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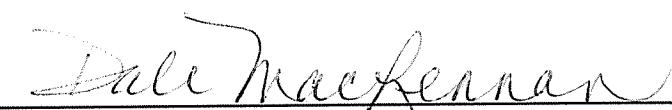


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Halifax Regional Council
January 24, 2006

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:



S. Dale MacLennan, CA, Director, Finance

DATE: January 20, 2006

SUBJECT: Second Quarter 2005/2006 Financial Report

INFORMATION REPORT

ORIGIN

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

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

DISCUSSION

Operating Statement:

A surplus of \$2,094,000 is being projected as of the end of the second quarter. Details by business unit are included in Attachments 1 and 2 to this report. Overall, the projected deficit is made up of a net departmental deficit of \$901,600 and a net projected surplus of \$2,995,600 in fiscal services. The current projection includes a transfer of funding from the variable operating stabilization reserve in the amount of \$1,366,064 to cover the increased costs related to the provincial assessment system and reduced recovery in HST offset.

The third quarter report which will be coming to Council in February will provide updated projections, including the impact of the following significant items that are being monitored as the year progresses:

- Fuel price increases with a potential to increase fuel costs as much as \$2.7 million over budget;
- Winter Works Program - Snow and Ice removal costs have been significantly over budget in recent years and the second quarter forecast does not include any projected deficit for this program.

Hurricane Juan occurred on September 29, 2003 and the associated costs and commitments have been accumulating from that time forward. A total of \$1.7 million in Juan related expenditures was incurred in the first six months of 2005/06. Currently it is projected that these will be fully recovered. An update on Juan expenditures and recoveries will be included in the third quarter report.

Business units continue to monitor their budgets and projections such that the fiscal year will not end in a deficit position.

Capital Fund Statements:

A summary Capital Statement as at September 30, 2005 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as at September 30th and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2005/06 approved capital budget, plus approved budget adjustments in the current year -to-date.

The total budget brought forward as shown on the Capital Statement is \$606 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2005, the carry forward unspent/uncommitted budget was \$89 million. This brought forward budget amount is reduced throughout the year as projects are closed and transferred to fixed assets or through other approved budget transfers.

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Financial Report
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January 24, 2006

Relative to the 05/06 capital budget, the net approved adjustment year-to-date is an addition of \$35 million comprised primarily of the following: \$24.2M for the Alderney Gate purchase, an additional \$5.3M for Highway 111/Portland Street in CCC funding, \$700K for various resurfacing and paving renewal projects, an additional \$1.8 million for Glenmount/Millview Sewer & Water, which is to be funded from debt and various water and sewer projects totalling \$2M.

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 second quarter to September 30 are included as Attachment #6.

Reserves Statement:

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

The reserves budget for 2005/06 anticipated the net available reserves balances to be \$57,817,000 at March 31, 2006. Based on the current projection the net balances are now projected to be \$49,027,000 at March 31, 2006. The decrease can be attributed to a few major items:

- Land appropriation (\$3,370,000),
- Anticipated withdrawal of (\$1,366,000) from the Variable Operating Stabilization Reserve to offset the reduction in recoveries for the HST Offset and the increased provincial assessment charges.
- Various water and sewer projects funded from the Sewer Redevelopment Reserve (\$1,007,000) including the oversizing component of Herring Cove Water and Sewer.
- Burnside phases 1 - 5 (\$500,000),
- Otter Lake landfill (\$388,000),
- Commonwealth Games bid (\$375,000),
- Mosher River fire station (\$251,000),
- Metro Transit EPC (\$250,000),
- Oil spill remediation (\$221,000),

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

Capital Reserve Pool Balance:

The balance in the Capital Reserve Pool (CRESPOOL) as of September 30, 2005 is \$0. Activity since June 30, 2005 has included \$270,001 transferred into and out of the Pool, related to a transfer from the Lacewood 4 Lane/Fairview Interchange project to the Sackville Collector Land Acquisition.

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

BUDGET IMPLICATIONS

Any surplus (deficit) in this operating year is required to be carried forward and included in the operating statement of the next fiscal year.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

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

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2005 to September 30, 2005 with comparative data for the prior fiscal year and projections to March 31, 2006 - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Surplus/(Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at September 30, 2005
4. Halifax Regional Municipality Capital Statement as at September 30, 2005
5. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2005
6. Report of Expenditures in the Recreation Area Rate Accounts to September 30, 2005
7. Halifax Regional Municipality Reserve Funds Projection to September 30, 2005
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.

**Second Quarter 2005/2006
Financial Report
Council Report**

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January 24, 2006

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

Report Prepared by: Anna Emeno, CMA, Operations Manager, Accounting 490-7222

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

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2005 to September 30, 2005**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to September 30, 2005

Attachment #1
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	Net Revenue & Expenditures	Budget Prior Fiscal Year 04/05	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2006	Projected Surplus (Deficit) %
Governance							
Environmental Management Services	8,566,598	4,077,309	8,862,617	4,644,919	9,014,587	-151,970	-1.71%
Fire & Emergency Services	29,944,383	12,647,851	28,991,415	10,336,462	28,778,826	212,589	0.73%
Financial Services	40,031,969	17,365,922	42,816,900	18,768,535	42,924,761	-107,861	-0.28%
Human Resources Services	3,753,831	2,143,130	4,029,658	2,365,759	4,182,726	-153,068	-3.80%
Legal Services	1,636,494	1,468,977	3,974,470	1,868,465	3,974,470	0	0.00%
Planning & Development Services	4,824,490	742,314	1,657,010	874,998	1,713,257	-56,247	-3.39%
Transportation & Public Works	1,338,663	5,133,325	1,597,038	5,132,913	5,132,913	412	0.01%
Real Property & Asset Management	46,464,062	15,236,201	53,157,627	17,980,150	53,223,802	-66,175	-0.12%
Recreation, Tourism, & Culture	23,412,340	18,538,462	25,408,354	14,560,424	25,710,792	-302,438	-1.19%
Regional Police	10,187,829	3,987,488	10,374,610	4,145,668	10,604,180	-229,570	-2.21%
Outside Police	39,733,287	18,904,414	41,519,150	19,315,495	41,647,719	-128,569	-0.31%
Integrated Emergency Services	16,348,000	8,060,915	16,235,110	8,018,543	16,235,110	0	0.00%
Shared Services	4,606,035	2,183,109	6,090,490	2,802,766	6,090,154	336	0.01%
Halifax Regional Library	14,027,941	6,366,358	16,022,936	7,012,075	15,941,971	80,965	0.51%
Departmental Sub-Total	12,249,721	3,730,453	12,693,000	5,529,186	12,693,000	0	0.00%
Fiscal Services	260,060,257	116,791,566	276,966,672	119,820,483	277,868,268	-901,596	-0.33%
HRM Total	-260,060,257	-347,012,694	-276,966,672	-351,984,779	-279,962,283	2,995,611	-1.08%

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to September 30, 2005

Attachment #1
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	Expenditures	Budget Prior Fiscal Year 04/05	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus Surplus / Deficit	Projected Surplus (Deficit) %
Governance								
Environmental Management Services	8,947,758	4,160,523	9,212,967	4,721,797	9,433,687	-220,720	-2.40%	
Fire & Emergency Services	52,856,480	23,067,947	52,819,666	22,558,331	52,900,130	-80,464	-0.15%	
Financial Services	40,600,469	17,623,057	42,950,400	19,003,185	43,491,946	-541,546	-1.26%	
Human Resources Services	8,966,777	4,285,278	9,438,158	4,359,877	9,426,226	11,932	0.13%	
Legal Services	3,753,831	1,470,767	3,974,470	1,875,064	3,974,470	0	0.00%	
Planning & Development Services	1,660,494	760,376	1,681,010	912,678	1,763,257	-82,247	-4.89%	
Transportation & Public Works	8,414,412	3,701,111	8,883,628	3,796,315	8,888,003	-4,375	-0.05%	
Real Property & Asset Management	85,147,575	34,583,264	93,529,025	38,501,195	94,813,554	-1,284,529	-1.37%	
Recreation, Tourism, & Culture	26,975,140	20,035,528	29,033,654	14,727,837	29,275,892	-242,238	-0.83%	
Regional Police	17,514,166	8,998,224	18,063,811	9,517,336	18,571,348	-507,537	-2.81%	
Outside Police	41,789,787	20,146,064	43,594,350	20,335,321	44,719,971	-1,125,621	-2.58%	
Integrated Emergency Services	16,348,000	8,112,971	16,235,110	8,079,028	16,235,110	0	0.00%	
Shared Services	4,800,435	2,183,109	6,210,490	2,914,659	6,322,047	-111,557	-1.80%	
Halifax Regional Library	14,322,041	6,671,806	16,308,216	7,336,550	16,335,242	-27,026	-0.17%	
	15,846,121	6,928,443	16,409,400	7,953,476	16,409,400	0	0.00%	
Departmental Sub-Total	347,943,486	162,728,468	368,344,355	166,592,649	372,560,283	-4,215,928	-1.14%	
Fiscal Services								
Halifax Regional School Board - Mandatory	72,576,000	36,288,000	78,266,000	39,133,000	78,266,000	0	0.00%	
Halifax Regional School Board - Supplementary	20,846,200	10,423,100	20,846,200	10,423,100	20,846,200	0	0.00%	
Debt Charges	37,205,828	24,003,975	36,764,500	31,691,628	36,764,500	0	0.00%	
Reserves	5,719,000	3,159,402	7,044,000	3,531,508	5,677,936	1,366,064	19.39%	
Interest on Reserves	3,118,000	1,775,673	3,118,000	2,076,643	3,236,700	-118,700	-3.81%	
Insurance	4,200,000	2,928,882	4,200,000	2,655,958	4,200,000	0	0.00%	
Transfers to Outside Agencies	14,297,700	3,567,226	14,542,700	3,681,876	15,626,135	-1,083,435	-7.45%	
Grants & Tax Concessions	3,359,500	1,391,802	3,059,500	1,426,101	3,059,500	0	0.00%	
Surplus Prior Year	0	0	0	0	0	0	-	
Fire Protection (Hydrants)	7,524,000	20,973	7,524,000	7,622,573	8,546,016	-1,022,016	-13.58%	
Capital from Operating	26,692,710	22,629,840	31,079,000	26,976,000	31,079,000	0	0.00%	
Other	5,629,295	669,002	10,745,528	665,551	9,266,728	1,478,800	13.76%	
Provision for Valuation Allowance	2,501,000	0	2,301,000	0	2,485,000	-184,000	-8.00%	
HRM Total	203,669,233	106,857,875	219,490,428	129,883,938	219,053,715	436,713	0.20%	
HRM Total	551,612,719	269,586,343	587,834,783	296,476,587	591,613,998	-3,779,215		

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to September 30, 2005

	Revenue	Budget Prior Fiscal Year 04/05	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	381,160	83,214	350,350	76,878	419,100	68,750	19,62%	19,62%
Environmental Management Services	22,912,097	10,420,096	23,828,251	12,221,869	24,236,762	408,511	1,71%	1,71%
Fire & Emergency Services	568,500	257,135	133,500	234,650	567,185	433,685	324,86%	324,86%
Financial Services	4,693,500	2,142,148	5,408,500	2,271,482	5,243,500	-165,000	-3,05%	-3,05%
Human Resources Services	0	1,790	0	6,599	0	0	-	-
Legal Services	24,000	18,062	24,000	37,680	50,000	26,000	108,33%	108,33%
Planning & Development Services	3,589,922	2,362,448	3,750,303	2,199,277	3,755,090	4,787	0,13%	0,13%
Transportation & Public Works	38,683,513	19,347,063	40,371,398	20,521,045	41,474,298	1,102,900	2,73%	2,73%
Real Property & Asset Management	3,562,800	1,497,066	3,625,300	1,579,611	3,565,100	-60,200	-1,66%	-1,66%
Recreation, Tourism, & Culture	7,326,337	5,010,736	7,689,201	5,371,668	7,967,168	277,967	3,62%	3,62%
Regional Police	2,056,500	1,241,650	2,075,200	1,019,826	3,072,252	997,052	48,05%	48,05%
Outside Police	0	52,056	0	60,485	0	0	-	-
Integrated Emergency Services	194,400	0	120,000	111,893	231,893	111,893	93,24%	93,24%
Shared Services	294,100	305,448	285,280	324,475	393,271	107,991	37,85%	37,85%
Halifax Regional Library	3,596,400	3,197,990	3,716,400	2,424,290	3,716,400	0	0,00%	0,00%
Departmental Sub-Total	87,883,229	45,936,902	91,377,683	48,461,728	94,692,019	3,314,336	3,63%	3,63%
Fiscal Services								
Property Taxes	371,078,900	373,440,922	397,187,200	402,427,877	399,113,180	1,925,980	0,48%	0,48%
Tax Agreements	8,125,800	8,378,651	8,957,500	8,366,774	8,151,956	-805,544	-8,99%	-8,99%
Deed Transfer Taxes	22,000,000	19,701,859	29,000,000	18,217,871	30,000,000	1,000,000	3,45%	3,45%
Local Improvement Charges	1,191,100	1,874,286	1,825,100	3,966,439	1,825,100	0	0,00%	0,00%
Payments In Lieu of Taxes	21,952,600	21,158,035	21,142,200	21,561,000	21,554,542	412,342	1,95%	1,95%
Own Source Revenue	15,062,290	5,545,424	13,798,100	5,835,734	14,606,800	808,700	5,86%	5,86%
Supplementary Education	20,846,200	20,413,099	20,846,200	18,302,332	20,470,100	-376,100	-1,80%	-1,80%
Unconditional Transfers	3,369,000	3,358,293	3,597,200	3,190,690	3,190,720	-406,480	-11,30%	-11,30%
Conditional Transfers	103,600	0	103,600	0	103,600	0	0,00%	0,00%
	463,729,490	453,870,569	496,457,100	481,868,717	499,015,998	2,558,898	0,52%	0,52%
HRM Total	551,612,719	499,807,471	587,834,783	530,330,445	593,708,017	5,873,234		

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

Explanation of Surplus (Deficit) For the Year ended March 31, 2006 as of September 30, 2005

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus/ (Deficit)
• Governance - Marketing and Promotions is projecting to be over budget primarily related to increased postage costs and increased volume for postal services.	\$ (152,000)
• Environmental Management Services - ICI tipping fees increase due to enforcement of by-law (haulers returning to Otter Lake).	213,000
• Fire & Emergency Services - Impact of fuel cost increases.	(108,000)
• Financial Services - Parking Fines revenue is down due to the number of tickets being issued.	(153,000)
• Recreation, Tourism and Culture - Budget for increase in Civic Event not realized due to offsetting increase in related expenditures, and other miscellaneous unanticipated charges.	(230,000)
• Real Property and Asset Management - Projected increase in costs for such items as heating fuel, refuse collection, environmental cleanup, renovations, leases and various other smaller variances. Projected deficit is partially offset by a projected surplus in salaries and benefits.	(302,000)
• Regional Police - Projecting an increase in revenues primarily as a result of recoveries for members seconded to outside agencies. Increased expenditures are related to overtime costs and two special programs.	(129,000)
• Other Business Unit Net Deficit where business unit projection for gross revenue and gross expenditures are within \$100,000 of budget.	(41,000)
TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)	\$ (902,000)

FISCAL SERVICES REVENUE VARIANCE ANALYSIS	Net Surplus/(Deficit)
<ul style="list-style-type: none"> Property Taxes <ul style="list-style-type: none"> Increased fire protection revenue due to higher than expected plant in service at HRWC (see below for use of funds), and also revenue from otherwise exempt property, Cost of temporary tax credit was less than budgeted, Various other taxes higher due to valuation differences in the allowance for appeals from January 2005 roll. 	\$1,022,000 500,000 404,000
<ul style="list-style-type: none"> Deed Transfer Taxes - Increased due to property transactions, including the sale of a large commercial property. 	1,000,000
<ul style="list-style-type: none"> Tax Agreements <ul style="list-style-type: none"> Increase in Hotel Tax rate was delayed from April 2005 to January 2006 resulting in reduced revenues, Second payment-in-lieu of taxes related to the Alderney Gate property was not applicable due to HRM's purchase of the property in August. 	(600,000) (192,000)
<ul style="list-style-type: none"> Own Source Revenue - Actual interest rates were higher than what had been included in the budget (2.85% compared to 2.0%). Approximately \$119,000 of the surplus was caused by Money Market Pool funds, all of which will be paid to a reserve fund (see below). 	809,000
<ul style="list-style-type: none"> Payment in Lieu of Taxes - Received more for Federal and Provincial properties due to assessment differences and to additions/reductions in properties. 	412,000
<ul style="list-style-type: none"> Supplementary Education - Shortfall due to adjustment to the assessment related to Imperial Oil 	(376,000)
<ul style="list-style-type: none"> Unconditional Transfers - A recovery of HST from the Province of Nova Scotia was less than had been forecast. This recovery is calculated from the total HST costs for HRM as a percentage of the total HST costs for all Nova Scotia municipalities. The shortfall is due to a variation from the spending which had been originally estimated. 	(406,000)
<ul style="list-style-type: none"> Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. 	(14,000)
TOTAL PROJECTED FISCAL SERVICES REVENUE SURPLUS/(DEFICIT)	\$ 2,559,000

FISCAL SERVICES EXPENSE VARIANCES	Net Surplus/(Deficit)
• Reserves - A proposed transfer from the Variable Operating Stabilization Reserve is being recommended to cover the projected shortfall from the HST Offset and the increased Provincial Assessment System charges.	\$1,366,000
• Fire Protection - Extra funds earned from fire protection charges allocated for HRWC projects in 2005/06 with remaining surplus to be applied against 2006/07 Fire Protection charges.	(1,022,000)
• Transfers to Outside Agencies <ul style="list-style-type: none"> • Increased cost of Provincial Assessment System, • Projected deficit related to the Corrections contribution 	(933,000) (150,000)
• Provision for Valuation Allowance - Increase in valuation allowance required for shortfall in payments-in-lieu of taxes for Ports Authority, CBC, and Canada Post	(184,000)
• Interest on Reserves - payment to reserve fund of increased interest earned on reserve fund balances due to higher interest rates	(119,000)
• Other <ul style="list-style-type: none"> • Increase in Hotel Tax not transferred to reserve fund • Contract to be signed for less than had been anticipated 	680,000 816,000
• Total of all other categories of fiscal expenses where the projection is within \$100,000 of budget	(17,000)
TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS/(DEFICIT)	\$ 437,000

NET PROJECTED OPERATING SURPLUS	\$ 2,094,000
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Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at September 30, 2005**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3
Page 1 of 2

September 30, 2005, with comparative figures for September 30, 2004 and Year end March 31,2005
(In thousands of dollars)

	30-Sep-05	30-Sep-04	31-Mar-05
Assets			
Cash and short term deposits	\$ 315,659	\$ 321,782	\$ 164,222
Receivables:			
Taxes, net of allowance	48,543	49,680	18,194
Local improvement charges	5,526	7,030	6,869
Federal government and its agencies, net of allowance	4,653	2,121	3,185
Provincial government and its agencies, net of allowance	7,996	2,311	9,246
Own funds and agencies	212,349	112,344	168,682
Other receivables, net of allowance	14,433	13,721	14,961
	293,500	187,207	221,137
Loans and advances	4,487	4,079	4,348
Tangible assets:			
Inventories, at cost	3,968	3,494	3,748
Properties acquired at tax sale	179	179	179
	4,147	3,673	3,927
Other assets:			
Deferred transition costs	5,902	8,263	7,082
Prepaid expenses	515	108	1,412
Deferred debt discount	1,738	1,668	1,700
	8,155	10,039	10,194
	\$ 625,948	\$ 526,780	\$ 403,828

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

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September 30, 2005, with comparative figures for September 30, 2004 and Year end March 31,2005
(In thousands of dollars)

	30-Sep-05	30-Sep-04	31-Mar-05
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Liabilities and Accumulated Surplus

Payables:

Federal government and its agencies	\$ 167	\$ 177	\$ 2,470
Provincial government and its agencies	47	4,397	10,622
Own funds and agencies	328,650	240,022	297,042
Trade accounts	4,384	1,617	5,931
Accrued liabilities	36,896	33,820	48,813
Other	7,634	6,163	4,179
	377,778	286,196	369,057

Other liabilities:

Prepayment of taxes	0	0	20,460
Deferred revenue	9,859	11,418	11,034
	9,859	11,418	31,494

Accumulated surpluses	238,311	229,166	3,277
	\$ 625,948	\$ 526,780	\$ 403,828

\$ - \$ - \$ -

Attachment #4

**Halifax Regional Municipality Capital Statement
as at September 30, 2005**

Halifax Regional Municipality
Capital Statement
 as at September 30, 2005

	Brought Fwd. Prior Years (\$)	2005/06 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget as at August 31, 2005 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Shared Services	17,755,600	2,667,000	-2,362	20,420,238	14,254,503	6,165,735	30.2%
Recreation, Tourism and Culture	3,339,649	1,764,000	-10,000	5,093,649	2,732,528	2,361,121	46.4%
Environmental Management Services	248,858,120	119,745,000	3,869,632	372,472,752	342,832,266	29,640,486	8.0%
Fire & Emergency Services	14,115,265	1,468,000	-10,070	15,573,195	11,249,606	4,323,589	27.8%
Regional Police	1,473,127	450,000	-250,506	1,672,621	1,062,016	610,605	36.5%
Financial Services	10,865,724	575,000		11,440,724	9,849,767	1,590,957	13.9%
Human Resources	499,000	130,000		629,000	456,615	172,385	27.4%
Real Property and Asset Management	143,174,920	42,229,000	25,627,206	211,031,126	159,572,454	51,458,672	24.4%
Planning & Development Services	6,452,000		84,325	6,536,325	4,986,881	1,549,444	23.7%
Public Works & Transportation	151,962,977	37,576,000	5,993,972	195,532,949	168,149,295	27,383,654	14.0%
CAO & Governance	7,453,851	7,524,000	310,872	15,288,723	6,187,639	9,101,084	59.5%
Library Services	199,023	49,000		248,023	230,054	17,969	7.2%
Total All	606,149,256	214,177,000	35,613,069	855,939,325	721,563,624	134,375,701	15.7%

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund
to September 30, 2005**

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

District	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00651				6,000.00	65,050.00			65,050.00
Dist. 1/Streatch				40,000.00				
Commitments carried forward								
Budget 2004/05								
Budget 2005/06				40,000.00				
03/09/04		Riverline Activity Centre	Carroll's Corner Building Improvements		3,000.00		3,000.00	
03/31/04		Bicentennial Theatre	Capital Improvements		1,000.00		1,000.00	
04/06/05	05/10/05	Sheet Harbour Lions Club	Bicentennial Theatre Building Upgrades		1,225.00		1,225.00	
06/30/05	05/07/05	Scouts Canada Tri County	Building & playground upgrades	2,000.00			2,000.00	
06/24/05	07/07/05	Musquodobit Hbr Heritage Society	Repairs & Mtc for Scout camp	1,000.00			1,000.00	
07/19/05	07/26/05	Brookside Community Hall	Repairs & Mtc for Museum	1,000.00			1,000.00	
07/19/05	07/22/05	Life Reflections Garden Society	Repairs & Mtc for Community Hall	2,500.00			2,500.00	
07/12/05	07/25/05	Camp Impeezza Dollar Lake	Upgrade water fountain system	5,000.00			5,000.00	
09/26/05	09/29/05	Total		500.00			500.00	
				86,000.00	77,050.00	5,225.00	82,275.00	3,725.00

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 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								
Commitments carried forward								
Budget 2004/05								
Budget 2005/06								
09/30/03		Canal District Recreation Association	Fall River Recreation Facility Development Plan	29,404.99	40,000.00	56,965.61	56,965.61	
03/31/04			Beaver Bank Community Complex	40,000.00	5,000.00	9,074.31	5,000.00	9,074.31
06/14/04			Waverley Ballfield Upgrades		321.15		321.15	
11/30/04			Robertson Park Improvements-Sodding		517.15		517.15	
06/03/05			LWF Bike Park		2,898.59		2,898.59	
07/21/05	07/26/05	Fall River & Riverlake District Lions Club	Meeting Room improvements	1,000.00	1,000.00	1,000.00	1,000.00	
06/14/05	08/23/05	Timbertec Inc.	Waverley Memorial Playground Equipment	10,000.00	10,000.00	10,000.00	10,000.00	
09/12/05	09/19/05	Royal Canadian Legion Dieppe # 90	Legilion Roof repairs	1,000.00	1,000.00	1,000.00	1,000.00	
09/21/05	09/27/05	Fall River Cemetery	Landscaping	3,500.00	3,500.00	3,500.00	3,500.00	
09/22/05		Beaver Bank Kinsac Lions Club	Club house repairs	1,000.00	1,000.00	1,000.00	1,000.00	
		Total		109,404.99	73,465.61	17,811.20	91,276.81	18,128.18

— HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At Sept 30, 2005 - New District Boundaries

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00853								
Dist. 3/Hendsbee								
Commitments carried forward								
Budget 2004/05								
Budget 2005/06								
04/30/05	09/27/05	Playpower Lt Canada Inc	Lake Loon/Cherry Brook Playgroun	19,999.99	7,000.00	19,999.99	19,999.99	7,000.00
06/05/02			Westphal Trailer Park Playgroun					
06/02/04			Boat Launches Repair & Safety Signs - Porters Lake		300.00			300.00
06/05/02			Lawrencetown Rails to Trails		5,933.90			5,933.90
04/02/04			Playground Equipment - O'Connell Drive Elementary School		300.00			300.00
11/02/02			North Preston Pocket Park		454.66			454.66
07/15/03			East Preston Recreation Centre - Kitchen Upgrades		1,911.05			1,911.05
07/22/05			East Preston Recreation Centre - Kitchen Upgrades		2,318.61			2,318.61
07/22/05			East Preston Rec Ctr		181.34			181.34
03/31/05			Eastern Shore Community Centre-Clock		1,000.00			1,000.00
03/31/05			North Preston Community Message Board Signs		2,269.96			2,269.96
04/14/05	07/14/05	Porters Lake & Area COP	Porters Lake & Area COP - digital Police Radio	500.00				500.00
07/11/05	07/14/05	Eastern Shore Comm Ctr	Eastern Shore Comm Ctr - Arena - new score clock	1,000.00				1,000.00
06/13/05	07/14/05	Black Cultural Society	Black Cultural Society Of NS - roof restoration	5,000.00				5,000.00
07/21/05			Play unit at Chamberlain Dr - Res # 913		149.08			149.08
07/21/05			Play unit at Chamberlain Dr - Res # 913		260.20			260.20
08/03/05	08/11/05	Lake Echo Comm Ctr	Lake Echo Community ctr & Turf Masters	3777.75				3,777.75
08/09/05	08/25/05	Belvo Products Inc	Nelson Whynner School - Barrier Gate	1344.58				1,344.58
08/25/05	09/09/05	West Chezzetcook Grand Desert Communi	Acadia House Museum addition	5000.00				5,000.00
09/06/05	09/09/05	St James Church	St James Church - mount original bell on church	1000.00				1,000.00
			Total	116,242.23	85,615.51	22,078.80	107,694.31	8,547.92

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS**
As At Sept 30, 2005 - New District Boundaries

Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00655								
Dist. 5/McCluskey			73,998.44	-20,000.00	40,000.00	60,755.09	60,755.09	
Commitments carried forward								
Adj. Budget-Transferred to Dist 6-Mary Lawson Playground								
Budget 2004/05								
Budget 2005/06								
			District 5 Outdoor Rink Project (Birch Cove Beach)					
			Ross Lane - Tree Planting	345.76	345.76			
			Downtown Dartmouth Streetscape-Poster Kiosk	4,320.00	4,320.00			
			Stairs at Silvers Hill	13,144.49	13,144.49			
			Dartmouth Ferry Terminal Park	5,127.01	9,983.00	05/31/05		
			Ferry Terminal Park Tree Planting	7,576.97	7,576.97			
			Facility Improvement	500.00	500.00			
			Hare Lane Playground Improvements	5,000.00	5,000.00			
			Total	379.98	379.98			
				133,998.44	70,611.08	31,394.21	102,005.29	31,993.15

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

District	Cheque Request Date	Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00557									
Dist. 7/Karsten									
Commitments carried forward									
Budget 2004/05									
Budget 2005/06									
	06/05/02			Pioneer Cranberry Co-op Playground		3,000.00		3,000.00	
	06/11/04			Joseph Giles Playground		5,000.00		5,000.00	
	06/11/04			Joseph Giles Playground		2,377.58		2,377.58	
	07/29/04			Prince Andrew High School Football Field Upgrades		1,000.00		1,000.00	
				Total	109,732.31	59,073.61	11,377.58	70,451.19	39,281.12

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries**

District	Cheque Request Date	Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00858									
Dist. 8/Kent									
Commitments carried forward									
Budget 2004/05									
Budget 2005/06									
03/31/04				58,218.54	40,000.00	56,841.96			56,841.96
03/31/04									7,178.40
02/02/05			Eastern Fence Erectors Ltd.	Trails for Woodside Treatment Plant Area				6,813.83	6,813.83
03/29/05				Eastern Run Trail Head Sign in Eastern Passage			5,000.00		5,000.00
03/29/05				Eastern Passage Ball Field Improvements			3,000.00		3,000.00
03/29/05				Hartien Point Playground			3,000.00		3,000.00
03/29/05				Fisherman's Cove Artwork			5,000.00		5,000.00
05/29/05				South Woodside Elementary School Playground			10,000.00		10,000.00
05/29/05				Tallahassee Community School Sign			2,500.00		2,500.00
04/18/05				Downtown Dartmouth Business Commission Festival of Trees			1,000.00		1,000.00
06/27/05				digouts for Eastern Passage commons			4,600.01		4,600.01
09/12/05				N W C C - Security Cameras			4,500.00		4,500.00
09/20/05				Lake City Employment Services Assoc			500.00		500.00
09/21/05				SCM 25 wood planer			2,500.00		2,500.00
09/26/05				Info kiosk for Bissett Rd Salt March Trail Head			1,965.15		1,965.15
				Flag pole at Fisherman's Cove for HRM flag					
				Total					
					138,218.54	67,941.97	46,457.38	114,399.35	23,819.19

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries**

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00662								
Dist. 12/Sloane								
Commitments carried forward								
Budget 2004/05								
Budget 2005/06								
07/27/04			Creighton Street Playground Equipment				3,712.19	3,712.18
06/05/02			Uptown Gottingen Capital Improvements				3,000.00	3,000.00
09/14/04			Gorsebrook Ball Hockey/Lacrosse Box				1,160.60	1,160.60
02/13/04			Gerrish Street Barricade				5,000.00	5,000.00
06/05/02			UGMA Capital Improvements				6,940.00	6,940.00
03/27/03			George Dixon Centre Soccer/Baseball Field Improvement				9,881.77	9,881.77
02/16/05			Commons Skateboard Park				7,500.00	7,500.00
05/30/05			Westmount Accessible Play Structure				500.00	500.00
07/05/05	07/05/05	Maritech Investigations	Surveillance Camera	5,789.96	951.55	6,741.51		
06/28/05	07/28/05	G & R Kelly	St Pat's Alexandra Eltern School concrete Pad	1,732.44		1,732.44		
			Total	104,821.77	29,135.16	38,646.11	67,781.27	37,040.50

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

	District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV/00863					50,844.82				
Dist. 13/Uteck					40,000.00	59,437.75			59,437.75
Commitments carried forward									
Budget 2004/05									
Budget 2005/06									
06/15/02				Sir Charles Tupper School Playground Revitalization		1,729.83		1,729.83	
11/30/04				Gorsebrook Ball Hockey/Lacrosse Box		6,740.90		6,740.90	
12/10/02				Webster Terrace Fence		1,200.00		1,200.00	
03/31/05				Connaught Avenue Landscaping		16,638.46		16,638.46	
03/31/05				Connorse Tennis Court Resurfacing Project - RES # 826		2,006.52		2,006.52	
				Total	130,844.82	59,437.75	28,315.71	87,753.46	43,091.36

— HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At Sept 30, 2005 - New District Boundaries

District	Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV/006684									
Dist. 14/Fougere									
Commitments carried forward									
Budget 2004/05									
Budget 2005/06									
	07/14/04			Halifax Forum Chiller Replacement					
	06/05/02			Oxford Playground Improvements	372.25			372.25	
	06/05/02			Flinn Park Improvements	3,000.00			3,000.00	
	06/05/02			Larry O'Connell Field House & Grounds Improvements	15,516.32			15,516.32	
	06/05/02			Ardmore Park Improvements	28,975.63			28,975.63	
	06/05/02			Flinn Park Improvements	8,524.82			8,524.82	
	06/05/02			Cook Avenue Park Improvements	7,057.60			7,057.60	
	02/24/04			Bus Shelter-Mumford Road Terminal	15,900.00			15,900.00	
	02/26/04			Gorsebrook Ball Hockey/Lacrosse Box	10,000.00			10,000.00	
	09/16/04			Oxford School-Flag Pole - 10% contingency	580.28			580.28	
	06/23/05	07/12/05	Humphrey Landscape & Construction Ltd.	268.92				268.92	
	03/24/05	04/19/05	Russ the Plumber	793.23				793.23	
	05/06/08		New Sidewalk on Weisford Street (Tender 05-243)	12,557.78				12,557.78	
	05/30/05		New Sidewalk on Weisford Street (Tender 05-243)	5,000.00				5,000.00	
	05/27/05		Halifax Commons Skatepark						
			Total	183,197.14	34,669.42	108,546.83	143,216.25	39,980.89	

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

Total	124,075.46	37,885.97	50,992.09	88,888.06	35,187.40
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HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 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								
	Commitments carried forward								
	Adj budget: transferred from Dist 10- Glenbourne Linear Park Rose Bushes				22,509.24	678.98			
	Adj budget: transferred to Dist 15-Halifax North West Trails				-10,000.00				
	Budget 2004/05				40,000.00				
	Budget 2005/06				40,000.00	12,812.80			12,812.80
				Glenbourne Subdivision Linear Park Rose Bushes		678.98			
				Hemlock Ravine Park Signage		5,000.00			
				Rockingham Community Centre Upgrades		1,000.00			
				Halifax Northwest Trail Development		5,000.00			
				Kearney Lake Playground Improvements		5,000.00			
				Tremont Drive Playground Improvements		2,629.24			
				Halifax North West Trails Development		2,000.00			
				Birch Cove Community Garden		2,500.00			
				Hemlock Ravine Management Plan		1,750.00			
				Repairs & rmic for shed at Piercy ball field					
				SCADA Water system					
				Centennial Arena repairs					
				Total					
					93,188.22	24,117.14	25,558.22	49,675.36	43,512.86

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

District	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00667								
Dist. 17/Mosher								
Commitments carried forward								
Budget 2004/05								
Budget 2005/06								
	03/30/04	Radio Scanners						
	08/31/04	Kline Heights Playground Landscaping						
	04/03/03	Sir Sanford Fleming General Park Improvements						
	01/31/05	Fairmount Subdivision Parkland Improvements						
	11/26/03	Regatta Point Walkway Drainage						
	06/02/04	Install. of Monument in Downs Ave Playground						
	08/26/04	Springvale Playground Light Standards						
	08/31/04	C A Beckett Parkland Site Fence						
	08/31/04	Stanley Raine Playground - Lighting Upgrades						
	08/31/04	Public Access Floating Dock to Chocolate Lake						
	09/21/04	Herring Cove Rd Improvement Study						
	02/15/05	Murals for District 17						
	09/20/05	Concrete unit pavers & rose hedge on Purcells Cove Rd						
	07/19/05	Barrier gate at Chocolate Lake Parking lot						
	09/12/05	Murals on Purcells Cove Rd						
	09/15/05	Murals on public boxes						
		Total						
				112,585.75	60,982.66	24,592.17	85,574.83	27,010.92

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At Sept 30, 2005 - New District Boundaries

District	Cheque Request Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00668								
Dist. 18/Adams								
Commitments carried forward								
Budget 2004/05								
Budget 2005/06								
07/22/04			Williamswood Ballfield Lighting					
07/13/04			Captain William Spy Lodge Elevator					
09/17/04			Herring Cove Rd Improvement Study					
09/13/04			Radio Scanners					
06/05/02			Hartlen Field Portable Washrooms and Fencing					
05/11/05			driveway and tool shed at museum					
08/09/05		Urban Farm Museum	4,000.00					
09/07/05		Halifax Signs Ltd.		3,102.87				
09/20/05		Eastern Fence Erectors			4,769.54			
		Total						
			100,222.98	57,593.50	18,501.89	76,095.39	24,127.59	

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

District	Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00669	Dist. 19/Johns								
	Commitments carried forward				227.27				
	Budget 2004/05				40,000.00				
	Budget 2005/06				40,000.00		63,840.27	63,840.27	
				Sackville Heights Community Centre-Gym/ Community Room Improv.				201.16	201.16
				Armcrest Playground Improvements				3,490.14	3,490.14
				Fence at 52 Sapphire Cres				948.31	948.31
				Playground equip at Kingswood Elem School				4,834.23	4,834.23
				Pylon sign				5,000.00	5,000.00

Total	80,227.27	68,840.27	9,473.84	78,314.11	1,913.16
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HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

District	Cheque	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
Request Date	Date	Payable to					
CCV00670							
Dist. 20/Harvey			47,738.82				
Commitments carried forward			40,000.00	79,837.14			79,837.14
Budget 2004/05							
Budget 2005/06							
04/03/03		Seawood Ave Playground Project					
12/03/04		Gerttrude Parker School Playground					
05/30/05	08/10/05	Repairs to boat trailer	4,000.00				6,884.26
08/26/05	09/21/05	Roof repairs	2,000.00				5,000.00
07/28/05		Kinsmen Park playground equipment					4,000.00
		Total					2,000.00
			127,738.82	85,837.14	14,502.70	112,224.10	15,514.72

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

District	Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV00671	Dist. 21/Goucher								
	03/09/05	03/26/04							
	03/10/05	04/14/05	Fort Sackville Foundation						
	03/11/05	04/12/05	Bedford Minor Baseball Association						
	03/11/05	04/12/05	Bedford Minor Baseball Association						
	04/29/05	05/03/05	Bedford Beaver Swim Team						
	07/14/05	09/20/05	Elmsdale Landscaping						
	09/01/05	09/07/05	Ven-Rez Products Ltd.						
	05/25/05		Timbertec Inc.						
	07/26/05		Mill Run Trail Park Benches & Tables						
	07/26/05		Play equipment for Lebrun Ctr						
	08/31/05		Fort Sackville Foundation Manor House Sign						
			Musical Instruments for youth ctr						
			Total						
				104,804.14	58,807.93	3,853.80	22,759.82	81,567.75	23,236.39

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries**

District Request Date	Cheque Date	Payable to	Description	Budget Forward	Councillor's Fund	Commitment	Total Expenditures & Commitments	Available
CCV000372								
Dist. 22/Rankin								
Commitments carried forward								
Budget 2004/05								
Budget 2005/06								
06/05/02			Public Trails Improvement				2,277.34	2,277.34
06/05/02			Clearing Recreational Land				2,500.00	2,500.00
06/05/02			BLT Rails & Trails Signages				1,000.00	1,000.00
07/30/04			Glengarry Estates Park Land Development				15,000.00	15,000.00
06/11/04			Reallocate Bus Shelter Pad (Norwood to Eisener St., Timberlea)				2,000.00	2,000.00
07/15/04			Greenwood Heights-Ballfield Infield				441.85	441.85
07/30/04			East St. Margaret's School (Indian Hbr) Playground				5,000.00	5,000.00
07/30/04			Pinedale Park Skateboard Cost, Sharing				2,000.00	2,000.00
09/11/04			Skateboard Park at Pinedale Subdivision				2,000.00	2,000.00
05/31/05			West Dover Ballfield Netting				4,000.00	4,000.00
03/23/05			Sign for subdivision entrance				423.70	423.70
06/26/05			Beautification Project for Prospect Rd.				4,000.00	4,000.00
05/31/05			Rockwood Hill Dr Bridge				2,541.25	2,541.25
07/25/05			theatre seat				500.00	500.00
08/02/05			trail work				5,000.00	5,000.00
08/09/05			Beechville Lakeside Timberlea				6,000.00	6,000.00
09/19/05			Beechville Lakeside Timberlea				2,068.58	2,068.58
08/19/05			Land Design Engineering Services				500.00	500.00
09/26/05			Sir John A MacDonald Football Team					
			Total					
			132,312.98		67,316.88	36,219.19	103,556.07	28,776.91

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At Sept 30, 2005 - New District Boundaries

Total Councillors' District Capital Funds

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to September 30, 2005**

Sackville Heights Elementary School
Cost Center: C105
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-135,811.31		
5102	Facilities Rentals	-14,049.90		
5508	Recovery External Parties	-139.59		
6201	Telephone	448.49		
6202	Courier/Postage	91.09	Unique Delivery Service	
6311	Security	442.68		HRM Work Order
6312	Refuse Collection	1,512.15		HRM Work Order
6399	Contract Services	19,500.00		Management Fee
6399	Contract Services	1,276.31		HRM Work Order
6407	Cleaning/Sani Supplies	977.24		HRM Goods Issue
6502	Chemicals	174.80		
6606	Heating Fuel	2,717.18		HRM Work Order
6607	Electricity	5,387.71		HRM Work Order
6608	Water	536.34		HRM Work Order
6610	Building - Exterior	833.23	Sackville Seniors Advisory Council	
6611	Building - Interior	420.37	Sackville Seniors Advisory Council	
6940	Fencing	609.61		HRM Work Order
8010	Other Interest	4,656.06		Trust Fund Loan Sackville Heights Redevelopment
8013	Loan Principal Repayment	1,716.90		Trust Fund Loan Sackville Heights Redevelopment
9911	PM Labour - Reg	508.00		HRM Work Order
9912	PM Labour - OT	62.00		
9970	Materials Chargeback	14.31		HRM Work Order
9971	Labour Chargeback	0.00		HRM Work Order
	Balance of Activity to September 30, 2005	-108,116.33		
9000	Prior Yr. (Surplus)/Deficit	-96,725.77		
	(Surplus) / Deficit at September 30, 2005	<u><u>-204,842.10</u></u>		

East Preston Recreation Centre
Cost Center: C110
Fiscal Year: 2005/06

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-14,409.75		
5803	Transfer General Rate	-3,700.00		
6201	Telephone	544.16	Aliant	1557/25900176 Area Rate - East Preston
6606	Heating Fuel	2,006.73	Emera Fuels	East Preston Rec Ctr
6607	Electricity	3,113.58	Nova Scotia Power	746288-0 Area Rate - 24 Brooks Dr - East Preston
	Balance of Activity to September 30, 2005	-12,445.28		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	<u>1,707.89</u>		
		<u>-10,737.39</u>		

Mineville Community Association
Cost Center: C115
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-9,640.00		
6310	Outside Personnel	694.75	Mineville Community Association	Summer Wages - Bennett Park
	Balance of Activity to September 30, 2005	-8,945.25		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	<u>-7,684.71</u>		
		<u>-16,629.96</u>		

Haliburton Highbury Homeowners Association
Cost Center: C120
Fiscal Year: 2005/06

Development of parkland, playground and trails

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-28,436.31		
6205	Printing & Reproduction	272.31	Haliburton Highbury Homeowners Association	Expense Reimbursement
6299	Other Office Expense	27.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
6399	Contract Services	24,822.96	Timbertec Inc	Supply & Install Play Structures
6701	Equipment Purchase	5,600.68	I-Rock Construction Ltd	Clearing, Grubbing & Installation
6910	Signage	160.31	Haliburton Highbury Homeowners Association	Expense Reimbursement
6911	Facilities Rental	82.74	Haliburton Highbury Homeowners Association	Expense Reimbursement
6933	Community Events	334.68	Haliburton Highbury Homeowners Association	Expense Reimbursement
6999	Other Goods/Services	56.44	Haliburton Highbury Homeowners Association	Expense Reimbursement
	Balance of Activity to September 30, 2005	2,920.81		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	-59,639.25		
		<u>-56,718.44</u>		

Beaver Bank Community Centre
Cost Center: C125
Fiscal Year: 2005/06

Finance construction and ongoing operations of community recreation centre

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-30,931.46		
5803	Transfer General Rate	-400.00		
5804	Transfer Urban Rate	-104,200.00		
	Balance of Activity to September 30, 2005	-135,531.46		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	-204,104.92		
		<u>-339,636.38</u>		

Highland Park Recreation Association
Cost Center: C130
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-4,378.48		
5803	Transfer General Rate	-100.00	Bob Moore	Expense Reimbursement - Postage Newsletter
6202	Courier/Postage	59.80	Highland Park Ratepayers	Expense Reimbursement
6202	Courier/Postage	62.06	IWK Health Centre	Printing Expense
6205	Printing & Reproduction	159.36	Elmsdale Landscaping Limited	Installation Access Rd - Carmel/Kata
6399	Contract Services	4,447.45	R MackKinnon Holdings	Park Cleanup - Post Hurricane
6603	Grounds & Landscaping	3,147.84		HRM Journal Entry - Room Rental Library May 9/05
6911	Facilities Rental	15.51		Registry of Joint Stock
6999	Other Goods/Services	235.00	Eagle Beach Contractors Limited	Park Gate Modification
6999	Other Goods/Services	434.40	Sobeys Inc	Supplies
6999	Other Goods/Services	375.41		Expense Reimbursement
6999	Other Goods/Services	601.14	Highland Park Ratepayers	Custom Fireworks Display
6999	Other Goods/Services	1,969.42	Fireworks FX Inc	
	Balance of Activity to September 30, 2005	7,028.91		
9000	Prior Yr. (Surplus)/Deficit	-18,391.67		
	(Surplus) / Deficit at September 30, 2005	<u><u>-11,362.76</u></u>		

Kingswood Ratepayers Association
Cost Center: C135
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	-52,200.00		
6513	Seeds & Plants	3,102.87	Elmsdale Landscaping Limited	Supply & Plant Pine Trees
6912	Advertising /Promotion	214.46	Halifax Herald Limited	
	Balance of Activity to September 30, 2005	-48,882.67		
9000	Prior Yr. (Surplus)/Deficit	-116,962.90		
	(Surplus) / Deficit at September 30, 2005	<u><u>-165,845.57</u></u>		

Prospect Road Recreation Area Rate
Cost Center: C140
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	-88,980.46		
5803	Transfer General Rate	-10,100.00		
6607	Electricity	460.82	Nova Scotia Power	2239 Prospect Rd - Ball Field
6910	Signage	772.61	Signs on the Go	Prospect Minor Baseball
6999	Other Goods/Services	49.52	Shawn Oickle	Reimbursement Locks - Canadian Tire
6999	Other Goods/Services	561.54	Kent Building Supplies	Supplies - Village Green
6999	Other Goods/Services	3,620.01	Brookside Junior High School	Excavation for Walkways
6999	Other Goods/Services	1,732.43	3089467 NS Limited	Rock & Materials - Lower Prospect
6999	Other Goods/Services	4,135.81	Johnny on the Spot	Portable Toilet Facilities - Various Locations
	Balance of Activity to September 30, 2005	-87,747.72		
9000	Prior Yr. (Surplus)/Deficit	-108,473.52		
	(Surplus) / Deficit at September 30, 2005	<u><u>-196,221.24</u></u>		

Westwood Hills Residents Association
Cost Center: C145
Fiscal Year: 2005/06

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-18,150.00		
5598	Recoveries from External Parties	-5,000.00		
6911	Facilities Rental	82.74	St Margaret's Centre	Reimbursement Halifax Herald Ads
6912	Advertising/Promotion	82.74	Margaret Shiners	Westwood Hills Canada Day Party
6933	Community Events	389.81	Sobeys	July 1, 2005
6933	Community Events	1,899.99	Glow Promotions	Expense Reimbursement Canada Day Party
6933	Community Events	361.92	Kelly Hascom	Canada Day invoice 207251
6933	Community Events	857.36	Swiss Chalet Chicken & Ribs	Westwood Hills Special Events Liability
6999	Other Goods/Services	187.00	K.N. Umlan Insurance Agency	Expense Reimbursement for Prizes & Supplies
6999	Other Goods/Services	168.13	Mrs Joan Lavers	Expense Reimbursement Westwood Hills
6999	Other Goods/Services	135.48	Chris Mosher	Website Development
6999	Other Goods/Services	362.00	Nick Scott	
	Balance of Activity to September 30, 2005	-18,622.83		
9000	Prior Yr. (Surplus)/Deficit	2,401.99		
	(Surplus) / Deficit at September 30, 2005	<u><u>-16,220.84</u></u>		

Upper Hammonds Plains Community Centre
Cost Center: C150
Fiscal Year: 2005/06

Provide maintenance of community centre; utilities, loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-17,553.06		
5803	Transfer General Rate	-400.00		
6606	Heating Fuel	1,528.44	Emera Fuels	
6607	Electricity	1,711.47	Nova Scotia Power	205716-4 Area Rate - Upper Hammonds Plains
6608	Water	234.86	Halifax Regional Water Commission	2072556100003 711 Pockwock
8010	Other Interest	128.35		Record 05/06 Loan Interest (Final)
8013	Loan Principal Repayment	3,048.75		Record 05/06 Loan Principal (Final)
	Balance of Activity to September 30, 2005	-11,301.19		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2005</u>	<u>1,054.87</u>		
		<u><u>-10,246.32</u></u>		

Harrietsfield Recreation Centre

Cost Center: C155

Fiscal Year: 2005/06

Provide funds for facility operations and maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-39,577.02		
5508	Recoveries from External Parties	-1,000.00		
5803	Transfer General Rate	-6,500.00		
6311	Security	913.39		
6407	Clean/Sani Supplies	98.08		
6504	Hardware	22.72		
6606	Heating Fuel	1,429.05	Emera Fuels	HRM Work Order
6607	Electricity	1,129.43	Nova Scotia Power	Banquet Tables and Stacking Chairs
6612	Safety Systems	94.15		HRM Work Order
6699	Other Building Costs	4,628.45	Grand & Toy	HRM Work Order
6707	Plumbing & Heating	261.11		HRM Work Order
6708	Mechanical Equipment	2,804.15		Record 05/06 Loan Interest (Final)
8010	Other Interest	801.68		Record 05/06 Loan Principal (Final)
8013	Loan Principal Repayment	19,042.21		HRM Work Order
9911	PM Labour - Reg	1,491.00		HRM Work Order
9912	PM Labour -OT	330.00		HRM Work Order
9971	Labour Chargeback	84.00		
	Balance of Activity to September 30, 2005	-13,947.60		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2005</u>	<u><u>-9,077.84</u></u>		
		<u><u>-23,025.44</u></u>		

Musquodoboit Harbour
Cost Center: C160
Fiscal Year: 2005/06

Used for donations to community organizations

<u>GL#</u>	<u>GL Description</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
4200	Area Rate Revenue	-4,557.50		
5803	Transfer General Rate	-1,100.00		
6999	Other Goods/Services	600.00	Musquodoboit Hbr Minor Softball Association	Donation
6999	Other Goods/Services	2,000.00	Musquodoboit Hbr Trailways Association	Donation
6999	Other Goods/Services	1,000.00	Pepeswick Yacht Club	Renewal of Public Wharf
	Balance of Activity to September 30, 2005	-2,057.50		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2005</u>	<u>-949.44</u>		
		<u><u>-3,006.94</u></u>		

Dutch Settlement / Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2005/06

Provide area residents with community hall and ballfield

<u>GL#</u>	<u>GL Description</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
4200	Area Rate Revenue	-6,897.53		
5803	Transfer General Rate	-2,400.00		
6201	Telephone	160.06	Aliant	1557/21241377 Area Rate - Riverline Comm Ctr
6407	Cleaning/Sani Supplies	15.04	Enfield Hardware Limited	
6407	Cleaning/Sani Supplies	27.00	Janitor's Market	
6499	Other Supplies	190.31	Don Brenton's	
6504	Hardware	734.97	Enfield Hardware Limited	
6506	Lumber	109.62	Enfield Hardware Limited	
6606	Heating Fuel	885.51	Emera Fuels	
6607	Electricity	628.68	Nova Scotia Power	
6699	Other Building Costs	160.00	Stelf Water Services	
	Balance of Activity to September 30, 2005	-6,386.34		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2005</u>	<u><u>-965.35</u></u>		
		<u><u>-7,351.69</u></u>		

Hammonds Plains Common Rate
Cost Center: C1170
Fiscal Year: 2005/06

Provide funds for community playgrounds, donations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-37,945.38		
5803	Transfer General Rate	-1,900.00		
6399	Contract Services	7,670.96	Playground Equipment Services	Swing - Glen Arbour Park
6699	Other Building Costs	1,299.56	Barrett Lumber Company	Materials - Firefighters Community Hall
6707	Plumbing & Heating	2,558.32	Tony Welsh Plumbing & Heating	Hammonds Plains Fire Club Renovation
	Balance of Activity to September 30, 2005	-28,316.54		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	<u>-45,419.13</u>		
		<u>-73,735.67</u>		

Hubbards Recreation Centre
Cost Center: C175
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-19,722.04		
5803	Transfer General Rate	-4,700.00		
6201	Telephone	97.30	Aliant	1557/22346696 Area Rate - South Shore
6308	Snow Removal	93.09	Gary Veith Backhoe Services	Snow Removal
6308	Snow Removal	50.00	Derrick Lang	
6399	Contract Services	229.89	Dennis Dore	Landscaping - Lakeside Rec Centre
6502	Chemicals	155.14		HRM Work Order
6504	Hardware	232.76		HRM Work Order
6602	Electrical	717.67		HRM Work Order
6603	Grounds & Landscaping	300.00	Dennis Dore	Spring Cleaning
6607	Electricity	596.24	Nova Scotia Power	493531-8 Area Rate - Hubbards
6702	Small Tools	486.10	Sears Catalogue	HRM Visa - Doug Branscombe
6707	Plumbing & Heating	4.61		HRM Work Order
6999	Other Goods/Services	54.84	Hubbards Hardware	HRM Visa - Brian Little
9200	HR CATS Wage/Ben	542.44		HRM Work Order
9911	PM Labour - Reg	626.00		HRM Work Order
9912	PM Labour - OT	122.00		HRM Work Order
	Balance of Activity to September 30, 2005	-20,113.96		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	<u>-8,945.31</u>		
		<u>-29,059.27</u>		

Grand Lake Community Centre
Cost Center: C180
Fiscal Year: 2005/06

Provide community centre maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-10,439.95		
5803	Transfer General Rate	-800.00		
6699	Other Building Cost	273.40	Enfield Hardware Limited	
6699	Other Building Cost	76.92	Janitor's Market	
8010	Other Interest	1,844.11		Supplies
8013	Loan Principal Repayment	2,433.50		Record 05/06 Loan Interest
	Balance of Activity to September 30, 2005	-6,612.02		Record 05/06 Loan Principal
9000	Prior Yr. (Surplus)/Deficit	-7,887.77		
	(Surplus) / Deficit at September 30, 2005	<u><u>-14,489.79</u></u>		

District 3 Capital Fund
Cost Center: C185
Fiscal Year: 2005/06

Payment of approved Capital Projects

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-170,942.43		
5803	Transfer General Rate	-15,200.00		
	Balance of Activity to September 30, 2005	-186,142.43		
9000	Prior Yr. (Surplus)/Deficit	-347,300.04		
	(Surplus) / Deficit at September 30, 2005	<u><u>-533,442.47</u></u>		

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-19,250.00		
6399	Contract Services	10,342.90	Ocean Contractors Limited	
	Balance of Activity to September 30, 2005	-8,907.10		
9000	Prior Yr. (Surplus)/Deficit	-15,568.16		
	(Surplus) / Deficit at September 30, 2005	<u><u>-24,475.26</u></u>		

Silversides Residents Association
Cost Center: C196
Fiscal Year: 2005/06

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

<u>GL#</u>	<u>GL Description</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
4200	Area Rate Revenue	-9,660.00		
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd	
	Balance of Activity to September 30, 2005	-7,160.00		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	330.23 -6,829.77		

St Margarets/Fox Hollow Homeowners Association
Cost Center: C198
Fiscal Year: 2005/06

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

<u>GL#</u>	<u>GL Description</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
4200	Area Rate Revenue	-6,480.00		
	Balance of Activity to September 30, 2005	-6,480.00		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at September 30, 2005	0.00 -6,480.00		

LWF Recreation Centre
Cost Center: C210
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-105,638.05		
5803	Transfer General Rate	-15,300.00		
6201	Telephone	172.06	Aliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6202	Courier/Postage	460.98	Windsor Junction Community Centre	Expense Reimbursement
6310	Outside Personnel	67,017.23	Windsor Junction Community Centre	Expense Reimbursement
6312	Refuse Collection	1,166.26	Leo J. Beazley	
6407	Cleaning/Sanitary Supplies	72.62	Payzant Home Hardware	
6499	Other Supplies	1,109.60	Payzant Home Hardware	
6499	Other Supplies	499.22	Windsor Junction Community Centre	Expense Reimbursement
6506	Lumber	894.04	Payzant Home Hardware	
6512	Sand	366.05	Windsor Junction Community Centre	Expense Reimbursement
6515	Stone & Gravel	190.67	Windsor Junction Community Centre	Expense Reimbursement
6517	Paint	53.00	Payzant Home Hardware	
6607	Electricity	1,042.74	Nova Scotia Power	
6607	Electricity	51.98	Windsor Junction Community Centre	Expense Reimbursement
6608	Water	42.29	Halifax Regional Water Commission	Community Centre
6610	Building - Exterior	107.04	Payzant Home Hardware	
6699	Other Building Cost	372.32	Payzant Home Hardware	
6912	Advertising/Promotion	516.24	Windsor Junction Community Centre	Expense Reimbursement
6999	Other Goods/Services	117.57	Windsor Junction Community Centre	Expense Reimbursement
6999	Other Goods/Services	115.84	Royal Flush Services Ltd	Portable Toilet Facilities
8003	Insurance Policy/Premium	3,500.00	Macdonald Chisholm Inc	Commercial General Liability
8003	Insurance Policy/Premium	1,972.00	K.N. Umlah Insurance Agency	Property Renewal
	Balance of Activity to September 30, 2005	-41,148.30		
9000	Prior Yr. (Surplus)/Deficit	-2,273.49		
	2005 Recreation budget amount	-3,450.00		
	(Surplus) / Deficit at September 30, 2005	<u><u>-46,871.79</u></u>		

Attachment #7

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

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BALANCES
Projection to March 31, 2006 (As of September 30, 2005)**

Attachment #7

	Actual Balance <u>March 31/05</u>	Budgeted Balance <u>March 31/06</u>	Projected Balance <u>March 31, 2006</u>	Variance
Equipment Reserves	\$ 2,766,000	\$ 2,052,000	\$ 2,075,000	\$ 23,000
Operating Reserves	\$ 9,454,000	\$ 7,767,000	\$ 5,928,000	\$ (1,839,000)
Capital Reserves	\$ 39,750,000	\$ 31,991,000	\$ 25,095,000	\$ (6,896,000)
Pollution Control Reserves	<u>\$ 24,483,000</u>	<u>\$ 16,007,000</u>	<u>\$ 15,929,000</u>	<u>\$ (78,000)</u>
TOTAL RESERVES	<u>\$ 76,453,000</u>	<u>\$ 57,817,000</u>	<u>\$ 49,027,000</u>	<u>\$ (8,790,000)</u>

Explanation of Projected Variances:

Equipment Reserves:

Increased interest revenue due to timing of vehicle purchase.

Operating Reserves:

Q310 Service Improvement Reserve - Council approved unbudgeted withdrawal of \$112,500 for the Expanding Ferry Network and \$250,625 for Metro Transit;
 Q312 Heritage, Cultural - Decrease in approved funding for Granville Mall Lighting and Wayfinding;
 Q318 Library Capital Campaign - Grant from the province of \$235,000 and operating funding of \$156,000 less a current year planned withdrawal of \$135,000;
 Q319 Major Events Facilities Reserve - A new Council approved reserve with current year contributions to be \$420,000 and withdrawal of \$380,000;
 Q308 Variable Operating Stabilization Reserve - Recommended withdrawal of \$1,366,064 for the increased costs for the provincial assessment system and reduced recovery for the HST Offset.

Capital Reserves:

Council approved withdrawals for the following: oversizing component of Herring Cove Water and Sewer, recommended land expropriation in an in-camera report, Burnside Phase 1 - 5 Development, Cuisack St. Outfall, Maitland Street Outfall, Highway 101 Landfill, Otter Lake Landfill, Moser River Fire Station, Culvert Replacing Herring Cove, oil spill clean-up, and Metro Transit EPC. There was also an approved reduction in the budget for District Energy Concept.

Pollution Control

Interest income variance

Attachment #8

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

Capital Reserve Pool (CRESPOOL)
To: September 30, 2005

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Commitments	Balance
		<i>Balance Forward March 31, 2005</i>				54,486			
06/01/05	CHA00160	Vehicle Tracking & Community (HST saving)	03/04/05	Equipment-Trans Serv	8,298				
06/01/05	CKU00141	Sidewalk Renewals (HST saving)	03/04	Sidewalks	907				
06/01/05	CPC00344	Ball Field Upgrades (HST saving)	03/04	Other Infra-Pks/Play	758				
06/01/05	CTR00416	Traffic Signal Installation (HST saving)	03/04	Other Infra/Streets	485				
06/01/05	CTR00530	Traffic Sngnal Contr. Sys. Integration (HST saving)	03/04	Other Infra/Streets	875				
06/01/05	CVD00277	4 Replacement Access-A-Bus (HST saving)	02/03	Veh-Public Transp.	8,759				
06/01/05	CVD00434	Conventional Transit Bus Exp. (HST saving)	03/04	Veh-Public Transp.	74,568				
06/01/05	CVD00435	Conventional Transit Bus Rplcmnt (HST saving)	03/04	Veh-Public Transp.	151,732				
06/01/05	CVJ00223	Apparatus Replacement (HST saving)	03/04	Veh-Public Transp.	206,849				
06/01/05	CVJ00252	Rehab Unit (HST saving)	03/04	Veh-Fire	55,117				
06/01/05	CXR00483	New Paving-Subdvn St-Inside Core (HST saving)	03/04	Veh-Fire	682				
06/01/05	CYR00991	Paving Renewal 2001 (HST saving)	03/04	Other Infra/Streets	2,669				
06/01/05	CB200516	Integrated Dispatch/Telecomm. (HST saving)	03/04	Other Infra/Streets	210,200				
06/01/05	CEJ00517	Rual Fire SCBA Upgrade/Replacement	03/04	Other Infra/Streets	219,939				
06/01/05	CGR00782	Centre Street Storm Sewer	00/01	Other Infra/Sewage	223,661				
06/30/05		Reduction of Crespool & applied to 05/06 Debt			3,722				
09/14/05	CTV00725	Lacewood 4 Lane/Fairview Interchange	05/06	Other Infra/Streets	1,166				
09/14/05	CTV00733	Sackville Collector i Land Acquisition	05/06	Other Infra/Streets	226,005				
		<i>Balance: September 30, 2005</i>			229,551				

Summary:	Balance: March 31, 2005	54,486
Transfers in First Quarter 2005/06		175,065
Transfers in Second Quarter 2005/06		270,001
Transfers in Third Quarter 2005/06		
Transfers in Fourth Quarter 2005/06		
		445,066
Transfers Out in First Quarter 2005/06 (applied to debt)	-229,551	
Transfers Out in Second Quarter 2005/06		
Transfers Out in Third Quarter 2005/06		
Transfers Out in Fourth Quarter 2005/06		
		-499,552
Balance: September 30, 2005		0