
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2006
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.

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: Anna (Emeno) Marchand, CMA, Operations Manager, Accounting 490-7222

Reviewed by: 
Catherine Sanderson, CMA, Senior Manager Financial Services 490-1562

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2005 to March 31, 2006**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to March 31, 2006

Net Revenue & Expenditures	Budget Prior	Prior YTD	Budget Current	Current Year	Surplus (Deficit)	Surplus/(Deficit) %
	Fiscal Year 04/05	Actual	Fiscal Year	Actual		
Governance	8,566,598	8,295,310	8,948,207	8,683,671	264,536	2.96%
Environmental Management Services	29,944,383	29,696,201	29,529,825	28,183,658	1,346,167	4.56%
Fire & Emergency Services	40,031,969	40,016,193	42,671,316	42,668,473	2,843	0.01%
Financial Services	4,273,277	4,475,311	4,035,648	4,070,780	-35,132	-0.87%
Human Resources Services	3,753,831	3,544,855	3,973,970	3,941,993	31,977	0.80%
Legal Services	1,636,494	1,672,955	1,656,810	1,721,866	-65,056	-3.93%
Planning & Development Services	4,824,490	4,661,767	5,302,205	4,861,065	441,140	8.32%
Transportation & Public Works	46,464,062	52,599,565	53,685,457	53,670,006	15,451	0.03%
Real Property & Asset Management	23,412,340	26,671,834	25,938,253	25,334,801	603,452	2.33%
Recreation, Tourism, & Culture	10,187,829	9,807,199	10,198,556	9,797,667	400,889	3.93%
Regional Police	39,733,287	40,632,444	41,526,490	41,448,593	77,897	0.19%
Outside Police	16,348,000	16,344,128	16,235,110	16,120,572	114,538	0.71%
Integrated Emergency Services	4,606,035	4,593,455	6,254,920	6,308,430	-53,510	-0.86%
Shared Services	14,027,941	13,655,094	16,102,990	15,735,695	367,295	2.28%
Halifax Regional Library	12,249,721	12,247,545	12,693,000	12,688,575	4,425	0.03%
Departmental Sub-Total	260,060,257	268,913,856	278,752,757	275,235,845	3,516,912	1.26%
Fiscal Services	-260,060,257	-271,059,438	-278,752,757	-277,171,601	-1,581,156	0.57%
HRM Total		-2,145,582		-1,935,756	1,935,756	

Revenue	Budget Prior	Prior YTD	Budget Current	Current Year		Surplus (Deficit)	Surplus/(Deficit) %
	Fiscal Year 04/05		Fiscal Year	Actual	Actual		
Governance	381,160	733,107	350,350	429,099	78,749	22.48%	
Environmental Management Services	22,912,097	23,745,755	23,828,251	24,528,609	700,358	2.94%	
Fire & Emergency Services	568,500	657,227	133,500	711,906	578,406	433.26%	
Financial Services	4,693,500	4,542,312	5,408,500	5,047,940	-360,560	-6.67%	
Human Resources Services		36,518	0	7,261	7,261	-	
Legal Services	24,000	91,772	24,000	63,147	39,147	163.11%	
Planning & Development Services	3,589,922	3,614,527	3,750,303	3,751,700	1,397	0.04%	
Transportation & Public Works	38,683,513	37,076,967	40,371,398	39,461,367	-910,031	-2.25%	
Real Property & Asset Management	3,562,800	5,058,420	4,496,500	4,887,003	390,503	8.68%	
Recreation, Tourism, & Culture	7,326,337	8,515,928	7,689,201	8,778,530	1,089,329	14.17%	
Regional Police	2,056,500	3,065,837	2,075,200	2,797,219	722,019	34.79%	
Outside Police		104,421	0	114,538	114,538	-	
Integrated Emergency Services	194,400	182,154	120,000	127,304	7,304	6.09%	
Shared Services	294,100	546,395	285,280	409,195	123,915	43.44%	
Halifax Regional Library	3,596,400	4,467,285	3,716,400	4,630,404	914,004	24.59%	
Departmental Sub-Total	87,883,229	92,438,625	92,248,883	95,745,222	3,496,339	3.79%	
Fiscal Services							
Property Taxes	371,078,900	372,080,059	397,187,200	398,727,276	1,540,076	0.39%	
Tax Agreements	8,125,800	8,399,277	8,957,500	8,076,956	-880,544	-9.83%	
Deed Transfer Taxes	22,000,000	33,047,305	29,000,000	32,097,497	3,097,497	10.68%	
Local Improvement Charges	1,191,100	2,376,118	1,825,100	4,551,306	2,726,206	149.37%	
Payments In Lieu of Taxes	21,952,600	21,052,050	21,142,200	21,296,872	154,672	0.73%	
Own Source Revenue	15,062,290	14,232,117	13,798,100	17,478,481	3,680,381	26.67%	
Supplementary Education	20,846,200	20,186,969	20,846,200	17,936,946	-2,909,254	-13.96%	
Unconditional Transfers	3,369,000	3,383,169	3,597,200	3,216,063	-381,137	-10.60%	
Conditional Transfers	103,600	98,303	103,600	82,316	-21,284	-20.54%	
	463,729,490	474,855,367	496,457,100	503,463,713	7,006,613	1.41%	
HRM Total	551,612,719	567,293,992	588,705,983	599,208,935	10,502,952		

Expenditures (excl Hurricane Juan)	Budget Prior	Prior YTD	Budget Current	Current Year	Surplus (Deficit)	Surplus/(Deficit) %
	Fiscal Year 04/05	Actual	Fiscal Year	Actual		
Governance	8,947,758	9,028,417	9,298,557	9,112,770	185,787	2.00%
Environmental Management Services	52,856,480	53,441,956	53,358,076	52,712,267	645,809	1.21%
Fire & Emergency Services	40,600,469	40,673,420	42,804,816	43,380,379	-575,563	-1.34%
Financial Services	8,966,777	9,017,623	9,444,148	9,118,720	325,428	3.45%
Human Resources Services	3,753,831	3,581,373	3,973,970	3,949,254	24,716	0.62%
Legal Services	1,660,494	1,764,727	1,680,810	1,785,013	-104,203	-6.20%
Planning & Development Services	8,414,412	8,276,294	9,052,508	8,612,765	439,743	4.86%
Transportation & Public Works	85,147,575	89,676,532	94,056,855	93,131,373	925,482	0.98%
Real Property & Asset Management	26,975,140	31,730,254	30,434,753	30,221,804	212,949	0.70%
Recreation, Tourism, & Culture	17,514,166	18,323,127	17,887,757	18,576,197	-688,440	-3.85%
Regional Police	41,789,787	43,698,281	43,601,690	44,245,812	-644,122	-1.48%
Outside Police	16,348,000	16,448,549	16,235,110	16,235,110	0	0.00%
Integrated Emergency Services	4,800,435	4,775,609	6,374,920	6,435,734	-60,814	-0.95%
Shared Services	14,322,041	14,201,489	16,388,270	16,144,890	243,380	1.49%
Halifax Regional Library	15,846,121	16,714,830	16,409,400	17,318,979	-909,579	-5.54%
Departmental Sub-Total	347,943,486	361,352,481	371,001,640	370,981,067	20,573	0.01%
Fiscal Services:						
Halifax Regional School Board - Mandatory	72,576,000	72,527,200	78,266,000	78,266,000	0	0.00%
Halifax Regional School Board - Supplementary	20,846,200	20,846,200	20,846,200	20,846,200	0	0.00%
Debt Charges	37,205,828	37,304,146	38,589,600	38,441,094	148,507	0.38%
Reserves	5,719,000	6,318,916	6,834,000	11,738,064	-4,904,064	-71.76%
Interest on Reserves	3,118,000	3,746,735	3,118,000	4,767,776	-1,649,776	-52.91%
Insurance	4,200,000	4,237,868	4,200,000	4,261,440	-61,440	-1.46%
Transfers to Outside Agencies	14,297,700	14,260,400	14,542,700	15,591,067	-1,048,367	-7.21%
Grants & Tax Concessions	3,359,500	3,400,742	3,459,500	3,481,972	-22,472	-0.65%
Surplus Prior Year		-44,052	0	-339,225	339,225	-
Fire Protection (Hydrants)	7,524,000	7,977,691	7,524,000	7,629,420	-105,420	-1.40%
Capital from Operating	26,692,710	26,069,783	30,081,000	31,058,596	-977,596	-3.25%
Other	5,629,295	4,420,488	7,942,343	8,078,259	-135,916	-1.71%
Provision for Valuation Allowance	2,501,000	2,729,812	2,301,000	2,471,450	-170,450	-7.41%
	203,669,233	203,795,929	217,704,343	226,292,112	-8,587,769	-3.94%
HRM Total	551,612,719	565,148,410	588,705,983	597,273,179	-8,567,196	

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

Explanation of Surplus (Deficit) For the Year ended March 31, 2006 as of March 31, 2006

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus/ (Deficit)
<ul style="list-style-type: none"> • Governance - Revenue increased due to charging postage, printing and reproduction back to the business units. As well, Regional Planning vacancies were not backfilled and project costs came in under budget. (Third quarter projection was a deficit of \$244,000.) 	\$ 265,000
<ul style="list-style-type: none"> • Environmental Management Services - The surplus is primarily related to the ICI tipping fees increase due to enforcement of by-law S-600, the rate per tonne increase from \$18/T to \$21/T, the RRFB diversion credit and Energy Projects funding not anticipated at budget time. (Third quarter projected a surplus of \$507,000.) 	1,346,000
<ul style="list-style-type: none"> • Outside police (RCMP) - Revenue from personal records checks. (No projected deficit or surplus at third quarter.) 	115,000
<ul style="list-style-type: none"> • Recreation, Tourism and Culture - Impact of a budget increase in Civic Events revenue not realized due to offsetting increase in related expenditures, arena revenue shortfall and other miscellaneous unanticipated charges. (A deficit of \$238,000 was projected at third quarter.) 	401,000
<ul style="list-style-type: none"> • Planning & Development - Surplus is related primarily to savings from position vacancies. (Projected third quarter surplus of \$5,382) 	441,000
<ul style="list-style-type: none"> • Real Property and Asset Management - An unbudgeted increase in Business Parks revenue, compensation savings due to vacancies and extra staff transfers out of RPAM to the winter works program all contributed to the surplus. (At third quarter a surplus of \$247,000 was projected.) 	603,000
<ul style="list-style-type: none"> • Shared Services - Staff vacancies and not backfilling secondments, reduced expenditures due to the late roll-out of mobile (CAD/RMS) pilot and unanticipated revenues all contributed to the surplus. (At third quarter a surplus of \$140,000 was projected.) 	367,000
<ul style="list-style-type: none"> • Other Business Unit Net Deficit where business unit projection for gross revenue and gross expenditures are within \$100,000 of budget. 	(21,000)
TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)	\$3,516,912

FISCAL SERVICES REVENUE VARIANCE ANALYSIS	Net Surplus/(Deficit)
<ul style="list-style-type: none"> • Property Taxes <ul style="list-style-type: none"> • Increased fire protection revenue due to revenue from otherwise exempt property (see following page for use of funds). \$1,076,000 • Cost of temporary tax credit was less than budgeted, 500,000 • Various other taxes higher due to valuation differences and the allowance for appeals from January 2005 roll. (36,000) • Deed Transfer Taxes - <ul style="list-style-type: none"> • Increased due to volume and value of property transactions, including the sale of a large commercial property. 3,097,000 • Tax Agreements <ul style="list-style-type: none"> • Increase in Hotel Tax rate was delayed from April 2005 to January 2006 resulting in reduced revenues and other miscellaneous variances, (629,000) • Second payment-in-lieu of taxes related to the Alderney Gate property was not applicable due to HRM's purchase of the property in August. (252,000) • Own Source Revenue <ul style="list-style-type: none"> • Actual interest rates were higher than what had been included in the budget (3.15% compared to 2.5%). Approximately \$1.6M of the surplus was caused by Money Market Pool funds, all of which will be paid to a reserve fund (see following page). 3,120,000 • Parking meter revenues are less than anticipated. (257,000) • Other various miscellaneous revenue variances 816,000 • Payment in Lieu of Taxes - Received more for Federal and Provincial properties due to assessment differences and to additions/reductions in properties. 155,000 • Supplementary Education - Shortfall due to adjustment of the assessment related to Imperial Oil (419,000) • Local Improvement Charges - Revenue received on completed projects in excess of budget. (Nil surplus projected at the third quarter.) 236,000 • Unconditional Transfers - A recovery of HST from the Province of Nova Scotia was less than had been forecast. This recovery is calculated from the total HST costs for HRM as a percentage of the total HST costs for all Nova Scotia municipalities. (381,000) • Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. (19,000) 	
TOTAL PROJECTED FISCAL SERVICES REVENUE SURPLUS/(DEFICIT)	\$ 7,007,000

FISCAL SERVICES EXPENSE VARIANCES	Net Surplus/(Deficit)
<ul style="list-style-type: none"> • Reserves - (A surplus of \$1,347,000 was projected at the third quarter, based on a planned withdrawal.) 	\$ (5,195,000)
<ul style="list-style-type: none"> • Fire Protection - Extra funds earned from fire protection charges were allocated for HRWC projects in 2005/06 and the remaining surplus will be applied against 2006/07 Fire Protection charges. (The projection at third quarter was a deficit of \$1,076,400, with an offsetting surplus in Fire Protection revenue.) 	(105,000)
<ul style="list-style-type: none"> • Capital from Operating - Additional funding for capital projects transferred at year end. 	(978,000)
<ul style="list-style-type: none"> • Local Improvement Charges - Expenditures less than budget, however any surplus thus created is transferred to the balance sheet to fund debt payments in future years. 	172,000
<ul style="list-style-type: none"> • Transfers to Outside Agencies <ul style="list-style-type: none"> • Increased cost of Provincial Assessment System, • Projected deficit related to the Corrections contribution • Other variances in payments to outside agencies 	(934,000) (150,000) 35,000
<ul style="list-style-type: none"> • Provision for Valuation Allowance - Increase in valuation allowance required for shortfall in payments-in-lieu of taxes for Ports Authority, CBC, and Canada Post (The projected deficit at third quarter was \$419,000.) 	(170,000)
<ul style="list-style-type: none"> • Interest on Reserves - payment to reserve fund of increased interest earned on reserve fund balances due to higher interest rates (The third quarter projection was a deficit of \$1,228,000.) 	(1,650,000)
<ul style="list-style-type: none"> • Other <ul style="list-style-type: none"> • Reduced transfer to reserve fund due to the delay in implementation of the increased Hotel Tax • To begin the funding of the post employment benefits liability that is to be fully funded by March 31, 2012 • Contract to be signed for less than had been anticipated 	680,000 (625,000) 816,000
<ul style="list-style-type: none"> • Total of all other categories of fiscal expenses where the projection is within \$100,000 of budget 	(484,000)
TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS/(DEFICIT)	\$ (8,588,000)

NET PROJECTED OPERATING SURPLUS	\$ 1,936,000
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Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at March 31, 2006**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 1 of 2

March 31, 2006, with comparative figures for March 31, 2005
(In thousands of dollars)

	31-Mar-06	31-Mar-05
Assets		
Cash and short term deposits	\$ 145,520	\$ 164,219
Receivables:		
Taxes, net of allowances of \$2,421 (\$3,579 March 31, 2005)	21,790	18,338
Local improvement charges, net of allowances of \$80 (\$49 March 31, 2005)	6,902	6,773
Federal government and its agencies, net of allowances of \$12,299 (\$10,307 March 31, 2005)	5,749	3,133
Provincial government and its agencies, net of allowances of \$0 (\$25 March 31, 2005)	10,985	9,221
Own funds and agencies	216,025	157,670
Other receivables, net of allowances of \$2,258 (\$1,392 March 31, 2005)	15,103	15,453
	<u>276,554</u>	<u>210,588</u>
Loans and advances	4,369	4,261
Tangible assets:		
Inventories, at cost	4,173	3,748
Properties acquired at tax sale	179	179
	<u>4,352</u>	<u>3,927</u>
Other assets:		
Deferred transition costs	4,722	7,082
Prepaid expenses	1,748	1,327
Deferred debt discount	1,880	1,700
	<u>8,350</u>	<u>10,109</u>
	<u>\$ 439,145</u>	<u>\$ 393,104</u>

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 2 of 2

March 31, 2006, with comparative figures for March 31, 2005
(In thousands of dollars)

	31-Mar-06	31-Mar-05
Liabilities and Accumulated Surplus		
Payables:		
Federal government and its agencies	\$ 2,056	\$ 2,512
Provincial government and its agencies	6,188	10,622
Own funds and agencies	337,766	287,627
Trade accounts	5,951	5,505
Accrued liabilities	48,466	50,229
Other	4,463	1,502
	<u>404,890</u>	<u>357,997</u>
Other liabilities:		
Prepayment of taxes	16,796	20,460
Deferred revenue	12,186	11,034
	<u>28,982</u>	<u>31,494</u>
Accumulated surpluses	5,273	3,613
	<u>\$ 439,145</u>	<u>\$ 393,104</u>

Attachment #4

**Halifax Regional Municipality Capital Statement
as at March 31, 2006**

Halifax Regional Municipality
Capital Statement
as at March, 2006

	Total Plan as at March 31, 2005 (\$)	2005/06 Capital Budget (\$)	Approved Additions & Reductions (\$)	Advanced Funding 2006/07 (\$)	Total Plan as at March 31, 2006 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Shared Services	5,292,600	1,281,000	-43,218		6,530,382	4,836,472	1,693,910	25.9%
Recreation, Tourism and Culture	3,388,649	1,764,000	-509,862		4,642,787	2,525,844	2,116,943	45.6%
Environmental Management Services	234,609,514	120,045,000	3,585,870	4,456,000	362,696,384	309,355,550	53,340,834	14.7%
Fire & Emergency Services	14,115,265	1,468,000	-544,820	155,200	15,193,645	13,023,447	2,170,199	14.3%
Regional Police	13,936,127	1,836,000	-1,897,908		13,874,219	11,770,688	2,103,531	15.2%
Financial Services	10,865,724	575,000	-150,576		11,290,148	10,120,297	1,169,852	10.4%
Human Resources	499,000	130,000			629,000	470,802	158,198	25.2%
Real Property and Asset Management	143,174,920	42,229,000	21,957,194	13,713,675	221,074,789	190,646,883	30,427,905	13.8%
Planning & Development Services	6,452,000		57,133		6,509,133	5,110,618	1,398,515	21.5%
Public Works & Transportation	166,211,584	36,476,000	-966,242	23,258,250	224,979,592	201,290,981	23,688,612	10.5%
CAO & Governance	7,404,851	8,324,000	1,098,952	920,000	17,747,803	8,787,237	8,960,565	50.5%
Library Services	199,023	49,000	-107,330		140,693	140,191	503	0.4%
Total All	606,149,257	214,177,000	22,479,193	42,503,125	885,308,575	758,079,009	127,229,566	14.4%

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund
to March 31, 2006**

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00651										
						6,000.00			77,450.00	
						40,000.00	77,450.00		0.00	
						40,000.00				
								3,000.00	3,000.00	
								1,000.00	1,000.00	
								4,550.00	4,550.00	
								8,550.00	86,000.00	
										0.00

Dist. 1/Streatch
 Commitments carried forward
 Budget 2004/05
 Budget 2005/06
 03/09/04
 03/31/04
 04/06/05

Carroll's Corner Building Improvements
 Capital Improvements
 Bicentennial Theatre Building Upgrades
 Total

Rivertime Activity Centre
 Bicentennial Theatre

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist.2/Snow										
Commitments carried forward										
Budget 2004/05						29,404.99				
Budget 2005/06						40,000.00	82,991.30		82,991.30	
03/21/06			Thompson Dr Playground					7,500.00	7,500.00	
03/31/06			The Pit Bike Park					1,663.69	1,663.69	
01/03/06	01/10/06	Harold T Barrett Jr High	Community basketball court				5,000.00		5,000.00	
01/05/06	01/17/06	LWF Ratepayers Assoc	artificial Christmas trees for Community events				2,500.00		2,500.00	
02/21/06	02/28/06	Beaverbank Kinsac Comm Ctr	sign for Community Ctr				750.00		750.00	
03/27/06	03/31/06	Lockview Area Ratepayers Assoc	playground at St Andrew's Park				5,000.00		5,000.00	
03/31/06	04/20/06	Beaverbank Kinsac Comm Ctr	new deck for 2nd floor of Community Ctr				3,000.00		3,000.00	
03/31/06	04/20/06	1st Riverlake Scouts	shed to store equipment				1,000.00		1,000.00	
Total						109,404.99	100,241.30	9,163.69	109,404.99	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries
 Payable to

Request Date	Cheque Date	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00663									
Dist. 3/Hendsbee									
Commitments carried forward									
Budget 2004/05					36,242.23			0.00	
Budget 2005/06					40,000.00	94,558.59		94,558.59	
06/05/02		Westphal Trailer Park Playground					7,000.00		
06/02/04		Boat Launches Repair & Safety Signs - Porters Lake					300.00		
06/05/02	04/13/06	Atlantic View Trail Assoc				5,933.90			
04/02/04		Lawrencetown Rails to Trails					300.00		
11/02/02		Playground Equipment - O'Connell Drive Elementary School					1,521.32		
03/31/05		North Preston Pocket Park					148.25		
07/22/05		East Preston Recreation Centre - Flooring upgrades					2,269.96		
08/15/05		North Preston Community Message Board Signs					2,000.01		
07/21/05		Westmount Accessable Play Structure					260.20		
11/07/05		Play unit at Chamberlain Dr - Res # 913					1,950.00		
		Speed radar							
		Total			116,242.23	100,492.49	15,749.74	116,242.23	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries
 Payable to

Request Date	Cheque Date	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00654									
		Dist. 4/McInroy			137,555.94				0.00
		Commitments carried forward			40,000.00	34,256.19		34,256.19	
		Budget 2004/05			40,000.00				
		Budget 2005/06							
03/31/04		Forest Hills Area Walkway Repairs					10,000.00	10,000.00	
03/31/04		Juan Damage - Tree Replacements					10,000.00	10,000.00	
06/05/02		Community Signage					5,000.00	5,000.00	
09/09/04		Cole Harbour Commons Drainage System Improvements					5,000.00	5,000.00	
06/05/02		Colby South Park					8,579.48	8,579.48	
04/10/03		Bisset Lake Estates Playground					40,834.12	40,834.12	
03/31/05		The Humber Park Playground Project					10,000.00	10,000.00	
09/20/05	02/14/06	Cole Hbr Parks & Trails Assoc				5,000.00	1,025.34	5,000.00	
10/04/05	02/14/06	Cole Hbr Parks & Trails Assoc				1,474.66	5,000.00	2,500.00	
11/25/05		Infor Kiosk Bisset L Rd Salt Marsh Trail				7,529.27	5,000.00	12,529.27	
11/07/05		Atholea Dr Playground					4,500.00	4,500.00	
02/21/06		Speed radar equipment					5,000.00	5,000.00	
03/31/06		Bike Park - Mt Edward Rd.					5,000.00	5,000.00	
03/31/06		Cole Hbr Playgrounds					26,856.88	26,856.88	
03/31/06		Lawn bowling repairs					333.00	333.00	
03/31/06		Cole Hbr Commns Service Building					15,000.00	15,000.00	
03/31/06		Cole Hbr Parks & Trails					2,167.00	2,167.00	
03/30/06		Sunset Acres Playground					20,000.00	20,000.00	
		Total			217,555.94	48,260.12	169,295.82	217,555.94	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00655										
		Dist. 5/McCluskey				73,998.44				
		Commitments carried forward				-20,000.00				
		Adj. Budget-Transferred to Dist 6-Mary Lawson Playground				40,000.00	79,918.55		79,918.55	
		Budget 2004/05				40,000.00				
		Budget 2005/06								
12/09/03			Ross Lane - Tree Planting					4,320.00	4,320.00	
03/23/05			Dartmouth Ferry Terminal Park					6,719.80	7,576.97	
05/13/05			Ferry Terminal Park Tree Planting					500.00	500.00	
05/30/05			Westmount Accessible Play structure					2,000.01	2,000.01	
09/22/05	11/22/05	Timertec Inc	Hare Lane Playground Improvements					379.98	379.98	
12/12/05	02/06/06	Single Source	Flooring for Findlay Ctr				1,063.20		1,063.20	
02/07/06	02/16/06	N S Sport Hall of Fame	new construction costs				500.00		500.00	
10/09/05	03/28/06	L'Association du Foyer-Ecole Bois-Joli	Playground in Montebello				2,500.00		2,500.00	
03/31/06			District 5 Parks & Trails					26,739.73	26,739.73	
03/31/06			repairs to paddling clubs on Lake Barnook					7,500.00	7,500.00	
03/31/06			Lawn bowling replacement					1,000.00	1,000.00	
			Total			133,998.44	84,838.92	49,159.52	133,998.44	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00656										
09/07/05	09/22/05	Kenneth Head	Murals on Power Boxes Across District							
03/29/05			MicMac Parco Mural					2,758.85	2,758.85	
05/30/05			Westmount Accessible Play structure					14,595.69	14,595.69	
11/04/05	11/08/05	Ocean Contracting	Traffic island removal Penhorn Dr				0.00	2,000.01	2,000.01	
10/03/05	02/21/06	Sheridan Nurseries	trees for Breeze Dr/Straith Lane				1,737.61		1,737.61	
07/20/05			Craigburn Dr retaining wall					5,000.00	5,000.00	
10/19/05	02/02/06	New Century Signs	2 signs for Morash Park				2,234.07		2,234.07	
09/13/05	03/15/06	Humphrey's Landscaping	Woodlawn playground swing				393.10	192.38	585.48	
01/16/06	01/20/06	St Thomas More Parish	outdoor security lighting				1,000.00		1,000.00	
01/25/06	02/02/06	N S Sport Hall of Fame	new construction				500.00		500.00	
02/16/06	02/16/06	Roma Welding	Community Signs				144.80	6,855.20	7,000.00	
03/21/06			bike park Mt Edward Rd					5,000.00	5,000.00	
02/07/06	03/21/06	United Signs	HRM rehab sign at Montebello				295.81		295.81	
03/21/06	03/23/06	Ian Forsythe Home & School	bike racks				2,587.50		2,587.50	
01/23/06	02/07/06	Clary Kempton	Portland outdoor rink				1,546.54		1,546.54	
01/23/06			Portland outdoor rink				372.09		372.09	
			Total			174,479.28	138,077.15	36,402.13	174,479.28	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00657										
		Dist. 7/Karsten				29,732.31				
		Commitments carried forward				40,000.00				
		Budget 2004/05				40,000.00	65,776.65		65,776.65	
		Budget 2005/06								
06/05/02	02/06/06	Eastern Fence Erectors	Pioneer Cranberry Co-op Playground				2,297.81	7,377.58	2,297.81	
06/11/04			Joseph Giles Playground					2,000.01	7,377.58	
03/30/05			Westmount Accessable Play structure					677.24	2,000.01	
11/15/05			Guardrail on Highland					4,339.51	677.24	
11/07/05			Speed radar					4,339.51	4,339.51	
12/13/05	03/15/06	Timbertec Inc	Playground at Roblea & Chaswood bike park Mt Edward Rd.				4,622.42	5,000.00	4,622.42	
03/03/06			trees at Portland & Caldwell					5,000.00	5,000.00	
03/09/06			Birches Park Project & sign					6,500.00	5,000.00	
03/09/06			Cranberry Lake Park project					6,141.09	6,500.00	
03/21/06			Total			109,732.31	72,696.88	37,035.43	109,732.31	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00658										
Dist. 8/Kent						58,218.54				
Commitments carried forward						40,000.00				
Budget 2004/05						40,000.00				
Budget 2005/06										
12/08/05	02/23/06	Atlantic Alarm & Sound	O & S Woodside Ctr Building Improvements - doors				74,663.20		74,663.20	
03/31/04			Trails for Woodside Treatment Plant Area				376.00	3,983.17	4,359.17	
02/02/05	02/14/06	Cole Hbr Parks & Trails Assoc	Eastern Run Trail Head Sign in Eastern Passage				5,000.00	6,813.83	6,813.83	
05/29/05			Playground equip S. Woodside Elem School				10,000.00		10,000.00	
03/29/05			Hartlen Point Playground				3,000.00		3,000.00	
03/22/06			EPEC Community Sign				2,138.00		2,138.00	
02/28/06	03/07/06	Tallahassee Community School Advis	Tallahassee Community School Sign				2,069.63		2,069.63	
09/12/05	02/21/06	Atlantic Alarm & Sign Inc	N W C C - Security Cameras				4,840.48		4,840.48	
09/21/05	02/14/06	Cole Hbr Parks & Trails Assoc	Info kiosk for Bissett Rd Salt March Trail Head				1,474.65		1,474.65	
09/26/05			Flag pole at Fisherman's Cove for HRM flag				1,965.15		1,965.15	
11/07/05			speed radar				4,500.00		4,500.00	
01/27/06	02/16/06	Viking Police & Security	Ocean View parking lot improvements				4,394.43		4,394.43	
01/28/06	03/14/06	Royal Antiediluvian Order of Buffaloes	parking lot upgrades				1,500.00		1,500.00	
01/26/06		Eastern Passage Baptist Church	Silver Sands Beach Park				5,000.00		5,000.00	
01/26/06			YacPac Community Office key access pad				500.00		500.00	
01/26/06			Eastern Passage Cow Bay Baseball Assoc batting cage				4,000.00		4,000.00	
03/22/06			Shannon Pk playground equip				2,000.00		2,000.00	
			Total			138,218.54	96,456.39	41,762.15	138,218.54	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00659										
		Dist. 9/Smith								
		Commitments carried forward				81,204.54			0.00	
		Budget 2004/05				40,000.00				
		Budget 2005/06					64,865.66		64,865.66	
02/24/04			Farrell Road Boys and Girls Club Playground Improvements					6,359.45	6,359.45	
12/10/02			General Park Improvement					9,467.15	9,467.15	
02/24/04			Farrell Road Boys and Girls Club Playground Improvements					1,640.55	1,640.55	
09/17/04			Dartmouth High School Field Improvements					1,000.00	1,000.00	
06/11/04			Northbrook Community Centre Building Improvements					1,000.00	1,000.00	
07/29/04			Fence Repairs at Farrell Rd Basketball Court (Boys & Girls Club)					312.03	312.03	
02/24/04			Skateboard Park Project					44,884.44	44,884.44	
06/05/02			Dartmouth North Comm Ctre-Kitchen & Computer Rm Upgrade					4,241.23	4,241.23	
12/10/02			Farrell Walkway Fence					5,000.00	5,000.00	
01/04/05			Big Albro Lake Trail Improvements					5,000.00	5,000.00	
03/22/05			New Playground-John MacNeil School					11,714.91	11,714.91	
05/30/05			Westmount Accessible Play Structure					2,001.01	2,001.01	
01/16/06	03/16/06	AC Doors & Frames Ltd.	steel doors for Farrell Hall Community Ctr				1,951.71		1,951.71	
03/22/06	03/24/06	Freedom Foundation	facility equipment				1,766.40		1,766.40	
Total						161,204.54	68,583.77	92,620.77	161,204.54	-0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 10/Wfile										
Commitments carried forward										
						68,066.98			0.00	
						-5,000.00				
						-678.98				
						40,000.00				
						40,000.00	40,566.71		40,566.71	
01/31/05	01/31/06	Humphrey's Landscaping	Straford Way Park Improvements				11,218.36	18,621.43	29,839.79	
03/31/05			Mandaville Court Playground					35,274.65	35,274.65	
05/30/05			Westmount Accessible Play structure					2,000.01	2,000.01	
11/28/05			North West Trails					5,000.00	5,000.00	
03/29/06			Mainland Commons ballfield					28,706.84	28,706.84	
Total						142,388.00	52,785.07	89,602.93	142,388.00	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At March 31, 2006 - New District Boundaries

Request Date	Payable to	Description	Old	New	Forwrd	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00661									
Dist. 11/Murphy					8,248.05				
Commitments carried forward					40,000.00				
Budget 2004/05					40,000.00				
Budget 2005/06									
06/01/05		Hydrostone Park Landscaping				20,863.92	15,000.00	20,863.92	
06/01/05		Commons Skateboard Park					5,000.00	15,000.00	
06/01/05		St. Joseph's A. McKay Greening Project					15,000.00	15,000.00	
06/01/05		St. Catherine's School Playground Equipment					15,000.00	15,000.00	
09/19/05		Sodding at Rockhead Crt Park					884.32	884.32	
05/30/05		Westmount Accessible play structure					4,999.76	4,999.76	
03/31/06		St Stephen's School playground sodding at Rockhead Crt park					7,384.37	7,384.37	
09/19/05	01/10/06	Elmsdale Landscaping			88,248.05	4,115.68	63,268.45	4,115.68	0.00
		Total			88,248.05	24,979.60	63,268.45	88,248.05	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 12/Sloane										
Commitments carried forward										
Budget 2004/05						24,821.77				
Budget 2005/06						40,000.00	39,306.62		39,306.62	
07/27/04			Creighton Street Playground Equipment					3,712.19	3,712.19	
06/05/02			Uptown Gottingen Capital Improvements					3,000.00	3,000.00	
09/14/04			Gorsebrook Ball Hockey/Lacrosse Box					1,160.60	1,160.60	
02/13/04			Gerrish Street Barricade					5,000.00	5,000.00	
06/05/02			UGMA Capital Improvements					6,940.00	6,940.00	
03/27/03			George Dixon Centre Soccer/Baseball Field Improvement					9,881.77	9,881.77	
02/16/05			Commons Skateboard Park					7,500.00	7,500.00	
07/05/05	07/05/05	Maritech Investigations	Surveillance camera					951.55	951.55	
05/30/05			Westmount. Accessible play structure					12,999.99	12,999.99	
03/31/06			litter cans for District 12					3,548.60	3,548.60	
01/30/06	03/21/06	United Signs	Outdoor ice rink				820.45		820.45	
04/29/05	01/16/06	Playpower Lt Canada Inc.	Main common playground				5,000.00		5,000.00	
03/31/06			push button overhead red light					5,000.00	5,000.00	
Total						104,821.77	45,127.07	59,694.70	104,821.77	-0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 13/Uteck										
		Commitments carried forward				50,844.82				
		Budget 2004/05				40,000.00				
		Budget 2005/06					77,582.73		77,582.73	
06/15/02			Sir Charles Tupper School Playground Revitalization					1,729.83	1,729.83	
11/30/04			Gorsebrook Ball Hockey/Lacrosse Box					6,740.90	6,740.90	
12/10/02			Webster Terrace Fence					1,200.00	1,200.00	
03/31/05			Connaught Avenue Landscaping					1,000.00	1,000.00	
03/31/05			Comrose Tennis Court Resurfacing Project - RES # 826				9,650.00	12,499.39	12,499.39	
05/30/05	11/08/05	Spartan Athletic Products	Westmount Accessible play structure					1,380.00	1,380.00	
08/07/05		Dexter Construction	Hbr Solutions pumping stn					5,000.00	5,000.00	
05/27/05			Halifax Commons Skatepark					14,061.97	14,061.97	
03/31/06			lights at Gorsebrook ball field							
			Total			130,844.82	87,232.73	43,612.09	130,844.82	0.00

ANALYSIS OF EXPENDITURES, COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 14/Fougere										
Commitments carried forward										
Budget 2004/05						103,197.14				
Budget 2005/06						40,000.00	57,328.85		57,328.85	
06/05/02			Oxford Playground Improvements					3,000.00		
06/05/02			Flinn Park Improvements					25,000.00		
06/05/02	03/13/06	Ardmore Park Restoration Committee	Ardmore Park Improvements				1,500.00	5,003.13	6,503.13	
02/24/04			Cook Avenue Park Improvements					15,900.00	15,900.00	
06/08/05			New Sidewalk on Welsford Street (Tender 05-243)					61.49	61.49	
06/08/05			New Sidewalk on Welsford Street (Tender 05-243)					0.00	0.00	
10/06/05			Quinpool Rd Transit shelters					0.00	0.00	
10/31/05	01/16/06	Ecotech Landscaping Ltd.	Placque & stone mount for Nicholas Meagher Mem Pk				766.37	2,758.83	3,524.20	
05/27/05			Halifax Commons Skatepark					35,000.00	35,000.00	
05/30/05			Westmount Accessible play structure					35,000.03	35,000.03	
03/30/06			Pocket park dev - Bayers Rd @ Windsor St.					1,879.44	1,879.44	
Total						183,197.14	59,594.22	123,602.92	183,197.14	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 15/Walker										
Commitments carried forward										
Adj. budget:		transferred from Dist 10-Thomas Raddall Drive Sidewalk				29,075.46				
Adj. budget:		transferred from Dist 16-Halifax North West Trails				5,000.00				
Budget 2004/05						10,000.00				
Budget 2005/06						40,000.00	42,162.70		42,162.70	
			Thomas Raddall Drive-Sidewalk on the Bridge					480.15	480.15	
			Halifax North West Trails Development					10,000.00	10,000.00	
			Main and Dunbrack Playground					10,000.00	10,000.00	
			Fairview Heights Playground					2,002.96	2,002.96	
			Radio Scanners					600.00	600.00	
03/30/05		Centennial Arena	Centennial Arena-Facility Improv - seamless glass design					955.80	955.80	
03/30/05			Centennial Arena-Meeting Room Improvements					528.48	528.48	
03/30/05			Fairview Heights School Playground					9,000.00	9,000.00	
03/30/05			Duc d'Anville School Playground					9,113.84	9,113.84	
03/30/05			Ecole Burton Ettinger Playground					19,424.70	19,424.70	
12/22/05	01/17/06	Centennial Arena	hockey net frames				1,400.00		1,400.00	
11/14/05	03/13/06	Eastern Fence Erectors	Centennial Arena fencing				3,319.78		3,319.78	
03/29/06			fence at Piercy field					10,000.00	10,000.00	
03/29/06			Dist 15 fencing and walkways					5,087.05	5,087.05	
Total						124,075.46	46,882.48	77,192.98	124,075.46	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 16/Hum										
Commitments carried forward										
						22,509.24				
						678.98				
						-10,000.00				
						40,000.00				
						40,000.00	25,392.80		25,392.80	
06/25/03			Glenbourne Subdivision Linear Park Rose Bushes					678.98	678.98	
09/13/04			Hemlock Ravine Park Signage					5,000.00	5,000.00	
05/06/03			Rockingham Community Centre Upgrades					1,000.00	1,000.00	
09/13/04			Halifax Northwest Trail Development					12,000.00	12,000.00	
09/13/04			Kearney Lake Playground Improvements					5,000.00	5,000.00	
04/05/04			Tremont Drive Playground Improvements					2,629.24	2,629.24	
06/05/02			Birch Cove Community Garden					2,500.00	2,500.00	
06/05/02			Hemlock Ravine Management Plan					1,750.00	1,750.00	
09/07/05			Westmount Accessable play structure					2,000.01	2,000.01	
02/13/06			fence at DJ Butler tennis crt					10,342.90	10,342.90	
03/31/06			playground improvement at Ecole Grosveor School					10,000.00	10,000.00	
03/31/06			Wedgewood playground improvements					4,894.29	4,894.29	
03/31/06			dock construction at Maskwa Aquatic Club					10,000.00	10,000.00	
			Total			93,188.22	25,392.80	67,795.42	93,188.22	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 17/Mosher										
Commitments carried forward										
Budget 2004/05										
Budget 2005/06										
03/30/04			Radio Scanners					600.00	600.00	
08/31/04			Kline Heights Playground Landscaping					2,000.00	2,000.00	
04/03/03			Sir Sanford Fleming General Park Improvements					378.00	378.00	
01/31/05			Fairmount Subdivision Parkland Improvements					3,365.43	3,365.43	
11/26/03	01/09/06	Elmsdale Landscaping	Regatta Point Walkway Drainage				827.43	597.32	1,424.75	
06/02/04			Install. of Monument in Downs Ave Playground					1,136.93	1,136.93	
08/26/04			Springvale Playground Light Standards					335.22	335.22	
08/31/04			C A Beckett Parkland Site Fence					5,000.00	5,000.00	
08/31/04			Stanley Raine Playground - Lighting Upgrades					825.14	825.14	
08/31/04	03/23/06	labour	Public Access Floating Dock to Chocolate Lake				314.08	212.62	526.70	
09/21/04			Herring Cove Rd Improvement Study					5,000.00	5,000.00	
02/15/05			Murals for District 17					2,000.00	2,000.00	
09/20/05			Concrete unit pavers & rose hedge on Purcells Cove Rd					233.43	233.43	
12/16/05	02/02/06	C R Falkeham Backhoe Service	Outdoor rink at Edward Drillo Park				4,281.96	1,177.89	4,281.96	
12/16/05	02/21/06	Tarp Rite Inc.	Outdoor rink at Edward Drillo Park				1,455.25	3,496.93	2,633.14	
10/04/05			sign for Sir Sanford Fleming Park					1,500.00	1,500.00	
01/03/06	01/12/06	Home & School Assoc John W McLeo	Outdoor classroom theatre project phase 2				500.00	500.00	500.00	
03/14/06	03/16/06	Theatre Halifax	theatre seat				2,070.62	2,925.38	5,000.00	
03/20/06			video surveillance & training equipment					1,902.89	1,902.89	
03/20/06			neighborhood security fence							
03/20/06			Osborne Ave bus shelter							
05/20/05	03/01/06	Mountain Mfg & Marketing					4,796.00		4,796.00	
Total										
						112,585.75	81,394.57	31,191.18	112,585.75	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00668										
		Dist. 18/Adams								
		Commitments carried forward				20,222.98				
		Budget 2004/05				40,000.00				
		Budget 2005/06				40,000.00	57,593.50		57,593.50	
07/22/04			Williamswood Ballfield Lighting					1,120.89	1,120.89	
07/13/04			Captain William Spry Lodge Elevator					10,000.00	10,000.00	
09/17/04			Herring Cove Rd Improvement Study					5,000.00	5,000.00	
09/13/04			Radio Scanners					1,200.00	1,200.00	
06/05/02			Hartien Field Portable Washrooms and Fencing					1,181.00	1,181.00	
03/31/06			Ketch Harbour Playgrounds					10,000.00	10,000.00	
03/31/06			Herring Cove sign					8,000.00	8,000.00	
03/31/06			Sambro ballfield sign					3,127.59	3,127.59	
02/08/06	02/17/06	Rockingstone Heights School Advisory	re furnish basketball court				3,000.00			
			Total			100,222.98	60,593.50	39,629.48	100,222.98	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00669										
Dist. 19/Johns										
Commitments carried forward										
Budget 2004/05						227.27				
Budget 2005/06						40,000.00	70,340.27		70,340.27	
06/11/04			Armcrest Playground Improvements					781.94	781.94	
08/22/05			Fence at 52 Sapphire Cres					948.31	948.31	
08/31/05	03/15/06	Playpower Lt	Playground equip at Kingswood Elem School				5,000.00		5,000.00	
03/31/06	04/11/06	Acadia Recreation Club	outdoor sign for Acadia Rec Club				3,156.75		3,156.75	
Total						80,227.27	78,497.02	1,730.25	80,227.27	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 20/Harvey										
Commitments carried forward										
Budget 2004/05						47,738.82				
Budget 2005/06						40,000.00	101,903.48		101,903.48	
04/03/03			Seawood Ave Playground Project					6,884.26	6,884.26	
12/03/04			Gertrude Parker School Playground					5,000.00	5,000.00	
07/28/05			Kinsmen Park playground equipment					466.34	466.34	
05/30/05			Westmount Accessible play structure					2,000.01	2,000.01	
03/31/06	04/11/06	Acadia Recreation Club	outdoor sign for Acadia Rec Club				3,156.75	8,000.00	3,156.75	
03/31/06			Second Lake Park Assoc					327.98	8,000.00	
03/31/06			Polara Dr Walkway lighting					327.98	327.98	
Total						127,738.82	105,060.23	22,678.59	127,738.82	0.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Dist. 21/Goucher										
		Commitments carried forward				24,804.14				
		Budget 2004/05				40,000.00				
		Budget 2005/06					69,572.42		69,572.42	
03/09/05			Security System/Road Sign/Furniture					1,700.00	1,700.00	0.00
03/26/04			Community Tree Planting					5,000.00	5,000.00	
05/05/03			FL Sackville Playground Improvements					7,394.17	7,394.17	
05/25/05			Bedford Waters Advisory Water Shed Study (BWAB Water Testing)					2,252.67	2,252.67	
07/26/05			Oceanview Park improvements - grassing					2,029.28	2,029.28	
07/26/05			Play equipment for Lebrun Ctr					3,560.15	3,560.15	
07/26/05			Fort Sackville Foundation Manor House Sign					695.69	695.69	
08/31/05		SGE Acres Ltd	Consultant Award - Union St flood control				3,953.32	1,046.44	4,999.76	
03/22/06			Moirs Mill Park Dev					4,600.00	4,600.00	
03/31/06		Bedford Minor Baseball	ballfield repairs at Robert Lenihan field				3,000.00		3,000.00	
Total						104,804.14	76,525.74	28,278.40	104,804.14	0.00

ANALYSIS OF EXPENDITURES, COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date Cheque Date Payable to

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00672										
Dist. 22/Rankin										
Commitments carried forward						52,312.98				
Budget 2004/05						40,000.00				
Budget 2005/06							83,556.91		83,556.91	
06/05/02			Public Trails Improvement					2,277.34	2,277.34	
06/05/02			Cleaning Recreational Land					2,500.00	2,500.00	
06/05/02			BLT Rails & Trails Signages					1,000.00	1,000.00	
07/30/04			Glengary Estates Park Land Development					15,000.00	15,000.00	
06/11/04			Reallocate Bus Shelter Pad (Norwood to Eisener St., Timberlea)					2,000.00	2,000.00	
07/15/04			Greenwood Heights-Ballfield Infield					441.85	441.85	
07/30/04			East St. Margaret's School (Indian Hbr) Playground					5,000.00	5,000.00	
07/30/04			Pinedale Park Skateboard Cost Sharing					2,000.00	2,000.00	
09/11/04			Skateboard Park at Pinedale Subdivision					2,000.00	2,000.00	
05/31/05			West Dover Ballfield Netting					4,000.00	4,000.00	
05/30/05			fencing at BLT school					2,000.01	2,000.01	
11/08/05			BLT Rails to Trails					2,000.00	2,000.00	
03/31/06			Total			132,312.98	83,556.91	48,756.07	132,312.98	0.00

To be transferred to D-22

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

As At March 31, 2006 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Old	New	Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
CCV00673										
						11,344.34				
						40,000.00				
						40,000.00	46,474.05		46,474.05	
04/04/05			St. Margarets Village, Tantallon, Playground					5,000.00	5,000.00	
05/30/05			R.S.Allen Memorial Playground/Basketball Field Net					2,000.00	2,000.00	
08/10/05			Westwood Hills Playground					3,501.06	3,501.06	
03/23/06	03/15/06	Playpower Lt.	Westmount Accessible play structure				20,000.00	4,999.76	4,999.76	
07/26/05			Kingswood Elementary Playground					342.90	20,342.90	
03/23/06	04/20/06	Hubbards Visitor Ctr	Maplewood Lake Res ice rink					2,880.57	2,880.57	
			Three Villages - infield grubbing					1,146.00	1,146.00	
			repairs to centre					5,000.00	5,000.00	
			Total			91,344.34	71,474.05	19,870.29	91,344.34	-0.00

Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
2,862,836.01	1,666,193.01	1,176,643.00	2,862,836.01	0.00

Total Councilors' District Capital Funds

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to March 31, 2006**

Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2005/06

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	-135,847.95		
5102	Facilities Rentals	-28,099.80		
5508	Recovery External Parties	-139.59		
6201	Telephone	1,335.81		
6202	Courier/Postage	194.83	Unique Delivery Service	HRM Work Order
6304	Janitorial Services	1,594.66	Sackville Seniors Advisory Council	HRM Work Order
6308	Snow Removal	6,852.17	Freehold Construction Limited	HRM Work Order
6311	Security	515.08		
6311	Security	50.00	Sackville Seniors Advisory Council	HRM Work Order
6312	Refuse Collection	2,967.30		
6399	Contract Services	39,206.43	Sackville Seniors Advisory Council	Management Fee
6399	Contract Services	1,606.59		
6407	Cleaning/Sani Supplies	2,107.51		
6502	Chemicals	174.80		
6517	Paint	541.74		
6602	Electrical	785.45		
6605	Municipal Taxes	68,508.38		
6606	Heating Fuel	13,930.14		
6607	Electricity	13,430.31		
6608	Water	1,619.83		
6610	Building - Exterior	833.23		
6610	Building - Exterior	166.85		
6611	Building - Interior	526.12	Sackville Seniors Advisory Council	Parking Lines
6707	Plumbing & Heating	230.39		
6708	Mechanical Equipment	1,927.84		
6940	Fencing	609.61		
8010	Other Interest	9,251.15		
8011	Interest on Debenture	5,981.52		
8012	Principal on Debenture	14,000.00		
8013	Loan Principal Repayment	3,494.77		
9911	PM Labour - Reg	10,539.50		
9912	PM Labour - OT	950.00		
9970	Materials Chargeback	14.31		
9971	Labour Chargeback	0.00		
	Balance of Activity to March 31, 2006	39,858.98		
9000	Prior Yr. (Surplus)/Deficit	-96,725.77		
	(Surplus) / Deficit at March 31, 2006	-56,866.79		

East Preston Recreation Centre

Cost Center: C110

Fiscal Year: 2005/06

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-14,404.75		
5803	Transfer General Rate	-3,700.00		
6201	Telephone	1,256.60	Aliant	1557/25900176 Area Rate - East Preston
6606	Heating Fuel	7,358.33	Emera Fuels / Blue Wave Energy	East Preston Rec Ctr
6607	Electricity	7,237.19	Nova Scotia Power	746288-0 Area Rate - 24 Brooks Dr - East Preston
	Balance of Activity to March 31, 2006	-2,252.63		
9000	Prior Yr. (Surplus)/Deficit	1,707.89		
	(Surplus) / Deficit at March 31, 2006	-544.74		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-9,640.00		
6310	Outside Personnel	694.75	Mineville Community Association	Summer Wages - Bennett Park
6310	Outside Personnel	7,868.16		HRM Journal Entry - Transfer Recreation Staff Wages 05
6399	Contract Services	1,338.75	Nova Scotia Youth Conservation Corps	Mineville Summer Program Participants
	Balance of Activity to March 31, 2006	261.66		
9000	Prior Yr. (Surplus)/Deficit	-7,684.71		
	(Surplus) / Deficit at March 31, 2006	-7,423.05		

Haliburton Highbury Homeowners Association

Development of parkland, playground and trails

Cost Center: C120
Fiscal Year: 2005/06

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-28,497.77		
6205	Printing & Reproduction	427.45	Haliburton Highbury Homeowners Association	Expense Reimbursement
6299	Other Office Expense	40.50	Haliburton Highbury Homeowners Association	Expense Reimbursement
6399	Contract Services	24,822.96	Timbertec Inc	Supply & Install Play Structures
6399	Contract Services	3,699.66	Allterrain Landscaping Services	Provision of Small Parking Area Elbow Lake
6603	Grounds & Landscaping	489.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
6701	Equipment Purchase	5,600.68	I-Rock Construction Ltd	Clearing, Grubbing & Installation
6910	Signage	320.63	Haliburton Highbury Homeowners Association	Expense Reimbursement
6911	Facilities Rental	82.74	Haliburton Highbury Homeowners Association	Expense Reimbursement
6933	Community Events	589.70	Haliburton Highbury Homeowners Association	Expense Reimbursement
6999	Other Goods/Services	172.31	Haliburton Highbury Homeowners Association	Expense Reimbursement
	Balance of Activity to March 31, 2006	7,747.86		

9000 Prior Yr. (Surplus)/Deficit -59,639.25
(Surplus) / Deficit at March 31, 2006 -51,891.39

Beaver Bank Community Centre

Finance construction and ongoing operations of community recreation centre

Cost Center: C125
Fiscal Year: 2005/06

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-30,931.46		
5803	Transfer General Rate	-400.00		
5804	Transfer Urban Rate	-104,200.00		
6606	Heating Fuel	20,728.17		
6607	Electricity	10,345.90		HRM Journal Entry - Transfer Cost Sharing to Fire Servic
8011	Interest on Debenture	48,612.50		HRM Journal Entry - Transfer Cost Sharing to Fire Servic
8012	Principal on Debenture	50,000.00		
	Balance of Activity to March 31, 2006	-5,844.89		

9000 Prior Yr. (Surplus)/Deficit -204,104.92
(Surplus) / Deficit at March 31, 2006 -209,949.81

Highland Park Recreation Association

Cost Center: C130

Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-4,348.67		
5803	Transfer General Rate	-100.00		
6202	Courier/Postage	59.80	Bob Moore	Expense Reimbursement - Postage Newsletter
6205	Printing & Reproduction	192.38	Highland Park Ratepayers	Expense Reimbursement
6205	Printing & Reproduction	159.36	IWK Health Centre	Printing Expense
6399	Contract Services	215.44	Highland Park Ratepayers	Expense Reimbursement
6603	Grounds & Landscaping	4,447.45	Elmsdale Landscaping Limited	Installation Access Rd - Carmel/Kata
6911	Facilities Rental	3,147.84	R MacKinnon Holdings	Park Cleanup - Post Hurricane
6911	Facilities Rental	15.51		HRM Journal Entry - Room Rental Library May 9/05
6933	Community Events	181.00	Highland Park Ratepayers	Expense Reimbursement
6999	Other Goods/Services	264.89	Highland Park Ratepayers	Expense Reimbursement
6999	Other Goods/Services	235.00	Service NS And Municipal Relations	Registry of Joint Stock
6999	Other Goods/Services	434.40	Eagle Beach Contractors Limited	Park Gate Modification
6999	Other Goods/Services	375.41	Sobeys Inc	Supplies
6999	Other Goods/Services	601.14	Highland Park Ratepayers	Expense Reimbursement
6999	Other Goods/Services	1,969.42	Fireworks FX Inc	Custom Fireworks Display
	Balance of Activity to March 31, 2006	7,850.37		
9000	Prior Yr. (Surplus)/Deficit	-18,391.67		
	(Surplus) / Deficit at March 31, 2006	-10,541.30		

Kingswood Ratepayers Association

Cost Center: C135

Fiscal Year: 2005/06

Community organization with primary focus on social events, local schooling issues and parkland development

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	-52,200.00		
6513	Seeds & Plants	3,102.87	Elmsdale Landscaping Limited	Supply & Plant Pine Trees
6912	Advertising /Promotion	214.46	Halifax Herald Limited	
6399	Contract Services	11,019.33	Elmsdale Landscaping Limited	Kingswood Field Construction
6999	Other Goods/Services	2,493.11	Elmsdale Landscaping Limited	Kingswood Field Construction
	Balance of Activity to March 31, 2006	-35,370.23		
9000	Prior Yr. (Surplus)/Deficit	-116,962.90		
	(Surplus) / Deficit at March 31, 2006	-152,333.13		

Prospect Road Recreation Area Rate

Cost Center: C140

Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	-88,955.54		
5803	Transfer General Rate	-10,100.00		
6399	Contract Services	4,902.53	Asplundh Tree Service Inc	Hurricane Juan Clean Up
6404	Rec Programming Supplies	2,466.78	The Trail Shop	Snowshoes - Recreation Association
6516	Topsoil	875.00	Brookside Junior High School	Reimbursement for Topsoil Purchase
6607	Electricity	552.30	Nova Scotia Power	2239 Prospect Rd - Ball Field
6910	Signage	772.61	Signs on the Go	Prospect Minor Baseball
6999	Other Goods/Services	49.52	Shawn Oickle	Reimbursement Locks - Canadian Tire
6999	Other Goods/Services	561.54	Kent Building Supplies	Supplies - Village Green
6999	Other Goods/Services	3,620.01	Brookside Junior High School	Excavation for Walkways
6999	Other Goods/Services	1,732.43	3089467 NS Limited	Rock & Materials - Lower Prospect
6999	Other Goods/Services	4,135.81	Johnny on the Spot	Portable Toilet Facilities - Various Locations
6999	Other Goods/Services	1,768.64	Eastern Fence Erectors Ltd	Backstop Extension - Brookridge School
6999	Other Goods/Services	112.23	Thomas Hum	Reimbursement - Rec Supplies
6999	Other Goods/Services	491.29	Atlantic Wharf Builders	Removal Ramp & Floats - Terrance Bay
	Balance of Activity to March 31, 2006	-77,014.85		

9000	Prior Yr. (Surplus)/Deficit	-108,478.82
	(Surplus) / Deficit at March 31, 2006	-185,493.67

Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2005/06

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-18,150.00		
5508	Recoveries from External Parties	-5,000.00		
6499	Other Supplies	39.10	Joe Lavers	Expense Reimbursement - Tim Horton's
6499	Other Supplies	146.33	Eric Lindquist	Cork Board
6499	Other Supplies	351.66	Inspired Landscaping and Renovations	Construction of Information Board
6514	Sods	7,958.86	Turf Masters Landscaping Ltd	Additional Sodding for Winslow/Hemlock
6515	Stone and Gravel	517.14	Kynock Resources Limited	Gravel Moved
6599	Other Materials	294.77	Speedy Auto & Window Glass	Community Notice Board
6603	Grounds and Landscaping	269.82	Inspired Landscaping and Renovations	Gazebo Construction
6603	Grounds and Landscaping	413.72	Countway Landscaping	Outstanding Balance Inv 413563
6910	Signage	170.66	Glow Promotions	Rental Mobile Sign
6910	Signage	1,023.95	Eyecandy Signs Inc	Cedar Sandblasted Sign
6910	Signage	557.48	A Mobile Rent A Sign Ltd	
6911	Facilities Rental	165.48	St Margaret's Centre	Room Rental (2)
6912	Advertising/Promotion	82.74	Margaret Shiners	Reimbursement Halifax Herald Ads
6933	Community Events	389.81	Sobeys	Westwood Hills Canada Day Party
6933	Community Events	1,899.99	Glow Promotions	July 1, 2005
6933	Community Events	361.92	Kelly Hascom	Expense Reimbursement Canada Day Party
6933	Community Events	857.36	Swiss Chalet Chicken & Ribs	Canada Day Invoice 207251
6999	Other Goods/Services	187.00	K.N. Umlah Insurance Agency	Westwood Hills Special Events Liability
6999	Other Goods/Services	168.13	Mrs Joan Lavers	Expense Reimbursement for Prizes & Supplies
6999	Other Goods/Services	155.08	Chris Mosher	Expense Reimbursement Westwood Hills
6999	Other Goods/Services	362.00	Nick Scott	Website Development
6999	Other Goods/Services	51.06	Joe Lavers	Expense Reimbursement - Tim Horton's
6999	Other Goods/Services	96.19	The UPS Store	Mail Box Service
8003	Insurance Policy/Premium	1,380.00	A.P. Reid Insurance	Insurance Renewal
	Balance of Activity to March 31, 2006	-5,249.75		
9000	Prior Yr. (Surplus)/Deficit	2,401.99		
	(Surplus) / Deficit at March 31, 2006	-2,847.76		

Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2005/06

Provide maintenance of community centre; utilities, loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-17,553.06		
5803	Transfer General Rate	-400.00		
6606	Heating Fuel	6,604.14	Emera Fuels / Blue Wave Energy	
6607	Electricity	4,980.97	Nova Scotia Power	205716-4 Area Rate - Upper Hammonds Plains
6608	Water	473.51	Halifax Regional Water Commission	2072556100003 711 Pockwock
8010	Other Interest	128.35		Record 05/06 Loan Interest (Final)
8013	Loan Principal Repayment	3,048.75		Record 05/06 Loan Principal (Final)
	Balance of Activity to March 31, 2006	-2,717.34		
9000	Prior Yr. (Surplus)/Deficit	1,054.87		
	(Surplus) / Deficit at March 31, 2006	-1,662.47		

Harrietsfield Recreation Centre

Cost Center: C155

Fiscal Year: 2005/06

Provide funds for facility operations and maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-39,672.54		
5508	Recoveries from External Parties	-1,000.00		
5803	Transfer General Rate	-6,500.00		
6311	Security	1,590.85		HRM Work Order
6407	Clean/Sani Supplies	0.00		HRM Work Order
6499	Other Supplies	382.25	World Trade & Convention Centre	Purchase of Used dishes
6504	Hardware	22.72		HRM Work Order
6606	Heating Fuel	3,899.57	Emera Fuels / Blue Wave Energy	
6610	Electricity	3,220.11	Nova Scotia Power	
6611	Building - Exterior	98.26		HRM Work Order
6612	Building - Interior	44.47		HRM Work Order
6699	Safety Systems	207.92		HRM Work Order
6706	Other Building Costs	4,628.45	Grand & Toy	Banquet Tables and Stacking Chairs
6707	Computer Repair & Maintenance	899.83	Ryan's Computer Systems	Computer Purchase for Centre
6708	Plumbing & Heating	0.00		HRM Work Order
6999	Mechanical Equipment	72.34		HRM Work Order
8010	Other Goods/Services	1,122.00		HRM Journal Entry - Postage Costs Return Envelope
8013	Other Interest	801.68		Record 05/06 Loan Interest (Final)
9911	Loan Principal Repayment	19,042.21		Record 05/06 Loan Principal (Final)
9912	PM Labour - Reg	2,119.00		HRM Work Order
9971	PM Labour -OT	392.00		HRM Work Order
	Labour Chargeback	84.00		HRM Work Order
	Balance of Activity to March 31, 2006	-8,544.88		
9000	Prior Yr. (Surplus)/Deficit	-9,077.84		
	(Surplus) / Deficit at March 31, 2006	-17,622.72		

Musquodoboit Harbour

Cost Center: C160

Fiscal Year: 2005/06

Used for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-4,557.68		
5803	Transfer General Rate	-1,100.00		
6999	Other Goods/Services	600.00	Musquodoboit Hbr Minor Softball Association	Donation
6999	Other Goods/Services	2,000.00	Musquodoboit Hbr Trailways Association	Donation
6999	Other Goods/Services	1,000.00	Petpeswick Yacht Club	Renewal of Public Wharf
6999	Other Goods/Services	500.00	Musquodoboit Hbr Area Ratepayers Association	Peace Park Maintenance
6999	Other Goods/Services	500.00	Musquodoboit Hbr Area Ratepayers Association	Peace Park Operation & Maintenance
	Balance of Activity to March 31, 2006	-1,057.68		
9000	Prior Yr. (Surplus)/Deficit	-949.44		
	(Surplus) / Deficit at March 31, 2006	-2,007.12		

Dutch Settlement / Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2005/06

Provide area residents with community hall and ballfield

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-6,897.53		
5803	Transfer General Rate	-2,400.00		
6201	Telephone	383.78	Aliant	1557/21241377 Area Rate - Riverline Comm Ctr
6407	Cleaning/Sani Supplies	42.52	Enfield Hardware Limited	Cleaning Supplies
6407	Cleaning/Sani Supplies	254.89	Janitor's Market	Cleaning Supplies, First Aid Kit
6499	Other Supplies	190.31	Don Brenton's	Fire Extinguishers - Test & Recharge
6499	Other Supplies	329.60	Enfield Hardware Limited	Various Supplies
6504	Hardware	734.97	Enfield Hardware Limited	Various Supplies
6506	Lumber	109.62	Enfield Hardware Limited	Various Supplies
6606	Heating Fuel	5,126.54	Emera Fuels	Dutch Settlement
6607	Electricity	1,888.01	Nova Scotia Power	221016-9 Area Rate - Grono Rd- Dutch Settlement
6699	Other Building Costs	160.00	Steif Water Services	Water
6699	Other Building Costs	70.00	J & B Water Delivery	Water
6699	Other Building Costs	4.95	Enfield Hardware Limited	Tank Lever
	Balance of Activity to March 31, 2006	-2.34		
9000	Prior Yr. (Surplus)/Deficit	-965.35		
	(Surplus) / Deficit at March 31, 2006	-967.69		

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2005/06

Provide funds for community playgrounds, donations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-37,909.21		
5803	Transfer General Rate	-1,900.00		
6399	Contract Services	7,670.96	Playground Equipment Services	Swing - Glen Arbour Park
6611	Building - Interior	972.81	Hammonds Plains Firefighters	Expense Reimbursement Club Renovations
6699	Other Building Costs	1,299.56	Barrett Lumber Company	Materials - Firefighters Community Hall
6699	Other Building Costs	3,500.00	Don Brenton's	Invoice 0013923 Partial Payment
6707	Plumbing & Heating	2,558.32	Tony Welsh Plumbing & Heating	Hammonds Plains Fire Club Renovation
6941	Playground Equipment	24,533.40	Playpower LT Canada Inc	Kingswood Elementary Playground
6999	Other Goods/Services	1,047.99	Raymond Rudolph	Reimburse for Pmnt of Glen Stone Excavation Invoices
	Balance of Activity to March 31, 2006	1,773.83		
9000	Prior Yr. (Surplus)/Deficit	-45,419.13		
	(Surplus) / Deficit at March 31, 2006	-43,645.30		

Hubbards Recreation Centre

Cost Center: C175

Fiscal Year: 2005/06

**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	-19,722.04		
5803	Transfer General Rate	-4,700.00		
6154	Workers' Compensation	0.58		
6201	Telephone	233.52	Aliant	HRM Journal Entry - Charge Back WCB Charges
6202	Courier/Postage	10.34	Unique Delivery Service	1557/22346696 Area Rate - South Shore
6303	Consulting Fees	3,737.93		
6308	Snow Removal	93.09	Gary Veith Backhoe Services	HRM Work Order
6308	Snow Removal	50.00	Derrick Lang	Snow Removal
6399	Contract Services	229.89	Dennis Dore	Snow Removal
6399	Contract Services	930.86		Landscaping - Lakeside Rec Centre
6404	Rec Prog Supplies	141.08		HRM Work Order
6502	Chemicals	155.14		HRM Goods Issue
6504	Hardware	232.76		HRM Work Order
6602	Electrical	717.67		HRM Work Order
6603	Grounds & Landscaping	300.00	Dennis Dore	Spring Cleaning
6607	Electricity	2,511.05	Nova Scotia Power	493531-8 Area Rate - Hubbards
6612	Safety Systems	20.69		HRM Work Order
6702	Small Tools	486.10		HRM Work Order
6707	Plumbing & Heating	225.02	Sears Catalogue	HRM Visa - Doug Branscombe
6999	Other Goods/Services	54.84	Hubbards Hardware	HRM Work Order
6999	Other Goods/Services	92.59	Gary Veith Backhoe Services	HRM Visa - Brian Little
9200	HR CATS Wage/Ben	1,219.02		Snow Removal
9911	PM Labour - Reg	1,063.50		HRM Work Order
9912	PM Labour - OT	122.00		HRM Work Order
	Balance of Activity to March 31, 2006	-11,794.37		
9000	Prior Yr. (Surplus)/Deficit	-8,945.31		
	(Surplus) / Deficit at March 31, 2006	-20,739.68		

Grand Lake Community Centre

Cost Center: C180

Fiscal Year: 2005/06

Provide community centre maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-10,439.36		
5803	Transfer General Rate	-800.00		
6610	Building - Exterior	246.43	Wm Sarty Siding	Supply & Install Gutters
6699	Other Building Cost	2,013.68	Enfield Hardware Limited	Supplies
6699	Other Building Cost	508.44	Janitor's Market	Supplies
8010	Other Interest	1,844.11		Record 05/06 Loan Interest
8013	Loan Principal Repayment	2,433.50		Record 05/06 Loan Principal
	Balance of Activity to March 31, 2006	-4,193.20		
9000	Prior Yr. (Surplus)/Deficit	-7,857.77		
	(Surplus) / Deficit at March 31, 2006	-12,050.97		

District 3 Capital Fund

Cost Center: C185

Fiscal Year: 2005/06

Payment of approved Capital Projects

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-170,923.59		
5803	Transfer General Rate	-15,200.00		
8011	Interest on Debenture	21,668.12		
8012	Principal on Debenture	83,999.50		
	Balance of Activity to March 31, 2006	-80,455.97		
9000	Prior Yr. (Surplus)/Deficit	-347,300.04		
	(Surplus) / Deficit at March 31, 2006	-427,756.01		

Maplewood Subdivision

Cost Center: C190

Fiscal Year: 2005/06

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	-18,900.00		
6399	Contract Services	10,342.90	Ocean Contractors Limited	Silas Quentin Park - Supply & Install Asphalt Pad
6399	Contract Services	6,962.95	Eastern Fence Erectors Ltd	Fence Repair
	Balance of Activity to March 31, 2006	-1,594.15		
9000	Prior Yr. (Surplus)/Deficit	-15,568.16		
	(Surplus) / Deficit at March 31, 2006	-17,162.31		

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2005/06

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		
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd	
6999	Other Goods/Services	6,583.78		HRM Journal Entry - Transfer Lifeguard Services 2005
8013	Loan Principal Repayment	4,557.63		Final Payment of Silversides Loan
	Balance of Activity to March 31, 2006	3,981.41		
9000	Prior Yr. (Surplus)/Deficit	330.23		
	(Surplus) / Deficit at March 31, 2006	4,311.64		

St Margarets/Fox Hollow Homeowners Association

Cost Center: C198

Fiscal Year: 2005/06

Develop, promote, administer programs and activities for the improvement of St Margaret's Village at Fox Hollow and the enjoyment of the residents

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-6,480.00		
6911	Facilities Rental	155.14	St Margaret's Village at Fox Hollow Homeowner	Expense Reimbursement - Rental St Margaret's Centre
6999	Other Goods/Services	200.00	St Margaret's Village at Fox Hollow Homeowner	Expense Reimbursement - Cherry, Wiggles & Mable (19
	Balance of Activity to March 31, 2006	-6,124.86		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at March 31, 2006	-6,124.86		

LWF Recreation Centre

Cost Center: C210

Fiscal Year: 2005/06

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-105,676.89		
5803	Transfer General Rate	-15,300.00		
6201	Telephone	260.46	Aliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6201	Telephone	228.52	Windsor Junction Community Centre	Expense Reimbursement
6202	Courier/Postage	460.98	Windsor Junction Community Centre	Expense Reimbursement
6205	Printing & Reproduction	66.28	The Print Shop	
6207	Office Supplies	318.39	Windsor Junction Community Centre	Expense Reimbursement
6308	Snow Removal	1,200.00	Windsor Junction Community Centre	Expense Reimbursement
6310	Outside Personnel	76,557.23	Windsor Junction Community Centre	Expense Reimbursement
6311	Security	2,049.13	Securitas Canada Limited	Patrol Inspections
6312	Refuse Collection	2,264.51	Leo J. Beazley	
6401	Uniforms & Clothing	229.09	Lifesaving Society	Lifeguard Uniforms
6407	Cleaning/Sanitary Supplies	101.04	Payzant Home Hardware	
6499	Other Supplies	1,260.45	Payzant Home Hardware	
6499	Other Supplies	499.22	Windsor Junction Community Centre	Expense Reimbursement
6506	Lumber	1,134.90	Payzant Home Hardware	
6512	Sand	366.05	Windsor Junction Community Centre	Expense Reimbursement
6515	Stone & Gravel	404.67	Windsor Junction Community Centre	Expense Reimbursement
6517	Paint	53.18	Payzant Home Hardware	
6602	Electrical	160.20	Windsor Junction Community Centre	Expense Reimbursement
6603	Grounds & Landscaping	4,496.91	Elmsdale Landscaping Limited	Skate Board Park - Fall River
6603	Grounds & Landscaping	7,167.63	Leigh's Landscaping	Excavation, Topsoil
6607	Electricity	2,361.32	Nova Scotia Power	
6607	Electricity	51.98	Windsor Junction Community Centre	Expense Reimbursement
6608	Water	110.52	Halifax Regional Water Commission	Community Centre
6610	Building - Exterior	107.04	Payzant Home Hardware	
6699	Other Building Cost	372.32	Payzant Home Hardware	
6699	Other Building Cost	533.47	Windsor Junction Community Centre	Expense Reimbursement
6704	Equipment Rental	33.35	Windsor Junction Community Centre	Expense Reimbursement
6902	Conferences/Workshops	189.75	Windsor Junction Community Centre	Expense Reimbursement
6905	Training & Education	30.00	Windsor Junction Community Centre	Expense Reimbursement
6912	Advertising/Promotion	516.24	Windsor Junction Community Centre	Expense Reimbursement
6917	Books/Periodicals	114.61	Lifesaving Society	CLS Manual
6933	Community Events	14,185.78	Fireworks FX Inc	Keloose Fireworks
6933	Community Events	-12,953.76		
6999	Other Goods/Services	117.57	Windsor Junction Community Centre	HRM Journal Entry - Transfer Expense Reimbursement Ar
6999	Other Goods/Services	347.52	Royal Flush Services Ltd	Expense Reimbursement
6999	Other Goods/Services	3,413.76	Windsor Junction Community Centre	Portable Toilet Facilities - Lakeview Park
6999	Other Goods/Services	114.00	Lifesaving Society	Expense Reimbursement
6999	Other Goods/Services	226.00	Lifesaving Society	Oxygen Admin Fee
8003	Insurance Policy/Premium	3,500.00	Macdonald Chisholm Inc	Exam Fee & CPR
8003	Insurance Policy/Premium	1,972.00	K.N. Umlah Insurance Agency	Commercial General Liability
9000	Balance of Activity to March 31, 2006	-6,354.58		Property Renewal
	Prior Yr. (Surplus)/Deficit	-2,273.49		
	2005 Recreation budget amount	-3,450.00		
	(Surplus) / Deficit at March 31, 2006	-12,078.07		

Attachment #7

**Halifax Regional Municipality Reserve Fund Projection
to March 31, 2006**

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BALANCES
Actual at March 31, 2006**

Attachment #7

	Actual Balance <u>March 31/05</u>	Budgeted Balance <u>March31/06</u>	Q4 Actual Closing Balance <u>March 31, 2006</u>	<u>Variance</u>
Equipment Reserves	\$ 2,766,000	\$ 2,052,000	\$ 1,435,000	\$ (617,000)
Operating Reserves	\$ 9,454,000	\$ 7,243,000	\$ 14,553,000	\$ 7,310,000
Capital Reserves	\$ 39,750,000	\$ 30,931,000	\$ 33,619,000	\$ 2,688,000
Pollution Control Reserves	\$ 24,483,000	\$ 16,007,000	\$ 10,101,000	\$ (5,906,000)
TOTAL RESERVES	<u>\$ 76,453,000</u>	<u>\$ 56,233,000</u>	<u>\$ 59,708,000</u>	<u>\$ 3,475,000</u>

Explanation of Variances:

Equipment Reserves:

Increased interest revenue due to timing of vehicle purchase net of reduction in projected contributions. Variance in fourth quarter is related to the transfer of \$581K from the Police Vehicle reserve to the newly created Police Investigation reserve.

Operating Reserves:

Q310 Service Improvement Reserve - Council approved unbudgeted withdrawal of \$112,500 for the Expanding Ferry Network and \$250,625 for Metro Transit;
 Q312 Heritage, Cultural - Decrease in approved funding for Granville Mall Lighting and Wayfinding;
 Q318 Library Capital Campaign - Grant from the province of \$235,000 and operating funding of \$156,000 less a current year planned withdrawal of \$135,000;
 Q319 Major Events Facilities Reserve - A new Council approved reserve with current year contributions to be \$420,000 and withdrawal of \$380,000;
 Q308 Variable Operating Stabilization Reserve - Recommended withdrawal of \$1,366,064 for the increased costs for the provincial assessment system and reduced recovery for the HST Offset. Additional projected contributions due to increased hotel levy income (\$90K from regular revenue and \$60K from the increase in the hotel levy of 0.5%), reimbursement of loans issued to metro Transit (LED), and a transfer of \$108K from the pollution control reserve to sludge tipping fees reserve (2004/05 approval).
 Several new reserves were created in 2005/06 and unbudgeted transfers into reserves totaling \$5.7M were approved by Council on June 13/06. A planned transfer to fiscal of \$1.37M to cover a shortfall in HST Offset Revenues and increased Provincial Assessment charges was not required. Also in the fourth quarter, there was an unbudgeted withdrawal from Q309 Snow & Ice Control reserve based on the funding formula in the reserve business case.

Capital Reserves:

Council approved withdrawals for the following: oversizing component of Herring Cove Water and Sewer, recommended land expropriation in an in-camera report, Burnside Phase 1 - 5 Development, Cuisack St. Outfall, Maitland Street Outfall, Highway 101 Landfill, Otter Lake Landfill, Moser River Fire Station, Culvert Replacing Herring Cove, oil spill clean-up, and Metro Transit EPC. There was also an approved reduction in the budget for District Energy Concept. In third quarter there were additional approvals for a reduction in the Sale of Land contributions (\$1M), increase in Business Parks Sale of Land proceeds (\$2.5M), reduction in sewer redevelopment levies (\$300K), and an increase in Windsor Junction Water recoveries (\$52K). Additionally, Council approved funding from reserves for Sullivan's Pond Outlet Pipe (\$52K), St. Margaret's Bay land purchase (\$24.3K) and Weir Field upgrades of \$15K).

The fourth quarter favorable variance of \$7.3M in capital reserve balances includes the following: Q101 Sale of Capital Assets (Sale of Land) reserve - \$1.2M unbudgeted transfer from operations, Q121 Business/Industrial Parks Expansion - funds freed up when projects completed under budget and closed, and additional revenue from sales (totaling \$1.5M), Q103 Capital Surplus - an unbudgeted transfer of \$3.1M from operations, plus closed projects, Q104 Sewer Redevelopment - total of \$630K from a reduction in appropriations, HST savings and additional unanticipated revenues, Q120 Otter Lake Landfill Closure - additional transfer from operations of \$970K approved by Council, Q122 Water Treatment Plant Infrastructure - additional transfer from operations of \$700K approved by Council, An offsetting transfer of \$1.5M out of Q130 New Capital Replacement Reserve to a newly created ICT reserve also occurred in the fourth quarter, and the planned transfer in of \$1.1M to Q133 Facilities Renewal Reserve did not occur. Two additional reserves were created in 2005/06 and council approved transfers of \$553K and \$344K, respectively, to Q133 Bedford South CCC Interchange and to Q135 Alderney Gate.

Pollution Control

There is a reduction of \$2M in the projected contributions for Q105 Environmental Protection Charges attributable to a decrease in water consumption for 2005/06. This is offset by a reduction in budgeted expenditures from Q106 Wastewater/Stormwater Reserve.

The variance in the final quarter is primarily due to the MFC/FCM loan repayments of \$6.8M which were not included in the 2005/06 budget for Q105.

Attachment #8

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

Capital Reserve Pool (CRESPOOL)
To: March 31, 2006

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Commitments	Balance
<i>Balance Forward March 31, 2005</i>									
06/01/05	CHA00160	Vehicle Tracking & Community (HST saving)	03/04/05	Equipment-Trans Serv		54,486			62,784
06/01/05	CKU00141	Sidewalk Renewals (HST saving)	03/04	Sidewalks		8,298			63,691
06/01/05	CPC00304	Ball Field Upgrades (HST saving)	03/04	Other Infra-Pks/Play		907			64,449
06/01/05	CTR00416	Traffic Signal Installation (HST saving)	03/04	Other Infra/Streets		758			64,934
06/01/05	CTR00530	Traffic Signal Contr. Sys. Integration (HST saving)	03/04	Other Infra/Streets		485			65,809
06/01/05	CVD00277	4 Replacement Access-A-Bus (HST saving)	02/03	Veh-Public Transp.		8,759			74,568
06/01/05	CVD00434	Conventional Transit Bus Exp. (HST saving)	03/04	Veh-Public Transp.		77,164			151,732
06/01/05	CVD00435	Conventional Transit Bus Rplcmt (HST saving)	03/04	Veh-Public Transp.		55,117			206,849
06/01/05	CVJ00223	Apparatus Replacement (HST saving)	03/04	Veh-Fire		682			207,531
06/01/05	CVJ00252	Rehab Unit (HST saving)	03/04	Veh-Fire		2,669			210,200
06/01/05	CXR00483	New Paving-Subdvn St-Inside Core (HST saving)	03/04	Other Infra/Streets		9,739			219,939
06/01/05	CYR00991	Paving Renewal 2001 (HST saving)	03/04	Other Infra/Streets		3,722			223,661
06/01/05	CB200516	Integrated Dispatch/Telecomm. (HST saving)	03/04	Bldg/Veh.		1,166			224,827
06/01/05	CEJ00517	Rual Fire SCBA Upgrade/Replacement	03/04	Equipment-Fire		1,178			226,005
06/01/05	CGR00782	Centre Street Storm Sewer	00/01	Other Infra/Sewage		3,546			229,551
06/30/05		Reduction of Crespool & applied to 05/06 Debt					-229,551		0
09/14/05	CTV00725	Lacewood 4 Lane/Fairview Interchange	05/06	Other Infra/Streets		270,001			270,001
09/14/05	CTV00733	Sackville Collector Land Acquisition	05/06	Other Infra/Streets			-270,001		0
10/18/05	CIK00289	CPIC-interface-Hardware and Software	05/06	Information technology-Police		232,000			232,000
10/18/05	CBK00678	Police Training Centre-Northbrook School	05/06	Building-Police			-232,000		0
03/31/06		Reductions/ closures of various projects	03/04 and prior			582,188			582,188
03/31/06		Reductions/ closures of various projects	04/05			126,837			709,024
03/31/06		Reductions/ closures of various projects	05/06			71,207			780,231
03/31/06		Committed to funding budgeted 05/06 expenditures	05/06				-780,231		0
<i>Available Balance: March 31, 2006</i>						1,511,783	-731,552	-780,231	0

Summary:	54,486
Balance: March 31, 2005	54,486
Transfers in First Quarter 2005/06	175,065
Transfers in Second Quarter 2005/06	270,001
Transfers in Third Quarter 2005/06	232,000
Transfers in Fourth Quarter 2005/06	780,231
	1,457,297
Transfers Out in First Quarter 2005/06 (applied to debt)	-229,551
Transfers Out in Second Quarter 2005/06	-270,001
Transfers Out in Third Quarter 2005/06	-232,000
Commitments in Fourth Quarter 2005/06	-780,231
	-1,511,783
	0
Available Balance: March 31, 2006	0