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PO Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Halifax Regional Council
July 5, 2005

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY: 
S. Dale MacLennan, CA, Director, Financial Services

DATE: June 28, 2005

SUBJECT: Fourth 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.

BACKGROUND

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES UNDER PUBLIC SECTOR ACCOUNTING BOARD (PSAB)

As has been outlined to Council in previous reports, for the past decade or so Nova Scotia Municipalities have presented their annual financial statements prepared on the basis of generally accepted accounting principals (GAAP) “adopted for NS Municipalities” as set out in the municipal accounting and reporting manual (MARM). This meant that the year-end financial statements were “special purpose” statements, essentially prepared specifically for Council and Service Nova Scotia and Municipal Relations.

Beginning with the 2004/05 year-end HRM will prepare 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. In contrast financial statements in the past decade or so have been non-consolidated.

PSAB financial statements also differ from our historical financial statements (MARM) in that PSAB requires full accrual accounting versus modified accrual required under MARM. The reason for this difference is that MARM accounting has a heavy focus on the annual dollars required (the funding) to support a program or activity. PSAB on the other hand focuses on the measurement and reporting of obligations and the allocation of costs to the period where the obligation was created, unrelated to how it may actually be financed.

Due to the time required to receive the financial information needed to produce consolidated financial statements, the audited PSAB compliant financial statement would be presented in September 2005.

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, 2005. This is consistent with prior years financial reporting and reflects GAAP according to MARM.

DISCUSSION

These financial reports meet Service Nova Scotia and Municipal Relations requirements for financial reporting created for the purpose of calculating the annual tax rates and reporting results against the approved budgets. The audited PSAB statements presented in the fall will not only show consolidated results but will include accruals for obligations which Municipalities in Nova Scotia are not required to fund in the same period as the accrual is made.

Items to be accrued in the PSAB compliant financial statements which are not currently in the annual funding calculation include accrued interest on long-term debt and some post-employment benefits. Interest on long term debt is currently expensed and funded in the year paid, the unpaid portion applicable to the fiscal year will be accrued in the PSAB financial statements.

With regard to post-employment benefits, there are some benefits which are currently funded on an annual basis as they are paid, e.g. HRM contributions to the pension plan for employees on LTD. These types of benefits are being reviewed to ensure that the accounting treatment is in accordance with PSAB. Although the accounting objective is to measure and report the obligation for future benefits and to attribute the costs of those benefits to the appropriate period, the funding objective is a financing one to determine the best policy to fund the estimated costs of a benefit plan. These differing objectives will result in liabilities in the PSAB financial statements that will be funded in future periods.

Operating Statement:

The operating statement attached includes a surplus of \$2.1 million. The surplus relative to the general rate is \$339,000 with the remaining surplus attributable to area rates and timing differences on revenue collected and related debt payments for LIC funded projects. The general rate surplus could carry-forward to the 05/06 operating budget or there is also an option to transfer this to a specific reserve(s). Prior to finalizing the audited financial statements for the fiscal year, staff will return to Council with options and a recommendation on the use of this surplus. The remaining surplus, attributable to area rates and LICs, is specifically set-aside to fund the area rate purposes and the future debt payments related to the LIC projects.

At third quarter, a surplus of \$4.6 million was projected, however, as noted in the third quarter report, this was prior to any major snow events. The snow and ice program ended the year with a deficit of \$5 million. The other significant change from the third quarter was an additional \$2 million in deed transfer taxes. Variance explanations by business unit and by the fiscal services revenue and expenditure accounts are included in Attachment #2 to this report.

Capital Fund Statements:

A summary Capital Statement as of March 31, 2005 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as of March 31st 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 \$456 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.

At third quarter, there were \$17.6 million in approved additions to the capital budget primarily made up of the following:

- \$5.17 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 St Margaret's Centre Association (1st 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 (2nd quarter).
- \$1.7 million for the Bus Rapid Transit Showcase, with funding from the Strategic Growth Reserve (2nd quarter).
- \$8 million in incremental CSIF funding, for the Harbour Solutions Project - Combined Sewer Overflow Prevention and Aerotech Biosolids Dewatering Facility (3rd quarter).

In the fourth quarter, there was an additional \$3.1 million added to the budget for Herring Cove sewer and water, \$2.1M of which will be funded from the Federal/Provincial Infrastructure program, and \$1M from LIC's.

These additions to the capital budget are reduced by transfers of completed projects to fixed assets of approximately \$10 million, resulting in the net additions identified in the Capital Statement in Attachment #4 of \$10.7 million.

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 fourth quarter are included as Attachment #6.

Reserves Statement:

The net available reserve balance at March 31, 2004 was \$74,609,000. This represents total reserve balances of \$157,044,000 net 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 unaudited financial year end statements for March 31, 2005 the net balance is \$76,752,000. Appropriations total \$89,047,000 which represents a total reserve balance of \$165,799,000. The 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.
- This is partially offset by the fact that current expenditures for the Harbour Solutions Project are less than the projected figure to date. These costs are anticipated to approach the projected total for the project within fiscal 2005/06.

These increases are further offset by a lower amount of interest earned, due to the interest rates being lower than anticipated in first three quarters.

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, 2005 is \$54,486. The last report to Council on CRESPOOL was in conjunction with the 2004/05 third quarter report which reported the balance at December 31, 2004 as \$43,318.

Activity since December 31, 2004 has included \$11,168 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,

Hurricane Juan and other Disaster Financial Impacts:

Attachment #9 shows the costs incurred over the past two years in the Hurricane Juan clean-up and recovery efforts and current estimates of amounts to be recovered through insurance, donations and the Disaster Financial Assistance Program. HRM's D-FACT office is working with Business Units and the third party adjuster to finalize the claims submissions relative to these costs over the next six months.

In addition to the Hurricane Juan claims, the D-FACT office has been involved with the review of the claim relative to the March 2003 flood and recently submitted the claim for the February 2004 blizzard. These costs have already been included in the financial results of 2003/04.

All these claims are subject to review by the Province and then audited by Consulting and Auditing Canada (CAC) and the results of the review and audit can result in further data collection in support of the claim. The first interim audit by CAC was carried out in February 2005 and additional supporting information was provided at the time of the audit and is being gathered in preparation for the next CAC audit, timing of which is not yet known.

Staff are preparing and will provide to Council before the fall, a report outlining details on the status of the claims submissions.

BUDGET IMPLICATIONS

The surplus 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, 2004 to March 31, 2005 with comparative data for the prior fiscal year - Net Expenditures, Gross Revenue and Gross Expenditures~~
2. Explanation of Actual Surplus/(Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at March 31, 2005
4. Halifax Regional Municipality Capital Statement as at March 31, 2005
5. Report of Expenditures in the Councillors' District Capital Funds to March 31, 2005
6. Report of Expenditures in the Recreation Area Rate Accounts to March 31, 2005
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
	Marlies van der Horst, CGA, Team Leader, Capital and Reserves	490-4446

Report Reviewed by:	Pam Caswill, CA, Manager of Accounting	490-7193
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Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2004 to March 31, 2005

Net Revenue & Expenditures	Budget Prior	Actual	Budget Current	Actual	Budget Current	Actual	Surplus (Deficit)	Surplus (Deficit) %
	Fiscal Year 03/04	Prior Year	Fiscal Year	Current Year	Fiscal Year	Current Year	Surplus (Deficit)	%
Governance	6,705,693	7,750,902	9,047,413	8,679,175	368,238	4.07%		
Environmental Management Services	28,431,621	28,328,847	29,944,383	29,692,251	252,132	0.84%		
Fire & Emergency Services	38,593,470	38,595,014	40,031,969	40,016,207	15,762	0.04%		
Financial Services	4,695,713	4,611,667	4,273,277	4,352,693	(79,416)	-1.86%		
Human Resources Services	3,396,968	3,026,691	3,753,831	3,544,855	208,976	5.57%		
Legal Services	1,488,613	1,821,379	1,636,494	1,672,955	(36,461)	-2.23%		
Planning & Development Services	4,186,045	3,578,873	4,824,490	4,661,767	162,723	3.37%		
Transportation & Public Works	41,725,732	46,556,346	46,464,062	52,407,186	(5,943,124)	-12.79%		
Real Property & Asset Management	21,849,879	22,394,860	23,412,340	24,732,140	(1,319,800)	-5.64%		
Recreation, Tourism, & Culture	9,459,678	8,942,632	10,282,187	10,001,044	281,143	2.73%		
Regional Police	38,161,100	38,217,122	39,733,287	40,627,465	(894,178)	-2.25%		
Outside Police	15,889,000	15,822,699	16,348,000	16,344,128	3,872	0.02%		
Integrated Emergency Services	4,610,300	4,382,768	4,606,035	4,592,834	13,201	0.29%		
Shared Services	13,713,810	11,709,223	13,452,768	13,069,312	383,456	2.85%		
Halifax Regional Library	11,840,200	11,659,546	12,249,721	12,247,545	2,176	0.02%		
Departmental Sub-Total	244,747,822	247,398,569	260,060,257	266,641,558	(6,581,301)	-2.53%		
Fiscal Services	(244,747,822)	(250,370,864)	(260,060,257)	(271,059,503)	10,999,246	-4.23%		
Excess of revenue over expenditure (excl Hurricane Juan)		2,972,295		4,417,946	4,417,946			
Net Hurricane Juan Costs		2,259,890		2,299,183				
Excess of revenue over expenditure (incl Hurricane Juan)		712,405		2,118,763				

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2004 to March 31, 2005

Revenue	Budget Prior Fiscal Year 03/04	Actual Prior Year	Budget Current Fiscal Year	Actual Current Year	Surplus (Deficit)	Surplus (Deficit) %
Governance	817,306	1,261,082	1,378,380	1,776,316	397,936	28.87%
Environmental Management Services	23,376,958	24,047,326	22,912,097	23,745,755	833,658	3.64%
Fire & Emergency Services	229,400	408,291	568,500	657,227	88,727	15.61%
Financial Services	4,210,000	4,087,147	4,693,500	4,542,312	(151,188)	-3.22%
Human Resources Services		3,428	0	36,518	36,518	0.00%
Legal Services	24,000	24,619	24,000	91,772	67,772	282.38%
Planning & Development Services	3,167,500	3,662,611	3,589,922	3,614,527	24,605	0.69%
Transportation & Public Works	36,260,056	33,538,035	38,683,513	37,076,967	(1,606,546)	-4.15%
Real Property & Asset Management	3,091,887	4,179,808	3,562,800	5,058,420	1,495,620	41.98%
Recreation, Tourism, & Culture	6,223,517	6,717,825	6,429,117	7,578,440	1,149,323	17.88%
Regional Police	1,559,300	2,329,613	2,056,500	3,065,837	1,009,337	49.08%
Outside Police		80,101	0	104,421	104,421	0.00%
Integrated Emergency Services	7,500	119,054	194,400	182,154	(12,246)	-6.30%
Shared Services	441,800	366,479	194,100	440,673	246,573	127.03%
Halifax Regional Library	3,520,900	3,863,084	3,596,400	4,467,285	870,885	24.22%
Departmental Sub-Total	82,930,124	84,688,503	87,883,229	92,438,624	4,555,395	5.18%
Fiscal Services						
Property Taxes	356,409,300	357,113,207	371,078,900	372,080,059	1,001,159	0.27%
Tax Agreements	8,317,600	8,064,249	8,125,800	8,399,277	273,477	3.37%
Deed Transfer Taxes	21,000,000	24,456,374	22,000,000	33,047,305	11,047,305	50.22%
Local Improvement Charges	1,825,100	1,464,671	1,191,100	2,376,118	1,185,018	99.49%
Payments In Lieu of Taxes	20,964,000	21,528,667	21,952,600	21,052,050	(900,550)	-4.10%
Own Source Revenue	13,414,800	16,016,701	15,062,290	14,108,887	(953,403)	-6.33%
Supplementary Education	20,846,200	20,854,457	20,846,200	20,186,969	(659,231)	-3.16%
Unconditional Transfers	3,412,000	3,445,446	3,369,000	3,383,169	14,169	0.42%
Conditional Transfers	103,600	103,631	103,600	98,303	(5,297)	-5.11%
	446,292,600	453,047,403	463,729,490	474,732,137	11,002,647	2.37%
HRM Total	529,222,724	537,735,906	551,612,719	567,170,761	15,558,042	

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2004 to March 31, 2005

Expenditures (excl Hurricane Juan)	Budget Prior		Actual		Budget Current		Actual		Surplus(Deficit) %
	Fiscal Year 03/04	Prior Year	Fiscal Year	Prior Year	Fiscal Year	Current Year	Current Year		
Governance	7,522,999	9,011,984	10,425,793	10,455,491	(29,698)			-0.28%	
Environmental Management Services	51,808,579	52,376,173	52,856,480	53,438,006	(581,526)			-1.10%	
Fire & Emergency Services	38,822,870	39,003,305	40,600,469	40,673,434	(72,965)			-0.18%	
Financial Services	8,905,713	8,698,814	8,966,777	8,895,005	71,772			0.80%	
Human Resources Services	3,396,968	3,030,119	3,753,831	3,581,373	172,458			4.59%	
Legal Services	1,512,613	1,845,998	1,660,494	1,764,727	(104,233)			-6.28%	
Planning & Development Services	7,353,545	7,241,484	8,414,412	8,276,294	138,118			1.64%	
Transportation & Public Works	77,985,788	80,094,381	85,147,575	89,484,153	(4,336,578)			-5.09%	
Real Property & Asset Management	24,941,766	26,574,668	26,975,140	29,790,560	(2,815,420)			-10.44%	
Recreation, Tourism, & Culture	15,683,195	15,660,457	16,711,304	17,579,484	(868,180)			-5.20%	
Regional Police	39,720,400	40,546,735	41,789,787	43,693,302	(1,903,515)			-4.55%	
Outside Police	15,889,000	15,902,800	16,348,000	16,448,549	(100,549)			-0.62%	
Integrated Emergency Services	4,617,800	4,501,822	4,800,435	4,774,988	25,447			0.53%	
Shared Services	14,155,610	12,075,702	13,646,868	13,509,985	136,883			1.00%	
Halifax Regional Library	15,361,100	15,522,630	15,846,121	16,714,830	(868,709)			-5.48%	
Departmental Sub-Total	327,677,946	332,087,072	347,943,486	359,080,182	(11,136,696)			-3.20%	
Halifax Regional School Board - Mandatory	66,580,000	67,600,299	72,576,000	72,527,201	48,799			0.07%	
Halifax Regional School Board - Supplementary	20,846,200	20,846,200	20,846,200	20,846,200	0			0.00%	
Debt Charges	35,882,600	35,972,172	37,205,828	36,304,254	901,574			2.42%	
Reserves	7,800,000	7,783,586	5,719,000	6,318,916	(599,916)			-10.49%	
Interest on Reserves	2,985,200	4,408,549	3,118,000	3,746,735	(628,735)			-20.16%	
Insurance	3,285,000	3,285,000	4,200,000	4,200,000	0			0.00%	
Transfers to Outside Agencies	14,240,700	13,934,789	14,297,700	14,260,400	37,300			0.26%	
Grants & Tax Concessions	3,394,300	3,352,885	3,359,500	3,400,742	(41,242)			-1.23%	
Surplus Prior Year		(129,174)	0	(44,052)	44,052			1.00%	
Fire Protection (Hydrants)	7,377,000	7,764,795	7,524,000	7,977,691	(453,691)			-6.03%	
Capital from Operating	29,331,200	28,992,544	26,692,710	26,069,782	622,928			2.33%	
Other	6,571,578	7,412,713	5,629,295	5,420,380	208,915			3.71%	
Provision for Valuation Allowance	3,251,000	1,452,181	2,501,000	2,644,385	(143,385)			-5.73%	
HRM Total	201,544,778	202,676,539	203,669,233	203,672,634	(3,401)			-0.00%	
HRM Total	529,222,724	534,763,611	551,612,719	562,752,816	(11,140,097)				

Halifax Regional Municipality

Explanation of Surplus (Deficit) For the Year ended March 31, 2005

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus/ (Deficit)
<ul style="list-style-type: none"> • Governance - The revenue surplus results from unbudgeted election cost recoveries from the School Boards and reimbursement from the Province related to the Sunday shopping plebiscite. Offsetting this, the withdrawal from the election reserve was not required. Other expenditures were under-budget due to unfilled vacancies in the Municipal Clerk's office and unbudgeted cost recoveries in Regional Planning and Capital District. (Third Quarter projected deficit - \$44,538) 	\$ 368,238
<ul style="list-style-type: none"> • Environmental Management Services - Net surplus is largely due to increases in solid waste tipping fee revenues, strong markets for recyclables, and RRFB diversion credit funds. Fourth quarter tipping fees increase dramatically as a direct result of staff's waste exportation enforcement efforts. (Third quarter projected surplus \$367,658). 	252,132
<ul style="list-style-type: none"> • Financial Services - 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. A portion of the deficit was offset with a full complement of commissionaires and winter parking ban tickets. (Third quarter projected deficit \$407,854). 	(79,416)
<ul style="list-style-type: none"> • Human Resources - Expenditure surplus results from 5 temporary vacancies, new contract pricing relative to the Employee and Family Assistance Program plus the Leadership Development Program was postponed until the next fiscal year. (Third quarter projected surplus \$78,956) 	208,976
<ul style="list-style-type: none"> • Legal Services - Revenue increased over budget due to a new contract for night court prosecution services. This increased revenue was largely offset by increased legal fees to outside legal counsel as well as costs related to staff changes. (Third quarter projected surplus \$28,900) 	(36,461)
<ul style="list-style-type: none"> • Planning and Development - Although there is still an expenditure surplus resulting from vacant positions, it is down from earlier quarters due to unbudgeted costs related primarily to the administration of By-Law M100. (Third quarter projected surplus \$372,556) 	162,723
<ul style="list-style-type: none"> • Transportation & Public Works - The most significant factor impacting the deficit in TPWS is the Snow and Ice program which is \$5 million over budget due to higher than budgeted costs for wages, overtime, contract services and equipment rentals. There were departmental surpluses in some areas, but the balance of the net deficit can be attributed to electricity costs in Streetlighting and additional kilometres and maintenance costs in Metro Transit. (Third quarter projected deficit \$472,631) 	(5,943,124)

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus /(Deficit)
<ul style="list-style-type: none"> • Real Property and Asset Management - Projected deficit is largely due to costs of grass maintenance contracts, cost of heating fuel and electrical costs higher than budget, plus increased demand for work in facility operations. (Third quarter projected deficit 712,073) 	\$ (1,319,800)
<ul style="list-style-type: none"> • Recreation, Tourism & Culture - The net surplus here is largely related to Recreation Area Rate accounts which will be carried forward for the specific purpose of the area rate. Quarterly projections focus on the general rate surplus/deficit and do not include the area rates. Third quarter projection anticipated basically break-even for the business unit. 	281,143
<ul style="list-style-type: none"> • Regional Police - Increased revenue primarily related to recoveries for members seconded to outside agencies (e.g. U.N) and unbudgeted recoveries received for the plane crash at the airport and for staff seconded to the CAD/RMS project. Increased expenditures resulting from the following: increased time for crossing guards; increased demand for Extra Duty and higher overtime as a result of major events up significantly from prior years including the plane crash and Presidential visit. (Third quarter projected deficit \$570,772). 	(894,178)
<ul style="list-style-type: none"> • Outside Police - Funds recovered for RCMP record checks were not budgeted in 2004/05. The amounts received were transferred as a funding source to the CAD/RMS project. No surplus/deficit projected at third quarter. 	3,872
<ul style="list-style-type: none"> • Shared Services - Increased revenues due to unanticipated revenue source from RCMP police checks and a more proactive licensing approach. There were increases in expenditure savings due to later than anticipated start-up on the CAD/RMS and LIS projects. (Third quarter projected surplus \$87,561). 	383,456
<ul style="list-style-type: none"> • Halifax Regional Library - Increased revenues due to increased provincial grants and library generated fines. Expenditures are over budget due to Halifax North renovations, service improvement reserve re-payment and creation of a new reserve for the Central Library Capital Campaign. (Third quarter projected surplus \$81,000) 	2,176
<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. 	28,963
TOTAL BUSINESS UNIT NET DEFICIT	\$ (6,581,301)

FISCAL SERVICES REVENUE VARIANCE ANALYSIS	Net Surplus/(Deficit)
<ul style="list-style-type: none"> • Property Taxes - Property tax surplus is 0.27% of budget and consistent with the third quarter projected surplus of \$1,064,600. 	\$ 1,001,159
<ul style="list-style-type: none"> • Tax Agreements - The amount received from the agreement with NSLC was ~\$300k higher than budgeted due to an increase in NSLC plant, equipment and inventories and property value over the previous year. The year end surplus is consistent with third quarter projected surplus of \$267,200. 	273,477
<ul style="list-style-type: none"> • Deed Transfer Tax - The sale of some significant commercial property as well as a general increase in property sales resulted in deed transfer tax in excess of budget by \$11 million. The budget was set at a conservative \$22 million as it was not known whether the increase in revenue to \$24 million for the prior year would be sustained. (Third quarter projected surplus \$9M) 	11,047,305
<ul style="list-style-type: none"> • Local Improvement Charges - 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. (Third quarter projected surplus \$1,202,100). 	1,185,018
<ul style="list-style-type: none"> • Payments in Lieu of Taxes - Significant variances from the budget include \$636,000 less from Federal properties and \$96,000 less from Provincial properties than budgeted. (Third quarter projected deficit \$745,200). 	(900,550)
<ul style="list-style-type: none"> • Own Source Revenue - Budget for revenue from parking meters was based on proposed increase in rates effective for 2004/05 budget year which did not occur during the fiscal year. In addition, interest income from taxes is \$550K less than budget due to more aggressive collection of outstanding tax accounts and investment income is over budget as higher than anticipated cash balances more than offset the impact of lower than anticipated interest rates. (Third quarter projected deficit of \$1,180,090) 	(953,404)
<ul style="list-style-type: none"> • Supplementary Education - 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. (Third quarter projected deficit of \$653,200) 	(659,231)
<ul style="list-style-type: none"> • Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. 	8,872
TOTAL PROJECTED FISCAL SERVICES REVENUE SURPLUS	\$ 11,002,647

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FISCAL SERVICES EXPENSE VARIANCES	Net Surplus/(Deficit)
<ul style="list-style-type: none"> • Debt Charges -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. 	\$ 901,574
<p>however, it is now being tracked on a regular basis. (Third quarter projected surplus \$950,928).</p>	
<ul style="list-style-type: none"> • Reserves - The projected deficit reflects an anticipated transfer of \$600k from the Service Improvement Reserve which was included in the budget and was not required during the year. (Third quarter projected surplus \$600,000) 	(599,916)
<ul style="list-style-type: none"> • Interest on Reserves - As noted in the Own Source Revenue, investment income was greater than anticipated due to greater than anticipated cash balances and investment income is largely earned on the reserve balances which were greater than anticipated due to delays in capital project expenditures. No surplus/deficit was included in the third quarter report. 	(628,735)
<ul style="list-style-type: none"> • Fire Protection (Hydrants) - The property tax revenue surplus includes \$562,000 relative to Fire Protection revenue. This surplus is largely offset by a deficit in this expenditure category as per prior Council Approval any surplus in the fire protection rate has been used to repay a loan from the Capital Surplus reserve for funding of prior water service extension projects.. The final payment of \$153k on the original loan of \$494k was made from this year's surplus. In addition, the surplus was used to pay for capital costs on three water service extension projects that are funded through the fire protection rate. 	(453,691)
<ul style="list-style-type: none"> • Capital from Operating - The surplus relates to budget included in fiscal services for the start-up operating costs for new capital projects where the project was not completed in the fiscal year and/or the project was completed but the full amount of the budget was not required. 	622,928
<ul style="list-style-type: none"> • Other - The third quarter projected deficit in this expenditure category was \$674,900. The change from the projected deficit at third quarter is primarily related to the LIC surplus which will be carried forward to be applied to future debt payments on the applicable projects and will not be part of the general rate surplus. Quarterly projections focus on the general rate surplus/deficit and do not include any net surplus/deficit on LICs. 	208,915
<ul style="list-style-type: none"> • Provision for Valuation Allowance - This provision varies based on collection of old outstanding accounts and this year's provision is generally consistent with the prior year's. The budget decreased from \$3.2 million in 2003/04 to \$2.5 million in this current year. There was a change in the method of calculating the valuation allowance in fiscal 2002/03. Prior to 2002/03, the allowance was based on a Service Nova Scotia and Municipal Relations prescribed formula. 	(143,385)
<ul style="list-style-type: none"> • Total of all other categories of fiscal expenses where the projection is within \$100,000 of budget 	88,909
<p>TOTAL PROJECTED FISCAL EXPENDITURE DEFICIT</p>	\$ (3,401)

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

March 31, 2005, with comparative figures for 2004

(In thousands of dollars)

	2005	2004
Assets		
Cash and short term deposits	\$ 164,222	\$ 140,895
Receivables:		
Taxes, net of allowance of \$3,723 (2004 - \$2,524)	18,194	20,683
Local improvement charges	6,869	6,769
Federal government and its agencies, net of allowance of \$10,331 (2004 - \$9,005)	3,185	2,744
Provincial government and its agencies	9,246	10,205
Own funds and agencies	168,682	97,586
Other receivables, net of allowance of \$1,299 (2004 - \$1,846)	14,961	11,472
	221,137	149,459
Loans and advances	4,348	4,004
Tangible assets:		
Inventories, at cost	3,748	3,801
Properties acquired at tax sale	179	179
	3,927	3,980
Other assets:		
Deferred transition costs, net of amortization of \$16,526 (2004 - \$14,166)	7,082	9,443
Prepaid expenses	1,412	1,125
Deferred debt discount	1,700	1,621
	10,194	12,189
	\$ 403,828	\$ 310,527

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

March 31, 2005, with comparative figures for 2004
(In thousands of dollars)

	2005	2004
Liabilities and Accumulated Surplus		
Payables:		
Federal government and its agencies	\$ 2,470	\$ 2,286
Provincial government and its agencies	10,622	10,610
Own funds and agencies	296,707	216,155
Trade accounts	5,931	7,523
Accrued liabilities	48,813	42,925
Other	4,179	4,092
	<u>368,722</u>	<u>283,591</u>
Other liabilities:		
Prepayment of taxes	20,460	13,595
Deferred revenue	11,034	12,303
	<u>31,494</u>	<u>25,898</u>
Accumulated Surplus	3,612	1,038
	<u>\$ 403,828</u>	<u>\$ 310,527</u>

Halifax Regional Municipality
Capital Statement
as at March 31, 2005

	Brought Fwd. Prior Years (\$)	2004/05 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget as at March 31, 2005 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Shared Services	14,563,600	3,192,000		17,755,600	9,448,640	8,306,960	46.8%
Recreation, Tourism and Culture	2,942,649	829,000	(432,000)	3,339,649	2,486,277	853,372	25.6%
Environmental Management Services	147,701,748	59,179,000	13,880,159	220,760,907	196,359,275	24,401,632	11.1%
Fire & Emergency Services	10,327,362	3,788,000	(97)	14,115,265	10,763,410	3,351,855	23.7%
Regional Police	1,477,963		(4,836)	1,473,127	998,743	474,384	32.2%
Financial Services	10,108,700	777,000	(19,976)	10,865,724	9,825,664	1,040,060	9.6%
Human Resources	787,000	97,000	(385,000)	499,000	456,616	42,384	8.5%
Real Property and Asset Management	114,775,301	31,682,000	(3,282,381)	143,174,920	121,117,374	22,057,546	15.4%
Planning & Development Services	6,160,000	292,000		6,452,000	4,672,413	1,779,587	27.6%
Public Works & Transportation	142,459,006	35,982,000	1,619,185	180,060,191	157,195,488	22,864,703	12.7%
CAO & Governance	4,024,645	4,001,000	(571,794)	7,453,851	3,849,472	3,604,379	48.4%
Library Services	203,000	49,000	(52,977)	199,023	198,583	440	0.2%
Total All	455,530,974	139,868,000	10,750,282	606,149,256	517,371,954	88,777,303	14.6%

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Halifax Regional Municipality
 Summary Statement for Councillors' District Capital Funds
 As At March 31, 2005 - 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	7,725.00	46,000.00	
Dist. 2-Snow	CCV00652	69,404.99	44,465.61	24,939.38	69,404.99	
Dist. 3-Hendsbee	CCV00653	76,242.23	28,087.94	48,154.29	76,242.23	
Dist. 4-McInroy	CCV00654	177,555.94	32,253.38	145,302.56	177,555.94	
Dist. 5-McCluskey	CCV00655	93,998.44	58,061.09	35,937.35	93,998.44	
Dist. 6-Younger	CCV00656	134,479.28	69,750.07	64,729.21	134,479.28	
Dist. 7-Karsten	CCV00657	69,732.31	57,854.73	11,877.58	69,732.31	
Dist. 8-Kent	CCV00658	98,218.54	45,720.36	52,498.18	98,218.54	
Dist. 9-Smith	CCV00659	121,204.54	55,469.22	65,735.32	121,204.54	
Dist. 10-Wile	CCV00660	102,388.00	36,966.71	65,421.29	102,388.00	
Dist. 11-Murphy	CCV00661	48,248.05	20,863.92	27,384.13	48,248.05	
Dist. 12-Sloane	CCV00662	64,821.77	15,112.76	49,709.01	64,821.77	
Dist. 13-Uteck	CCV00663	90,844.82	59,437.75	31,407.07	90,844.82	
Dist. 14-Fougere	CCV00664	143,197.14	26,980.27	116,216.87	143,197.14	
Dist. 15-Walker	CCV00665	84,075.46	19,239.85	64,835.61	84,075.46	
Dist. 16-Hum	CCV00666	53,188.22	12,812.80	40,375.42	53,188.22	
Dist. 17-Mosher	CCV00667	72,585.75	51,088.11	21,497.64	72,585.75	
Dist. 18-Adams	CCV00668	60,222.98	36,819.21	23,403.77	60,222.98	
Dist. 19-Johns	CCV00669	40,227.27	36,333.48	3,893.79	40,227.27	
Dist. 20-Harvey	CCV00670	87,738.82	75,337.15	12,401.67	87,738.82	
Dist. 21-Goucher	CCV00671	64,804.14	40,875.80	23,928.34	64,804.14	
Dist. 22-Rankin	CCV00672	92,312.98	25,308.14	67,004.84	92,312.98	
Dist. 23-Meade	CCV00673	51,344.34	30,851.55	20,492.79	51,344.34	
Total		1,942,836.01	917,964.90	1,024,871.11	1,942,836.01	

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HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00651								
Dist. 1/Stretch				6,000.00				
Commitments carried forward				40,000.00				
Budget 2004/05								
03/09/03						3,000.00	3,000.00	
03/04/04	05/11/04	Tangiers Hall	Carroll's Corner Building Improvements		1,000.00		1,000.00	
03/27/04	05/27/04	The St. James Playground Committee	Community Hall Upgrades		1,775.00		1,775.00	
03/31/04			Riverline Activity Centre-Capital Improvements			1,000.00	1,000.00	
04/14/04	05/11/04	Bicentennial Theatre	Bicentennial Theatre and Cultural Centre Restoration		5,000.00		5,000.00	
04/26/04	06/15/04	Upper Valley Ball Association	Upper Valley Ballfield Dugouts		1,000.00		1,000.00	
04/26/04	05/11/04	Lemmon Hill Sports Association	Lemmon Hill Community Centre Building Upgrades		1,000.00		1,000.00	
04/26/04	05/11/04	Upper Musquodoboit Community Association	Community Centre Building Upgrades		5,000.00		5,000.00	
04/26/04	05/11/04	Middle Musquodoboit Recreation Association	Community Ball Park Upgrades		1,000.00		1,000.00	
04/29/04	05/11/04	Centre By The Sea	Head Jeddore Community Facility Upgrades		2,000.00		2,000.00	
04/29/04	06/15/15	Eastern Shore Recreation Authority	Construction of Facility		10,000.00		10,000.00	
05/13/04	05/27/04	St. George's Anglican Church Hall & Community Ctr	Ostrea Lake Community Hall Improvements		1,000.00		1,000.00	
05/18/04	05/27/04	Mooseland & Area Community Association	Mooseland Community Hall Improvements		2,000.00		2,000.00	
05/18/04	05/27/04	River Community Centre Association	Facilities Improvement		1,000.00		1,000.00	
05/18/04	07/13/04	Middle Musquodoboit Agricultural Society	Repair & Construction of Sound Stage		4,000.00		4,000.00	
05/20/04	06/10/04	Carroll's Corner Community Centre	Carroll's Corner Building Improvements		2,000.00		2,000.00	
07/13/04	07/29/04	Marine Drive Midgets	Sheet Harbour Ballfield Building & Clubhouse Improvement		500.00		500.00	
03/30/05			Bicentennial Theater Capital Improvements			3,725.00	3,725.00	
			Total	46,000.00	38,275.00	7,725.00	46,000.00	

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HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	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 Kinsac Community Centre	Beaver Bank Community Complex		10,000.00	10,000.00	10,000.00	
05/03/04	05/27/04	Silversides Residents Association	Silversides Soccer Field Improv. and Playground Equip.		500.00	500.00	500.00	
05/04/04	06/10/04	Schwarzwald-Beechhill Home-Owners Association	Community Communication Board		1,000.00	1,000.00	1,000.00	
05/18/04	06/10/04	Fall River & Rivertlake District Lions Club	Purchase of a Storage Shed		2,000.00	2,000.00	2,000.00	
05/21/04	06/10/04	Fall River Sports Association	Community Skating Rinks Development			321.15	321.15	
05/24/04	06/10/04		Waverley Ballfield Upgrades					
06/14/04		Beaver Bank Kinsac Community Centre Association	Purchase of Deep Fryer and Suppression System		1,000.00	1,000.00	1,000.00	
07/14/04	08/17/04	Silversides Residents Association	Wall Mural at Silversides Beach		3,000.00	3,000.00	3,000.00	
07/26/04	08/19/04	Fall River Cemetery Fund	Fall River Cemetery Improvements		2,000.00	2,000.00	2,000.00	
08/09/04	08/17/04	Grand Lake Oakfield Community Society	Grand Lake Oakfield Playfield/Ballfield Improvement		4,000.00	4,000.00	4,000.00	
08/10/04	08/24/04	Waverley Ratepayers Association (1995)	Waverley Village Green Project		2,323.00	2,323.00	2,323.00	
08/20/04	09/14/04	Timbertec Inc.	Capilano Country Estates Tot Lot Development		10,000.00	10,000.00	10,000.00	
09/17/04	10/19/04	Teak Tree Enterprises Ltd.	Terry Drive Park Improvements		832.60	832.60	832.60	
09/20/04	12/16/04	Beaver Bank Kinsac Fire Dept & Community Ctr	Community Centre Signage		2,000.00	2,000.00	2,000.00	
11/09/04	11/30/04		Robertson Park Improvements-Sodding			517.15	517.15	
11/30/04			Waverley Legion Roof Improvement		1,000.00	1,000.00	1,000.00	
12/06/04	12/09/04	The Royal Canadian Legion	Installing Power for Beaver Bank Scout Camp		1,000.00	1,000.00	1,000.00	
02/08/05	02/15/05	2nd Beaver Bank Group Committee	Radio Speed Monitor		1,810.01	202.49	2,012.50	
03/28/05	04/28/05	R. Nicholls Distributors Inc.	Dragon Boat		2,000.00		2,000.00	
03/31/05	04/26/05	Cheema Aquatic Club	Community Playground			5,000.00	5,000.00	
03/31/05		Monarch Rivendale Community Association	Wheel Chair Accessibility			1,000.00	1,000.00	
03/31/05		Beaver Bank-Kinsac Lions Club	Westmount Accessible Play Structure			2,000.00	2,000.00	
03/31/05			LWF Bike Park			898.59	898.59	
03/31/05								
			Total	69,404.99	44,465.61	24,939.38	69,404.99	

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HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00653								
Dist. 3/Hendsbee				36,242.23				
Commitments carried forward				40,000.00				
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	
06/10/04		Porters Lake Boaters Association	Install Bike Rack - Lake Echo Community Ctr-HRM Property		1,500.00		1,500.00	
06/15/04		O'Connell Drive Elementary School	Sign Project		3,500.00		3,500.00	
05/17/04		Lake Echo Canoe Club	Historical Park & Recreation Field Improvement		5,000.00		5,000.00	
08/17/04		Lake Echo Community Board	Concrete Vault Outhouses		1,000.00		1,000.00	
08/17/04		Atlantic View Elementary School	Banner for Orenda Canoe Club		226.00		226.00	
07/26/04		Dartmouth Regional Scout Camp-Camp Harris	ATV Routes and Trails-Safety Signs		3,000.00		3,000.00	
07/26/04		Thomas Hue	Facilities Improvements		5,000.00		5,000.00	
08/17/04		Marine Riders ATV Club	Nathan Smith Park Ballfield Development		1,000.00		1,000.00	
08/10/04		Eastern Shore Ground Search and Rescue	Raising a Roof Project		437.50		437.50	
08/20/04		Chezzetcook Recreation Society	Zip Letters for East Preston & Lawrencetown Community Centre		2,600.00		2,600.00	
08/20/04		Eastern Shore Wildlife Rehabilitation & Rescue Ctr	Lake Echo Playground Equipment		1,000.00		1,000.00	
09/02/04		East West Plastic & Electric Products Ltd.	Food Bank Building Improvements		1,303.21		1,303.21	
09/14/04		The Lake Echo Community Park & Playground	Walkway Bridge for E. Preston Community Message Board Sign		19,999.99		19,999.99	
09/09/04		Marine Communities Food Bank Society	Cherry Brook/Lake Loon Playground		2,585.72		2,585.72	
09/07/04		Waynz Concrete Flooring	Power Poles-Cove Road, Porter's Lake		378.26		378.26	
09/14/04		Playpower LT Canada Inc.	Eastern Shore Ground Search & Rescue-Generator		79.43		79.43	
12/31/04		Nova Scotia Power	Clubs Trailer Repairs & Canoe Upgrading - Orenda Canoe Club		5,399.01		5,399.01	
03/31/04		Eastern Shore Local Disaster Planning Committee	Lawrencetown Community Centre Improvements		512.10		512.10	
10/08/04		Orenda Canoe Club	Reimb.-Flag Installation at Community Centre, Lions Club		1,000.00		1,000.00	
02/24/05			Acquisition of Clock		1,000.00		1,000.00	
03/28/05		David Hendsbee	Renewal of Wharf Facility		2,269.96		2,269.96	
03/28/05		Eastern Shore Community Centre	Community Signs					
03/31/05		Petpeswick Yacht Club						
03/31/05		Concept Plastics Inc.						
03/31/05								
			Total	76,242.23	28,087.94	48,154.29	76,242.23	

10/06/2005

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00654								
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	
10/25/01			Forest Hills Common Bike Facility			10,000.00	10,000.00	
03/04/03			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	
03/31/03			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	
03/23/04			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	
03/31/04			Forest Hills Area Walkway Repairs			2,400.35	2,400.35	
04/01/04			Kiwanis Centre Beach & Park - Power Poles		2,000.00			
08/13/04		Kiwanis Club of Cole Harbour-Westphal	Inglewood Crescent Playground Equipment		10,253.38			
08/16/04		Playpowr LT Canada Inc.	Madeira Court Tot Lot Project					
09/14/04			Forest Hills Commons Drainage System Improvements			5,000.00	5,000.00	
09/14/04			Colby South Passive Park Project			5,000.00	5,000.00	
09/14/04			Bissett Lake Estates Tot Lot Project			7,879.85	7,879.85	
09/14/04			Caldwell Road Elementary School Playground Replacement		15,000.00			
10/15/04		Timbertec Inc.	Seaside Elementary Playground					
10/21/04		Seaside Elementary School	Serocco Crescent Fence		5,000.00	746.35	5,000.00	746.35
03/31/05		Eastern Fence Erectors Ltd.	The Humber Park Playground Project			1,306.31	1,306.31	
03/31/05								
			Total	177,555.94	32,253.38	145,302.56	177,555.94	

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10/06/2005

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00655								
Dist. 5/McCluskey				53,998.44		94.30	94.30	
Commitments carried forward				40,000.00		13,144.49	13,144.49	
Budget 2004/05						4,320.00	4,320.00	
08/22/01			Findlay Park Playground Upgrades					
01/31/02			Downtown Dartmouth Streetscape-Poster Kiosk					
10/06/03			Ross Lane - Tree Planting					
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	
07/26/04	01/27/05	Camp Harris Boy Scout Camp	Camp Harris Improvements - Outhouses		1,000.00		1,000.00	
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	
08/12/04	11/04/04	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			345.76	345.76	
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	
01/31/05	01/31/05	G. & R. Kelly Enterprises	Findlay Park Playground Upgrades		2,593.14		2,593.14	
01/31/05	01/31/05	Conrad Brothers Ltd.	Findlay Park Playground Upgrades		1,466.49		1,466.49	
02/16/05	02/22/05	Crichton Park Playground Committee	Crichton Park Playground Equipment		10,000.00		10,000.00	
02/15/05	03/23/05	Instructor Aids Ltd.	Downtown Dartmouth Business Commission-Projector		1,263.85		1,263.85	
03/08/05	03/08/05	Visa Purchase	District 5 Outdoor Rink Project (Birch Cove Beach)		654.24		654.24	
03/23/05			Dartmouth Ferry Terminal Park & Trail Development			7,576.97	7,576.97	
Total				93,998.44	58,061.09	35,937.35	93,998.44	

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CCV00656								
Dist. 6/Younger				94,479.28				
Commitments carried forward				40,000.00				
Budget 2004/05								
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	
05/31/04	07/06/04	Eastern Fence Erectors Ltd.	Landrace Park Playground-Benches		1,551.44		1,551.44	
07/26/04	01/27/05	Camp Harris Boy Scout Camp	Camp Harris Improvements - Outhouses		1,000.00		1,000.00	
07/19/04	08/19/04	Eastern Fence Erectors Ltd.	Belle Vista Dr./Ellervale 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.	Ellervale & 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	
12/17/04	06/15/04	Little Tikes Commercial Play Systems Canada	Landrace Park Playground Replacement		3,824.64		3,824.64	
11/30/04	01/13/05	Turf Masters Landscaping Ltd.	Mary Lawson Park Playground Upgrades		20,000.00		20,000.00	
01/20/05	01/20/05	Allocation/Work Done Internally	Kennedy/Churchhill Drive Playground Upgrades		2,408.95		2,408.95	
03/10/05	04/05/05	Shubenacadie Canal Commission	Shubie Park Signage		4,500.00		4,500.00	
01/31/05	01/31/05	Maritime Fence Ltd.	Walkway Fence-Spar Cres. to Belle Vista Drive		(4,271.06)		(4,271.06)	
01/31/05	01/31/05	Conrad Brothers/Barrett Lumber Co.	Kennedy/Churchhill Drive Playground Upgrades		2,744.98		2,744.98	
03/06/05	03/06/05	Elmsdale Landscaping Ltd.	Admiral Westphal Greening Project		7,679.92		7,679.92	
03/06/05	03/06/05		Admiral Westphal Greening Project		7,320.08		7,320.08	
03/06/05	03/06/05		Berang Court Playground Upgrade		5,000.00		5,000.00	
03/06/05	03/06/05		Day Street Security Improvements		10,000.00		10,000.00	
03/06/05	03/06/05		Murals on Power Boxes Across District		5,000.00		5,000.00	
03/06/05	03/06/05		Michael Wallace Playground Phase 2		5,000.00		5,000.00	
03/06/05	03/06/05		Raymoor/Helene Path Security Upgrades		10,000.00		10,000.00	
03/06/05	03/06/05		Oakwood Court Playground Upgrade		5,000.00		5,000.00	
03/06/05	03/06/05		MicMac Parcio Mural		9,729.21		9,729.21	
			Total	134,479.28	69,750.07	64,729.21	134,479.28	

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CCV00567								
Dist. 7/Karsten				29,732.31				
Commitments carried forward				40,000.00				
Budget 2004/05								
10/25/01								
03/08/04	05/27/04	Asplundh Tree Service Inc.	Pioneer Cranberry Co-op Playground		3,404.82	3,000.00	3,000.00	
04/27/04			Heritage Farm Walkway				3,404.82	
06/23/04			Joseph Giles Playground			5,000.00	5,000.00	
07/26/04			Prince Andrew High School Football Field Upgrades			1,000.00	1,000.00	
08/26/04	01/27/05	Camp Harris Boy Scout Camp	Camp Harris Improvements - Outhouses		1,000.00		1,000.00	
08/31/04	09/30/04	Burnett Construction	Windward Avenue Park Landscaping		1,034.29		1,034.29	
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		4,440.68		4,440.68	
08/31/04	10/05/04	Eastern Fence Erectors Ltd.	Bel Ayr/Muriel Avenue Walkway Fence		5,119.36		5,119.36	
09/22/04	10/19/04	Eastern Fence Erectors Ltd.	Installation of Park Benches - Roblea Drive Playground		594.72		594.72	
09/22/04	10/05/04	Eastern Fence Erectors Ltd.	Stephen Cross Walkway		1,789.16		1,789.16	
10/12/04	11/09/04	Monarch Enterprises Ltd.	Install. of Plexiglass over Mt Edward Playground		227.54		227.54	
10/13/04	11/09/04	Carvery's Painting Ltd.	Fence Painting at Abernaki Aquatic Club, Swanton St., Dartmouth		4,496.92		4,496.92	
10/22/04	12/02/04	Eastern Fence Erectors Ltd.	Spring Avenue Fence		1,447.10		1,447.10	
10/25/04	12/02/04	Eastern Fence Erectors Ltd.	Piper Street Fence		2,907.74		2,907.74	
10/26/04	12/02/04	Eastern Fence Erectors Ltd.	Stewart Harris Drive Fence		3,933.34		3,933.34	
10/31/04	12/02/04	G. & R. Kelly Enterprises	Windward Avenue Park Pathway Improvements		4,824.96		4,824.96	
11/02/04	12/02/04	Maritime Fence Ltd.	Mount Edward School Ballfield Fence		5,657.57		5,657.57	
12/16/04	03/23/05	Portland Estates Elementary PTO	Community Playground		5,000.00		5,000.00	
01/04/05	02/17/05	United Sign	Install. of Signs at Entrance to Nantucket Subdivision		3,264.79		3,264.79	
01/31/05	01/31/05	Maritime Fence Ltd.	Walkway Fence-Spar Cres. to Belle Vista Drive		4,271.06		4,271.06	
03/31/05			Dartmouth Packers Pee Wee Football Equipment			500.00	500.00	
03/31/05			Joseph Giles Playground			2,377.58	2,377.58	
Total				69,732.31	57,854.73	11,877.58	69,732.31	

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CCV00568								
Dist. 8/Kent				58,218.54				
Commitments carried forward				40,000.00				
Budget 2004/05								
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	
03/22/04	08/17/04	Hallmark Floors Carpet One	North Woodside Community Flooring		3,774.79		3,774.79	
03/31/04			North & South Woodside Centre Building Improvements			8,000.00	8,000.00	
05/27/04	06/15/04	North Woodside Community Centre	North Woodside Folding Tables		1,775.31		1,775.31	
06/01/04	09/21/04	Turf Masters Landscaping Ltd.	Heritage Hills Park-Tot Lot (B) Development		16,123.73		16,123.73	
06/14/04	07/06/04	Nova Scotia Power	Eastern Passage Carnival Site Improvements		2,614.20		2,614.20	
07/30/04	08/31/04	Eastern Fence Erectors Ltd.	Woodside Ballfield Fencing Repairs		3,896.64		3,896.64	
08/23/04	11/04/04	BMR Structural Engineering	Consulting Re Woodside Ballfield Netting		840.69		840.69	
07/26/04	01/27/05	Camp Harris Boy Scout Camp	Camp Harris Improvements - Outhouses		1,000.00		1,000.00	
12/21/04	02/03/05	MacLeod Concrete Cutting	Driveway Opening-28 Osbourne Ave		517.14		517.14	
12/29/04	04/07/05	Cablecom Ltd.	Woodside Ballfield Netting		12,605.31		12,605.31	
12/31/04			South Woodside Community Centre-Sign			2,300.00	2,300.00	
02/02/05			Eastern Run Trail Head Sign in Eastern Passage			5,000.00	5,000.00	
03/07/05	03/31/05	Black & McDonald Ltd.	Eastern Passage Carnival Site Improvements		2,385.80		2,385.80	
03/11/05		Seaside Elementary Playground Committee	Seaside Elementary School Playground			10,000.00	10,000.00	
03/15/05		Eastern Passage Baseball Association	Replacement of Dugouts			4,600.00	4,600.00	
03/29/05			Trails for Woodside Treatment Plant Area			6,813.83	6,813.83	
03/29/05			Woodside Ball Field House Repairs			5,000.00	5,000.00	
03/29/05			Eastern Passage Ball Field Improvements			3,000.00	3,000.00	
03/29/05			Hartlen Point Playground			3,000.00	3,000.00	
03/29/05			Fisherman's Cove Artwork			4,784.35	4,784.35	
Total				98,218.54	45,720.36	52,498.18	98,218.54	0.00

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District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	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	09/21/04	Little Tikes Commercial Play Systems	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	07/06/04	Little Tikes Commercial Play Systems Canada	Monique Avenue Park Play Equipment		6,853.59		6,853.59	
05/21/04	06/10/04	Harbour View School	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					
06/15/04		Dartmouth North Community Centre	Farrell St. Basketball Court Fence (Boys & Girls Club)		1,029.38		1,029.38	
06/16/04			Yeiter Park Fence			312.03	312.03	
06/16/04	08/17/04	Eastern Fence Erectors Ltd.	Big Albro Lake Trail Improvements		1,235.58		1,235.58	
06/27/04			Cyril F. Smith Golden Acres Park Improvements			5,000.00	5,000.00	
06/29/04	08/17/04	Ecotech Landscape & Gardens	Yeiter Park Play Equipment		5,776.51		5,776.51	
07/19/04	08/17/04	G. & R. Kelly Enterprises Ltd.	Lancaster Drive Improvements		3,852.73		3,852.73	
07/19/04	09/14/04	G. & R. Kelly Enterprises Ltd.	Camp Harris Improvements - Outhouses		558.52		558.52	
07/26/04	01/27/05	Camp Harris Boy Scout Camp	Dartmouth High School Field Improvements		1,000.00		1,000.00	
07/27/04	08/17/04	Dartmouth High School	Farrell St. Basketball Court Fence (Boys & Girls Club)		1,000.00		1,000.00	
08/31/04	10/05/04	Eastern Fence Erectors Ltd.	Dartmouth High School Field Improvements		2,687.97		2,687.97	
09/09/04			Farthington Place Fence			1,000.00	1,000.00	
09/29/04	11/02/04	Eastern Fence Erectors Ltd.	Cyril F. Smith Golden Acres Park Improvements		1,479.84		1,479.84	
10/05/04	10/28/04	Ecotech Landscape & Gardens	Farrell Road Boys & Girls Club Playground		9,825.75		9,825.75	
10/26/04	11/02/04	Dartmouth Boys & Girls Club	Norah Ellis, Windmill Road Fence		7,000.00		7,000.00	
02/28/05	02/28/05	Eastern Fence Erectors Ltd.	John MacNeil School Playground		570.86		570.86	
03/22/05						11,714.91	11,714.91	
			Total	121,204.54	55,469.22	65,735.32	121,204.54	

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CCV00660				68,066.98				
Dist. 10/Wile				(5,000.00)				
Commitments carried forward				(678.98)				
Adj budget: transferred to Dist 15- Thomas Raddall Drive Sidewalk				40,000.00				
Adj budget: transferred to Dist. 16- Glenbourne Linear Park Rose Bushes								
Budget 2004/05					9,468.61		9,468.61	
05/26/04	07/15/04	Elmsdale Landscaping Ltd.	Natural Urban Paths to Park West School			9,255.65	36,753.75	
11/17/04	02/24/05	Humphrey Landscape And Construction Ltd.	Stratford Way Park Improvements		27,498.10	9,521.23	9,521.23	
11/17/04			Stratford Way Park Improvements			11,369.76	11,369.76	
01/05/05			Stratford Way Park Improvements			35,274.65	35,274.65	
03/31/05			Mandaville Court Playground					
			Total	102,388.00	36,966.71	65,421.29	102,388.00	0.00

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CCV00661								
Dist. 11/Murphy				8,248.05				
Commitments carried forward				40,000.00				
Budget 2004/05								
06/09/04	08/10/04	Elmsdale Landscaping Ltd.	Isleville Street Water Spray Park Upgrades		3,617.95		3,617.95	
06/21/04	07/15/04	Timbertec Inc.	Isleville Street Water Spray Park Benches		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	
03/31/05			Westmount Accessible Play Structure			5,000.00	5,000.00	
03/31/05			Hydrostone Park Landscaping			8,000.00	8,000.00	
03/31/05			Commons Skateboard Park			5,000.00	5,000.00	
03/31/05			St. Joseph's A. McKay Greening Project			4,384.13	4,384.13	
03/31/05			St. Catherine's School Playground Equipment			5,000.00	5,000.00	
			Total	48,248.05	20,863.92	27,384.13	48,248.05	

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CCV00662								
Dist. 12/Sloane				24,821.77				
Commitments carried forward				40,000.00				
Budget 2004/05								
05/02/00		Uptown Gottingen Street Merchants Association	Uptown Gottingen Capital Improvements			3,000.00	3,000.00	
03/03/03			George Dixon Centre Soccer/Baseball Field Improvement			9,881.77	9,881.77	
07/07/03			Gerrish Street Barricade			5,000.00	5,000.00	
03/03/04			Capital Improvements			6,940.00	6,940.00	
07/07/04		Uptown Gottingen Street Business Association	Creighton Street Playground Equipment			3,712.19	3,712.19	
09/14/04			Gorsebrook Ball Hockey/Lacrosse Box			1,160.60	1,160.60	
11/18/04	12/16/04	Conrad Brothers Ltd.	Creighton Street Playground Improvements		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.	Gorsebrook Ball Hockey/Lacrosse Box		8,839.41		8,839.41	
02/10/05		Enseicom Inc.	Bus Shelter-East Side of Robie between Quinpool and Cunard			5,000.00	5,000.00	
02/16/05			Commons Skateboard Park			7,500.00	7,500.00	
03/24/05		Maritime Investigations & Security Ltd.	Surveillance Camera			7,514.45	7,514.45	
			Total	64,821.77	15,112.76	49,709.01	64,821.77	

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CCV00663								
Dist. 13/Uteck				50,844.82				
Commitments carried forward				40,000.00				
Budget 2004/05								
03/07/02			Sir Charles Tupper School Playground Revitalization			1,729.83	1,729.83	
09/17/02			Webster Terrace Fence			1,200.00	1,200.00	
06/21/04			Gorsebrook Field Signage		1,299.07		1,299.07	
09/03/04	08/17/04	Eastern Fence Erectors Ltd.	LeMarchant St. Thomas School Playground		39,915.00		39,915.00	
09/30/04	11/02/04	Little Tikes Commercial Play Systems	St Mary's Lawn Bowling Green		4,964.59		4,964.59	
11/30/04	10/28/04	Turf Masters Landscaping Ltd.	Gorsebrook Ball Hockey/Lacrosse Box		13,259.09		13,259.09	
03/22/05	01/04/05	Blunden Construction Ltd.	Gorsebrook Ball Hockey/Lacrosse Box			6,740.90	6,740.90	
03/31/05			Connaught Avenue Landscaping			20,000.00	20,000.00	
			Conrose Tennis Court Resurfacing Project			1,736.34	1,736.34	
Total				90,844.82	59,437.75	31,407.07	90,844.82	0.00

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CCV00664								
Dist. 14/Fougere				103,197.14				
Commitments carried forward				40,000.00				
Budget 2004/05								
03/31/02			Ardmore Park Improvements			8,524.82	8,524.82	
07/14/02			Halifax Forum Chiller Replacement			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	
09/02/04		Jeffrey Cowling & Associates	Quinpool Road Signage Project		5,171.45		5,171.45	
07/09/04		Basin Contracting/Eastern Fence Erectors Ltd.	Larry O'Connell Field House & Grounds Improvements		3,463.79		3,463.79	
07/19/04		The Teak Tree Enterprises Ltd.	Ardmore Park Improvements - Horseshoe Pit		1,949.64		1,949.64	
08/20/04		CIMCO Refrigeration	Halifax Forum Chiller Replacement		9,627.75		9,627.75	
08/26/04		Turf Masters Landscaping Ltd.	Larry O'Connell Park Tree Planting		1,241.15		1,241.15	
08/27/04		Blunden Construction Ltd.	Gorsebrook Ball Hockey/Lacrosse Box		4,419.73		4,419.73	
11/30/04		The Flag Shop N.S.	Oxford School-Flag Pole			580.28	580.28	
01/21/05		Joe Doucette Carpenter	Larry O'Connell Outdoor Rink			2,958.07	2,958.07	
02/23/05		Russ the Plumber	Larry O'Connell Outdoor Ice Rink Plumbing Work			793.24	793.24	
03/24/05		Enseicom Inc.	Larry O'Connell Outdoor Ice Rink Plumbing Work			5,000.00	5,000.00	
03/31/05		Enseicom Inc.	Bus Shelter-East Side of Robie between Quinpool and Cunard			5,000.00	5,000.00	
03/31/05		Ocean Contractors Ltd.	Bus Shelter at North/Windor Street			11,423.49	11,423.49	
03/31/05			New Sidewalk on Weisford Street (Tender 05-243)					
Total				143,197.14	26,980.27	116,216.87	143,197.14	

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HALIFAX REGIONAL MUNICIPALITY
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 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00665								
Dist. 15/Walker				29,075.46		2,002.96	2,002.96	
Commitments carried forward				5,000.00		600.00	600.00	
Adj budget: transferred from Dist 10-Thomas Raddall Drive Sidewalk				10,000.00		10,000.00	10,000.00	
Adj budget: transferred from Dist 16-Halifax North West Trails				40,000.00		10,000.00	10,000.00	
Budget 2004/05								
03/31/02			Fairview Heights Playground					
02/10/04			Radio Scanners					
03/31/04			Main and Dunbrack Playground					
03/31/04			Halifax North West Trails Development					
05/25/04	06/22/04	Halifax West Minor Baseball League	Piercey Field Storage Shed Roof Replacement		500.00		500.00	
08/17/04	09/14/04	Monarch Enterprises Ltd.	Propane Ice Edger for Centennial Arena		2,100.00		2,100.00	
08/23/04	08/23/04	Centennial Arena	Dressing Room/Washroom Improvement		6,032.17		6,032.17	
08/23/04	08/23/04	Centennial Arena	Hockey Frames and Nets Replacement		1,200.00		1,200.00	
10/14/04	11/09/04	G & R Kelly Enterprises Ltd.	Thomas Raddall Drive-Sidewalk on the Bridge		4,519.85	480.15	5,000.00	
12/16/04	12/16/04	Centennial Arena	Centennial Arena - Building & Facility Improvements		3,967.83		3,967.83	
02/14/05	03/15/05	Fairview Heights School	School Ground Picnic Tables		920.00		920.00	
03/30/05			Centennial Arena-Facility Improvements		7,327.80		7,327.80	
03/30/05			Centennial Arena-Meeting Room Improvements		8,000.00		8,000.00	
03/30/05			Fairview Heights School Playground		6,000.00		6,000.00	
03/30/05			Duc d'Arville School Playground		6,000.00		6,000.00	
03/30/05			Ecole Burton Ettinger Playground		14,424.70		14,424.70	
			Total	84,075.46	19,239.85	64,835.61	84,075.46	(0.00)

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HALIFAX REGIONAL MUNICIPALITY
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 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00666								
Dist. 16/Hum				22,509.24				
Commitments carried forward				678.98				
Adj budget: transferred from Dist 10- Glenbourne Linear Park Rose Bushes				(10,000.00)				
Adj budget: transferred to Dist 15-Halifax North West Trails				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	
07/26/04	08/19/04	Eastern Fence Erectors Ltd.	Castle Hill Playground-Basketball Court Improvements		3,247.67		3,247.67	
08/17/04	09/14/04	Monarch Enterprises Ltd.	Propane Ice Edger for Centennial Arena		2,100.00		2,100.00	
09/13/04			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			5,000.00	5,000.00	
09/13/04			G.K. Butler Playground Improvements			14,817.20	14,817.20	
09/16/04	09/21/04	Kenneth Head	Murals at Lacewood Dr & Dunbrack St (Knightsbridge)		1,100.00		1,100.00	
10/14/04	11/09/04	G. & R. Kelly Enterprises Ltd.	Mainland Common Pedestrian Walkway Improvements		4,830.13		4,830.13	
12/22/04	01/25/05	St. Peter's Anglican Church	Outdoor Community Rink		1,535.00		1,535.00	
Total				53,188.22	12,812.80	40,375.42	53,188.22	

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 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00667								
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	
01/01/04			Regatta Point Walkway Drainage			1,424.75	1,424.75	
02/10/04			Radio Scanners			600.00	600.00	
04/26/04	06/15/04	Ecole Chebucto Heights PTA	School Ground Landscaping		1,500.00	1,136.93	1,500.00	
06/02/04			Install. of Monument in Downs Ave Playground					
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		1,500.00	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	
09/30/04	11/02/04	Elmsdale Landscaping Limited	Fairmount Subdivision Parkland Improvements			4,270.90	4,270.90	
08/31/04			Fairmount Subdivision Parkland Improvements			2,000.00	2,000.00	
08/31/04			Kline Heights Playground Landscaping			825.14	825.14	
08/31/04			Stanley Raine Playground - Light Standard			5,000.00	5,000.00	
08/31/04			C A Beckett Parkland Site Fence			526.70	526.70	
08/31/04			Public Access Floating Dock to Chocolate Lake		1,500.00	1,500.00	1,500.00	
09/08/04		Ecole John W. MacLeod Fleming Tower School	Fleming Tower School Ground Improvements		(5,000.00)	(5,000.00)	(5,000.00)	
09/08/04		People Around Communities Every Day	Herring Cove Rd Beautification Project			5,000.00	5,000.00	
09/10/04			Herring Cove Rd Improvement Study					
09/10/04			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	Mcivor, 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	04/28/05		Springvale Playground Light Standards			335.22	335.22	
12/23/04	03/01/05	Nova Scotia Power	Downs Avenue Park Lighting Improvements		1,764.78	1,764.78	1,764.78	
01/05/05	01/05/05	Visa Purchase	Install. of Monument in Downs Ave Playground		1,261.83	1,261.83	1,261.83	
01/09/05	02/03/05	Docks Unlimited	Public Access Floating Dock to Chocolate Lake		336.14	336.14	336.14	
02/15/05	04/28/05	Black McDonald Ltd.	Light Standards at Springvale Park		3,174.86	3,174.86	3,174.86	
			Total	72,585.75	51,088.11	21,497.64	72,585.75	

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HALIFAX REGIONAL MUNICIPALITY
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District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00668								
Dist. 18/Adams				20,222.98		1,181.00	1,181.00	
Commitments carried forward				40,000.00		10,000.00	10,000.00	
Budget 2004/05								
10/11/01			Hartlen Field Portable Washrooms and Fencing					
03/31/03			Captain William Spry Lodge Elevator		2,500.00		2,500.00	
05/14/04	05/27/04	Harrietsfield Elementary School PTA	School Sign		672.43		672.43	
07/07/04	07/13/04	Harrietsfield Williamswood Community Centre	Lawnmower & Outside Basketball Hoop & Poll			1,120.89	1,120.89	
07/22/04			Williamswood Ballfield Lighting					
08/09/04	08/26/04	Ketch Harbour Residents Association	Ketch Harbour Public Wharf Upgrades		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	
09/08/04	09/08/04	People Around Communities Every Day	Herring Cove Rd Beautification Project		(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	Spyfield Lion's Club	Spyfield Lions Rink Improvement		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	
09/30/04	10/19/04	A & C Landscaping	Williams Lake Rd Pocket Park Landscaping		1,421.11		1,421.11	
11/22/04	12/16/04	MMP Office Interior Inc.	Spyfield COP Office-Capital Purchase		10,000.00		10,000.00	
11/23/04	01/11/05	Studio Speciality	Chebucto West Community-Artificial Christmas Tree		928.65		928.65	
02/08/05	02/15/05	2nd Beaver Bank Scout Group	Installing Power for Beaver Bank Scout Camp		1,000.00		1,000.00	
03/07/05	03/21/05	Spyfield Residents' Association	Sound System for Community Events		5,138.02		5,138.02	
Total				60,222.98	36,819.21	23,403.77	60,222.98	(0.00)

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HALIFAX REGIONAL MUNICIPALITY
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District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00669								
Dist. 19/Johns				227.27				
Commitments carried forward				40,000.00				
Budget 2004/05								
04/01/04						3,490.14	3,490.14	
05/18/04	05/27/04	Springfield Lake Recreation Association	Armcrest Playground Improvements		2,500.00		2,500.00	
05/20/04	05/27/04	Berry Hill Parkland Association	Baseball Field Improvements		5,000.00		5,000.00	
07/22/04	08/31/04	Barrett Lumber Company Ltd.	Berry Hill Park Playground		1,509.86		1,509.86	
08/04/04	08/24/04	Wallace Lucas Community Centre	Armcrest Playground Improvements		2,000.00		2,000.00	
08/05/04	08/17/04	Sack-A-Wa-Canoe Club	Community Message Sign		2,000.00		2,000.00	
08/26/04	08/31/04	Beaver Bank Kinsac Community Association	Purchase of Canoes and New Paddles		1,000.00		1,000.00	
08/27/04	11/02/04	Acadia Drywall Supplies Ltd.	Community Centre - Kitchen Equipment		1,798.84		1,798.84	
08/27/14	09/21/04	Sameday Signs	Sackville Heights Community Centre Improv.		230.00	201.16	230.00	
01/05/05	02/01/05	Springfield Lake Recreation Centre	Hartland Village Community Signs		4,000.00		4,000.00	
01/21/05	04/05/05	Millwood High School	Springfield Lake Ballfield Improvements		1,717.33		1,717.33	
01/31/05	02/24/05	Lunenburg Industrial Foundry & Eng.	Surveillance Camera		767.44		767.44	
02/15/04	01/11/05	Gloria Parkland Association	Bronze Plaque installed at Beaver Bank Community Centre		12,000.00		12,000.00	
03/28/05	04/28/05	R. Nicholls Distributors Inc.	Gloria Avenue Parkland Development		1,810.01	202.49	1,810.01	
			Radio Speed Monitor					
			Total	40,227.27	36,333.48	3,893.79	40,227.27	(0.00)

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District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00670								
Dist. 20/Harvey				47,738.82				
Commitments carried forward				40,000.00				
Budget 2004/05								
03/31/03						6,884.26	6,884.26	
11/14/03	10/19/04	Dexter Construction Co. Ltd.	Seawood Ave Playground Project					
04/16/04	09/14/04	Henderson Recreation Equipment Ltd.	Seawood Ave Playground Project-Asphalt Pad		1,346.33		1,346.33	
07/19/04	08/17/04	Eastern Fence Erectors Ltd.	Sycamore Lane School Playground Equipment		3,365.82		3,365.82	
08/05/04	08/17/04	Sack-A-Wa-Canoe Club	Cost-Shared Fence at 29 Peter Buckley		600.01		600.01	
08/30/04	09/23/04	Eastern Fence Erectors Ltd.	Purchase of Canoes and New Paddles		2,000.00		2,000.00	
09/22/04	11/04/04	Timbertec Inc.	Cost-Shared Fencing- 41 Queens Court Walkway		827.49		827.49	
10/31/04	09/14/04	Henderson Recreation Equipment Ltd.	Fun Park Playground Equipment		9,999.99		9,999.99	
11/30/04	12/16/04	Playpower LT Canada Inc.	Sycamore Lane School Playground Equipment		1,634.18		1,634.18	
12/03/04	01/04/05	Humphreys Landscape And Construction Ltd.	A. J. Smeltzer Jr. High Playground		1,189.76		1,189.76	
12/16/04	01/11/05	Humphreys Landscape And Construction Ltd.	Cavaller Drive School Playground		19,178.30		19,178.30	
12/22/04	01/20/05	Timbertec Inc.	Gertrude Parker School Playground		5,000.00		5,000.00	
12/29/04	12/29/04	Henderson Recreation Equipment Ltd.	Nappan Drive Bus Stop Upgrades		2,327.15		2,327.15	
01/15/05	04/12/05	Lake District Recreation Association	Caudle Park School Ground Greening Project		1,865.82		1,865.82	
03/29/05	04/28/05	R. Nicholls Distributors Inc.	Sackville Arena Upgrades		10,000.00		10,000.00	
03/31/05	04/14/05	Second Lake Regional Park Association	Radio Speed Monitor		1,810.01		1,810.01	
03/31/05	04/26/05	Sackville Sports Stadium	Trail Development		10,000.00		10,000.00	
			Construction of Sackville Bedford Development Centre		4,192.30		4,192.30	
			Cavaller Drive School Lighting Improvements		314.92		314.92	
			Total	87,738.82	75,337.15	12,401.67	87,738.82	0.00

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CCV00671								
Dist. 21/Goucher				24,804.14				
Commitments carried forward				40,000.00				
Budget 2004/05								
04/05/04	04/27/04	Bedford Minor Baseball Association	Range Park Baseball Field Improvements		2,500.00		2,500.00	
05/12/04	06/08/04	Barrios Concrete Ornaments Ltd.	Park Bench		292.68		292.68	
06/04/04	08/03/04	ABI Productions	Special Event Equipment		2,729.49		2,729.49	
07/06/04	07/29/04	Halifax Regional School Board	Basinview Community School Security Cameras		4,000.00		4,000.00	
07/07/04	07/22/04	Bedford Basin Yacht Club	Lean-To-Sail Building Improvements		1,000.00		1,000.00	
07/15/04	07/22/04	Bedford Minor Baseball Association	Robert Lenihan Memorial Field Lighting		1,000.00		1,000.00	
07/29/04	08/19/04	Bedford Youth Development Association	Security System/Road Sign/Furniture		3,000.00		3,000.00	
08/04/04	08/17/04	Fort Sackville Foundation	Air Conditioners for Scott Manor House		726.80		726.80	
08/12/04	09/07/04	Signs On The Go	Bedford Youth Centre-Sign Replacement		1,427.32		1,427.32	
08/27/04	09/21/04	Amec Earth & Environmental	Bedford Youth Centre-Sign Replacement		7,383.04		7,383.04	
08/31/04	10/02/04	Barrios Concrete Ornaments Ltd.	Paper Mill Lake Upstream Water Shed Study		897.76		897.76	
09/13/04	11/30/04	Waterfront Development Corp.	Three Benches for Dewolfe Park		5,171.45		5,171.45	
09/22/04	10/02/04	Barrios Concrete Ornaments Ltd.	Dewolf Park Playground		605.06		605.06	
09/28/05	01/20/05	Gillis & Associates	Two Benches for Basinview School Field		2,425.22		2,425.22	
11/10/04	12/07/04	Amec Earth & Environmental	Easement Matter Study		2,533.03		2,533.03	
11/25/04	01/11/05	Roma Welding Maintenance Ltd.	Bedford Waters Advisory Water Shed Study		5,272.60		5,272.60	
12/22/04	01/17/05	Amec Earth & Environmental	Bedford Waters Advisory Water Shed Study		511.97		511.97	
03/09/05			Community Tree Planting			4,700.00	4,700.00	
03/09/05			Ft. Sackville Playground Improvements			5,000.00	5,000.00	
03/09/05			Amin Playground			6,955.22	6,955.22	
03/10/05	04/14/05	Ford Sackville Foundation	Bedford Waters Advisory Water Shed Study		650.00	3,172.50	3,172.50	
03/31/05	04/12/05	C.P. Allen School Advisory Council	Photo Copy Machine for Scott Manor House		2,850.00	650.00	3,500.00	
03/31/05	03/31/05	Future Shop-Visa Purchase	Outside School Security System		899.38		899.38	
03/31/05	03/31/05	Amec Earth & Environmental	Overhead Projectors for LeBrun Centre		(5,000.00)		(5,000.00)	
03/31/05			Bedford Waters Advisory Water Shed Study			3,450.62	3,450.62	
03/31/05			Oceanview Park Improvement-Grassing					
Total				64,804.14	40,875.80	23,928.34	64,804.14	

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HALIFAX REGIONAL MUNICIPALITY
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District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00672								
Dist. 22/Rankin				52,312.98				
Commitments carried forward				40,000.00				
Budget 2004/05								
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			Glengarry Estates Park Land Development			15,000.00	15,000.00	
06/09/04		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		Elmsdale Landscaping Ltd.	Greenwood Heights-Ballfield Infield		879.00	441.85	1,320.85	
07/23/04		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			Skateboard Park at Pinedale Subdivision			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		BMR Structural Engineering	Consulting Re Greenwood Heights Ballfield Netting		840.68		840.68	
08/31/04		Beechville Lakeside Timberlea Rails to Trails Association	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		Prospect Road Citizens on Patrol	C.O.P. Photo Copier		250.00		250.00	
12/29/04		Cablecom Ltd.	Greenwood Heights Park Upgrades		12,777.45		12,777.45	
12/13/05		SJA Football Committee	Football Blocking Equipment		2,000.00		2,000.00	
03/31/05		The Terence Bay Ladies Horseshoe League	Equipment		500.00		500.00	
03/31/05		St. Margaret's Centre	Figure Skating Harness		500.00		500.00	
03/31/05		Brookside Junior High School	Brookside Community Park Beautification Project			6,500.00	6,500.00	
03/31/05		Prospect Road Citizens on Patrol Society	Hatchet Lake COP Office-Computer System Upgrades			3,500.00	3,500.00	
03/31/05		Atlantic Wharf Builders Inc.	Terrance Bay Community Wharf-Ramp & Float			439.57	439.57	
03/31/05			Westmount Accessible Play Structure			2,000.00	2,000.00	
03/31/05			West Dover Ballfield Netting			4,000.00	4,000.00	
03/31/05			Asphalt Pad at the BLT Centre			7,310.44	7,310.44	
Total				92,312.98	25,308.14	67,004.84	92,312.98	0.00

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10/06/2005

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At March 31, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	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		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			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.		5,000.00		5,000.00	
08/11/04	08/24/04	Pioneer Cemetary Heritage Society of St. Margaret's Bay	Restoration of Headstones in Pioneer Cemetary		1,000.00		1,000.00	
08/31/04	09/24/04	Timbertec Inc.	Tantallon Skate Park Improvements-Grind Rails & Benches		951.55		951.55	
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		5,000.00		5,000.00	
12/20/04	01/06/05	1st Glen Haven Scout Group	Scout Camp Building Improvements		1,000.00		1,000.00	
12/13/05	01/13/05	SJA Football Committee	Football Blocking Equipment		2,000.00		2,000.00	
03/31/05			Westwood Hills Playground			3,501.06	3,501.06	
03/31/05			Westmount Accessible Play Structure			2,000.00	2,000.00	
			Total	51,344.34	30,851.55	20,492.79	51,344.34	(0.00)
			Total Councillors' District Capital Funds	1,942,836.01	917,964.90	1,024,871.11	1,942,836.01	0.00

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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	(27,283.15)		
6201	Telephone	1,004.99		
6202	Courier/Postage	217.48	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	10,580.77		Snow Removal Services Feb/Mar 05
6308	Snow Removal	1,996.18	Stephen Barrett	Check Security Code
6311	Security	232.72	AEL Security Limited	
6311	Security	50.00	Sackville Seniors Advisory Council	
6312	Refuse Collection	4,149.53		HRM Work Order
6312	Refuse Collection	70.33	Enviro Waste Limited	Refuse Removal Services - November
6399	Contract Services	7,177.50	Donna MacDonald	Contract Term Employee
6399	Contract Services	20,396.30	Sackville Seniors Advisory Council	Contract Services September 2004
6407	Cleaning/Sani Supplies	266.18	Provincial Sanitary Supplies	
6407	Cleaning/Sani Supplies	1,896.24		HRM General Stores
6504	Hardware	131.87		HRM Work Order
6599	Other Materials	96.98	Donna MacDonald	Reimbursement of Expenses
6602	Electrical	198.58	Harris & Roome Supply Limited	
6606	Heating Fuel	12,239.21		HRM Work Order
6607	Electricity	11,819.20		HRM Work Order
6608	Water	1,047.13		HRM Work Order
6610	Building - Exterior	565.51		HRM Work Order
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)		Trust Fund Loan Sackville Heights Redevelopment
8010	Other Interest	9,486.77		Record 2004/05 Debenture Interest
8011	Interest on Debenture	3,080.01		
8012	Principal on Debenture	0.00		
8013	Loan Principal Repayment	3,259.15		Trust Fund Loan Sackville Heights Redevelopment
9911	PM Labour - Reg	56.50		
9970	Materials Chargeback	5,920.06		
9971	Labour Chargeback	3,071.63		
	Balance of Activity to March 31, 2005	(46,099.74)		

9000	Prior Yr. (Surplus)/Deficit	(50,626.30)
	(Surplus) / Deficit at March 31, 2005	<u>(96,726.04)</u>

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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)		
6201	Telephone	1,286.66	Alliant	1557/25900176 Area Rate - East Preston
6606	Heating Fuel	5,053.61	Emera Fuels	East Preston Rec Ctr
6607	Electricity	2,544.86	Nova Scotia Power	746288-0 Area Rate - 24 Brooks Dr - East Preston
6999	Other Goods/Services	(39.81)		Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	12,830.68		HRM Work Orders - Prior year adjustment
	Balance of Activity to March 31, 2005	4,631.90		
9000	Prior Yr. (Surplus)/Deficit	(2,924.01)		
	(Surplus) / Deficit at March 31, 2005	<u><u>1,707.89</u></u>		

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 March 31, 2005	(1,740.28)		
9000	Prior Yr. (Surplus)/Deficit	(5,944.43)		
	(Surplus) / Deficit at March 31, 2005	<u><u>(7,684.71)</u></u>		

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	665.76	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6205	Printing & Reproduction	104.98	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6299	Other Office Expenses	72.77	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6603	Grounds & Landscaping	10,404.96	Turf Masters Ltd	Bingham Park
6607	Electricity	50.00	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
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	472.83	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6912	Advertising/Promotion	22.66	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6933	Community Events	354.77	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6999	Other Goods/Services	541.60	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
	Balance of Activity to March 31, 2005	(12,684.03)		

9000 Prior Yr. (Surplus)/Deficit (46,955.22)
(Surplus) / Deficit at March 31, 2005 (59,639.25)

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)		
6606	Heating Fuel	12,798.98		Cost shared heating fuel with Fire Dept
6607	Electricity	7,614.69		Cost shared electricity with Fire Dept
8011	Interest on Debenture	24,625.00		Record 2004/05 Debenture Interest
	Balance of Activity to March 31, 2005	(84,361.95)		

9000 Prior Yr. (Surplus)/Deficit (119,742.97)
(Surplus) / Deficit at March 31, 2005 (204,104.92)

Highland Park Recreation Association

Cost Center: C130

Fiscal Year: 2004/05

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	(4,029.60)		
5803	Transfer General Rate	(100.00)		
6202	Courier/Postage	120.91	Highland Park Ratepayers Association	Expense Reimbursement
6202	Courier/Postage	66.89	John Marshall	Expense Reimbursement
6205	Printing & Reproduction	378.23	Highland Park Ratepayers Association	Expense Reimbursement
6204	Equipment Rental	2,112.56	Fireworks FX Inc	
6204	Equipment Rental	93.09	Bay Equipment Rentals Sales	Barbecue Rental
6204	Equipment Rental	129.29	Sound Systems Plus	Equipment Rental
6603	Grounds & Landscaping	786.06	Eagle Beach Contractors Limited	
6910	Signage	117.92	Highland Park Ratepayers Association	Expense Reimbursement
6911	Facilities Rental	143.67	Highland Park Ratepayers Association	Expense Reimbursement
6999	Other Goods/Services	233.46	Natalie Wilson	Expense Reimbursement
6999	Other Goods/Services	824.46	Highland Park Ratepayers Association	Expense Reimbursement
6999	Other Goods/Services	383.87	Pizzatown	Pizza - Christmas Skate
6999	Other Goods/Services	36.20	St Margaret's Centre	Hall Rental
6999	Bank Charges	75.27	Highland Park Ratepayers Association	Expense Reimbursement
	Balance of Activity to March 31, 2005	1,372.28		

9000 Prior Yr. (Surplus)/Deficit (19,764.49)
 (Surplus) / Deficit at March 31, 2005 (18,392.21)

Kingswood Ratepayers Association

Cost Center: C135

Fiscal Year: 2004/05

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	(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	Elmsdale Landscaping Limited	Trail Construction
	Balance of Activity to March 31, 2005	(13,678.30)		

9000 Prior Yr. (Surplus)/Deficit (103,284.60)
 (Surplus) / Deficit at March 31, 2005 (116,962.90)

Prospect Road Recreation Area Rate
Cost Center: C140
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(84,338.87)		
5508	Recovery External Parties	(2,600.00)		
5803	Transfer General Rate	(8,600.00)		
6506	Lumber	1,310.97	Prospect PRN Residents Association	Reimbursement Kent Inv 1164367 July 17/04
6603	Grounds & Landscaping	745.00	Alvin MacDonald Trucking	Tandem Truck Hauling
6603	Grounds & Landscaping	4,385.39	Alvin MacDonald Trucking	Fill
6607	Electricity	479.55	Nova Scotia Power	2239 Prospect Rd - Ball Field
6940	Fencing	1,010.55	Eastern Fence Erectors	Pinedale Park
6999	Other Goods/Services	1,079.26	Resource Opportunities Centre	Six Picnic Tables
6999	Other Goods/Services	320.63	Atlantic Wharf Builders	Repairs to Hand Rail
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	Pinedale Park
6999	Other Goods/Services	10,610.97	Timbertec Inc.	Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	(65.16)		
	Balance of Activity to March 31, 2005	(66,673.73)		

9000	Prior Yr. (Surplus)/Deficit	(41,805.24)
	(Surplus) / Deficit at March 31, 2005	(108,478.97)

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	Supply and Install Playground Lighting
6602	Electrical	6,633.16	Power Electrical Systems	Journal Entry - Transfer funding for Green Space Project
6603	Grounds & Landscaping	(5,000.00)		Work on Recreational Field
6603	Grounds & Landscaping	12,101.19	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	

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6999 Other Goods/Services (231.80)
 6999 Other Goods/Services 155.14
 8003 Insurance Policy/Premium 1,310.00
 Balance of Activity to March 31, 2005 14,975.89

Chris Mosher
 A.P. Reid Insurance

Allocate GST 42.86% Recovery Apr & May 2004
 Reimbursement for Ice Rental - St Margarets Bay

9000 Prior Yr. (Surplus)/Deficit (12,573.90)
 (Surplus) / Deficit at March 31, 2005 2,401.99

Upper Hammonds Plains Community Centre

Cost Center: C150
Fiscal Year: 2004/05

Upper Hammonds Plains Community Centre

Cost Center: C150
Fiscal Year: 2004/05

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	5,415.46	Emera Fuels	
6607	Electricity	5,323.20	Nova Scotia Power	205716-4 Area Rate - Upper Hammonds Plains
6608	Water	468.81	Halifax Regional Water Commission	2072556100003 711 Pockwock
6705	Equipment Repairs & Maintenance	577.64	Emera Fuels	Repairs
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 March 31, 2005	(1,571.91)		

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

9000 Prior Yr. (Surplus)/Deficit 2,626.77
 (Surplus) / Deficit at March 31, 2005 1,054.86

Harrietsfield Recreation Centre

Cost Center: C155
Fiscal Year: 2004/05

Harrietsfield Recreation Centre

Cost Center: C155
Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(36,543.25)		
5803	Transfer General Rate	(6,300.00)		
6606	Heating Fuel	3,022.92	Emera Fuels	
6606	Heating Fuel	676.76	Imperial Oil	
6607	Electricity	2,544.05	Nova Scotia Power	
6699	Other Building Costs	2,218.72		Transfer O/S Work Orders to Harrietsfield Comm Centre
6999	Other Goods/Services	(16.45)		Allocate GST 42.86% Recovery Apr & May 2004

Record 04/05 Loan Interest
 Record 04/05 Loan Principal Repayment
 HRM Work Orders - Harrietsfield Comm Centre
 HRM Work Orders - Harrietsfield Comm Centre

8010	Other Interest	1,656.63
8013	Loan Principal Repayment	21,070.00
9970	Materials Chargeback	2,275.10
9971	Labour Chargeback	396.26
	Balance of Activity to March 31, 2005	(8,999.26)

9000	Prior Yr. (Surplus)/Deficit	(79.08)
	(Surplus) / Deficit at March 31, 2005	(9,078.34)

Used for donations to community organizations

Musquodoboit Harbour

Cost Center: C160
 Fiscal Year: 2004/05

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
	Balance of Activity to March 31, 2005	(645.37)		

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

9000	Prior Yr. (Surplus)/Deficit	(304.30)
	(Surplus) / Deficit at March 31, 2005	(949.67)

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	386.35	Aliant	1557/21241377 Area Rate - Riverline Comm Ctr
6407	Cleaning/Sani Supplies	365.43	Janitor's Market	
6407	Cleaning/Sani Supplies	23.57	Enfield Hardware Limited	
6504	Hardware	265.45	Enfield Hardware Limited	
6506	Lumber	37.50	Enfield Hardware Limited	
6606	Heating Fuel	5,132.92	Emera Fuels	Dutch Settlement
6607	Electricity	1,519.62	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
6705	Equipment - Repair & Maintenance	150.75	Basic Burner Service	Water
6999	Other Goods/Services	173.97	Steif Water Services	
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	(18.88)		Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	101.50	Janitor's Market	
	Balance of Activity to March 31, 2005	161.26		
9000	Prior Yr. (Surplus)/Deficit	(1,126.61)		
	(Surplus) / Deficit at March 31, 2005	<u>(965.35)</u>		

Hammonds Plains Common Rate
 Provide funds for community playgrounds, donations

Cost Center: C170
 Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(33,775.88)		
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 - Tst funding to Kingswood Ratepayers
6999	Other Goods/Services	(29.94)		Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	683.21	Truro Agromart	Outdoor Rink Supplies, Upper Hammonds Plains
	Balance of Activity to March 31, 2005	1,185.20		
9000	Prior Yr. (Surplus)/Deficit	(46,604.33)		
	(Surplus) / Deficit at March 31, 2005	<u>(45,419.13)</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	234.30	Aliant	1557/22346696 Area Rate - South Shore
6205	Printing & Reproduction	170.66	Minuteman Press	
6308	Snow Removal	2.10	Gary Veith Backhoe Services	Accounts Payable Adjustment/Alloc WCB Sub Contractor
6308	Snow Removal	395.61	Stephen Barrett	Snow Removal
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	
6399	Contract Services	150.00	Stephen Barrett	Repair Pump
6607	Electricity	2,871.57	Nova Scotia Power	493531-8 Area Rate - Hubbards
6999	Other Goods/Services	365.57	Truro Agromart	
6999	Other Goods/Services	(22.62)		Allocate GST 42.86% Recovery Apr & May 2004
6999	Other Goods/Services	186.36	Philip A Hammond	
6999	Other Goods/Services	1,736.77	Stephen Barrett	
9200	HR CATS Wage/Ben	795.12		
9970	Materials Chargeback	25,491.93		HRM Work Orders - Repairs Hubbards Ballfield Fence
9971	Labour Chargeback	723.88		
	Balance of Activity to March 31, 2005	10,935.99		

9000 Prior Yr. (Surplus)/Deficit (19,881.30)
(Surplus) / Deficit at March 31, 2005 (8,945.31)

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Grand Lake Community Centre

Cost Center: C180

Fiscal Year: 2004/05

Provide community centre maintenance; loan payments

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	Jan - Deliver Bin, Mar - Dump Bin
6699	Other Building Cost	72.38	Enfield Hardware Limited	Install vinyl
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 March 31, 2005	(8,249.46)		
9000	Prior Yr. (Surplus)/Deficit	391.69		
	(Surplus) / Deficit at March 31, 2005	(7,857.77)		

District 3 Capital Fund

Cost Center: C185

Fiscal Year: 2004/05

Payment of approved Capital Projects

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 March 31, 2005	(63,425.96)		
9000	Prior Yr. (Surplus)/Deficit	(283,874.08)		
	(Surplus) / Deficit at March 31, 2005	(347,300.04)		

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 March 31, 2005	(15,558.85)		
9000	Prior Yr. (Surplus)/Deficit	(9.31)		
	(Surplus) / Deficit at March 31, 2005	<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/HR
6999	Other Goods/Services	(3,102.87)		Reversal - Ocean Contractors Limited
6999	Other Goods/Services	215.70		Journal Entry - Transfer Lifeguard Services fee 2004/HR
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd.	
	Balance of Activity to March 31, 2005	(1,441.43)		
9000	Prior Yr. (Surplus)/Deficit	1,771.66		
	(Surplus) / Deficit at March 31, 2005	<u>330.23</u>		

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

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(88,842.60)		
5508	Recovery External Parties	(3,261.62)		
5803	Transfer General Rate	(14,100.00)		
6003	Wages - Regular	70,533.91		
6201	Telephone	504.81	Aliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6202	Courier/Postage	656.30		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		
6311	Security	2,761.55	Independent Armored Transportation	
6312	Refuse Collection	2,854.08	Leo J Beazley	Expense Reimbursement Windsor Jct Comm Ctr
6499	Other Supplies	2,456.82		
6499	Other Supplies	3,428.19	Payzant Home Hardware	Expense Reimbursement Windsor Jct Comm Ctr
6504	Hardware	10.76		
6517	Paint	469.93	Color Your World	
6602	Elect-Repair&Cost	1,304.14	Black & McDonald	Ballast
6607	Electricity	2,753.88	Nova Scotia Power	478406-2 Arear Rate -Windsor Jct Comm Ctr
6608	Water	100.40	Halifax Regional Water Commission	Expense Reimbursement Windsor Jct Comm Ctr
6610	Building - Exterior	4,053.23		
6699	Other Building Cost	624.29	Payzant Home Hardware	Expense Reimbursement Windsor Jct Comm Ctr
6699	Other Building Cost	1,372.86		
6704	Equipment Rental	28.96		
6708	Mechanical Equipment	188.87		
6803	Vehicle Fuel	53.96		
6999	Other Goods/Services	2,464.55	Royal Flush Services Ltd	Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	375.45	Fireworks F/X Inc	Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	13,959.29		
6999	Other Goods/Services	(13,959.29)		
6999	Other Goods/Services	29.98	Payzant Building Products Ltd.	Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	(14.24)		
6999	Insurance Policy/Premium	5,257.00	K.N. Umliah Insurance Agency Ltd	Credit from WJCC applied to Purchase of Fireworks
8003	Balance of Activity to March 31, 2005	(1,750.08)		Allocate GST 42.86% Recovery Apr & May 2004
9000	Prior Yr. (Surplus)/Deficit	(523.41)		
	2004 Recreation budget amount	(3,450.00)		
	(Surplus) / Deficit at March 31, 2005	(5,723.49)		

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Attachment #7

**Halifax Regional Municipality Reserve Fund
at March 31, 2005**

HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BALANCES
As of March 31, 2005

Attachment #7

	<u>Actual Balance March 31/04</u>	<u>Budgeted Balance March31/05</u>	<u>Actual Balance March 31/05</u>	<u>Variance</u>
Equipment Reserves	\$ 1,373,000	\$ 2,396,000	\$ 2,766,000	\$ 370,000
Operating Reserves	\$ 8,202,000	\$ 6,640,000	\$ 9,452,000	\$ 2,812,000
Capital Reserves	\$ 41,229,000	\$ 41,875,000	\$ 39,605,000	(\$ 2,270,000)
Pollution Control Reserves	\$ 23,805,000	\$ 4,821,000	\$ 24,929,000	\$ 20,108,000
TOTAL RESERVES	\$ 74,609,000	\$ 55,732,000	\$ 76,752,000	\$ 21,020,000

Explanation of Projected Variances:

Equipment Reserves:

The increase relates mainly to higher than budgeted sales of vehicles and equipment.

Operating Reserves:

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 there were the following increases:

- An initial contribution of \$142,000 into the newly established Library Capital Campaign Reserve
- A contribution of \$360,000 into the Self Insurance Reserve
- \$366,000 which was a budgeted expenditure in the Municipal Elections Reserve did not have to be utilized due to unbudgeted operating recoveries from the School Board for election costs and reimbursement from the Province related to the Sunday shopping plebiscite.
- An additional \$100,000 received in hotel levies in the Special Events Reserve
- A contribution of \$350,000 to the Culture and Heritage Reserve due to the sale of TexPark

Attachment #8

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

10/06/2005

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. Gov't	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					(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	7,576			43,318
		Balance: December 31, 2004				43,318	0	0	43,318
01/13/05	CPC00285	Sleepy & Fun Park Sackville	99/00	Other Infra-Prks/Play	43,318	43,318			49,840
02/14/05	CGR00499	Desmond Ave.: Bayers-Scott-Culvert Rehab.	99/00	Other Infra-Sewage	206,135	1,077			50,917
02/14/05	CPC00675	Track & Field Upgrades	00/01/02/03	Other Infra-Prks/Play	284,939	653			51,570
02/14/05	CPR00324	Athletic Field Upgrading/Repairs	99/00/01	Other Infra-Prks/Play	230,000	12			51,582
02/14/05	CPR00331	General Park Repairs & Upgrades	99/00	Other Infra-Prks/Play	50,000	2,904			54,486
		Balance: March 31, 2005				54,486	0	0	54,486

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 in Fourth Quarter 2004/05	11,168
	404,644
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 March 31, 2005	54,486

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Halifax Regional Municipality
Hurricane Juan Financial Impact

Hurricane Juan Expenditures	Actual Costs		Total	Insurance		DFA		HRM Budget		DFA	HRM Budget
	2003 - 2004	2004 - 2005		Claim	03-04	Claim	03-04	Impact	04-05		
Governance	3,567	0	3,567			3,500				-263	263
Environmental Management Services	149,573	3,950	153,523			153,499		-3,926		0	3,950
Fire & Emergency Services	32,457	-14	32,443			30,400		2,057		0	-14
Financial Services	88,794	722,618	811,412			88,700		94		600,000	122,618
Human Resources Services	1,553	0	1,553			0		1,553		0	0
Legal Services	0	0	0			0		0		0	0
Planning & Development Services	1,552	0	1,552			0		1,552		0	0
Public Works & Transportation	6,699,871	182,579	6,882,450			5,561,600		1,138,271		0	182,579
Real Property & Asset Management	4,600,249	9,179,231	13,779,480	2,055,654		1,428,746		1,115,849	616,853	6,596,000	1,976,378
Recreation, Tourism, & Culture	22,759	7,107	29,866			22,700		59		0	7,107
Regional Police	43,295	0	43,295			43,295		0		-4,979	4,979
Outside Police	0	0	0			0		0		0	0
Emergency 911 Communications	5,690	0	5,690			5,600		90		-621	621
Shared Services	39,874	703	40,577	13,500		26,300		74		0	703
Halifax Regional Library	4,150	0	4,150	0		0		4,150		0	0
HRM Total	11,693,384	10,096,174	21,789,558	2,069,154		7,364,340		2,259,890	616,853	7,180,137	2,299,184

Donations have been received in excess \$616,853, however, only that portion that applies to the costs incurred to date have been included above.

DFA recovery has been estimated based on review of eligibility of costs incurred to date.

The HRM budget impact figure includes costs that are known to not qualify for either insurance or the DFA Program and the net difference between costs incurred and recoveries received and estimated through donations, insurance and DFA program.

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