

Item No. 9.1.2
Audit & Finance Standing Committee
November 22, 2013

TO: Chair and Members of Audit & Finance Standing Committee
Original Signed

SUBMITTED BY: _____
Richard Butts, Chief Administrative Officer
Original Signed

Greg Keefe, Director, Finance & Information, Communication and
Technology/CFO

DATE: November 7, 2013

SUBJECT: **Second Quarter 2013/2014 Financial Report**

ORIGIN

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

- a report of projected Operating Fund surplus/deficit by area;
- a report detailing District Capital expenditures in accordance with the District Capital Fund Policy approved by Council on May 16, 2000;
- a report detailing District Activity expenditures in accordance with the District Activity Policy approved by Council October 7, 2003;
- regular updates on the balance in the Capital Reserve Pool (CRESPOOL) as requested by Regional Council on October 23, 2001;
- a report detailing Recreation Area Rate expenditures in accordance with the Recreation Area Report Policy approved by Council on May 14, 2002; and,
- a report of Project budget increases related to cost-sharing, with no net impact to HRM as per the policy approved by Council April 24, 2007.

LEGISLATIVE AUTHORITY

Under the HRM Charter, Section 79 Halifax Regional Council may expend money for municipal purposes. The Halifax Charter Section 35(2)(d)(i) states the CAO may make or authorize expenditures, and enter into contracts on behalf of the Municipality, for anything required for the Municipality where the amount of the expenditure is budgeted or within the amount determined by the Council by policy, and may delegate this authority to employees of the Municipality.

RECOMMENDATION

It is recommended that the Audit and Finance Standing Committee forward this report to Halifax Regional Council as an information item.

DISCUSSION

Operating Statement:

At the end of September 30, 2013, HRM had a projected net General Rate surplus of \$6.0m (Attachment #1).

The Business Units have a projected surplus of \$3.1m along with a surplus of \$2.9m in Fiscal Services.

The key projected changes from the Business Units' budgets are as follows:

- Finance & Information, Communication & Technology projected a surplus of \$418k. The surplus is primarily due to net savings from vacancies (\$1.02m); less than anticipated costs for Mobile Voice and Data Services (\$100k); delay in implementation of Print Management Audit (\$50k); Citizen Survey not being undertaken (\$65k); and net savings from various areas (\$33k). These are offset in part by increased overtime to Metro Transit operations in ICT (\$18k); unbudgeted contract settlement and maintenance contract due to migration to new server (\$188k); external resources required in support of transition of SAP support service to Province and accelerating deployment of windows (\$214k); SAP support services with the Province of Nova Scotia (\$262k); and unbudgeted spending for Mobile Device project (\$149k); and increased consulting fees related to tax agreement study (\$19k).
- Transportation & Public Works projected a surplus of \$442k. The projected surplus is primarily a result of vacancy savings (\$1.8M); decreased waste water transfer costs in Solid Waste as it is now being transferred to New Brunswick (formerly Quebec), (\$407k); Otter Lake tonnage lower than anticipated (\$169k); diesel and gas savings (\$358k); delay in acquiring St. Pat's School resulting in lower operating costs for transitional facilities (\$181k); increase facilities rental revenue in Sport fields (\$148k) and miscellaneous savings throughout TPW (\$228k). This surplus is partially offset as a result of a deficit in Solid Waste for Collection and Resource Recovery Fund Board due to reduction in provincial funding (\$1.2m); leachate processing at HWY 101 Landfill being shipped out of province (\$1.0m); Repair and Maintenance costs in Fleet Services due to higher market prices on parts (\$317k); and reduction in Facilities revenue due to loss of external tenants and reduction of HRM's surplus holdings (\$332k).
- Metro Transit projected a surplus of \$3.5m which will be carried forward to 2014/15 resulting in revenue equalling expenses. In 2013/14, a surplus of \$750,000 was budgeted to be carried forward from 2012/13. However, the actual 2012/13 surplus was \$3,356,100, the difference of \$2,606,100 has been transferred to the current year. Other savings include compensation primarily due to vacancies and managing overtime (\$620k); reduced vehicle expenses related to fuel prices being lower than budget and reduced repair and maintenance costs due to less defects/breakdowns (\$597k). This surplus is partially offset by actual tax revenues less than budget (\$274k) and net costs in

various categories (\$50k). Of this \$3.5m surplus, transit has allocated \$2m to a new reserve for technology they plan to create. If approved by Council, this will decrease the surplus carried forward to \$1.5m.

- Planning & Infrastructure projected a surplus of \$434k. The projected surplus is primarily a result of vacancy savings (\$533k); delay in implementation of the waterway and beaches signage program (\$48k); deferral of Community Energy and Stormwater Integrated Management Plan activities (\$27k); and net savings in various areas (\$76k). This is offset in part by reduced recovery of administrative costs due to change of selection closing date for disposal of surplus properties (\$250k).
- Community & Recreation Services projected a surplus of \$1.5m due to compensation savings on vacant positions (\$1.3m); an increase in Parking Ticket revenue (\$240k) and Signs & Encroachment revenue (\$474k); a net surplus at the Bank of Montreal Centre due to increased revenue and lower expenses (\$100k); and savings in various non-compensation areas (\$30k). The surplus is reduced due to a decline in residential construction activity (HRM wide- all categories; new, renovations and additions) resulting in reduced Building Permit revenues (\$600k).

In Fiscal Services, the key projected changes are as follows:

- Increase in Property Taxes of \$1.2m due to the appeals for Commercial Taxes and Residential Properties trending lower than budget.
- Increase in Payment In Lieu of Taxes of \$347k due to receipt of unbudgeted revenue related to Federal-owned property at Halifax International Airport and other Federal-owned property;
- The 2012/13 general rate surplus brought forward to 2013/14 was \$9.3m, \$4.6m above the budget of \$4.7m.
- Projected net deficit of \$2.6m in other expenses is due to increased costs for stormwater service associated with the HRM-owned Street Right-of-Way system (\$2.7m); and the estimated liability to cover remediation costs for various contaminated sites (\$1m). This is offset by lower than anticipated rate increase of pension plan contributions (\$234k); lower than anticipated operating expenses related to operation of Metro Park Facility (\$614k); and net savings in miscellaneous items (\$252k).

Consolidated Financial Statements:

The unaudited consolidated financial statements of HRM are included as Attachment #2.

Project Statements:

The Project Statement as at September 30, 2013 is included as Attachment #3 to this report. The current budget for active projects is \$882m. The actual expenditures were \$617m and commitments were \$119m, resulting in the total actuals and commitments of \$736m, leaving an available balance of \$146m.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #4 and shows that \$2.4m of the \$3.2m budget has been expended or committed.

District Activity Funds:

The report of expenditures from Councillors' District Activity Funds is included as Attachment #5 and shows that \$34k of the \$69k budgeted has been spent.

Recreation Area Rate Accounts:

The details of the Recreation Area Rate Accounts are in Attachment #6. These Accounts began the year with a surplus of \$5.3m. \$1.7m in Area Rate revenue has been earned from April 1 to September 30, 2013 and \$764k has been spent, leaving a surplus of \$6.3m.

Reserves Statement:

The net reserve balances at September 30, 2013 are \$176m. There are approximately \$119m of approved expenditures and revenue of \$54m that have not been incurred. The net available funds as at March 31, 2014 are \$111m. This is a decrease of \$5.3m from the 2013/14 Reserve Budget. The net decrease can be attributed to the following significant decreases (increases) to the budgeted reserves balances:

Unbudgeted Reserve Transactions	Reserve Reductions (Increases)
Net Land Sales	2,177,200
2012/13 Year End Surplus Transfer to Reserves	(343,100)
Adjustments to Commitments	(84,100)
Other Revenue	(39,500)
Interest	(161,400)
Vehicle Sales	(35,000)
Projected Opening Balance vs Actual Opening Balance April 1, 2013	820,600
Transfers Approved by Council/Pending Council Approval	3,011,100
Total Decrease (Increase) in Reserve Balances	\$5,345,800

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

Capital Reserve Pool Balance:

Attachment #8 shows the balance in the Capital Reserve Pool (CRESPOOL) as \$1.1m, as of September 30, 2013. Any unexpended debt budget in a project, at the completion of that project, will be moved to the Capital Reserve Pool and will be used to cover cost overruns on approved projects and/or to reduce the amount of long-term debt required to fund the Project Budget of the following fiscal year.

Changes to Cost Sharing for Projects:

In the first quarter, HRM received cost sharing for 4 projects totalling \$445k. The increase relates to cost sharing from Halifax Water. Complete details of the amounts received and the associated projects are included in Attachment #9.

FINANCIAL IMPLICATIONS

Explained in the report.

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

N/A

ATTACHMENTS

1. Halifax Regional Municipality Projected Operating Results for the fiscal year ending March 31, 2014 with comparative data for the prior fiscal year - Net Expenditures, Gross Revenue and Gross Expenditures and explanations.
2. Halifax Regional Municipality Unaudited Consolidated Quarterly Financial Statements at September 30, 2013.
3. Halifax Regional Municipality Project Statement as at September 30, 2013.
4. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2013.
5. Report of Expenditures in the Councillors' District Activity Funds to September 30, 2013.

6. Report of Changes in the Recreation Area Rate Accounts to September 30, 2013.
7. Halifax Regional Municipality Reserve Funds Projected to March 31, 2014.
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out to September 30, 2013.
9. Changes to Cost Sharing for Projects Approved by the Council, Directors, DCAO or CAO for the period from April 1, 2013 to September 30, 2013.

A copy of this report can be obtained online at <http://www.halifax.ca/boardscom/SCfinance/index.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Kathy Smith, Manager, Accounting Service Delivery, 490-5656
Original Signed

Report Approved by: Louis de Montbrun, Manager, Financial Reporting, 490-7222

Attachment #1

**Halifax Regional Municipality Projected
Operating Results for the Period
from April 1, 2013 to March 31, 2014**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2013 to September 30, 2013

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2014	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 12/13	Prior YTD Actual
Office of the Auditor General	851,000	851,000	-	317,134	37.3%	793,300	329,115
CAO	12,573,000	12,669,290	(96,290)	6,240,060	49.3%	12,358,000	5,495,672
Fire & Emergency Services	55,968,000	56,073,800	(105,800)	25,932,987	46.2%	55,055,900	25,637,273
Finance & ICT	26,402,000	25,983,638	418,362	13,062,881	50.3%	26,237,400	11,642,519
Human Resources Services	5,720,000	5,606,300	113,700	2,495,826	44.5%	5,376,400	2,380,981
Legal Services	3,148,000	2,957,700	190,300	1,380,740	46.7%	2,438,000	1,285,721
Transportation & Public Works	122,962,000	122,519,749	442,251	53,143,239	43.4%	117,780,400	47,460,118
Metro Transit Services	-	-	-	-	0.0%	-	-
Planning & Infrastructure	6,217,000	5,782,899	434,101	3,189,133	55.1%	6,111,100	3,091,635
Community & Recreation Services	15,805,000	14,251,302	1,553,698	7,487,935	52.5%	14,849,800	5,330,432
Regional Police	73,884,000	73,777,900	106,100	33,977,208	46.1%	69,913,700	33,042,967
Outside Police (RCMP)	23,000,000	22,947,476	52,524	11,473,736	50.0%	22,671,000	11,218,988
Library	16,905,000	16,905,000	-	8,052,700	47.6%	17,573,700	7,317,237
Fiscal Services	(363,435,000)	(366,339,899)	2,904,899	(191,152,128)	52.2%	(351,158,700)	(191,340,286)
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	-	-	-	-	0.0%	-	-
Total	-	(6,013,845)	6,013,845	(24,398,549)		(0)	(37,107,628)

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2013 to September 30, 2013

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2014	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 12/13	Prior YTD Actual
Office of the Auditor General	-	-	-	(3,938)	0.0%	-	-
CAO	(3,696,600)	(3,711,300)	14,700	(1,963,374)	52.9%	(3,793,700)	(2,221,268)
Fire & Emergency Services	(647,400)	(513,000)	(134,400)	(217,165)	42.3%	(355,500)	(165,656)
Finance & ICT	(2,738,000)	(2,705,915)	(32,085)	(1,441,529)	53.3%	(2,680,000)	(1,400,202)
Human Resources Services	(80,000)	(80,000)	-	(30,000)	37.5%	(80,000)	(35,128)
Legal Services	(242,500)	(242,500)	-	(106,118)	43.8%	(209,400)	(109,264)
Transportation & Public Works	(20,987,100)	(20,109,357)	(877,743)	(9,467,072)	47.1%	(24,516,200)	(10,615,555)
Metro Transit Services	(106,204,000)	(105,829,000)	(375,000)	(51,729,168)	48.9%	(101,465,300)	(49,236,814)
Planning & Infrastructure	(1,935,900)	(1,669,100)	(266,800)	(317,466)	19.0%	(1,644,000)	(236,276)
Community & Recreation Services	(27,527,300)	(27,897,926)	370,626	(13,026,900)	46.7%	(21,123,500)	(13,188,499)
Regional Police	(7,588,800)	(7,561,900)	(26,900)	(3,857,523)	51.0%	(7,317,700)	(4,339,079)
Outside Police BU (RCMP)	-	-	-	-	0.0%	-	-
Library	(5,348,100)	(5,499,900)	151,800	(2,769,387)	50.4%	(5,361,200)	(2,805,892)
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	(504,400)	(504,400)	-	-	0.0%	(504,400)	-
Business Unit Total	(177,500,100)	(176,324,298)	(1,175,802)	(84,929,640)	48.2%	(169,050,900)	(84,353,633)

Fiscal Services Revenue Detail	Budget Current Fiscal Year	Projected Results To March 31, 2014	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 12/13	Prior YTD Actual
Property Taxes	(369,279,000)	(370,510,283)	1,231,283	(184,005,493)	49.7%	(367,287,600)	(183,986,977)
Tax Agreements	(10,543,000)	(10,573,507)	30,507	(5,286,753)	50.0%	(10,617,000)	(5,222,490)
Deed Transfer Taxes	(39,000,000)	(39,000,000)	-	(22,548,656)	57.8%	(36,000,000)	(23,860,017)
Local Improvement Charges	(2,000,000)	(1,385,000)	(615,000)	(721,887)	52.1%	(2,523,000)	(756,784)
Payments In Lieu of Taxes	(34,749,000)	(35,095,785)	346,785	(17,677,841)	50.4%	(33,437,000)	(16,480,256)
Own Source Revenue	(28,370,400)	(27,606,695)	(763,705)	(17,092,277)	61.9%	(27,295,000)	(17,232,690)
Prov. Mandated & Other Services	(159,250,500)	(158,612,465)	(638,035)	(79,312,083)	50.0%	(140,464,700)	(70,171,962)
Unconditional Transfers	(3,300,000)	(3,239,625)	(60,375)	(1,619,813)	50.0%	(3,310,000)	(3,293,073)
Conditional Transfers	-	-	-	-	0.0%	(41,000)	-
Fiscal Services Total	(646,491,900)	(646,023,360)	(468,540)	(328,264,803)	50.8%	(620,975,300)	(321,004,249)
Total Revenue	(823,992,000)	(822,347,658)	(1,644,342)	(413,194,443)	50.2%	(790,026,200)	(405,357,882)

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2013 to September 30, 2013

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2014	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 12/13	Prior YTD Actual
Office of the Auditor General	851,000	851,000	-	321,072	37.7%	793,300	329,115
CAO	16,269,600	16,380,590	(110,990)	8,203,434	50.1%	16,151,700	7,716,940
Fire & Emergency Services	56,615,400	56,586,800	28,600	26,150,152	46.2%	55,411,400	25,802,929
Finance & ICT	29,140,000	28,689,553	450,447	14,504,410	50.6%	28,917,400	13,042,721
Human Resources Services	5,800,000	5,686,300	113,700	2,525,826	44.4%	5,456,400	2,416,109
Legal Services	3,390,500	3,200,200	190,300	1,486,858	46.5%	2,647,400	1,394,985
Transportation & Public Works	143,949,100	142,629,106	1,319,994	62,610,311	43.9%	142,296,600	58,075,673
Metro Transit Services	106,204,000	105,829,000	375,000	51,729,168	48.9%	101,465,300	49,236,814
Planning & Infrastructure	8,152,900	7,451,999	700,901	3,506,599	47.1%	7,755,100	3,327,911
Community & Recreation Services	43,332,300	42,149,228	1,183,072	20,514,835	48.7%	35,973,300	18,518,931
Regional Police	81,472,800	81,339,800	133,000	37,834,731	46.5%	77,231,400	37,382,046
Outside Police BU (RCMP)	23,000,000	22,947,476	52,524	11,473,736	50.0%	22,671,000	11,218,988
Library	22,253,100	22,404,900	(151,800)	10,822,087	48.3%	22,934,900	10,123,129
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	504,400	504,400	-	-	0.0%	504,400	-
Business Unit Subtotal	540,935,100	536,650,352	4,284,748	251,683,219	46.9%	520,209,600	238,586,291

Fiscal Services Expense Detail	Budget Current Fiscal Year	Projected Results To March 31, 2014	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 12/13	Prior YTD Actual
School Board Mandatory	113,965,000	113,438,500	526,500	56,724,078	50.0%	106,248,000	53,117,240
School Board Supplementary	17,880,000	17,699,900	180,100	8,850,229	50.0%	18,104,000	8,971,990
Debt Charges	47,140,000	46,373,576	766,424	29,846,416	64.4%	49,515,100	30,914,338
Reserves	14,538,000	14,538,000	-	7,269,000	50.0%	15,014,000	7,507,000
Interest on Reserves	-	-	-	-	0.0%	-	-
Insurance	4,736,000	4,736,000	-	2,048,576	43.3%	4,736,000	1,822,659
Transfers to Outside Agencies	16,150,000	16,422,900	(272,900)	8,212,079	50.0%	15,871,000	7,966,059
Grants & Tax Concessions	5,564,000	5,581,665	(17,665)	1,191,611	21.3%	5,134,000	1,077,508
Fire Protection (Hydrants)	11,689,000	11,481,400	207,600	5,740,815	50.0%	11,945,000	6,118,119
Capital from Operating	41,493,000	41,493,000	-	20,404,102	49.2%	36,629,900	16,238,083
Surplus Prior Year	(4,711,000)	(9,287,700)	4,576,700	(9,287,700)	100.0%	(4,900,000)	(8,381,000)
Other	11,612,900	14,206,220	(2,593,320)	4,613,469	32.5%	9,019,600	3,061,967
Provision for Valuation Allowance	3,000,000	3,000,000	-	1,500,000	50.0%	2,500,000	1,250,000
Fiscal Services Total	283,056,900	279,683,461	3,373,439	137,112,675	49.0%	269,816,600	129,663,963
Total Expenditures	823,992,000	816,333,813	7,658,187	388,795,894	47.6%	790,026,200	368,250,254

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2013

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Auditor General - No changes	\$0
CAO - The projected deficit is related to an HST adjustment related to outside grant payments (\$249k) as well as increased professional fees (\$10k). This deficit is partially offset by vacancy savings (\$99k); savings on travel (\$30k); reduced community event spending (\$25k); and non-compensation savings (\$9k).	(\$96,000)
Fire & Emergency Services - The projected deficit is primarily related to decreased revenue for inspections (\$147k), costs for renovations and new leasing contract (\$131k), increased consulting due to recommendation in the ongoing Fire Underwriters Study (\$108k), net overages in various other categories (\$57k); partially offset by net savings in compensation primarily due to vacancies (\$337k).	(\$106,000)
Finance & Information, Communications & Technology - The surplus is primarily due to net savings from vacancies (\$1.02m); lower than anticipated costs for Mobile Voice and Data Services (\$100k); delay in implementation of Print Management Audit (\$50k); Citizen Survey not being undertaken (\$65k); and net savings from various areas (\$33k). These are offset in part by increased overtime due to increased staff complement in support of Metro Transit operations in ICT (\$18k); unbudgeted contract settlement and maintenance contract due to migration to new server (\$188k); external resources required in support of transition of SAP support service and accelerating deployment of windows (\$214k); SAP support services with the Province of Nova Scotia (\$262k); and unbudgeted spending for Mobile Device project (\$149k); and increased consulting fees related to tax agreement study (\$19k).	\$418,000
Human Resources - The projected surplus is primarily in compensation due to vacancies (\$123k); partially offset by net overages in various other categories (\$9k).	\$114,000
Legal Services - The projected surplus is primarily in compensation due to vacancies and positions filled at lower rates than budgeted (\$202k); partially offset by net overages in various other categories (\$12k).	\$190,000
Transportation & Public Works - The projected surplus is primarily a result of vacancy savings (\$1.8M); decreased waste water transfer costs in Solid Waste as it is now being transferred to New Brunswick (formerly Quebec) (\$407k); Otter Lake tonnage lower than anticipated (\$169k); diesel and gas savings (\$358k); delay in acquiring St. Pat's School resulting in lower operating costs for transitional facilities (\$181k); increase facilities rental revenue in Sport fields (\$148k) and miscellaneous savings throughout TPW (\$228k). This surplus is partially offset as a result of a deficit in Solid Waste for Collection and Resource Recovery Fund Board due to reduction in provincial funding (\$1.2m); Leachate processing at HWY 101 Landfill being shipped out of province (\$1.0m); Repair and Maintenance costs in Fleet Services due to higher market prices on parts (\$317k); and reduction in Facilities revenue due to loss of external tenants and reduction of HRM's surplus holdings (\$332k).	\$442,000
Metro Transit Services - The projected surplus of \$3.5m will be carried forward to 2014/15 resulting in revenue equalling expenses. In 2013/14, a surplus of \$750k was budgeted to be carried forward from 2012/13. However, the actual 2012/13 surplus was \$3,356,100, the difference of \$2,606,100 has been transferred to the current year. Other savings include compensation primarily due to vacancies and managing overtime (\$620k); reduced vehicle expenses related to fuel prices lower than budget and reduced repair & maintenance costs due to less defects/breakdowns (\$597k). This is partially offset by actual tax revenues less than budget (\$274k), and net costs in various other categories (\$50k). Of this \$3.5m surplus, transit has allocated \$2m to a new reserve for technology they plan to create. If approved by Council, this will decrease the surplus carried forward to \$1.5m.	\$0

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2013

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Planning & Infrastructure - The projected surplus is primarily a result of vacancy savings (\$533k); delay in implementation of the waterway and beaches signage program (\$48k); deferral of Community Energy and Stormwater Integrated Management Plan activities (\$27k); and net savings in various areas (\$76k). This is offset in part by reduced recovery of administrative costs due to change of selection closing date for disposal of surplus properties (\$250k).	\$434,000
Community & Recreation Services - The projected surplus is due to compensation savings on vacant positions (\$1.3m); an increase in Parking Ticket revenue (\$240k); and Signs & Encroachment revenue (\$474k); a net surplus at the Bank of Montreal Centre due to increased revenue and lower expenses (\$100k); and savings in various non-compensation areas (\$30k). The surplus is reduced due to a decline in residential construction activity (HRM wide- all categories; new, reno and additions) resulting in reduced Building Permit revenues (\$600k).	\$1,554,000
Regional Police - The projected surplus is primarily in compensation due to vacancies (\$681k); partially offset by increased costs in equipment due to change in standard of replacing body armour (\$245k); expansion of Emergency Response Team (\$140k); contribution to Police Officer on the Job Injury Reserve (\$140k); net miscellaneous costs (\$50k).	\$106,000
Outside Police Services (RCMP) - The projected surplus is due to actual contract costs paid to Provincial Department of Justice being lower than budget.	\$53,000
Library - Projected changes net to a balanced budget.	\$0
TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)	\$3,109,000

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2013

FISCAL SERVICES VARIANCE ANALYSIS	Net Surplus / (Deficit)
Property Taxes - The appeals trending for Commercial Taxes and Residential Properties are lower than budget.	\$1,231,000
Tax Agreements - The surplus is due to tax agreements with various entities being higher than budget.	\$30,000
Local Improvement Charges - The deficit is primarily due to deferred revenue for Local Improvement Charges to cover the costs of capital financing for Road & Street Improvement being lower than budget. The projected deficit has net zero impact to general rate and will be recovered through capital charges in the future.	(\$615,000)
Payments in Lieu of Taxes (PILT) - The projected surplus is due to unanticipated receipt of PILT related to Federal-owned property at Halifax International Airport and other Federal accounts.	\$347,000
Own Source Revenue - The projected deficit is due to a lower than estimated volume of health-related calls during fiscal 2012/13 (\$150k); parking rental revenue for Metro Park Facility being lower than budget (\$600k); interest revenue on general receivable accounts being less than anticipated due to increased collections (\$48k); decrease Dividend In-Lieu of Taxes collected from Halifax Water due to rate base being calculated lower than budget (\$13k); and deficit in miscellaneous item (\$2k) offset partially by unbudgeted miscellaneous revenue received from mark-up on fuel (\$9k) and higher than budgeted interest earned for Local Improvement Charges (\$40k).	(\$764,000)
Provincial Mandated & Other Services - The funding collected through area rates on behalf of Province of Nova Scotia, Halifax Water and outside groups for private road maintenance fees, are anticipated to be less than budgeted amounts. The deficit is carried forward to next fiscal year and covered by an increase in area rate charge in 2014/15.	(\$638,000)
Unconditional Transfers - HRM's portion of Nova Scotia Power HST Offset received from Province of Nova Scotia was lower than anticipated.	(\$60,000)
School Board Mandatory & Supplementary - The anticipated revenues will result in a deficit. The deficit is carried forward to next fiscal year by a transfer of funds from the surplus/deficit account. This transfer creates a deficit in the equity account that will be carried forward to 2014/15 and covered by an increase in the area rate charge in 2014/15.	\$707,000
Debt Charges - The projected surplus is primarily due to interest payment (All In Costs 2.55%) for 2013 Spring Issue Debenture being lower than budget (4%) and unbudgeted debt recovery for the 1998 Spring issue from Outside Agency (\$191k); and an accumulated deficit in Local Improvement Charges due to funding shortfall and higher than budgeted debt servicing costs (\$575k).	\$766,000
Transfer to Outside Agencies - HRM's mandated contributions and funding transfers for services provided by Province of Nova Scotia are lower than budget.	(\$273,000)
Grants & Tax Concessions - Unbudgeted community grant program provided to Naval Trust (\$50k) partially offset by savings from non-profit organization due to eligible costs for program and services being lower than anticipated (\$32k).	(\$18,000)
Surplus Prior Year - The 2012/13 Operating general rate surplus brought forward to 2013/14 was \$9.3m and \$4.6m more than the budget of \$4.7m.	\$4,577,000
Fire Protection (Hydrants) - Actual funding required to cover fire protection for urban core, airport/Aerotech and capital costs contribution for water infrastructure are anticipated to be less than budget resulting in a surplus. Surplus will be carried forward to next year and has no impact to general rates.	\$208,000

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2013

FISCAL SERVICES VARIANCE ANALYSIS	Net Surplus / (Deficit)
Other - The projected deficit is primarily due to increased costs for stormwater service associated with the HRM-owned Street Right-of-Way system (\$2.67m); and HRM's liability to cover remediation costs for various contaminated sites (\$1m). This is offset by lower than anticipated rate increase of pension plan contributions (\$234k); lower than budgeted compensation related program costs (\$108k); surplus due to funds allocated to cover non-refundable portion of HST for the Greater of Halifax Partnership and Round Table Review are no longer required (\$75k); lower than anticipated operating expenses related to Metro Park Facility (\$614k); and miscellaneous savings related to adjustments of prior year transactions, including over accrual of costs in 2012/13 (\$46k).	(\$2,593,000)
TOTAL FISCAL SERVICES SURPLUS/(DEFICIT)	\$2,905,000
OVERALL SURPLUS/(DEFICIT)	\$6,014,000

Attachment #2

Halifax Regional Municipality Unaudited Consolidated Quarterly Financial Statements as at September 30, 2013

Unaudited Consolidated Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY

Six months ended September 30, 2013

HALIFAX REGIONAL MUNICIPALITY

Consolidated Financial Statements

Six months ended September 30, 2013

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HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Financial Position

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Financial assets				
Cash and short-term deposits (note 2)	\$ 122,112	\$ 83,694	\$ 152,687	\$ 109,029
Taxes receivable (note 3)	311,285	287,681	27,216	29,243
Accounts receivable (note 4)	84,549	79,997	66,409	65,637
Loans, deposits and advances	818	1,097	1,216	1,297
Land held for resale	29,667	28,093	23,491	28,401
Investments (note 5)	136,830	153,809	79,110	83,958
Investment in the Halifax Regional Water Commission (note 6)	825,786	802,899	816,687	790,882
	1,511,047	1,437,270	1,166,816	1,108,447
Financial liabilities				
Accounts payable and accrued liabilities (note 7)	92,732	90,895	100,955	93,649
Deferred revenue	357,913	338,442	52,697	44,695
Employee future benefits (note 9)	48,662	46,366	47,571	45,317
Solid waste management facilities liabilities (note 10)	12,947	15,531	10,607	14,860
Long-term debt (note 11)	229,936	235,494	230,375	241,406
	742,190	726,728	442,205	439,927
Net financial assets	768,857	710,542	724,611	668,520
Non-financial assets				
Tangible capital assets (note 14)	1,789,182	1,764,927	1,788,580	1,748,787
Inventory and prepaid expenses	17,032	15,817	8,946	8,574
	1,806,214	1,780,744	1,797,526	1,757,361
Accumulated surplus (note 15)	\$ 2,575,071	\$ 2,491,286	\$ 2,522,137	\$ 2,425,881

Commitments and contingent liabilities (notes 13 and 16)

The accompanying notes are an integral part of the consolidated financial statements.

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Operations and Accumulated Surplus

For the six months ended Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the year ended March 31, 2013
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
Revenue				
Taxation	\$ 325,052	\$ 328,769	\$ 319,036	\$ 632,814
Taxation from other governments	17,778	18,006	16,961	34,281
User fees and charges	58,210	56,103	57,221	117,396
Government grants	19,933	25,429	23,427	52,088
Development levies	870	859	1,336	3,132
Investment income (note 5)	2,050	2,100	1,943	3,821
Penalties, fines and interest	6,210	6,482	6,521	13,019
Land sales, contributions and other revenue	9,957	10,073	8,442	44,250
Increase in equity in the Halifax Regional Water Commission (note 6)	9,100	9,099	12,017	25,805
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	2,100	2,100	1,986	3,971
Total revenue	451,260	459,020	448,890	930,577
Expenses				
General government services	59,226	53,830	49,092	101,401
Protective services	98,915	92,041	90,601	190,213
Transportation services	116,170	103,145	99,546	235,790
Environmental services	29,824	28,050	20,869	51,271
Recreation and cultural services	53,265	53,206	52,650	108,863
Planning and development services	9,899	10,071	8,526	22,381
Educational services	65,786	65,743	62,201	124,402
Total expenses	433,085	406,086	383,485	834,321
Surplus for period	18,176	52,934	65,405	96,256
Accumulated surplus, beginning of period	2,522,137	2,522,137	2,425,881	2,425,881
Accumulated surplus, end of period	\$ 2,540,313	\$ 2,575,071	\$ 2,491,286	\$ 2,522,137

The accompanying notes are an integral part of the consolidated financial statements.

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Change in Net Financial Assets

For the six months ended Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the year ended March 31, 2013
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
Surplus for period	\$ 18,176	\$ 52,934	\$ 65,405	\$ 96,256
Acquisition of tangible capital assets and contributed tangible capital assets	(71,522)	(59,627)	(71,220)	(152,859)
Amortization of tangible capital assets	58,000	58,910	54,515	112,155
Loss (gain) on sale of tangible capital assets	-	(193)	429	132
Proceeds on sale of tangible capital assets	-	308	136	779
	4,654	52,332	49,265	56,463
Acquisition of inventories of supplies and prepaid expenses	-	(25,757)	(32,961)	(26,860)
Consumption of inventories of supplies and use of prepaid expenses	-	17,671	25,718	26,488
Change in net financial assets	4,654	44,246	42,022	56,091
Net financial assets, beginning of period	724,611	724,611	668,520	668,520
Net financial assets, end of period	\$ 729,265	\$ 768,857	\$ 710,542	\$ 724,611

The accompanying notes are an integral part of the consolidated financial statements.

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Cash Flows

For the six months ended Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the year ended March 31, 2013
(In thousands of dollars)

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
Cash provided by (used in):			
Operating activities			
Surplus for period	\$ 52,934	\$ 65,405	\$ 96,256
Items not involving cash:			
Amortization	58,910	54,515	112,155
Loss (gain) on sale of tangible capital assets	(193)	429	132
Contributed tangible capital assets	(7,647)	(7,033)	(15,942)
Increase in equity in the Halifax Regional Water Commission	(9,099)	(12,017)	(25,805)
	94,905	101,299	166,796
Change in non-cash assets and liabilities			
Decrease (increase) in taxes receivable	(284,069)	(258,438)	2,027
Decrease (increase) in accounts receivable	(18,140)	(14,360)	(772)
Decrease in loans, deposits and advances	398	200	81
Decrease (increase) in land held for resale	(6,176)	308	4,910
Increase in inventory and prepaid expenses	(8,086)	(7,243)	(372)
Increase (decrease) in accounts payable and accrued liabilities	(8,223)	(2,754)	7,306
Increase in deferred revenue	305,216	293,747	8,002
Increase in employee future benefits	1,091	1,049	2,254
Increase (decrease) in solid waste management facilities liabilities	2,340	671	(4,253)
Net change in cash from operating activities	79,256	114,479	185,979
Capital activities			
Proceeds on disposal of tangible capital assets	308	136	779
Acquisition of tangible capital assets	(51,980)	(64,187)	(136,917)
Net change in cash from capital activities	(51,672)	(64,051)	(136,138)
Investing activities			
Decrease (increase) in investments	(57,720)	(69,851)	4,848
Net change in cash from investing activities	(57,720)	(69,851)	4,848
Financing activities			
Long-term debt issued	23,600	18,800	28,400
Long-term debt redeemed	(29,913)	(30,675)	(46,693)
Debt repayments recovered from Halifax Regional Water Commission	5,874	5,963	7,262
Net change in cash from financing activities	(439)	(5,912)	(11,031)
Net change in cash and short-term deposits	(30,575)	(25,335)	43,658
Cash and short-term deposits, beginning of period	152,687	109,029	109,029
Cash and short-term deposits, end of period	\$ 122,112	\$ 83,694	\$ 152,687

The accompanying notes are an integral part of the consolidated financial statements.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

1. Significant accounting policies:

(a) Basis of presentation:

The consolidated financial statements of the Halifax Regional Municipality (the "Municipality") have been prepared by management in accordance with generally accepted accounting principles ("GAAP") for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA").

(b) Basis of consolidation:

These consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Municipality. The Municipality is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Municipality and which are owned or controlled by the Municipality, except the Halifax Regional Water Commission which is accounted for on the modified equity basis of accounting. The entities included are as follows:

Recreation facilities:

- BMO Centre
- Canada Games Centre
- Centennial Pool Association
- Community Builders Inc. (Cole Harbour Place)
- Dartmouth Sportsplex Community Association
- Eastern Shore Recreation Commission
- Halifax Forum Community Association
- Halifax Metro Centre
- Halifax Regional Municipality Centennial Arena Commission
- Sackville Sports Stadium
- St. Margaret's Community Centre Association

Commissions, cultural and other facilities:

- Alderney Landing Association
- Downtown Dartmouth Business Commission
- Downtown Halifax Business Commission
- Main Street Dartmouth and Area Business Improvement Association
- MetroPark Parkade Facility
- North End Business Association
- Quinpool Road Mainstreet District Association Limited
- Sackville Business Association
- Spring Garden Area Business Association
- Spryfield & District Business Commission

Halifax Regional Library

Interdepartmental and inter-organizational transactions and balances between these entities and organizations have been eliminated.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

1. Significant accounting policies (continued):

(c) Investment in the Halifax Regional Water Commission:

The Halifax Regional Water Commission (the "HRWC") is accounted for using the modified equity basis of accounting; consistent with Canadian generally accepted accounting principles, as recommended by PSAB for an investment in a government business enterprise. Under the modified equity basis of accounting, the HRWC's accounting principles are not adjusted to conform to those of the Municipality and inter-organizational transactions and balances are not eliminated.

The Municipality recognizes its equity interest in the annual income or loss of the HRWC in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account.

(d) School boards:

The assets, liabilities, taxation and other revenues and expenses with respect to the operations of the school boards are not reflected in these consolidated financial statements as they are provincial government entities.

(e) Miscellaneous Trust Funds:

Miscellaneous Trust Funds and their related operations administered by the Municipality are not included in the consolidated financial statements, but are reported separately in the Miscellaneous Trust Funds financial statements.

(f) Basis of accounting:

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, landfill liability and in performing actuarial valuations of employee future benefits.

In addition, the Municipality's implementation of Public Sector Accounting Handbook Section 3150 has required management to make estimates of historical cost and useful lives of tangible capital assets.

Actual results could differ from these estimates.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

1. Significant accounting policies (continued):

(h) Taxation and related revenues:

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services and the requisition made by the Province in respect of contributions to education. Taxation revenues are recorded at the time tax billings are due. Assessments and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the results of the appeal process are known. An allowance for unresolved assessment appeals is also provided.

(i) Government transfers:

Government transfers are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. If a liability is created, the satisfaction of the transfer stipulations by the recipient government determines the timing of the recognition of the transfer as revenue.

(j) Short-term deposits and investments:

Short-term deposits and investments are recorded at cost, adjusted for amortization of premiums or discounts in accordance with the investment policies established for the Municipality. A permanent decline in value would result in a write-down.

(k) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(l) Deferred revenue:

Deferred revenue represents user charges and other fees that have been collected, for which the related services have yet to be performed. These amounts will be recognized as revenue in the fiscal year the services are performed.

(m) Pension, post-employment benefits and compensated absences:

The contributions to a multiemployer, defined benefit pension plan are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Municipality occurs. Costs include projected future income payments and fees paid to independent administrators of these plans, calculated on a present value basis.

The costs of post-employment benefits and compensated absences are actuarially determined using the projected benefits method prorated on service and management's best estimate of retirement ages of employees, salary escalation and expected absences. Liabilities are actuarially determined using discount rates that are consistent with the market rates of high quality debt instruments. Any gains or losses from changes in assumptions or experience are amortized over the estimated average remaining service period for active employees.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

1. Significant accounting policies (continued):

(n) Solid waste management facilities liabilities:

The Municipality accrues landfill closure and post-closure care requirements that include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions using the best information available to management.

Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

(o) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value of the tangible capital assets, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life – Years
Land Improvements	10 - 50
Buildings and building improvements	15 - 40
Vehicles	5 - 15
Machinery and equipment	5 - 10
Dams	40
Roads and infrastructure	5 - 75
Ferries	2 - 30

The useful life for landfill cells, which are included in land improvements, is based upon the capacity of each cell.

For assets with a useful life of 5 years or less, amortization will commence in the year the asset is available for use, and be recorded at 50% of the annual charge in the first and last years of the asset's useful life. For assets with a useful life greater than 5 years, amortization will commence in the year following the year the asset is put into use.

Roads and infrastructure includes road beds, road surfaces, infrastructure and bridges. The useful life of these assets are as follows: road beds - 40 years, road surfaces - 5 to 20 years, infrastructure - 20 to 30 years and bridges - 75 years.

The school buildings which are owned by the Municipality but in use by the Halifax Regional School Board are not recorded as tangible capital assets. No amortization is recorded by the Municipality as long as the buildings are in use by and under the control of the Halifax Regional School Board.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

1. Significant accounting policies (continued):

(o) Non-financial assets (continued):

ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

iii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements, unless used in the provision of a municipal service.

v) Interest capitalization

The Municipality does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

vi) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

vii) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

2. Cash and short-term deposits:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Halifax Regional Municipality	\$ 117,089	\$ 79,440	\$ 148,254	\$ 104,589
Commissions, cultural and other recreation facilities including Halifax Regional Library	5,023	4,254	4,433	4,440
Total	\$ 122,112	\$ 83,694	\$ 152,687	\$ 109,029

Cash and short-term deposits include interest bearing accounts and money market instruments with a term to maturity of 90 days or less.

3. Taxes receivable:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Taxes receivable	\$ 314,408	\$ 290,316	\$ 30,902	\$ 32,448
Allowance	(3,123)	(2,635)	(3,686)	(3,205)
Total	\$ 311,285	\$ 287,681	\$ 27,216	\$ 29,243

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

4. Accounts receivable:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Federal government	\$ 58,793	\$ 56,595	\$ 36,901	\$ 30,234
Provincial government	17,533	15,591	19,205	20,661
Other receivables	34,281	30,976	35,561	38,074
Allowance	(26,058)	(23,165)	(25,258)	(23,332)
Total	\$ 84,549	\$ 79,997	\$ 66,409	\$ 65,637

5. Investments:

Money market instruments include Federal and Provincial treasury bills, discounted notes of Federal Crown Corporations and instruments of Canadian Financial Institutions. These investments have a term to maturity of one year or less. Investments shown here have a remaining term to maturity of more than 90 days at September 30, 2013.

Bonds of Federal and Provincial governments and their guarantees have a maturity range from September 30, 2013 to May 31, 2016. The weighted average yield on market value of these bonds is 1.43% at September 30, 2013 (September 30, 2012 - 1.34% and March 31, 2013 - 1.34%).

Cost	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Money market instruments	\$ 93,749	\$ 138,807	\$ 51,105	\$ 70,952
Bonds of Federal and Provincial governments and their guarantees	43,081	15,002	28,005	13,006
Total	\$ 136,830	\$ 153,809	\$ 79,110	\$ 83,958

The investment income earned on money market instruments is \$1,759 at September 30, 2013 (September 30, 2012 - \$1,812 and March 31, 2013 - \$3,544) and on bonds of Federal and Provincial governments and their guarantees is \$341 at September 30, 2013 (September 30, 2012 - \$131 and March 31, 2013 - \$277).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

6. Investment in the Halifax Regional Water Commission:

The HRWC is a wholly-owned and controlled government business enterprise of the Municipality and is responsible for the supply of municipal water, wastewater and stormwater services to residents of the Municipality.

(a) The following table provides condensed supplementary financial information for the HRWC:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Financial position				
Current assets	\$ 66,645	\$ 64,754	\$ 50,371	\$ 40,214
Capital assets	1,001,923	942,718	980,909	923,106
Total assets	1,068,568	1,007,472	1,031,280	963,320
Current liabilities	28,556	21,714	37,001	31,545
Long-term liabilities	214,226	182,859	177,592	140,893
Total liabilities	242,782	204,573	214,593	172,438
Total	\$ 825,786	\$ 802,899	\$ 816,687	\$ 790,882

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

6. Investment in the Halifax Regional Water Commission (continued):

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
Results of operations			
Revenues	\$ 57,132	\$ 53,041	\$ 104,070
Operating expenses	(44,813)	(39,523)	(83,037)
Financing expenses	(4,055)	(3,888)	(7,693)
Other income	1,597	2,019	3,500
Net income before grant in lieu of tax	9,861	11,649	16,840
Grant in lieu of tax	(2,100)	(1,986)	(3,971)
Net income	7,761	9,663	12,869
Donated tangible capital assets	206	537	9,893
Decrease in reserves	1,132	1,817	3,043
Increase in investment and equity	9,099	12,017	25,805
Investment and equity, beginning of period	816,687	790,882	790,882
Investment and equity, end of period	\$ 825,786	\$ 802,899	\$ 816,687

(b) The following summarizes the Municipality's transactions with the HRWC for the year:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
Revenues:			
Grant in lieu of tax	\$ 2,100	\$ 1,986	\$ 3,971
Expenses:			
Stormwater charge	\$ 890	-	-
Fire protection charge	\$ 5,191	\$ 5,004	\$ 10,851

All transactions are in the normal course of operations, and are recorded at the exchange value based on normal commercial rates, or as agreed to by the parties.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

7. Accounts payable and accrued liabilities:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Trade accounts payable	\$ 35,928	\$ 33,500	\$ 32,282	\$ 23,347
Federal government	8,635	8,321	8,913	12,784
Provincial government	1,763	5,134	15,580	9,280
Salaries and wages payable	6,170	5,627	5,933	5,714
Accrued liabilities	37,150	35,021	35,085	39,061
Accrued interest	3,086	3,292	3,162	3,463
Total	\$ 92,732	\$ 90,895	\$ 100,955	\$ 93,649

8. Employee future benefits - employees' retirement pension plan:

Employees of the Municipality participate in the Halifax Regional Municipality Pension Plan (the "HRM Plan"). The HRM Plan is a multiemployer plan administered by the Halifax Regional Municipality Pension Committee (the "Committee"). Other major employers participating in the HRM Plan include the Halifax Regional School Board and Quest. The Committee is comprised of representatives from both management and unions, and is responsible for setting contribution rates for all participating employers. The HRM Plan is funded equally by participating employers and members. Accounting for the HRM Plan under the Municipality's financial statements follows rules for defined contribution pension plans.

The HRM Plan provides a lifetime benefit representing 2% of the member's average earnings over a period of three years times the number of years of membership in the pension plan. Only regular earnings are recognized under the defined benefit provisions of the Plan. The HRM Plan also provides defined contribution benefits, at the option of the member, on the portion of earnings that is overtime and other non-regular earnings.

The Municipality contributed to the HRM Plan an amount of \$12,266 for the period ending September 30, 2013 (September 30, 2012 - \$12,232 and March 31, 2013 - \$24,336). Since April 1, 2006, the Municipality and the members are each contributing 10.36% of regular earnings for members participating in the main division of the pension plan. Effective January 2014, the rate will increase to 11.96%. Other contribution rates are in effect for the other divisions of the plan, and for members in public safety occupations.

The last actuarial valuation filed with regulators was at December 31, 2009. The next actuarial valuation, at December 31, 2012, is to be filed by December 31, 2013. The interest rate used in the last filed valuation was 6.75% per year. The following estimates as at December 31, 2012 are based on the actuarial valuation as at December 31, 2009 extrapolated to December 31, 2012:

	March 31, 2013 Extrapolated	March 31, 2012 Extrapolated
Actuarial value of plan assets	\$ 1,209,583	\$ 1,176,502
Estimated present value of accrued pension benefits	(1,381,009)	(1,311,495)
Estimated funding deficit	\$ (171,426)	\$ (134,993)

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

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9. Employee future benefits - retiring allowances and other future benefits:

The Municipality provides for the payment of retiring allowances to retiring employees in accordance with the terms of the various collective agreements and Municipal policy. The retiring allowance is based on the member's final annual salary and years of service at retirement. On the retirement of a police officer, the Municipality also provides for a lump sum payment to a health trust for the benefit of the retiring member. The amount depends on the level of the officer's sick bank at the time of retirement.

The Municipality continues to pay for its share of the contributions to the HRM Plan for members in receipt of benefits from a long-term disability plan sponsored and recognized by the Municipality.

The Municipality also provides for employee sick leave. Unused sick leave accumulates to a maximum number of hours which varies by employment agreement. Under this program, employees are not entitled to a cash payment in lieu of sick leave when they leave the Municipality's employment except as described above with respect to the retirement of a police officer.

The Municipality also pays lifetime and temporary benefits to former employees who retired from the Municipality under various early retirement programs and arrangements that were in place prior to April 1, 2004.

Actuarial valuations of the above benefits are done for accounting purposes using the projected benefit method prorated on services. The last actuarial valuation of the lump sum amounts to the police health trust was conducted as at March 31, 2011, and extrapolated to March 31, 2012 and March 31, 2013. The last actuarial valuations of the unused sick leave benefits and lifetime and temporary benefits to former employees were conducted as at March 31, 2012, and extrapolated to March 31, 2013. For all other benefits, actuarial valuations were conducted as at March 31, 2013. No valuation has been performed for September 30, 2013. Key actuarial assumptions used in the valuations were based on the Municipality's best estimates.

A reconciliation of the accrued benefit obligation for these plans, along with the main assumptions used for disclosure and expense calculations are as follows:

	March 31, 2013	March 31, 2012
Accrued benefit obligation, beginning of the year	\$ 50,800	\$ 34,932
Current period benefit cost	3,880	16,455
Benefit payments	(3,992)	(4,494)
Interest cost	1,852	1,825
Actuarial loss	220	2,082
Accrued benefit obligation, end of fiscal year	\$ 52,760	\$ 50,800
Main assumptions used for fiscal year-end disclosure:		
Discount rate	3.16%	3.65%
Salary increase	3% plus merit	3% plus merit
Main assumptions used for expense calculation:		
Discount rate	3.65%	3.87%
Salary increase	3% plus merit	3% plus merit

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Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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9. Employee future benefits - retiring allowances and other future benefits (continued):

These other employee benefit plans require no contributions from employees. The benefit liability as at September 30, 2013 includes the following components:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Accrued benefit obligation				
Retiring allowances	\$ 27,599	\$ 26,783	\$ 27,599	\$ 26,783
Sick leave	13,598	12,893	13,598	12,893
HRM pension contributions for employees on LTD	2,991	2,760	2,991	2,760
Police health trust	1,782	1,633	1,782	1,633
Other	6,790	6,731	6,790	6,731
	52,760	50,800	52,760	50,800
Unamortized actuarial loss	(5,189)	(5,483)	(5,189)	(5,483)
Quarterly accruals posted to date based on estimate for year to date	1,091	1,049	-	-
Benefit liability	\$ 48,662	\$ 46,366	\$ 47,571	\$ 45,317

The unamortized actuarial losses will be amortized over the expected average remaining service life (EARSL) of the related employee groups starting in the next fiscal year. EARSL is determined separately for each benefit program.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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10. Solid waste management facilities liabilities:

The Nova Scotia Environmental Protection Act sets out the regulatory requirements for the closure and maintenance of landfill sites. Under this Act, the Municipality is required to provide for closure and post closure care of solid waste landfill sites.

Sackville Landfill:

The Sackville Landfill site closed during the year ended March 31, 1997. A closure plan and an environmental audit were completed in 1996. Post closure care activities for this site include perpetual care that is expected to occur until 2017 and will involve the management and monitoring of groundwater, gas and leachate levels, operating and monitoring the leachate treatment plant when necessary, removal of buildings, site cleanup and general site maintenance.

The estimated liability for the care of the landfill site is the present value of future cash flows associated with closure and post closure costs discounted using a long-term borrowing rate of 2.55% (September 30, 2012 - 3.03% and March 31, 2013 - 2.76%) and a forecasted inflation rate of 1.07% (September 30, 2012 - 1.59% and March 31, 2013 - 0.99%).

Otter Lake Landfill:

The Otter Lake Landfill site opened during the year ended March 31, 1999 and is expected to accept waste for another 11 years, until the fiscal year ended March 31, 2024.

The site's design consists of nine cell phases with an expected total capacity of 4,244,000 tonnes (September 30, 2012 - 4,244,000 tonnes).

Post closure care activities for this site include perpetual care that is expected to occur until 2045 and will involve the management and monitoring of groundwater, gas and leachate levels, operating and monitoring the leachate treatment plan when necessary, removal of buildings, site cleanup and general site maintenance.

The estimated liability for the care of the landfill site is the present value of future cash flows associated with closure and post closure costs discounted using a long-term borrowing rate of 2.55% (September 30, 2012 - 3.03% and March 31, 2013 - 2.76%) and a forecasted inflation rate of 1.07% (September 30, 2012 - 1.59% and March 31, 2013 - 0.99%). The liability was adjusted for capacity used of 100% for the closed cells and 38.17% of Cell 6.

Notes to Unaudited Consolidated Financial Statements

10. Solid waste management facilities liabilities (continued):

The Mengoni Landfill site closed during the year ended March 31, 2008. A closure plan and an environmental audit were completed in 2008. Post closure care activities for this site include perpetual care that is expected to occur until 2029 and will involve the management and monitoring of groundwater, gas and leachate levels, operating and monitoring the leachate treatment plan when necessary, removal of buildings, site cleanup and general site maintenance.

				Sept. 30, 2013 Total	Sept. 30, 2012 Total	March 31, 2013 Total	March 31, 2012 Total
	Sackville	Otter Lake	Mengoni				
Estimated present value of closure and post closure costs	\$ 20,034	\$ 32,384	\$ 2,499	\$ 54,917	\$ 51,877	\$ 52,235	\$ 49,119
Less: Expenses incurred	15,522	24,202	2,246	41,970	36,346	41,628	34,259
	4,512	8,182	253	12,947	15,531	10,607	14,860
Reserve fund	3,974	7,433	233	11,640	15,975	10,713	14,860
Amount to be funded from future revenue	\$ 538	\$ 749	\$ 20	\$ 1,307	\$ (444)	\$ (106)	-

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Notes to Unaudited Consolidated Financial Statements

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11. Long-term debt:

The schedules of long-term debt attached to the consolidated financial statements details the various terms and conditions related to the long-term debt (see pages 32, 33 and 34).

Principal payments required in each of the next five years and thereafter on debt held as at September 30, 2013 are as follows:

2013 Remaining	\$	14,486
2014		38,010
2015		34,789
2016		29,564
2017		26,378
2018		23,533
Thereafter		63,176
Total	\$	229,936

12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at September 30, 2013 are \$7.1 million (September 30, 2012 - \$7.2 million and March 31, 2013 - \$7.1 million).

13. Commitments:

- (a) The Municipality and its consolidated entities rent facilities under several long-term operating leases with aggregate annual payments for each of the next five years approximating \$6.1 million (September 30, 2012 - \$6.1 million and March 31, 2013 - \$6.1 million).
- (b) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments for each of the next five years approximating \$45 million (September 30, 2012 - \$45 million and March 31, 2013 - \$45 million).

HALIFAX REGIONAL MUNICIPALITY

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As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2013	Additions (Net of Transfers)	Disposals	Balance at Sept. 30, 2013
Land	\$ 290,821	\$ 3,500	\$ -	\$ 294,321
Land improvements	225,830	779	-	226,609
Buildings	428,982	-	-	428,982
Vehicles	189,900	1,020	(2,556)	188,364
Machinery and equipment	91,482	1,681	-	93,163
Roads and infrastructure	1,703,529	6,301	-	1,709,830
Dams	480	-	-	480
Ferries	19,425	-	-	19,425
Leasehold improvements	3,030	-	-	3,030
Assets under construction	43,764	46,346	-	90,110
Total	\$ 2,997,243	\$ 59,627	\$ (2,556)	\$ 3,054,314

Accumulated amortization	Balance at March 31, 2013	Disposals	Amortization Expense	Balance at Sept. 30, 2013
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	164,189	-	4,086	168,275
Buildings	179,684	-	7,190	186,874
Vehicles	94,099	(2,441)	7,363	99,021
Machinery and equipment	54,160	-	5,477	59,637
Roads and infrastructure	696,786	-	34,472	731,258
Dams	432	-	6	438
Ferries	18,547	-	230	18,777
Leasehold improvements	766	-	86	852
Assets under construction	-	-	-	-
Total	\$ 1,208,663	\$ (2,441)	\$ 58,910	\$ 1,265,132

	Net book value March 31, 2013	Net book value Sept. 30, 2013
Land	\$ 290,821	\$ 294,321
Land improvements	61,641	58,334
Buildings	249,298	242,108
Vehicles	95,801	89,343
Machinery and equipment	37,322	33,526
Roads and infrastructure	1,006,743	978,572
Dams	48	42
Ferries	878	648
Leasehold improvements	2,264	2,178
Assets under construction	43,764	90,110
Total	\$ 1,788,580	\$ 1,789,182

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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14. Tangible capital assets:

Cost	Balance at March 31, 2012	Additions (Net of Transfers)	Disposals	Balance at Sept. 30, 2012
Land	\$ 281,486	\$ 7,033	\$ (441)	\$ 288,078
Land improvements	204,194	1,651	-	205,845
Buildings	393,095	3,281	-	396,376
Vehicles	168,236	4,305	(1,784)	170,757
Machinery and equipment	80,436	3,302	-	83,738
Roads and infrastructure	1,661,383	1,550	-	1,662,933
Dams	480	-	-	480
Ferries	19,425	-	-	19,425
Leasehold improvements	3,030	-	-	3,030
Assets under construction	37,779	50,098	-	87,877
Total	\$ 2,849,544	\$ 71,220	\$ (2,225)	\$ 2,918,539

Accumulated amortization	Balance at March 31, 2012	Disposals	Amortization Expense	Balance at Sept. 30, 2012
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	155,820	-	2,840	158,660
Buildings	166,896	-	6,393	173,289
Vehicles	85,506	(1,660)	6,349	90,195
Machinery and equipment	43,690	-	5,214	48,904
Roads and infrastructure	629,870	-	33,269	663,139
Dams	420	-	6	426
Ferries	17,959	-	358	18,317
Leasehold improvements	596	-	86	682
Assets under construction	-	-	-	-
Total	\$ 1,100,757	\$ (1,660)	\$ 54,515	\$ 1,153,612

	Net book value March 31, 2012	Net book value Sept. 30, 2012
Land	\$ 281,486	\$ 288,078
Land improvements	48,374	47,185
Buildings	226,199	223,087
Vehicles	82,730	80,562
Machinery and equipment	36,746	34,834
Roads and infrastructure	1,031,513	999,794
Dams	60	54
Ferries	1,466	1,108
Leasehold improvements	2,434	2,348
Assets under construction	37,779	87,877
Total	\$ 1,748,787	\$ 1,764,927

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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14. Tangible capital assets:

Cost	Balance at March 31, 2012	Additions (Net of Transfers)	Disposals	Balance at March 31, 2013
Land	\$ 281,486	\$ 9,863	\$ (528)	\$ 290,821
Land improvements	204,194	21,636	-	225,830
Buildings	393,095	35,887	-	428,982
Vehicles	168,236	26,296	(4,632)	189,900
Machinery and equipment	80,436	11,046	-	91,482
Roads and infrastructure	1,661,383	42,146	-	1,703,529
Dams	480	-	-	480
Ferries	19,425	-	-	19,425
Leasehold improvements	3,030	-	-	3,030
Assets under construction	37,779	5,985	-	43,764
Total	\$ 2,849,544	\$ 152,859	\$ (5,160)	\$ 2,997,243

Accumulated amortization	Balance at March 31, 2012	Disposals	Amortization Expense	Balance at March 31, 2013
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	155,820	-	8,369	164,189
Buildings	166,896	-	12,788	179,684
Vehicles	85,506	(4,249)	12,842	94,099
Machinery and equipment	43,690	-	10,470	54,160
Roads and infrastructure	629,870	-	66,916	696,786
Dams	420	-	12	432
Ferries	17,959	-	588	18,547
Leasehold improvements	596	-	170	766
Assets under construction	-	-	-	-
Total	\$ 1,100,757	\$ (4,249)	\$ 112,155	\$ 1,208,663

	Net book value March 31, 2012	Net book value March 31, 2013
Land	\$ 281,486	\$ 290,821
Land improvements	48,374	61,641
Buildings	226,199	249,298
Vehicles	82,730	95,801
Machinery and equipment	36,746	37,322
Roads and infrastructure	1,031,513	1,006,743
Dams	60	48
Ferries	1,466	878
Leasehold improvements	2,434	2,264
Assets under construction	37,779	43,764
Total	\$ 1,748,787	\$ 1,788,580

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Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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14. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$90,110 (September 30, 2012 - \$87,877 and March 31, 2013 - \$43,764) have not been amortized. Amortization of these assets will commence when the asset is available for productive use.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at the fair market value at the date of contribution. The value of contributed assets received during the year is \$7,647 (September 30, 2012 - \$7,033 and March 31, 2013 - \$15,942) and is comprised of roads and infrastructure in the amount of \$4,147 (September 30, 2012 - nil and March 31, 2013 - \$6,116) and land and land improvements having a value of \$3,500 (September 30, 2012 - \$7,033 and March 31, 2013 - \$9,826).

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category where nominal values were assigned.

(d) Works of art and cultural and historical assets:

The Municipality manages and controls various works of art and non-operational cultural and historical assets including buildings, artifacts, paintings and sculptures located at Municipal sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

(e) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was nil (September 30, 2012 - nil and March 31, 2013 - \$163).

(f) Roads and infrastructure:

Roads and infrastructure have a net book value of \$978,572 (September 30, 2012 - \$999,784 and March 31, 2013 - \$1,006,743) and are comprised of: road beds - \$301,933 (September 30, 2012 - \$310,220 and March 31, 2013 - \$306,756), road surfaces - \$351,474 (September 30, 2012 - \$363,850 and March 31, 2013 - \$367,458), infrastructure - \$314,607 (September 30, 2012 - \$316,910 and March 31, 2013 - \$321,853) and bridges - \$10,558 (September 30, 2012 - \$8,814 and March 31, 2013 - \$10,676).

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Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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15. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserve funds as follows:

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Surplus				
Invested in tangible capital assets	\$ 1,559,246	\$ 1,529,433	\$ 1,558,205	\$ 1,507,381
Other	42,500	53,467	1,577	18,311
Equity in Halifax Regional				
Water Commission	825,786	802,899	816,687	790,882
Funded by reserves				
Landfill closure costs	(12,947)	(15,531)	(10,607)	(14,860)
Unfunded				
Accrued interest	(3,086)	(3,292)	(3,162)	(3,463)
Employee benefits	(12,864)	(12,354)	(12,678)	(12,354)
Total surplus	2,398,635	2,354,622	2,350,022	2,285,897
Operating reserves set aside by Council				
Self insurance	4,186	4,062	4,109	3,980
Operations stabilization	1,671	4,634	1,661	4,606
Snow and ice control variable operating	4,336	8,476	4,310	8,423
Service improvement	1,773	1,977	1,764	2,000
Cemetery maintenance	164	160	162	157
Culture development	1,128	1,245	1,134	1,242
Municipal elections	943	829	736	1,405
EMO cost recovery	340	324	338	310
Marketing levy special events	406	606	456	1,112
DNA costs	167	155	120	115
Titanic commemorative	52	26	39	13
Central library capital campaign				
and development	3,230	2,948	3,427	2,983
Major events facilities	1,402	1,105	1,395	857
Operating cost of new capital	3,793	3,711	3,930	6,789
Information and communication technologies	5,235	4,884	5,039	4,637
Police emergency and extraordinary				
investigation	1,006	1,004	1,000	1,170
Police officer on the job injury	1,609	1,291	1,599	885
Commons enhancement	1	1	1	1
Provincially funded police officers and				
facility lease	2,941	2,274	2,923	2,260
Convention Centre	1,032	587	803	372
LED street light conversion	8,022	-	8,009	-
Total operating reserves	\$ 43,437	\$ 40,299	\$ 42,955	\$ 43,317

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15. Accumulated surplus (continued):

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Capital and equipment reserves set aside by Council				
Sale of capital assets	\$ 926	\$ 488	\$ 984	\$ 330
Business/industrial parks expansion	21,937	7,050	25,470	5,938
Capital surplus	3,184	202	3,280	1,856
Parkland development	3,490	2,786	3,176	2,584
Sackville landfill closure	3,974	4,371	4,126	4,507
Otter Lake landfill closure	7,433	11,358	6,348	10,100
Mengoni landfill closure	233	246	239	253
Waste resources capital	12,624	10,295	9,137	14,300
Upper Sackville turf	111	51	101	325
MetroPark parkade	2,169	2,017	2,044	2,031
Strategic growth	15,602	9,581	15,357	7,030
HRM sustainable communities	519	414	473	337
Rural fire	736	772	832	705
Ferry replacement	10,343	9,251	9,946	8,194
Capital replacement	2,524	1,955	2,255	1,630
Energy and underground services co-location	2,121	1,856	1,850	1,700
Bedford South capital cost contribution	39	94	95	94
Gas tax	12,581	12,400	12,574	15,058
Alderney Gate recapitalization	1,402	1,133	1,202	1,094
Regional capital cost contribution	3,385	2,446	2,974	2,007
Community facility partnership	534	825	830	820
Kingswood water	4	4	4	4
5594-96 Morris Street	77	66	70	61
Rockingham community centre	14	14	14	13
Captain William Spry centre	2	2	2	2
Richmond school	1	1	1	1
Waterfront development	72	24	73	19
Central Library capital replacement	12,657	12,500	12,579	12,422
BMO centre life cycle	695	438	591	336
Bus replacement	1,966	476	956	-
Regional facility expansion	8,117	-	8,067	-
Total capital reserves	\$ 129,472	\$ 93,116	\$ 125,650	\$ 93,751

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As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
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15. Accumulated surplus (continued):

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013	March 31, 2012
Capital and equipment reserves set aside by Council (continued:)				
General fleet	\$ 2,161	\$ 1,683	\$ 1,959	\$ 1,477
Police vehicles	599	545	584	450
Fire and emergency vehicles and equipment	737	991	937	959
Fuel system	30	30	30	30.00
Total equipment reserves	3,527	3,249	3,510	2,916
Total capital and equipment reserves	132,999	96,365	129,160	96,667
Total accumulated surplus	\$ 2,575,071	\$ 2,491,286	\$ 2,522,137	\$ 2,425,881

16. Contingent liabilities:

- As of September 30, 2013, there are a number of claims against the Municipality and its consolidated entities in varying amounts and for which provisions have been made in these financial statements, as appropriate. It is not possible to determine the amounts that may ultimately be assessed against the Municipality with respect to these claims, but management believes that any such amounts would not have a material impact on the financial position of the Municipality.
- The Municipality is the plaintiff in various proceedings, which have arisen, in the normal course of carrying on its operations. It is not possible at this time to determine the amounts the Municipality may receive with respect to these claims.
- The Municipality guarantees certain debt issues of the HRWC. As at September 30, 2013, this outstanding debt was \$97.5 million (September 30, 2012 - \$73.4 million and March 31, 2013 - \$71.8 million), with maturity dates ranging from 2017 to 2025. In addition, the Municipality is responsible for outstanding debt of \$74.0 million (September 30, 2012 - \$81.2 million and March 31, 2013 - \$79.8 million) recoverable from the HRWC.

17. Financial instruments:

(a) Fair value:

The fair value of the Municipality's financial instruments that are comprised of cash and short-term deposits, taxes receivable, accounts receivable, loans, deposits and advances and accounts payable and accrued liabilities approximate their carrying value due to their short-term nature.

The fair value of investments is considered to be market value. The market value of investments is disclosed in note 5.

It is not practical to determine the fair value of the investment in the HRWC due to the lack of comparable market information.

Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant interest, or currency risks arising from these financial instruments.

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(In thousands of dollars)

17. Financial instruments (continued):

(b) Credit risk:

The Municipality is exposed to credit-related losses in the event of non-performance by counterparties to the financial instruments. Wherever possible, the Municipality attempts to minimize credit exposure by dealing only with credit worthy counterparties and/or obtaining sufficient security for the applicable financial instrument.

18. Amounts contributed for provincially mandated services:

	Year to Date Budget	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
School boards	\$ 65,786	\$ 65,743	\$ 62,201	\$ 124,402
Assessment services	3,383	3,382	3,360	6,720
Social housing	1,225	1,344	1,214	2,400
Correctional services	3,239	3,248	3,200	6,437
Total	\$ 73,632	\$ 73,717	\$ 69,975	\$ 139,959

(a) School boards:

As at September 30, 2013, the Municipality has provided a mandatory contribution in the amount of \$56.9 million (September 30, 2012 - \$53.1 million and March 31, 2013 - \$106.3 million) and supplementary contributions of \$8.8 million (September 30, 2012 - \$9.1 million and March 31, 2013 - \$18.1 million) to the Halifax Regional School Board and the Conseil scolaire acadien provincial. These contributions are recorded as expenses in educational services.

(b) Assessment services:

The Municipality is required to pay a share of the cost of operating the Property Valuation Services Corporation based on the total municipal assessment cost times the average of the Municipality's share of the Uniform Assessment and the Municipality's share of assessment accounts. This expense is included in general government services.

(c) Social housing:

The Municipality is required to pay a share of the costs of the operations of the Metropolitan Regional Housing Authority. This expense is included in general government services.

(d) Correctional services:

Municipalities in Nova Scotia are required to make a mandatory contribution to fund the cost of correctional services. The contribution is set by provincial formula and is included in protective services.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

19. Budget data:

The unaudited budget data presented in these consolidated financial statements is based upon the 2013/2014 operating and project budgets approved by Council on April 28, 2013, plus the budgeted figures of the various Agencies, Boards and Commissions included in the consolidated statements, to the extent that they could be reasonably determined.

PSAB Tangible Capital Asset accounting standards have not been adopted for budget preparation purposes. The 2013/2014 Council approved budget has been modified to reflect these adjustments.

	2014	2013
Revenue		
Operating budget	\$ 823,992	\$ 790,026
Project budget	165,043	131,600
	989,035	921,626
Less:		
Miscellaneous capital funding	(2,035)	(4,578)
Principal and interest recovery from Halifax Regional Water Commission	(11,190)	(11,675)
Tax concessions	(5,625)	(5,186)
Transfers from reserves to capital	(38,612)	(23,851)
Transfers operating to capital	(49,344)	(45,285)
Long-term debt issued	(30,390)	(31,239)
	(137,196)	(121,814)
Add:		
Revenue from agencies, boards and commissions	29,600	29,000
Prior year surplus area rates	715	4,343
Proceeds from sale of assets deposited to reserves	14,678	18,216
Interest on reserves	-	1,388
Development levies in reserves	-	1,644
Other reserve revenue	5,210	1,867
Tangible capital assets related adjustments	15,996	15,396
Equity in earnings of the Halifax Regional Water Commission	18,200	26,000
	84,399	97,854
Total revenue	\$ 936,238	\$ 897,666

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

19. Budget data (continued):

	2014	2013
Expenses		
Operating budget	\$ 823,992	\$ 790,026
Less:		
Tax concessions	(5,625)	(5,186)
Transfers operating to capital	(49,344)	(45,285)
Transfers operating to reserves	(18,590)	(14,295)
Change in solid waste management facilities liabilities	(1,170)	(4,250)
Principal and interest payments made on behalf of Halifax Regional Water Commission	(11,190)	(11,675)
Long-term debt redeemed	(37,955)	(38,867)
	(123,874)	(119,558)
Add:		
Expenses from agencies, boards and commissions	29,400	28,500
Cost of lots sold in business parks	3,337	3,875
Application of prior year surplus	6,177	8,243
Tangible capital assets adjustments including amortization	139,266	140,258
	178,180	180,876
Total expenses	878,298	851,344
Annual surplus	\$ 57,940	\$ 48,384

20. Segmented information:

The HRM is a diversified municipal government institution that provides a wide range of services to its citizens, including fire, police, public transit, roads, waste and recycling services, water supply and distribution, wastewater treatment, libraries, and recreation and cultural services.

Segmented information has been prepared by major functional classification of activities provided, consistent with the Consolidated Statement of Operations and provincially legislated requirements.

The major segments are as follows:

General government services: Activities that provide for the overall operation of the Municipality and that are common to, or affect all of, the services provided by the Municipality. This includes the activities of the Mayor and Council as well as the following administrative activities: human resources, legal services, facilities management, office of the Auditor General, finance and information, communications and technology, and the office of the Chief Administrative Officer.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

20. Segmented information:

Protective services: Activities that provide for the public safety of the inhabitants of the Municipality. This includes police and fire protection and other protective services such as by-law enforcement and protective inspections.

Transportation services: Activities related to public transportation including road transport. This includes public transportation services offered throughout the Municipality using buses, ferries and specialized Access-A-Bus vehicles. Other transportation activities include the planning, development and maintenance of roads, traffic operations, parking, snow and ice control and street lighting.

Environmental services: Activities that provide environmentally regulated services. This includes the collection of garbage and other waste material, the maintenance and operation of sanitary landfill sites, solid waste landfill closure and post-closure costs allocated to the current year, and through the Halifax Regional Water Commission, water supply and distribution and wastewater treatment.

Recreation and cultural services: Activities related to the Municipality's recreation facilities, including swimming pools, skating rinks and arenas, beaches, parks, playgrounds and sports fields. Activities that provide for cultural facilities such as the library and related programs.

Planning and development services: Activities that support and control the Municipality's physical and economic development. This includes activities related to land use planning, zoning and development, activities related to the development of industrial parks, promotion of tourism and activities that enhance local economic development.

Educational services: Activities that provide for the funding of both mandatory and supplementary contributions to school boards.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

For additional information, see the Consolidated Schedules of Segment Disclosure (see pages 35 and 36).

21. Comparative figures:

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Remuneration of Members of Council and Chief Administrative Officer

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

	Sept. 30, 2013	Sept. 30, 2012	March 31, 2013
Current Council members:			
M. Savage, Mayor	\$ 79	\$ -	\$ 63
S. Adams	38	34	74
S. Craig	38	-	31
B. Dalrymple	38	34	74
D. Fisher	38	34	74
D. Hendsbee	38	34	74
B. Johns	38	34	74
B. Karsten	38	37	74
W. Mason	38	-	31
G. McCluskey	39	34	76
L. Mosher	38	34	74
L. Nicoll	38	34	74
T. Outhit	38	34	74
R. Rankin	42	34	77
R. Walker	38	34	74
J. Watts	38	34	74
M. Whitman	38	-	31
Past Council members:			
P. Kelly, Mayor	-	69	90
J. Barkhouse	-	34	44
J. Blumenthal	-	34	45
R. Harvey	-	34	43
D. Hum	-	34	44
P. Lund	-	34	44
D. Sloane	-	34	44
J. Smith	-	34	44
S. Streach	-	34	44
S. Uteck	-	34	44
M. Wile	-	34	45
Chief Administrative Officer:			
Richard Butts	\$ 155	\$ 142	\$ 309

The remuneration, for members of Council, includes their base salary, plus an incremental amount if a member was Deputy Mayor and/or in receipt of a benefits supplement.

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Long-term Debt

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2013	Issued	Redeemed	Balance Sept. 30, 2013
Municipal Finance Corporation:							
03-A-1	10	3.5/5.375	2013	\$ 3,882	\$ -	\$ 3,882	\$ -
03-B-1	10	2.75/5.0	2013	423	-	-	423
04-A-1	10	2.55/5.45	2014	5,061	-	1,843	3,218
04-B-1	10	3.195/5.05	2014	4,634	-	-	4,634
24-HBR-1	20	2.84/5.94	2024	66,000	-	5,500	60,500
05-A-1	10	2.97/4.56	2015	6,900	-	2,300	4,600
05-B-1	15	3.63/4.83	2020	20,874	-	-	20,874
06-A-1	10	4.29/4.88	2016	9,234	-	2,308	6,926
06-B-1	10	4.1/4.41	2016	4,059	-	-	4,059
07-A-1	10	4.45/4.63	2017	9,782	-	1,957	7,825
07-B-1	10	4.65/5.01	2017	4,400	-	-	4,400
08-A-1	10	3.75/4.884	2018	15,900	-	2,650	13,250
08-B-1	10	3.1/5.095	2018	14,843	-	-	14,843
09-A-1	20	1.0/5.644	2024	39,367	-	4,395	34,972
09-B-1	10	0.97/4.329	2019	4,550	-	-	4,550
10-A-1	10	1.51/4.5	2020	16,320	-	2,040	14,280
10-B-1	10	1.55/3.87	2020	21,379	-	-	21,379
11-A-1	10	1.63/4.221	2021	11,925	-	1,325	10,600
11-B-1	10	1.219/3.645	2021	9,913	-	-	9,913
12-A-1	10	1.636/3.48	2022	14,800	-	1,480	13,320
12-B-1	10	1.51/3.16	2022	9,600	-	-	9,600
13-A-1	10	1.33/2.979	2023	-	23,600	-	23,600
				293,846	23,600	29,680	287,766
Federation of Canadian Municipalities:							
GMIF-1599	10	1.33/3.127	2014	12,000	-	-	12,000
FCM	20	2.0	2032	4,000	-	200	3,800
Miscellaneous:							
5% stock Permanent		5.0		2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	403	-	33	370
				310,251	23,600	29,913	303,938
Less: Long-term debt recovery from Halifax Regional Water Commission:							
24-HBR-1	20	2.84/5.94	2024	(66,000)	-	(5,500)	(60,500)
GMIF-1599	10	1.33/3.127	2014	(12,000)	-	-	(12,000)
Other debt	1 to 5	2.55/6.875		(1,876)	-	(374)	(1,502)
				(79,876)	-	(5,874)	(74,002)
Net long-term debt				\$ 230,375	\$ 23,600	\$ 24,039	\$ 229,936

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Long-term Debt

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2012	Issued	Redeemed	Balance Sept. 30, 2012
Municipal Finance Corporation:							
02-A-1	10	3.375/6.125	2012	\$ 2,443	\$ -	\$ 2,443	\$ -
02-B-1	10	3.25/5.625	2012	1,238	-	-	1,238
03-A-1	10	3.5/5.375	2013	7,764	-	3,883	3,881
03-B-1	10	2.75/5.0	2013	846	-	-	846
04-A-1	10	2.55/5.45	2014	6,903	-	1,843	5,060
04-B-1	10	3.195/5.05	2014	6,951	-	-	6,951
24-HBR-1	20	2.84/5.94	2024	71,500	-	5,500	66,000
05-A-1	10	2.97/4.56	2015	9,200	-	2,300	6,900
05-B-1	15	3.63/4.83	2020	23,089	-	-	23,089
06-A-1	10	4.29/4.88	2016	11,542	-	2,308	9,234
06-B-1	10	4.1/4.41	2016	5,075	-	-	5,075
07-A-1	10	4.45/4.63	2017	11,740	-	1,957	9,783
07-B-1	10	4.65/5.01	2017	5,280	-	-	5,280
08-A-1	10	3.75/4.884	2018	18,550	-	2,650	15,900
08-B-1	10	3.1/5.095	2018	17,316	-	-	17,316
09-A-1	20	1.0/5.644	2024	43,762	-	4,395	39,367
09-B-1	10	0.97/4.329	2019	5,200	-	-	5,200
10-A-1	10	1.51/4.5	2020	18,360	-	2,040	16,320
10-B-1	10	1.55/3.87	2020	24,052	-	-	24,052
11-A-1	10	1.63/4.221	2021	13,250	-	1,325	11,925
11-B-1	10	1.219/3.645	2021	11,016	-	-	11,016
12-A-1	10	1.636/3.48	2022	-	14,800	-	14,800
				315,077	14,800	30,644	299,233
Federation of Canadian Municipalities:							
GMIF-1599	10	1.33/3.127	2014	13,000	-	-	13,000
FCM	20	2.0	2032	-	4,000	-	4,000
Miscellaneous:							
5% stock Permanent		5.0		2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	465	-	31	434
				328,544	18,800	30,675	316,669
Less: Long-term debt recovery from Halifax Regional Water Commission:							
24-HBR-1	20	2.84/5.94	2024	(71,500)	-	(5,500)	(66,000)
GMIF-1599	10	1.33/3.127	2014	(13,000)	-	-	(13,000)
Other debt	1 to 5	2.55/6.875		(2,638)	-	(463)	(2,175)
				(87,138)	-	(5,963)	(81,175)
Net long-term debt				\$ 241,406	\$ 18,800	\$ 24,712	\$ 235,494

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Long-term Debt

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2012	Issued	Redeemed	Balance March 31, 2013
Municipal Finance Corporation:							
02-A-1	10	3.375/6.125	2012	\$ 2,443	\$ -	\$ 2,443	\$ -
02-B-1	10	3.25/5.625	2012	1,238	-	1,238	-
03-A-1	10	3.5/5.375	2013	7,764	-	3,882	3,882
03-B-1	10	2.75/5.0	2013	846	-	423	423
04-A-1	10	2.55/5.45	2014	6,903	-	1,842	5,061
04-B-1	10	3.195/5.05	2014	6,951	-	2,317	4,634
24-HBR-1	20	2.84/5.94	2024	71,500	-	5,500	66,000
05-A-1	10	2.97/4.56	2015	9,200	-	2,300	6,900
05-B-1	15	3.63/4.83	2020	23,089	-	2,215	20,874
06-A-1	10	4.29/4.88	2016	11,542	-	2,308	9,234
06-B-1	10	4.1/4.41	2016	5,075	-	1,016	4,059
07-A-1	10	4.45/4.63	2017	11,740	-	1,958	9,782
07-B-1	10	4.65/5.01	2017	5,280	-	880	4,400
08-A-1	10	3.75/4.884	2018	18,550	-	2,650	15,900
08-B-1	10	3.1/5.095	2018	17,316	-	2,473	14,843
09-A-1	20	1.0/5.644	2024	43,762	-	4,395	39,367
09-B-1	10	0.97/4.329	2019	5,200	-	650	4,550
10-A-1	10	1.51/4.5	2020	18,360	-	2,040	16,320
10-B-1	10	1.55/3.87	2020	24,052	-	2,673	21,379
11-A-1	10	1.63/4.221	2021	13,250	-	1,325	11,925
11-B-1	10	1.219/3.645	2021	11,016	-	1,103	9,913
12-A-1	10	1.636/3.48	2022	-	14,800	-	14,800
12-B-1	10	1.51/3.16	2022	-	9,600	-	9,600
				315,077	24,400	45,631	293,846
Federation of Canadian Municipalities:							
GMIF-1599	10	1.33/3.127	2014	13,000	-	1,000	12,000
FCM	20	2.0	2032	-	4,000	-	4,000
Miscellaneous:							
5% stock Permanent		5.0		2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	465	-	62	403
				328,544	28,400	46,693	310,251
Less: Long-term debt recovery from Halifax Regional Water Commission:							
24-HBR-1	20	2.84/5.94	2024	(71,500)	-	(5,500)	(66,000)
GMIF-1599	10	1.33/3.127	2014	(13,000)	-	(1,000)	(12,000)
Other debt	1 to 5	2.55/6.875		(2,638)	-	(762)	(1,876)
				(87,138)	-	(7,262)	(79,876)
Net long-term debt				\$ 241,406	\$ 28,400	\$ 39,431	\$ 230,375

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

For the six months ended Sept. 30. 2013																	
		General		Protective		Transportation		Environmental		Recreation		Planning and		Educational		Total	
		Government		Services		Services		Services		Services		Services		Services		Services	
Revenue																	
Taxation		\$ 243,938		\$ 3,248		\$ 15,840		\$ -		\$ -		\$ -		\$ 65,743		\$ 328,769	
Taxation from other governments		18,006		-		-		-		-		-		-		18,006	
User fees and charges		2,401		4,406		18,042		7,339		20,825		3,090		-		56,103	
Government grants		1,797		1,950		12,581		264		8,837		-		-		25,429	
Development levies		-		-		139		391		329		-		-		859	
Investment income		2,100		-		-		-		-		-		-		2,100	
Penalties, fines and interest		2,669		3,601		-		-		212		-		-		6,482	
Land sales, contributions and other revenue		57		58		1,237		9		7,035		1,677		-		10,073	
Increase in equity in the Halifax Regional Water Commission		9,099		-		-		-		-		-		-		9,099	
Grant in lieu of tax from the Halifax Regional Water Commission		2,100		-		-		-		-		-		-		2,100	
Total revenue		282,167		13,263		47,839		8,003		37,238		4,767		65,743		459,020	
Expenses																	
Salaries, wages and benefits		24,641		62,209		39,179		1,016		25,571		5,352		-		157,968	
Interest on long-term debt		3,478		90		425		295		204		-		-		4,492	
Materials, goods, supplies and utilities		6,679		2,497		11,360		23		6,035		118		-		26,712	
Contracted services		4,301		13,185		2,706		22,687		3,193		467		-		46,539	
Other operating expenses		1,846		8,582		7,835		396		11,799		1,589		-		32,047	
External transfers and grants		6,178		3,248		63		-		1,652		2,534		65,743		79,418	
Amortization		6,707		2,230		41,577		3,633		4,752		11		-		58,910	
Total expenses		53,830		92,041		103,145		28,050		53,206		10,071		65,743		406,086	
Surplus (deficit) for the period		\$ 228,337		\$ (78,778)		\$ (55,306)		\$ (20,047)		\$ (15,968)		\$ (5,304)		\$ -		\$ 52,934	

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

For the six months ended Sept. 30, 2012	General					Recreation Planning and			Total
	Government Services	Protective Services	Transportation Services	Environmental Services	and Cultural Services	Development Services	Educational Services		
Revenue									
Taxation	\$ 219,290	\$ 3,200	\$ 34,345	\$ -	\$ -	\$ -	\$ 62,201	\$	319,036
Taxation from other governments	16,961	-	-	-	-	-	-	-	16,961
User fees and charges	2,681	6,200	17,597	7,366	20,648	2,729	-	-	57,221
Government grants	3,354	1,950	12,471	-	5,652	-	-	-	23,427
Development levies	-	-	232	645	459	-	-	-	1,336
Investment income	1,943	-	-	-	-	-	-	-	1,943
Penalties, fines and interest	2,708	3,570	-	-	243	-	-	-	6,521
Land sales, contributions and other revenue	101	-	21	16	7,154	1,150	-	-	8,442
Increase in equity in the Halifax Regional Water Commission	12,017	-	-	-	-	-	-	-	12,017
Grant in lieu of tax from the Halifax Regional Water Commission	1,986	-	-	-	-	-	-	-	1,986
Total revenue	261,041	14,920	64,666	8,027	34,156	3,879	62,201		448,890
Expenses									
Salaries, wages and benefits	23,256	61,717	37,604	961	25,159	5,172	-	-	153,869
Interest on long-term debt	3,597	94	516	336	289	-	-	-	4,832
Materials, goods, supplies and utilities	6,559	2,710	10,701	54	5,852	129	-	-	26,005
Contracted services	3,229	12,926	3,818	17,682	2,885	229	-	-	40,769
Other operating expenses	1,075	7,804	7,640	887	11,115	706	-	-	29,227
External transfers and grants	5,022	3,200	44	-	1,519	2,282	62,201	-	74,268
Amortization	6,354	2,150	39,223	949	5,831	8	-	-	54,515
Total expenses	49,092	90,601	99,546	20,869	52,650	8,526	62,201		383,485
Annual surplus (deficit)	\$ 211,949	\$ (75,681)	\$ (34,880)	\$ (12,842)	\$ (18,494)	\$ (4,647)	\$ -	\$	65,405

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at Sept. 30, 2013 with comparatives for Sept. 30, 2012 and the years ended March 31, 2013 and March 31, 2012
(In thousands of dollars)

Year ended March 31, 2013	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Total
Revenue								
Taxation	\$ 433,296	\$ 6,437	\$ 68,679	\$ -	\$ -	\$ -	\$ 124,402	\$ 632,814
Taxation from other governments	34,281	-	-	-	-	-	-	34,281
User fees and charges	6,816	11,619	36,646	15,059	42,922	4,334	-	117,396
Government grants	3,723	3,900	25,999	2,694	15,772	-	-	52,088
Development levies	-	-	959	1,156	1,017	-	-	3,132
Investment income	3,821	-	-	-	-	-	-	3,821
Penalties, fines and interest	5,230	7,302	-	-	487	-	-	13,019
Land sales, contributions and other revenue	148	-	12,195	44	10,590	21,273	-	44,250
Increase in equity in the Halifax Regional Water Commission	25,805	-	-	-	-	-	-	25,805
Grant in lieu of tax from the Halifax Regional Water Commission	3,971	-	-	-	-	-	-	3,971
Total revenue	517,091	29,258	144,478	18,953	70,788	25,607	124,402	930,577
Expenses								
Salaries, wages and benefits	48,824	127,246	79,604	1,961	47,668	10,298	-	315,601
Interest on long-term debt	1,411	665	4,651	771	1,851	51	-	9,400
Materials, goods, supplies and utilities	15,026	6,302	24,718	113	12,755	311	-	59,225
Contracted services	9,924	26,972	26,227	43,385	9,299	1,022	-	116,829
Other operating expenses	3,774	18,200	21,722	451	23,629	6,128	-	73,904
External transfers and grants	9,698	6,484	74	-	1,995	4,554	124,402	147,207
Amortization	12,744	4,344	78,794	4,590	11,666	17	-	112,155
Total expenses	101,401	190,213	235,790	51,271	108,863	22,381	124,402	834,321
Annual surplus (deficit)	\$ 415,690	\$ (160,955)	\$ (91,312)	\$ (32,318)	\$ (38,075)	\$ 3,226	\$ -	\$ 96,256

Attachment #3

**Halifax Regional Municipality Project Statement
as at September 30, 2013**

Active Project Report Sept. 30, 2013

	Budget			Expenditures			Total Actual & Commitments YTD	Available	Page Number
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
BUILDINGS	222,329,559	32,805,000	-	(3,490,000)	251,644,559	185,459,095	29,571,745	36,613,719	1
BUSINESS TOOLS PROJECTS	19,570,232	5,835,000	-	-	25,405,232	15,861,214	3,951,648	5,592,370	3
COMMUNITY & PROPERTY DEVELOPMENT PROJECTS	32,488,099	4,940,000	-	-	37,428,099	19,400,782	6,780,359	11,246,959	4
DISTRICT CAPITAL FUNDS PROJECTS	1,679,819	1,504,000	-	-	3,183,819	807,799	1,634,915	741,105	5
EQUIPMENT & FLEET PROJECTS	42,919,323	6,430,000	-	(451,000)	48,898,323	34,008,485	10,162,070	4,727,768	6
INDUSTRIAL PARKS PROJECTS	19,708,890	19,790,000	-	(374,459)	39,124,431	7,883,043	13,055,492	18,185,896	7
METRO TRANSIT PROJECTS	124,892,077	31,252,000	-	130,331	156,274,409	114,083,394	27,931,960	14,259,055	8
PARKS & PLAYGROUND PROJECTS	35,056,829	7,986,500	-	257,244	43,300,573	29,740,437	2,892,690	10,667,445	9
ROADS & STREETS PROJECTS	132,228,135	34,380,000	-	4,211,258	170,819,393	134,071,582	17,427,699	19,320,113	10
SIDEWALKS, CURBS & GUTTERS PROJECTS	23,616,188	2,830,000	-	(88,830)	26,357,358	24,462,509	1,609,546	285,302	11
SOLID WASTE PROJECTS	37,227,909	2,795,000	-	-	40,022,909	31,751,184	1,279,758	6,991,967	12
TRAFFIC SIGNALIZATIONS & MISC. TRAFFIC IMPROVE.	25,224,215	14,495,000	-	-	39,719,215	19,705,622	2,955,722	17,057,872	13
Grand Total	716,941,276	165,042,500	-	194,545	882,178,321	617,235,146	119,253,604	145,689,571	

* Budget adjustments are made up of Council, CAO and Director Reports along with reductions requested by the Project Manager

Active Project Report September 30, 2013

	Budget				Expenditures			Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases *	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
BUILDINGS									
CB000001 Ragged Lake Transit Centre Expansion	-	3,735,000	-	-	3,735,000	1,937,092	565,772	2,502,864	1,232,136
CB000002 Major Facilities Upgrades	3,547,076	3,425,000	-	-	6,972,076	2,442,660	2,043,203	4,485,862	2,486,214
CB000010 Regional Park Washrooms	-	1,550,000	-	-	1,550,000	13	1,500,000	1,500,013	49,987
CB000011 ST. Andrews Community Ctr. Renovation	-	250,000	-	-	250,000	99	423	521	249,479
CB000013 Lacewood Terminal Replacement	3,150,000	3,650,000	-	(3,150,000)	3,650,000	55,430	1,728,379	1,783,810	1,866,190
CB000018 Highfield Terminal Upgrade	-	1,500,000	-	275,000	1,775,000	377,233	1,180,046	1,557,278	217,722
CB100091 Mainland Commons Recreation Facility	45,834,679	-	-	(175,000)	45,659,679	45,658,826	-	45,658,826	853
CB200428 Transit Terminal Upgrade & Expansion	16,891,140	-	-	(275,000)	16,616,140	16,206,570	283,213	16,489,783	126,357
CB990001 Facility Maintenance - HRM Managed	2,300,000	500,000	-	-	2,800,000	2,077,642	-	2,077,642	722,358
CB990002 Facility Assessment Program	500,000	250,000	-	-	750,000	485,110	4,040	489,150	260,850
CBG00720 Prospect Community Centre	8,129,194	-	-	-	8,129,194	7,922,016	18,818	7,940,834	188,360
CBM00711 Fuel depot Upgrades	1,275,000	-	-	-	1,275,000	803,062	10,324	813,386	461,614
CBM01074 Storeroom Equipment Upgrades	150,000	-	-	-	150,000	147,579	2,421	150,000	-
CBR00069 Cherry Brook Comm Ctr-Reroofing&Misc Rep	165,724	-	-	-	165,724	30,898	-	30,898	134,826
CBU01004 Former CA Beckett School - Soil Remediat	2,500,000	50,000	-	-	2,550,000	2,135,353	324,948	2,460,302	89,698
CBW00978 Central Liby Replacemnt-Spring Garden Rd	57,600,000	-	-	-	57,600,000	37,655,530	13,715,127	51,370,657	6,229,343
CBX01046 Halifax City Hall StoneRestoration	6,390,133	1,500,000	-	-	7,890,133	7,159,767	274,335	7,434,102	456,031
CBX01056 Strategic Community Facility Planning	415,000	350,000	-	-	765,000	471,506	107,882	579,389	185,611
CBX01140 Metropark Upgrades	821,000	90,000	-	-	911,000	703,595	-	703,595	207,405
CBX01148 Centennial Pool Upgrades	3,950,000	-	-	-	3,950,000	3,927,750	10,884	3,938,633	11,367
CBX01151 All Buildings Program (Bundle)	1,156,708	-	-	-	1,156,708	1,058,547	6,285	1,064,831	91,877
CBX01152 Major Facilities-Upgrades (Bundle)	8,035,020	-	-	-	8,035,020	8,035,020	-	8,035,020	-
CBX01154 Accessibility - HRM Facilities	811,032	200,000	-	-	1,011,032	562,327	341,508	903,835	107,196
CBX01156 Various Rec. Facilities Upgrades(Bundle)	1,019,794	-	-	-	1,019,794	947,628	25,446	973,074	46,721
CBX01157 Alderney Gate Recapitalization Bundle	1,624,717	995,000	-	-	2,619,717	1,096,737	283,697	1,380,434	1,239,283
CBX01158 Arena Upgrades (Bundle)	823,749	-	-	-	823,749	752,709	6,261	758,970	64,779
CBX01161 Energy Efficiency Projects	3,231,684	500,000	-	-	3,731,684	2,849,542	459,850	3,309,392	422,291
CBX01162 Environmental Remediation Building Demo.	2,050,000	200,000	-	-	2,250,000	1,029,034	230,907	1,259,941	990,059
CBX01165 Reg. Library-Facility Upgrades (Bundle)	782,755	165,000	-	-	947,755	623,909	-	623,909	323,846
CBX01166 Management Agreement Comm. Ctrs-Upgrades	549,212	-	-	-	549,212	513,074	4,875	517,949	31,263
CBX01168 HRM Heritage Buildings Upgrades (Bundle)	932,694	-	-	-	932,694	789,939	71,592	861,531	71,163
CBX01169 HRM Admin. Buildings - Upgrades (Bundle)	881,461	-	-	-	881,461	794,794	3,250	798,044	83,417
CBX01170 HRM Depot Upgrades (Bundle)	2,690,238	800,000	-	-	3,490,238	1,867,649	25,023	1,892,672	1,597,566
CBX01268 Consulting-Buildings (Category 0)	1,337,000	300,000	-	-	1,637,000	793,497	479,584	1,273,081	363,919
CBX01269 Mechanical (Category 6)	3,036,195	2,975,000	-	-	6,011,195	1,918,686	2,270,651	4,189,337	1,821,858
CBX01270 Structural (Category 4)	270,000	530,000	-	-	800,000	91,279	160,749	252,028	547,972
CBX01271 Site Work (Category 1)	1,075,000	540,000	-	-	1,615,000	616,556	549,097	1,165,653	449,347
CBX01272 Roof (Category 3)	3,632,427	775,000	-	-	4,407,427	1,787,289	800,256	2,587,545	1,819,882
CBX01273 Architecture-Interior (Category 5)	2,996,076	965,000	-	-	3,961,076	3,013,605	208,897	3,222,501	738,575
CBX01274 Architecture-Exterior (Category 2)	305,000	1,000,000	-	-	1,305,000	119,210	94,692	213,902	1,091,098
CBX01275 Electrical (Category 7)	1,825,000	50,000	-	-	1,875,000	325,044	1,249,307	1,574,351	300,649

Active Project Report September 30, 2013

	Budget				Expenditures			Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases *	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
CBX01281 Beaver Bank Community Centre	8,102,850	-	-	-	8,102,850	7,511,584	115,995	7,627,579	475,272
CBX01282 Porter's Lake Community Centre	4,035,000	-	-	-	4,035,000	3,959,346	5,120	3,964,466	70,534
CBX01334 Bedford Community Centre	5,150,000	4,150,000	-	-	9,300,000	5,069,720	109,723	5,179,443	4,120,557
CBX01342 Acadia School Renovation	475,000	-	-	(165,000)	310,000	306,942	313	307,255	2,745
CBX01343 Facility Maintenance	3,825,000	310,000	-	-	4,135,000	3,218,468	33,299	3,251,767	883,233
CBX01344 Outdoor Arena Legacy Project	5,922,000	500,000	-	-	6,422,000	3,980,999	239,545	4,220,544	2,201,456
CBX01364 Lockup Upgrades Police	500,000	1,000,000	-	-	1,500,000	15,645	26,009	41,654	1,458,346
CFG00993 Captain William Spry Retrofit	1,635,000	-	-	-	1,635,000	1,612,586	-	1,612,586	22,414
BUILDINGS Total	222,329,559	32,805,000	-	(3,490,000)	251,644,559	185,459,095	29,571,745	215,030,841	36,613,719

	Budget				Expenditures			Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
BUSINESS TOOLS PROJECTS									
CBM00986 Non Capital Asset Management	635,400	-	-	-	635,400	383,613	588	384,201	251,199
CBX01039 Asset Management Program (Bundle)	150,000	-	-	-	150,000	82,633	52,966	135,599	14,401
CI000001 Internet Program	-	600,000	-	-	600,000	6,390	17,882	24,273	575,727
CI000002 Application Recapitalization	-	775,000	-	-	775,000	144,030	166,456	310,486	464,514
CI000004 ICT Infrastructure Recapitalization	-	1,175,000	-	-	1,175,000	311,465	158,087	469,553	705,447
CI000005 Recreation Services Software	-	250,000	-	-	250,000	-	-	-	250,000
CI990001 Business Intelligence Roadmap	400,000	590,000	-	-	990,000	231,453	352,834	584,287	405,713
CI990002 Service Desk System Replacement	200,000	100,000	-	-	300,000	46,929	41,714	88,643	211,357
CI990003 Portfolio Management Tools	110,000	-	-	-	110,000	82,069	24,981	107,051	2,949
CI990004 ICT Bundle	585,000	100,000	-	-	685,000	160,308	158,505	318,813	366,187
CID00630 InfoTech Infrastructure Recapitalization	2,500,000	-	-	-	2,500,000	2,374,169	18,580	2,392,750	107,250
CID00631 Asset Management	3,586,000	1,370,000	-	-	4,956,000	2,678,142	2,157,503	4,835,645	120,355
CID00710 Corporate Document/Record Management	1,521,000	-	-	-	1,521,000	1,176,878	-	1,176,878	344,122
CID01292 AVL-ICT# ICT0816	200,000	-	-	-	200,000	142,299	10,569	152,868	47,132
CID01362 Trunk Mobile	500,000	500,000	-	-	1,000,000	30,000	-	30,000	970,000
CIN00200 Enterprise Resource System	1,379,813	175,000	-	-	1,554,813	884,491	670,322	1,554,813	-
CIP00763 Computer Aided Dispatch (CAD)	6,398,884	200,000	-	-	6,598,884	5,722,679	120,190	5,842,868	756,015
CIR00256 GIS Infrastructure Upgrade	1,204,134	-	-	-	1,204,134	1,203,666	468	1,204,134	-
CIV00726 Lidar Mapping	200,000	-	-	-	200,000	200,000	-	200,000	-
BUSINESS TOOLS PROJECTS Total	19,570,232	5,835,000	-	-	25,405,232	15,861,214	3,951,648	19,812,861	5,592,370

	Budget				Expenditures			Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD
COMMUNITY & PROPERTY DEVELOPMENT PROJECTS								
CD990001 Solar City Pilot Project	8,266,500	-	-	-	8,266,500	1,104,646	2,564,295	3,668,941
CD990002 Civic Event Equipment	-	50,000	-	-	50,000	12,945	-	12,945
CD990003 Cultural Structures & Places	-	500,000	-	-	500,000	11,915	-	11,915
CD990004 Port Wallace Master Plan	-	350,000	-	-	350,000	-	-	-
CD000111 Oversized Streets	3,359,757	-	-	-	3,359,757	3,150,872	-	3,150,872
CDD000910 Community Signage Project	108,700	-	-	-	108,700	65,649	-	65,649
CDE00105 Regional Planning Programme	2,066,566	-	-	-	2,066,566	1,749,783	38,087	1,787,870
CDG00302 Community Signs	299,010	-	-	-	299,010	184,240	-	184,240
CDG00487 Public Art-Repair & New	319,123	-	-	-	319,123	316,837	-	316,837
CDG00493 Implement Greenway Study	529,000	300,000	-	-	829,000	227,050	365,001	592,051
CDG00498 Cogswell Design & Administration	261,556	-	-	-	261,556	120,969	127,750	248,719
CDG00983 Regional Trails: Maintenance	461,000	100,000	-	-	561,000	356,382	-	356,382
CDG00984 Regional Trails Active Transport	1,264,257	-	-	-	1,264,257	1,196,093	-	1,196,093
CDG01135 HRM Public Art Commissions 08/09	395,000	-	-	-	395,000	132,496	119,453	251,949
CDG01136 Community Event Infrastructure	250,000	-	-	-	250,000	203,336	-	203,336
CDG01137 Community Event Upgrades	795,000	300,000	-	-	1,095,000	631,789	6,153	637,942
CDG01283 Regional Plan 5 Year Review	625,000	-	-	-	625,000	446,248	86,215	532,463
CDG01300 Heritage & Culture Facilities	100,000	-	-	-	100,000	-	-	-
CDS00101 Capital Cost Contributions Area Studies	617,076	-	-	-	617,076	617,076	-	617,076
CDS00274 Wentworth Estates/Bedford South	1,461,277	-	-	-	1,461,277	1,438,289	7,073	1,445,362
CDV00721 Watershed Environmental Studies	2,055,000	-	-	-	2,055,000	1,278,969	206,515	1,485,483
CDV00723 Harbour Plan	250,000	-	-	-	250,000	234,300	7,647	241,948
CDV00734 Streetscaping in Center Hubs/Corridors	3,696,809	1,000,000	-	-	4,696,809	2,981,006	27,563	3,008,569
CDV00738 Center Plan/Design (Visioning)	1,139,548	-	-	-	1,139,548	661,523	3	661,527
CDX01182 Downtown Streetscapes 09/10	4,092,921	2,285,000	-	-	6,377,921	2,246,547	3,224,604	5,471,151
CDX01241 Bloomfld Redvlpmnt Detailed Plan & Design	75,000	-	-	-	75,000	31,819	-	31,819
CSX01346 Sandy Lake Wastewater Oversizing	-	55,000	-	-	55,000	-	-	-
COMMUNITY & PROPERTY DEVELOPMENT PROJECTS Total	32,488,099	4,940,000	-	-	37,428,099	19,400,782	6,780,359	26,181,140
								11,246,959

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	Budget					Expenditures			
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
DISTRICT CAPITAL FUNDS PROJECTS									
CCV01601 District 1 Funds Carried Forward	9,028	-	-	-	9,028	-	9,028	9,028	-
CCV01602 District 2 Funds Carried Forward	19,949	-	-	-	19,949	15,331	4,618	19,949	-
CCV01603 District 3 Funds Carried Forward	103,297	-	-	-	103,297	21,882	81,415	103,297	-
CCV01604 District 4 Funds Carried Forward	66,296	-	-	-	66,296	34,339	31,957	66,296	-
CCV01605 District 5 Funds Carried Forward	52,451	-	-	-	52,451	11,526	40,925	52,451	-
CCV01606 District 6 Funds Carried Forward	160,231	-	-	-	160,231	24,673	135,536	160,231	21
CCV01607 District 7 Funds Carried Forward	200,600	-	-	-	200,600	50,734	137,136	187,870	12,729
CCV01608 District 8 Funds Carried Forward	253,932	-	-	-	253,932	30,758	223,175	253,932	-
CCV01609 District 9 Funds Carried Forward	102,127	-	-	-	102,127	3,806	98,321	102,127	-
CCV01610 District 10 Funds Carried Forward	296,145	-	-	-	296,145	26,056	270,089	296,145	-
CCV01611 District 11 Funds Carried Forward	26,487	-	-	-	26,487	-	26,487	26,487	-
CCV01612 District 12 Funds Carried Forward	201,293	-	-	-	201,293	20,159	181,134	201,293	-
CCV01613 District 13 Funds Carried Forward	23,925	-	-	-	23,925	5,000	18,925	23,925	-
CCV01614 District 14 Funds Carried Forward	10,876	-	-	-	10,876	-	10,876	10,876	-
CCV01615 District 15 Funds Carried Forward	11,365	-	-	-	11,365	11,365	-	11,365	-
CCV01616 District 16 Funds Carried Forward	141,817	-	-	-	141,817	36,486	105,331	141,817	-
CCV01701 District 1 Project Funds	-	94,000	-	-	94,000	40,800	3,000	43,800	50,200
CCV01702 District 2 Project Funds	-	94,000	-	-	94,000	57,579	25,339	82,919	11,081
CCV01703 District 3 Project Funds	-	94,000	-	-	94,000	60,434	3,739	64,173	29,827
CCV01704 District 4 Project Funds	-	94,000	-	-	94,000	11,508	10,617	22,125	71,875
CCV01705 District 5 Project Funds	-	94,000	-	-	94,000	34,861	10,000	44,861	49,139
CCV01706 District 6 Project Funds	-	94,000	-	-	94,000	19,489	15,183	34,672	59,328
CCV01707 District 7 Project Funds	-	94,000	-	-	94,000	57,825	30,000	87,825	6,175
CCV01708 District 8 Project Funds	-	94,000	-	-	94,000	5,454	15,300	20,754	73,246
CCV01709 District 9 Project Funds	-	94,000	-	-	94,000	16,844	56,889	73,733	20,267
CCV01710 District 10 Project Funds	-	94,000	-	-	94,000	2,300	-	2,300	91,700
CCV01711 District 11 Project Funds	-	94,000	-	-	94,000	16,005	40,000	56,005	37,995
CCV01712 District 12 Project Funds	-	94,000	-	-	94,000	7,607	16,000	23,607	70,393
CCV01713 District 13 Project Funds	-	94,000	-	-	94,000	69,424	10,000	79,424	14,576
CCV01714 District 14 Project Funds	-	94,000	-	-	94,000	63,000	-	63,000	31,000
CCV01715 District 15 Project Funds	-	94,000	-	-	94,000	22,035	-	22,035	71,965
CCV01716 District 16 Project Funds	-	94,000	-	-	94,000	30,517	23,895	54,412	39,588
DISTRICT CAPITAL FUNDS PROJECTS Total	1,679,819	1,504,000	-	-	3,183,819	807,799	1,634,915	2,442,714	741,105

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	Budget				Expenditures					
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available	
EQUIPMENT & FLEET PROJECTS										
CDM00988	Parking Meters	90,000	-	-	-	90,000	86,784	-	86,784	3,216
CE010001	Fire Equipment Replacement	-	350,000	-	-	350,000	142,223	166,506	308,729	41,271
CE010002	Fire Services Rural Water Supply	-	150,000	-	-	150,000	47,183	-	47,183	102,817
CEJ01220	Opticom Signalization System	320,000	80,000	-	-	400,000	319,313	69,945	389,258	10,742
CEJ01227	Self Contained Breathing Apprpts Rpcmnt.	4,800,000	-	-	-	4,800,000	4,746,244	7,242	4,753,485	46,515
CEM01297	Salt Inventory Control	50,000	-	-	-	50,000	-	-	-	50,000
CEU01132	Fleet Services - Shop Equipment	192,913	50,000	-	-	242,913	170,467	-	170,467	72,446
CEU01298	Welding Shop - Thornhill Drive	507,087	-	-	-	507,087	507,087	-	507,087	-
CHU00587	Brine Mixing Plants for Salt Pre-Wetting	253,000	-	-	-	253,000	240,832	-	240,832	12,168
CV010001	Fire Services Driving Simulator	-	400,000	-	-	400,000	-	400,000	400,000	-
CV010002	Fire Services Driver Testing System	-	100,000	-	-	100,000	-	100,000	100,000	-
CV020001	Bomb Disposal Robot	-	100,000	-	-	100,000	-	95,761	95,761	4,239
CV020002	Fire Station Defibrillator	-	350,000	-	-	350,000	-	-	-	350,000
CVD01087	Fleet Vehicle Replacement	10,565,188	1,200,000	-	-	11,765,188	7,879,238	3,220,588	11,099,825	665,363
CVJ01088	Fire Fleet Apparatus	15,159,017	2,000,000	-	-	17,159,017	10,459,048	4,974,938	15,433,986	1,725,031
CVJ01089	Fire Utility Replacement	2,174,675	-	-	-	2,174,675	1,810,874	-	1,810,874	363,801
CVJ01222	EMO Emergency Situational Trailer	450,000	-	-	-	450,000	-	-	-	450,000
CVK01090	Police Marked Cars	7,532,443	1,350,000	-	-	8,882,443	7,297,032	948,793	8,245,825	636,618
CVK01205	Purchase of Negotiations Unit	125,000	-	-	-	125,000	52,831	36,500	89,331	35,669
CVK01206	Purchase of ID Unit	100,000	-	-	-	100,000	55,257	37,513	92,770	7,230
CVU01207	Replacement Ice Resurfacers Multi Year	100,000	300,000	-	(51,000)	349,000	194,072	104,286	298,358	50,642
CVU01361	Harbour Fire Boat	500,000	-	-	(400,000)	100,000	-	-	-	100,000
EQUIPMENT & FLEET PROJECTS Total		42,919,323	6,430,000	-	(451,000)	48,898,323	34,008,485	10,162,070	44,170,555	4,727,768

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	Budget				Expenditures			Total Actual & Commitments
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)	
INDUSTRIAL PARKS TOTAL								
CQ000001 Industrial Land Acquisition	-	8,715,000	-	-	8,715,000	-	-	8,715,000
CQ200409 Lot Grading:Burnside & Bayers Lake	22,852	-	-	-	22,852	-	21,806	1,046
CQ200414 Business Parks-Maj Intersection Imprvmnt	1,500,000	-	-	(374,459)	1,125,541	1,125,541	1,125,541	-
CQ300741 Burnside Phase 1-2-3-4-5 Development	13,666,119	11,000,000	-	-	24,666,119	5,376,295	12,397,940	6,891,885
CQ300742 Aerotech Repositioning & Development	60,036	-	-	-	60,036	1,233	-	58,804
CQ300743 Bayers Lake Infill & Ragged Lake Developm	613,835	-	-	-	613,835	-	49,651	564,184
CQ300745 Park Sign Renewal & Maintenance	245,151	25,000	-	-	270,151	4,135	22,227	243,789
CQ300746 Development Consulting	269,619	50,000	-	-	319,619	-	2,425	317,194
CQ300748 Washmill Underpass & Extension	163,502	-	-	-	163,502	22,738	52,041	88,723
CQU01223 Access Rd. for New Sat. Transit Garage	3,082,485	-	-	-	3,082,485	1,353,102	507,999	1,221,384
CQU01299 North Dartmouth Trunk Sewer	85,292	-	-	-	85,292	-	1,404	83,889
INDUSTRIAL PARKS TOTAL Total	19,708,890	19,790,000	-	(374,459)	39,124,431	7,883,043	13,055,492	18,185,896

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	Budget					Expenditures		Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
METRO TRANSIT PROJECTS									
CBT00432 Bus Stop Accessibility	1,016,131	125,000	-	-	1,141,131	1,071,343	2,387	1,073,730	67,401
CBT00437 Bus Shelters-Replacement	609,000	-	-	-	609,000	553,539	10,950	564,489	44,511
CBX01057 Transit Facilities Upgrades (Bundle)	1,492,495	-	-	-	1,492,495	1,417,942	8,274	1,426,216	66,279
CBX01155 200 Hsley Avenue - Safety Upgrades	789,495	-	-	-	789,495	781,270	1,811	783,081	6,414
CBX01164 Transit Facilities Upgrades (Bundle)	1,706,014	450,000	-	-	2,156,014	1,044,284	822,697	1,866,981	289,034
CBX01171 Ferry Term. Pontoon Protection (Bundle)	1,925,784	3,000,000	-	-	4,925,784	1,651,729	3,072,466	4,724,195	201,590
CDM01231 Coin Room	27,627	-	-	-	27,627	6,114	-	6,114	21,513
CIU00875 Scheduling Software Upgrades	1,645,808	200,000	-	-	1,845,808	1,225,332	169,606	1,394,938	450,870
CM000002 Bus Stop Signs	-	15,000	-	-	15,000	844	-	844	14,156
CM020004 Bus Accessibility Retrofit	-	180,000	-	-	180,000	-	39,103	39,103	140,897
CM020005 Transit Technology Implementation	-	8,780,000	-	-	8,780,000	49,982	5,533,647	5,583,629	3,196,371
CM020006 Emission Reduction- Public Transit Buses	-	867,000	-	130,331	997,331	78,199	886,254	964,453	32,879
CM990001 COMMUTER RAIL STUDY	-	250,000	-	-	250,000	-	-	-	250,000
CM990002 Transit Map	-	150,000	-	-	150,000	-	150,000	150,000	-
CMU00975 Peninsula Transit Corridor	974,000	240,000	-	-	1,214,000	510,534	94,764	605,298	608,702
CMU00982 Transit Security	2,974,685	400,000	-	-	3,374,685	2,748,155	62,275	2,810,431	564,254
CMU01095 Transit Strategy	350,100	125,000	-	-	475,100	428,117	7,348	435,465	39,635
CMU01203 VT&C Equipment Replacement	475,000	410,000	-	-	885,000	51,372	8,464	59,836	825,164
CMX01104 Rural Community Transit	8,435,341	-	-	-	8,435,341	6,252,761	1,114,538	7,367,299	1,068,042
CMX01123 New Conventional Ferry	5,750,000	6,000,000	-	-	11,750,000	1,138,600	5,767,331	6,905,931	4,844,069
CMX01229 Ragged Lake Transit Centre - FFE	2,520,000	-	-	-	2,520,000	2,339,434	27,775	2,367,209	152,791
CVD00429 Access-A-Bus Vehicle	1,304,494	250,000	-	-	1,554,494	1,299,499	197,821	1,497,320	57,173
CVD00430 Access-A-Bus Replacement	3,625,183	-	-	-	3,625,183	3,611,950	-	3,611,950	13,233
CVD00431 Midlife Bus Rebuild	4,965,000	500,000	-	-	5,465,000	5,180,761	-	5,180,761	284,239
CVD00433 Service Vehicle Replacement	821,794	90,000	-	-	911,794	629,578	71,400	700,979	210,815
CVD00434 Conventional Transit Bus Expansion	33,245,755	5,075,000	-	-	38,320,755	34,218,674	3,924,787	38,143,462	177,294
CVD00435 Conventional Transit Bus Replacement	45,317,835	3,545,000	-	-	48,862,835	43,247,788	5,541,022	48,788,810	74,025
CVD00436 Biennial Ferry Refit	4,530,536	600,000	-	-	5,130,536	4,356,253	417,240	4,773,493	357,043
CVU00877 Strategic Transit Projects	390,000	-	-	-	390,000	189,338	-	189,338	200,662
METRO TRANSIT PROJECTS Total	124,892,077	31,252,000	-	130,331	156,274,409	114,083,394	27,931,960	142,015,354	14,259,055

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	Budget					Expenditures			Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)			
PARKS & PLAYGROUND PROJECTS										
CDX01214 Indoor Soccer/Field Sport Facility	1,900,000	-	-	-	1,900,000	1,454,657	-	1,454,657	445,343	
CP000002 Park Assets - State of Good Repair	1,386	1,462,000	-	(5,000)	1,458,386	174,421	555,190	729,611	728,776	
CP000003 Sport Fields/Courts-State of Good Repair	-	1,028,500	-	25,000	1,053,500	77,451	213,343	290,794	762,706	
CP000004 Parks, Sports Courts & Fields - Serv Imprvmn	-	1,036,000	-	(16,000)	1,020,000	14,548	458,254	472,802	547,198	
CP000006 Point Pleasant Park Upgrades	-	50,000	-	-	50,000	-	-	-	50,000	
CP990001 Street Trees	-	650,000	-	-	650,000	271,151	270,386	541,537	108,463	
CPG00899 Halifax Common Management Plan	60,000	-	-	-	60,000	-	59,875	59,875	125	
CPU00930 Point Pleasant Park Upgrades	3,547,361	-	-	-	3,547,361	3,104,622	15,000	3,119,622	427,739	
CPX01015 Mainland Common Development	234,667	-	-	-	234,667	87,107	-	87,107	147,560	
CPX01032 Regional Trails Active Transportation	2,498,088	-	-	-	2,498,088	2,458,546	16,785	2,475,331	22,756	
CPX01149 Park Land Acquisition	2,592,922	500,000	-	-	3,092,922	1,230,278	-	1,230,278	1,862,644	
CPX01177 New Ballfield Development (Bundle)	1,080,000	-	-	-	1,080,000	880,270	1,160	881,430	198,570	
CPX01178 Track and Field Upgrades (Bundle)	1,115,173	-	-	-	1,115,173	1,090,168	-	1,090,168	25,005	
CPX01179 Athletic Field/Park Equipment (Bundle)	223,793	-	-	-	223,793	212,797	388	213,185	10,608	
CPX01180 Ball Field Upgrades (Bundle)	356,973	-	-	-	356,973	321,171	4,241	325,412	31,561	
CPX01181 Cemetery Upgrades (Bundle)	180,000	100,000	-	-	280,000	167,684	5,198	172,882	107,118	
CPX01183 Horticultural Renovations	180,000	70,000	-	-	250,000	184,375	64,207	248,582	1,418	
CPX01184 Lawn Bowling Facilities (Bundle)	58,388	-	-	-	58,388	30,870	9,327	40,198	18,190	
CPX01185 New Parks & Playgrounds (Bundle)	1,276,608	-	-	(626)	1,275,982	1,191,735	1,460	1,193,195	82,787	
CPX01186 New Sports Court Development (Bundle)	440,196	-	-	-	440,196	313,383	-	313,383	126,812	
CPX01188 New Street Trees Program (Bundle)	501,012	-	-	-	501,012	493,152	7,861	501,012	-	
CPX01189 Outdoor/Spray Pools & Fountains (Bundle)	644,060	-	-	-	644,060	581,148	2,007	583,156	60,905	
CPX01191 Pathways Parks-HRM Wide Prog. (Bundle)	425,072	-	-	-	425,072	365,219	1,674	366,893	58,179	
CPX01192 Playground Upgrade & Replacemnts(Bundle)	1,270,569	-	-	-	1,270,569	1,247,602	-	1,247,602	22,967	
CPX01193 Public Gardens Upgrades	910,716	200,000	-	-	1,110,716	707,490	76,814	784,304	326,413	
CPX01194 Reg. Park Washroom Facilities (Bundle)	380,409	-	-	-	380,409	348,763	1,747	350,510	29,899	
CPX01196 Regional Trails Active Transportation	2,379,500	1,050,000	-	-	3,429,500	1,707,008	117,884	1,824,892	1,604,608	
CPX01200 Sports Field Upgrades (Bundle)	200,968	-	-	-	200,968	85,282	2,249	87,532	113,436	
CPX01201 Street Tree Replacement Program	614,725	-	-	-	614,725	601,464	13,261	614,725	-	
CPX01230 Dingle Tower - Restoration Plaques/Lions	1,935,281	-	-	128,976	2,064,257	2,058,022	2,330	2,060,352	3,905	
CPX01325 Sports Courts Upgrades	852,124	-	-	(25,000)	827,124	721,918	6	721,924	105,200	
CPX01326 Artificial Field Recapitalization	935,459	-	-	-	935,459	876,532	-	876,532	58,926	
CPX01328 New Parks & Playgrounds	1,927,609	-	-	-	1,927,609	1,281,635	139,612	1,421,247	506,362	
CPX01329 Parks Upgrades	2,147,770	-	-	(5,043)	2,142,727	1,925,781	17,853	1,943,633	199,093	
CPX01330 Playgrounds Upgrades & Replacement	1,291,000	-	-	154,937	1,445,937	992,374	241,480	1,233,854	212,083	
CPX01331 Regional Water Access/Beach Upgrades	1,995,000	940,000	-	-	2,935,000	1,581,814	593,098	2,174,911	760,089	
CPX01347 New Artificial Fields	900,000	900,000	-	-	1,800,000	900,000	-	900,000	900,000	
PARKS & PLAYGROUND PROJECTS Total	35,056,829	7,986,500	-	257,244	43,300,573	29,740,437	2,892,690	32,633,127	10,667,445	

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	Budget				Expenditures		
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Total Actual & Commitments YTD
ROADS & STREETS PROJECTS							
CR000001 Lively Storm Sewer Upgrades	1,200,000	200,000	-	200,976	1,600,976	188,971	284,867
CR000002 New Paving of HRM Owned Streets	1,500,000	-	-	-	1,500,000	1,057,548	1,074,173
CR000003 New Sidewalks	2,582,754	1,185,000	-	88,830	3,856,584	1,872,234	3,080,561
CR990002 Municipal Ops-State of Good Repair	-	2,115,000	-	-	2,115,000	653,871	1,210,095
CRU01077 Bridge Repairs - Various Locations	6,335,391	1,800,000	-	62,259	8,197,650	7,019,307	7,394,269
CRU01079 Other Related Roadworks (D&C)	4,204,285	1,720,000	-	-	5,924,285	4,386,176	5,270,452
CRU01241 Gravel Rds/Street Drainage Maint Operatn	645,000	-	-	-	645,000	641,669	641,669
CT000001 North Park Corridor Improvements	-	200,000	-	-	200,000	81,169	109,925
CTU00530 Hwy 111/Portland St. Interchange	12,075,661	-	-	-	12,075,661	11,498,923	11,501,588
CTU00897 Road Corridor Land Acquisition	3,993,000	280,000	-	-	4,273,000	2,138,710	2,158,878
CTU00971 Larry Ureck Interchange	11,102,511	-	-	-	11,102,511	10,973,755	10,973,755
CTU01006 Hammonds Plains Rd Improvements	9,600,103	2,000,000	-	-	11,600,103	8,357,199	32,248
CTU01086 Intersection Improvement Projects	6,691,236	1,800,000	-	-	8,491,236	6,558,593	546,756
CTU01286 Joseph Howe Drive Turn Lanes	910,000	-	-	-	910,000	887,070	887,070
CTU01287 Margeson Drive	1,230,000	-	-	-	1,230,000	273,575	319,706
CTU01348 Washmill Lake Court Oversizing	1,350,000	-	-	-	1,350,000	1,206,797	1,206,797
CTV00725 Laceywood Four Lane/Fairview Interchange	3,614,623	-	-	-	3,614,623	2,589,299	2,603,943
CTX01111 Margeson Drive Interchange	3,300,000	2,580,000	-	-	5,880,000	5,656,774	5,656,774
CTX01126 Road Oversizing - Bedford South CCC	1,650,000	-	-	-	1,650,000	1,414,329	1,414,329
CXU00585 New Paving Subdivision St's outside core	8,656,177	-	-	-	8,656,177	7,326,850	7,326,850
CYX01345 Street Recapitalization	44,642,077	20,500,000	-	3,859,194	69,001,270	52,636,330	66,155,181
CZU01080 New Paving Streets - Core Area	6,945,318	-	-	-	6,945,318	6,652,433	6,652,433
ROADS & STREETS PROJECTS Total	132,228,135	34,380,000	-	4,211,258	170,819,393	134,071,582	151,499,281
						17,427,699	19,320,113

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	Budget				Expenditures			Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
SIDEWALKS, CURBS & GUTTERS PROJECTS									
CIU01083 New Sidewalks	9,011,079	-	-	(88,830)	8,922,248	8,922,248	-	8,922,248	-
CKU01084 Sidewalk Renewals	10,751,874	2,500,000	-	-	13,251,874	11,627,683	1,531,917	13,159,600	92,274
CYU01076 Curb Renewals	3,853,235	330,000	-	-	4,183,235	3,912,578	77,629	3,990,208	193,028
SIDEWALKS, CURBS & GUTTERS PROJECTS Total	23,616,188	2,830,000	-	(88,830)	26,357,358	24,462,509	1,609,546	26,072,056	285,302

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	Budget				Expenditures			Available	
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/ Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		Total Actual & Commitments YTD
SOLID WASTE PROJECTS									
CW000001 Additional Green Carts for New Residents	-	435,000	-	-	435,000	-	-	-	435,000
CW000967 Land Acquisit Otter Lake-PreventEncroach	1,189,383	-	-	-	1,189,383	184,377	-	184,377	1,005,005
CW000985 Leachate Tank at Highway 101 Landfill	200,000	-	-	-	200,000	-	-	-	200,000
CWU01064 Biolac System Hwy 101Landfill	455,000	310,000	-	-	765,000	-	220,398	220,398	544,602
CWU01065 Burner Installation Hwy101 Landfill	30,000	-	-	-	30,000	-	-	-	30,000
CWU01066 Cell 6 Construction - Otter Lake	17,544,080	-	-	-	17,544,080	16,939,901	8,077	16,947,977	596,103
CWU01267 Otter Lake Equipment	1,675,000	-	-	-	1,675,000	1,577,676	-	1,577,676	97,324
CWU01290 Enviro Monitoring Site Work 101 Landfill	338,000	-	-	-	338,000	172,960	141,592	314,552	23,448
CWU01353 Environmental Monitoring 101 Landfill	952,000	450,000	-	-	1,402,000	-	-	-	1,402,000
CWU01354 Otter Lake Equipment	6,200,000	1,600,000	-	-	7,800,000	5,396,919	-	5,396,919	2,403,081
CWU01355 Refuse Trailer Rural Depots	220,000	-	-	-	220,000	-	202,946	202,946	17,054
CWU01356 Additional Green Carts & Replace Study	903,980	-	-	-	903,980	688,549	151	688,701	215,279
CWU01360 Waste Technology Project	400,000	-	-	-	400,000	354,875	22,056	376,931	23,069
CWU01361 Half Closure Cell 5 - Otter Lake	7,120,467	-	-	-	7,120,467	6,435,927	684,538	7,120,465	2
SOLID WASTE PROJECTS Total	37,227,909	2,795,000	-	-	40,022,909	31,751,184	1,279,758	33,030,943	6,991,967

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	Budget				Expenditures			Total Actual & Commitments YTD	Available
	Budget Balance March 31, 2013	Budget 2013/2014	Advanced Budget 2014/2015	Budget Increases/Decreases*	Budget of Active Projects	Actuals Expenditures YTD	Commitments (Excl. Reservations)		
TRAFFIC SIGNALIZATIONS & MISC. TRAFFIC IMPROVEMENTS PROJECTS									
CIV00724 Highfield/Burnside Pedestrian Overpass	682,051	-	-	-	682,051	679,865	-	679,865	2,186
CRU00792 Street Lighting	2,772,105	225,000	-	-	2,997,105	2,735,983	10,119	2,746,102	251,003
CT000002 Traffic Signal Relamping Program	-	170,000	-	-	170,000	47,803	-	47,803	122,197
CT000003 Traffic Studies	-	100,000	-	-	100,000	7,000	-	7,000	93,000
CT000004 Controller Cabinet/Replacement Program	-	400,000	-	-	400,000	76,546	38,655	115,201	284,799
CT000005 LED Streetlight Conversion	-	8,000,000	-	-	8,000,000	35,561	199,447	235,009	7,764,992
CT140001 Traffic Signal System Integration	800,000	1,200,000	-	-	2,000,000	297,612	284,600	582,212	1,417,788
CTR00529 Various Traffic Related Studies	975,422	-	-	-	975,422	950,707	7,821	958,528	16,894
CTR00530 Traffic Signal Control Sys Integration	1,769,950	-	-	-	1,769,950	1,658,773	8,940	1,667,713	102,236
CTR00904 Destination Signage Program	901,834	-	-	-	901,834	658,604	41,446	700,050	201,784
CTU00908 Transportation Demand Management Program	1,829,219	200,000	-	-	2,029,219	1,006,939	185,989	1,192,927	836,291
CTU00337 Controller Cabinet Replacement	1,775,779	-	-	-	1,775,779	1,438,669	32,021	1,470,690	305,088
CTU00419 Traffic Signal Rehabilitation	4,416,384	600,000	-	-	5,016,384	4,015,540	525,144	4,540,684	475,700
CTU00420 Bikeway Master Plan Implementation	3,940,033	1,000,000	-	-	4,940,033	2,983,438	411,267	3,394,706	1,545,327
CTU00884 Functional Transportation Plans	647,143	100,000	-	-	747,143	429,763	71,418	501,181	245,962
CTU01085 Traffic Signal Installation	1,802,295	600,000	-	-	2,402,295	1,594,769	375,664	1,970,433	431,862
CTU01284 Overhead Wiring Conversion	1,447,000	150,000	-	-	1,597,000	379,810	541,700	921,510	675,490
CTU01285 Road Network Model	360,000	750,000	-	-	1,110,000	66,752	36,759	103,511	1,006,489
CTX01113 Downtown Street Network Changes	550,000	-	-	-	550,000	445,591	104,409	550,000	-
CTX01115 Dynamic Messaging Signs	60,000	1,000,000	-	-	1,060,000	-	-	-	1,060,000
CTX01127 Traffic Signals - Bedford West CCC	250,000	-	-	-	250,000	-	80,297	80,297	169,703
CTX01233 Eco Mobility Project	245,000	-	-	-	245,000	195,895	25	195,920	49,080
TRAFFIC SIGNALIZATIONS & MISC. TRAFFIC IMPROVEMENTS PROJECTS Total	25,224,215	14,495,000	-	-	39,719,215	19,705,622	2,955,722	22,661,344	17,057,872

Attachment #4

**Report of Expenditures in the Councillors'
District Capital Funds to September 30, 2013**

SUMMARY COUNCILLORS' DISTRICT CAPITAL FUNDS					
April 1, 2013 to September 30, 2013					
	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
District 1 - Dalrymple	103,028.22	40,800.00	12,028.22	52,828.22	50,200.00
District 2 - Hendsbee	113,949.16	72,910.26	29,957.41	102,867.67	11,081.49
District 3 - Karsten	197,296.79	82,315.71	85,154.47	167,470.18	29,826.61
District 4 - Nicoll	160,295.71	45,847.25	42,573.21	88,420.46	71,875.25
District 5 - McCluskey	146,451.47	46,387.41	50,925.46	97,312.87	49,138.60
District 6 - Fisher	254,230.86	44,161.88	150,719.44	194,881.32	59,349.54
District 7 - Mason	294,599.71	108,559.24	167,136.21	275,695.45	18,904.26
District 8 - Watts	347,932.22	36,211.50	238,474.67	274,686.17	73,246.05
District 9 - Mosher	196,127.03	20,650.74	155,209.55	175,860.29	20,266.74
District 10 - Walker	390,145.01	28,356.44	270,088.57	298,445.01	91,700.00
District 11 - Adams	120,487.32	16,005.36	66,487.32	82,492.68	37,994.64
District 12 - Rankin	295,292.54	27,765.97	197,133.72	224,899.69	70,392.85
District 13 - Whitman	117,925.36	74,424.00	28,925.36	103,349.36	14,576.00
District 14 - Johns	104,876.01	63,000.00	10,876.01	73,876.01	31,000.00
District 15 - Craig	105,365.25	33,400.00	0.00	33,400.00	71,965.25
District 16 - Outhit	235,816.73	67,003.17	129,225.69	196,228.86	39,587.87
Total	3,183,819.39	807,798.93	1,634,915.31	2,442,714.24	741,105.15

District Capital Funds							
Councillor Dalrymple District 1							
CCV01701/CCV01601							
Date		Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available	
	CCV01701 Budget 2013/14	94,000.00					
	CCV01601 Funds carried Forward	9,028.22					
	Description of Expenditures						
26-Jul-12	Richard Street Playground - improvements			1,028.22	1,028.22		
28-Jun-11	Ash Lee Jefferson Elementary School - playground improvements			5,000.00	5,000.00		
17-May-12	Oldfield School Advisory Committee - playground improvements			3,000.00	3,000.00		
13-May-13	Waverley Memorial Elementary School Parent Teacher Committee - playground equipment		3,000.00		3,000.00		
13-May-13	Musquodoboit Valley Tourism Association - sculpture for beautification of the community		1,300.00		1,300.00		
13-May-13	Holland Road School Parent Teacher Association - replacement of playground equipment		2,000.00		2,000.00		
16-May-13	Dutch Settlement Elementary Home and School Association - basketball net for the playground		3,000.00		3,000.00		
16-May-13	Oldfield Consolidated School Parent Teacher Organization - purchase of a playground swing set		3,800.00		3,800.00		
22-May-13	Musquodoboit Valley Education Centre - playground			3,000.00	3,000.00		
14-Jun-13	Windsor Junction Community Centre - upgraded hot water heating system, new windows and landscaping		4,000.00		4,000.00		
03-Jul-13	Fall River Garden Club - materials to build a retaining wall for the terraces at the Fire Museum on Highway #2		1,500.00		1,500.00		
03-Jul-13	Dutch Settlement & Area Fire Department Station 40 - storage building		4,000.00		4,000.00		
21-Aug-13	Upper Musquodoboit Volunteer Fire Dept. - barbeque and picnic table for community events		1,500.00		1,500.00		
18-Sep-13	Shubenacadie Canal Commission - purchase commercial grade sinks and refrigeration for kiosk		4,000.00		4,000.00		
19-Sep-13	Icelandic Memorial Society of Nova Scotia - interpretative signage for historic Markland Settlement		2,000.00		2,000.00		
19-Sep-13	Waverley Amateur Athletic Association - kayaks, park barbeque and picnic tables		4,000.00		4,000.00		
19-Sep-13	Royal Canadian Legion Dieppe Branch 90 - re-gravel the parking lot		2,000.00		2,000.00		
19-Sep-13	Royal Canadian Legion Branch 147 - purchase of wood and flooring for the lower floor area		3,700.00		3,700.00		
19-Sep-13	Dartmouth Adult Service Centre Association - acoustic panels to reduce the impact of noise levels		1,000.00		1,000.00		
	Total	103,028.22	40,800.00	12,028.22	52,828.22	50,200.00	

District Capital Funds

Councillor Hendsbee

District 2

Date	CCV01702/CCV01602	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01702 Budget 2013/14	94,000.00				
	CCV01602 Funds carried Forward	19,949.16				
	Description of Expenditures					
17-Jul-09	Peace Park Project			463.37	463.37	
23-Nov-10	Downey Road Cemetery Society			2,811.74	2,811.74	
07-Feb-12	Neighbourhood Watch Signs - Preston community engagement			300.00	300.00	
11-May-12	Porters Lake Elementary School - playground upgrade			1,042.86	1,042.86	
08-Apr-13	Musquodoboit Archers Association - purchase of training equipment		5,000.00		5,000.00	
08-Apr-13	Orenda Canoe Club - purchase of a replacement safety boat		7,500.00		7,500.00	
11-Apr-13	Marshall Falls Haulout Association - repairs to bathroom and purchase of a picnic table		1,000.00		1,000.00	
15-Apr-13	Chezzetcook & District Lions Club - flag stand		100.00		100.00	
15-Apr-13	Harbour Lights Seniors Club - parking lot upgrades		5,000.00		5,000.00	
15-Apr-13	Atlantic View Elementary School Advisory Committee - GaGa ball pit		1,000.00		1,000.00	
15-Apr-13	Eastern Shore Memorial Hospital/Duncan MacMillian Nursing Home Memorial Wall Fund - building of a memorial wall		5,000.00		5,000.00	
23-Apr-13	Bell Park Academic Centre School - playground upgrade		9,999.98		9,999.98	
16-May-13	The Lake Charlotte Area Heritage Society - capital improvements to Heritage Village		10,000.00		10,000.00	
28-May-13	Musquodoboit Harbour & Area District Lions Club - renovations to kitchen and purchase of a fridge, freezer and stove		3,100.00		3,100.00	
29-May-13	Shore Active Transportation Association - purchase of Nordic walking poles		474.00		474.00	
19-Jun-13	Shore Active Transportation Association - development planning and design of an active transportation greenway		2,500.00		2,500.00	
19-Jun-13	St. James Anglican Church - purchase of a community sign		1,500.00		1,500.00	
19-Jun-13	East Preston Recreation Association - community sign letters			500.00	500.00	
19-Jun-13	Moser River Basketball Court - upgrades			10,000.00	10,000.00	
19-Jun-13	Mooseland Fire Department - helicopter pad			5,000.00	5,000.00	
19-Jun-13	Sheet Harbour Rockets ball field - lights and a clubhouse			3,000.00	3,000.00	

District Capital Funds						
Councillor Hendsbee District 2						
Date	CCV01702/CCV01602	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
19-Jun-13	Petpestwick Yacht Club - solid waste separation receptacles			500.00	500.00	
19-Jun-13	Old School Gathering Place Community Centre - solid waste separation receptacles			500.00	500.00	
19-Jun-13	Harbour Lights Seniors Centre - solid waste separation receptacles			500.00	500.00	
21-Jun-13	Musquodoboit Harbour BMX dirt jump park			5,339.44	5,339.44	
26-Jun-13	Lake Echo Lions Club - audio and visual equipment		3,000.00		3,000.00	
10-Jul-13	Oyster Pond Academy Home and School Association - community sign		1,518.70		1,518.70	
13-Aug-13	Moser River Historical Society - replacement of windows and doors		4,500.00		4,500.00	
28-Aug-13	East Preston Recreation Centre - bird spring toy		1,717.59		1,717.59	
12-Sep-13	North Preston Senior Citizens Club - purchase of a stove, fridge and dishwasher for the kitchen		3,000.00		3,000.00	
19-Sep-13	Dartmouth Adult Service Centre Association - acoustic panels to reduce the impact of noise levels		2,000.00		2,000.00	
25-Sep-13	Lakefront School - playground		4,999.99		4,999.99	
	Total	113,949.16	72,910.26	29,957.41	102,867.67	11,081.49

District Capital Funds						
Councillor Karsten District 3						
Date	CCV01703/CCV01603	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01703 Budget 2013/14	94,000.00				
	CCV01603 Funds carried Forward	103,296.79				
	Description of Expenditures					
28-May-10	District 3 - tree planting Russell Lake area			25,872.70	25,872.70	
15-Jun-11	Eastern Passage Community sign			6,000.00	6,000.00	
20-Jan-12	MacDonald Park - purchase bench and landscaping for the entrance			5,013.74	5,013.74	
10-Apr-12	Cole Harbour Road - decorative planters			443.89	443.89	
18-Apr-12	Bel Ayr School - playground			20,000.00	20,000.00	
05-Apr-13	2nd Eastern Passage Scout Group - security equipment		551.95		551.95	
16-Apr-13	Mic Mac Amateur Aquatic Club - towards the purchase of kayaks		2,000.00		2,000.00	
03-May-13	Banook Canoe Club - purchase of canoes		2,500.00		2,500.00	
03-Jun-13	Fisherman's Cove Development Association - beautification project to repair and paint existing units		21,930.50		21,930.50	
14-Jun-13	Abenaki Aquatic Club - upgrades to the plumbing		5,708.60		5,708.60	
18-Jun-13	Eastern Passage BMX bike park		2,815.72	22,184.28	25,000.00	
26-Jun-13	Portland Estates & Hills Residents Association - sign replacement		350.75		350.75	
31-Jul-13	Barricades for civic events			500.00	500.00	
31-Jul-13	Southbrook Park - playground		7,500.00	386.22	7,886.22	
12-Aug-13	Eastern Passage Cow Bay Summer Carnival - tent for community events		10,702.89		10,702.89	
16-Aug-13	Painting of a mural located on Cow Bay Road			550.00	550.00	
31-Aug-13	Replacement of pole mounted garbage receptacles for District 3		3,390.79	2,609.21	6,000.00	
03-Sep-13	The Social and Beneficial Society of Cow Bay - upgrades to the Cow Bay Hall		4,310.00		4,310.00	
19-Sep-13	Dartmouth Adult Service Centre Association - acoustic panels to reduce the impact of noise levels		3,000.00		3,000.00	
25-Sep-13	Abenaki Aquatic Club - sign purchase and installation		4,068.70		4,068.70	
30-Sep-13	Portland Estates (Birches Park) - outdoor gym		13,485.81	1,594.43	15,080.24	
	Total	197,296.79	82,315.71	85,154.47	167,470.18	29,826.61

District Capital Funds						
Councillor Nicoll District 4						
Date	CCV01704/CCV01604	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01704 Budget 2013/14	94,000.00				
	CCV01604 Funds carried Forward	66,295.71				
	Description of Expenditures					
22-Oct-10	Urban Forestry - trees planted in District 4			2,455.41	2,455.41	
12-May-11	Colby Village Elementary School - playground upgrades			5,025.24	5,025.24	
24-Oct-11	Bissett Lake Trail - planting of shrubs			4,115.40	4,115.40	
19-Dec-11	Citizens on Patrol - signs			160.00	160.00	
13-Sep-12	Chateau Crescent - playground equipment			491.61	491.61	
17-Dec-12	Cole Harbour Road - lamp posts		29,600.27	3,947.78	33,548.05	
06-May-13	Banook Canoe Club - canoes		2,000.00		2,000.00	
27-May-13	Cole Harbour Westphal Kiwanis Club - port-a-pottie for the park		480.00		480.00	
28-May-13	Colonel John Stuart Elementary School Association Committee - community garden		1,500.00		1,500.00	
06-Jun-13	Cole Harbour Road - banner brackets		2,581.08	918.92	3,500.00	
12-Jun-13	Sir Robert Borden Junior High School Advisory Committee - outdoor security cameras		2,000.00		2,000.00	
20-Jun-13	Cole Harbour Road - beautification		2,157.68	14,842.32	17,000.00	
30-Jun-13	Cole Harbour Road - planters		771.72	7,228.28	8,000.00	
09-Sep-13	Cole Harbour Harvest Festival Society - flags		2,081.50		2,081.50	
11-Sep-13	Bissett Park Fields - to supply and install big "O" yellow pipe for the 3 fields			3,388.25	3,388.25	
19-Sep-13	Darlington Adult Service Centre Association - acoustic panels to reduce the impact of noise levels		2,000.00		2,000.00	
01-Oct-13	Westphal Cole Harbour Cenotaph Committee - cenotaph plaque		675.00		675.00	
	Total	160,295.71	45,847.25	42,573.21	88,420.46	71,875.25

District Capital Funds						
Councillor McCluskey District 5						
Date	CCV01705/CCV01605	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01705 Budget 2013/14	94,000.00				
	CCV01605 Funds carried Forward	52,451.47				
	Description of Expenditures					
18-Nov-09	Crathorne Park - improvements			10,506.22	10,506.22	
21-Mar-11	Public Good Society - purchase of a community van			1,194.96	1,194.96	
21-Nov-12	Demetreous Lane Tenants Association - purchase nets and hockey gear			951.93	951.93	
30-Sep-10	Mic Mac ball field - fence			568.89	568.89	
30-Mar-12	Brownlow Park - outdoor gym			18,000.00	18,000.00	
12-Feb-13	North Dartmouth Area - hockey nets			351.11	351.11	
25-Mar-13	Recreation Equipment District 5			8,142.21	8,142.21	
27-Mar-13	North Woodside Community Centre - sound system			736.15	736.15	
17-Apr-13	Banook Canoe Club - purchase of canoes		5,000.00		5,000.00	
24-Apr-13	Bicentennial School Parent Teacher Association - bike racks, picnic tables and benches		7,000.00		7,000.00	
02-May-13	Nantucket Seniors - benches		300.00		300.00	
06-May-13	Rope Works Community Garden - materials for community garden		1,500.00		1,500.00	
08-May-13	Mic Mac Amateur Aquatic Club - boats		2,000.00		2,000.00	
07-Jun-13	Shubenacadie Canal Commission - to provide steel and other materials for the fabrication of the wheel assembly on the marine railway cradle for the canal greenway project		5,000.00		5,000.00	
10-Jun-13	Senobe Aquatic Club - new boats and equipment		5,000.00		5,000.00	
11-Jun-13	Hawthorn Elementary School Home and School Association - new playground			10,000.00	10,000.00	
12-Jun-13	Demetreous Lane Tenants Association - barbeque		250.00		250.00	
06-Aug-13	Banook Canoe Club - purchase of specialized canoes		250.00		250.00	
19-Aug-13	Oathill Lake Conservation Society - lake environmental monitoring and water testing		1,000.00		1,000.00	
31-Aug-13	Greenvale 2010 final - contribution to a monument commemorating Greenvale School to be erected at the site of the Greenvale Lofts		4,526.01	473.99	5,000.00	
19-Sep-13	Dartmouth Adult Service Centre Association - acoustic panels to reduce the impact of noise levels		2,000.00		2,000.00	

District Capital Funds						
Councillor McCuskey District 5						
Date	CCV01705/CCV01605	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
27-Sep-13	Downtown Dartmouth Business Commission - banners with lights for the first two blocks of Portland Street		5,561.40		5,561.40	
24-Sep-13	Downtown Dartmouth Business Commission - extension to sphere Christmas tree and lights for trees at Sullivan's Pond		7,000.00		7,000.00	
	Total	146,451.47	46,387.41	50,925.46	97,312.87	49,138.60

District Capital Funds						
Councillor Fisher District 6						
Date	CCV01706/CCV01606	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01706 Budget 2013/14	94,000.00				
	CCV01606 Funds carried Forward	160,230.86				
	Description of Expenditures					
26-Mar-10	Cyril Smith Beach & Trails			84,782.46	84,782.46	
17-Mar-11	Prince Andrew Auditorium - audio speakers upper section			2,500.00	2,500.00	
11-May-11	Beazley Field - outside gym equipment			1,594.97	1,594.97	
04-Jan-12	Shubie Park - lift truck to string lights			310.50	310.50	
19-Mar-12	Planned Dock system to be installed along the Shubie Canal			7,391.74	7,391.74	
30-Apr-12	Cow Bay Flag Pond Park Boardwalk Funds			100.00	100.00	
08-Feb-13	Admiral Westphal Playground			10,000.00	10,000.00	
08-Feb-13	Beazley Netting Project			10,000.00	10,000.00	
26-Mar-13	Senobe Aquatic Club - boating equipment			3,500.00	3,500.00	
26-Mar-13	Jason McCulloch Park - basketball nets & fencing			11,057.95	11,057.95	
09-Apr-13	Banook Canoe Club - boating equipment		3,500.00		3,500.00	
22-Apr-13	Shubie Canal Commission Project		10,000.00		10,000.00	
29-Apr-13	Halifax Regional Search and Rescue - field support vehicle		1,000.00		1,000.00	
22-May-13	The Take Action Society - sports equipment for the community		372.60		372.60	
22-May-13	Take Action Community Sign - Victoria Road		768.43	4,224.81	4,993.24	
27-May-13	Warriors Amateur Boxing Club - equipment		3,000.00		3,000.00	
03-Jun-13	Volleyball Nova Scotia - 6 picnic tables for the new beach volleyball park located in Burnside		1,635.30		1,635.30	
	Shubenacadie Canal Commission - to provide steel and other materials for the fabrication of the wheel assembly on the marine railway cradle for the canal greenway project		5,000.00		5,000.00	
03-Jun-13	Jackson Road Community Garden - soil		230.72		230.72	
06-Aug-13	Banook Canoe Club - purchase of specialized canoes		250.00		250.00	
09-Sep-13	North Dartmouth Community Centre - security cameras		5,404.83	74.00	5,478.83	
11-Sep-13	District 6 tree planting			10,000.00	10,000.00	
12-Sep-13	Installation of a park fence at Kennedy Drive and Roleika Court			5,183.01	5,183.01	
18-Sep-13	Senobe Aquatic Club - contribution towards new boats and equipment for the non-profit community paddling club		2,000.00		2,000.00	

District Capital Funds

Councillor Fisher

District 6

Date	CCV01706/CCV01606	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
19-Sep-13	Dartmouth Adult Service Centre Association - acoustic panels to reduce the impact of noise levels		10,000.00		10,000.00	
01-Oct-13	St. Anthony's Church Outreach Program - contribution toward repairs to the facility		1,000.00		1,000.00	
	Total	254,230.86	44,161.88	150,719.44	194,881.32	59,349.54

District Capital Funds						
Councillor Mason District 7						
Date	CCV01707/CCV01607	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01707 Budget 2013/14	94,000.00				
	CCV01607 Funds carried Forward	200,599.71				
	Description of Expenditures					
21-Oct-10	Public Gardens - upgrades			24,980.64	24,980.64	
21-Oct-10	Granville Mall upgrades - landscaping			12,002.92	12,002.92	
21-Oct-10	Schmidtville Heritage Conservation District Signage			13,182.44	13,182.44	
21-Oct-10	Commons Area - purchase of benches			9,806.60	9,806.60	
21-Oct-10	St. Mary's Playground - improvements			10,000.00	10,000.00	
10-Jan-11	Gorsebrook Junior High School - playground improvement			15,000.00	15,000.00	
30-Mar-12	Joseph Howe Seniors Residence - improvements			500.00	500.00	
30-Mar-12	Jubilee Road Dock and Wharf - improvements			14,492.60	14,492.60	
30-Apr-12	Quinpool Road Business Improvement District - banners for Quinpool Road			12,000.00	12,000.00	
15-Mar-13	Spencer House Playground - upgrades			25,171.01	25,171.01	
23-Apr-13	Brunswick Street United Church - purchase and installation of an iron fence and gate		9,075.00		9,075.00	
24-Jul-13	Veith House - two benches, signage, garbage removal, four garden boxes, soil and flowers		5,000.00		5,000.00	
24-Jul-13	Common's tennis courts - improvements		45,734.24		45,734.24	
29-Jul-13	St. Mary's Elementary School Advisory Committee - active living community space			30,000.00	30,000.00	
26-Aug-13	Downtown Halifax Business Commission - benches for Barrington street		20,000.00		20,000.00	
26-Aug-13	Downtown Halifax Business Commission - scaffolding installation during building of Trade Centre		6,250.00		6,250.00	
26-Aug-13	Spring Garden Area Business Association - lighting		6,250.00		6,250.00	
27-Aug-13	Halifax Regional Search and Rescue - replace and repair equipment destroyed by garage fire		5,000.00		5,000.00	
27-Aug-13	Independent Living Association - mapability		6,250.00		6,250.00	
03-Sep-13	Spencer House Seniors Society - wooden patio		5,000.00		5,000.00	
	Total	294,599.71	108,559.24	167,136.21	275,695.45	18,904.26

District Capital Funds						
Councillor Watts District 8						
Date	CCV01708/CCV01608	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01708 Budget 2013/14	94,000.00				
	CCV01608 Funds carried Forward	253,932.22				
	Description of Expenditures					
23-Mar-11	Community Garden - upgrades			4,821.86	4,821.86	
29-Mar-10	HUGA Project - development of the active transportation route on the peninsula			28,483.95	28,483.95	
12-Oct-10	Hunter St - small streetscape project			1,740.41	1,740.41	
13-Mar-12	Tree planting District 8			21,470.01	21,470.01	
21-Oct-10	Buddy Daye and North Street - tree planting			23,074.32	23,074.32	
20-Mar-12	North End BID - signs			20,000.00	20,000.00	
20-Mar-12	Warrington Park - green gym			10,000.00	10,000.00	
25-Apr-12	North End Community Garden			3,187.70	3,187.70	
21-Oct-10	Cornwallis Street Playground - upgrades			25,000.00	25,000.00	
21-Oct-10	Uptown Gottingen St. Merchants Association - capital improvements			3,000.00	3,000.00	
15-Dec-10	St Joseph's A. McKay School Home and School Association - playground			10,973.50	10,973.50	
07-Sep-11	Ontario and Fuller Streets - equipment for play park			12,200.00	12,200.00	
12-Jun-12	St. Stephen's Elementary School Parent Teacher Association - playgrounds			5,873.26	5,873.26	
26-Jun-12	St. Joseph's School Student Advisory Committee - bike rack and signage			7,500.00	7,500.00	
31-Jan-13	Merv Sullivan Fence - installation			5,400.50	5,400.50	
26-Mar-13	Fort Needham Park - improvements			25,000.00	25,000.00	
26-Mar-13	Chebucto Road Park - improvements			10,000.00	10,000.00	
10-Apr-13	Brunswick Street United Church - purchase and installation of an iron fence and gate		3,000.00		3,000.00	
10-Jun-13	Isleville Park - playground equipment			14,000.00	14,000.00	
10-Jul-13	St. Stephen's Elementary School Parent Teacher Association - outdoor classroom		2,453.95		2,453.95	
15-Aug-13	Highland Park - two benches			1,300.00	1,300.00	
30-Sep-13	Ecole St. Catherine's School Parent Teacher Association - playgrounds		30,757.55	5,449.16	36,206.71	
	Total	347,932.22	36,211.50	238,474.67	274,686.17	73,246.05

District Capital Funds

Councillor Mosher
District 9

Date	CCV01709/CCV01609	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01709 Budget 2013/14	94,000.00				
	CCV01609 Funds carried Forward	102,127.03				
	Description of Expenditures					
28-Jun-11	Frog Pond improvements			3,661.50	3,661.50	
28-Jun-11	Regatta Point Anchor Park - improvements			1,345.30	1,345.30	
28-Jun-11	MacLennan Avenue - tree planting			2,100.00	2,100.00	
17-Aug-11	Chain Of Lakes Trail - work to the Crown Dr. and Brook St. entrance, trees & signs			5,798.63	5,798.63	
14-Sep-11	Springvale Field - backstop and bleachers for baseball field			2,785.70	2,785.70	
14-Oct-11	Chain of Lakes Trail - tree planting Springvale Ave.			1,000.00	1,000.00	
28-May-12	Chocolate Lake Recreation Centre - Deadman's Island plaque/flag			3,739.28	3,739.28	
02-Aug-12	Outdoor Mosaic mural in Purcell's Cove Road			5,000.00	5,000.00	
15-Nov-12	Sunset Avenue - change drainage pipe, move guard rail and sodding			3,360.42	3,360.42	
28-Sep-10	Westmount Walkways Phase One - repaving part of the pathway system in Westmount Subdivision area behind Doug Smith Dr. and Edward Arab Ave.			3,580.37	3,580.37	
23-Mar-11	Flynn Park - upgrades			25,000.00	25,000.00	
23-Mar-11	Horseshoe Island Park - upgrades			10,000.00	10,000.00	
23-Mar-11	Westmount Playground Park - upgrades			7,007.01	7,007.01	
28-Apr-11	Ardmore Park - upgrades			4,533.75	4,533.75	
11-Sep-12	Chisholm Ave. sports field - set of small soccer goals			1,270.53	1,270.53	
05-Mar-13	Bayers Westwood Community - new playground and parkland improvements			45,000.00	45,000.00	
20-Mar-13	Cunard Junior High School HRM owned field - crusher dust walking track			4,000.00	4,000.00	
20-Mar-13	Kline Heights - HRM's Leo Lanigan Playground - trees and shrub planting			2,000.00	2,000.00	
20-Mar-13	Cowie Hill - landscape improvements and beach for Havill playground			2,000.00	2,000.00	
20-Mar-13	Dingle Boat Launch - interpretive panel - solar light sustainability			1,944.54	1,944.54	
20-Mar-13	Bayers Westwood Community sign - HRM owned playground			2,000.00	2,000.00	
19-Apr-13	West End Family Initiative Society - chairs & cabinets		2,000.00		2,000.00	
22-Apr-13	Chebucto Links - cabinet		400.00		400.00	

District Capital Funds						
Councillor Mosher District 9						
Date	CCV01709/CCV01609	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
05-Jun-13	St. Andrews Recreation Centre - new score clock		3,806.44	1,193.56	5,000.00	
17-Jun-13	Ecole Chebucto Heights Home & School Association - landscaping materials and paint to improve courtyard area		1,500.00		1,500.00	
11-Jul-13	John W. MacLeod Fleming Tower Home & School Association - bench and picnic table for the playground area		1,500.00		1,500.00	
11-Jul-13	Transit shelter located on Herring Cove Road across from Highfield Street			11,288.96	11,288.96	
20-Aug-13	Armshore Drive at Herring Cove Road - installation of a light pole			3,000.00	3,000.00	
16-Sep-13	Quinpool Road Main Street District Association - purchase and install two benches on Quinpool Road		3,000.00		3,000.00	
30-Sep-13	St. Margaret's Bay hanging basket program - purchase of baskets and watering maintenance contract		5,944.30	2,600.00	8,544.30	
07-Oct-13	Spryfield & District Business Commission - purchase of stage risers to be used at local events		2,500.00		2,500.00	
	Total	196,127.03	20,650.74	155,209.55	175,860.29	20,266.74

District Capital Funds

Councillor Walker

District 10

Date	CCV01710/CCV01610	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01710 Budget 2013/14	94,000.00				
	CCV01610 Funds carried Forward	296,145.01				
	Description of Expenditures					
25-Mar-11	D.J. Butler - playground improvements			15,000.00	15,000.00	
25-Mar-11	Rockingham Heritage Society - neighborhood signage			10,000.00	10,000.00	
25-Mar-11	Ecole Grosvenor Wentworth Park School - playground improvements			30,000.00	30,000.00	
25-Mar-11	Kearney Lake Beach - upgrades			19,129.90	19,129.90	
29-Mar-12	Tree Scaping for District 10			10,000.00	10,000.00	
29-Mar-12	Rockingham Community Centre Facility - upgrades			25,100.00	25,100.00	
10-Sep-12	Armstrong Court - playground improvements			30,000.00	30,000.00	
18-Nov-09	Main and Dunbrack Playground - purchase of play equipment			10,000.00	10,000.00	
18-Nov-09	Apollo Court - fencing and walkways			5,087.05	5,087.05	
15-Mar-10	Mainland North - dog park run			5,000.00	5,000.00	
15-Mar-10	WD Piercy's ball field - upgrades			7,400.00	7,400.00	
26-Mar-10	Kingsmere Walkway - improvements			1,259.87	1,259.87	
26-Mar-10	Centennial Arena - expansion			49,132.64	49,132.64	
18-Jun-10	Ecole Burton Ettinger - backstop			8,026.58	8,026.58	
29-Mar-11	Titus Smith Playground - outdoor gym			15,000.00	15,000.00	
29-Mar-11	Chain of Lakes Trail - upgrades			9,653.22	9,653.22	
15-Mar-12	Fairview Heights Parent Teacher Association - bike rack			1,200.00	1,200.00	
30-Sep-12	Centennial Arena - skate sharpening room			80.75	80.75	
19-Mar-13	District 10 street flower project			2,860.00	2,860.00	
17-Apr-13	Ecole Burton Ettinger Parent Teacher Association - garden and trail project		4,000.00		4,000.00	
15-May-13	Duc d'Anville School Parent Teacher Association - gym equipment		11,740.00		11,740.00	
15-May-13	Duc d'Anville School Parent Teacher Association - gym equipment		2,478.87	2,521.13	5,000.00	
31-Jul-13	Tremont Plateau Park - playground/park improvement upgrades		6,305.87	13,637.43	19,943.30	
22-Aug-13	Dakin Drive Recreation Association - tarp for the outdoor rink		2,300.00		2,300.00	
31-Jul-13	Tremont Plateau Park - landscaping		1,531.70		1,531.70	
	Total	390,145.01	28,356.44	270,088.57	298,445.01	91,700.00

District Capital Funds						
Councillor Adams District 11						
Date	CCV01711/CCV01611	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01711 Budget 2013/14	94,000.00				
	CCV01611 Funds carried Forward	26,487.32				
	Description of Expenditures					
07-Jul-11	Transit signage for Prospect Community Centre bus service			1,000.00	1,000.00	
11-Jan-11	Graves Oakley Playground (Leiblin Park) - upgrades			10,000.00	10,000.00	
22-Mar-12	Sambro Playground - improvements			2,362.10	2,362.10	
22-Mar-12	Herring Cove Road 500 Block - sport court			10,547.92	10,547.92	
07-Jun-12	Graves Oakley - port-a-pottie cage			1,622.85	1,622.85	
13-Sep-12	988 Herring Cove Road - installation of a fence			148.93	148.93	
27-Mar-13	North West Arm Drive Community - flower garden			805.52	805.52	
18-Apr-13	Halifax Regional Search and Rescue - field support vehicle		3,000.00		3,000.00	
06-May-13	Prospect Peninsula Residents' Association - community wharf project		3,000.00		3,000.00	
16-May-13	Atlantic Memorial Terence Bay School Advisory Council - plants and vegetation for a green space for the Community		750.00		750.00	
04-Jun-13	Society of Saint Vincent de Paul Hand in Hand - cleanup of oil fuel leakage on property following vandalism		3,000.00		3,000.00	
29-Jul-13	Harbour Authority Sambro - baseball equipment for youth and adult ball league in Sambro to be used during community events		1,000.00		1,000.00	
27-Aug-13	Terence Bay- community garden/rest area project to be located on the former fish plant site			10,000.00	10,000.00	
27-Aug-13	West Dover - community park			10,000.00	10,000.00	
30-Aug-13	Terence Bay Fire Hall - upgrades			10,000.00	10,000.00	
30-Aug-13	Herring Cove Recreation Centre - upgrades			10,000.00	10,000.00	
03-Sep-13	Prospect Peninsula Residents' Association - port-a-potties and hand wash stations for the community supper		200.00		200.00	
03-Sep-13	Prospect Road Citizens On Patrol - landscaping and sign for the Johnnie Mitchell Memorial Park		5,055.36		5,055.36	
	Total	120,487.32	16,005.36	66,487.32	82,492.68	37,994.64

District Capital Funds

Deputy Mayor Rankin
District 12

Date	CCV01712/CCV01612	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01712 Budget 2013/14	94,000.00				
	CCV01612 Funds carried Forward	201,292.54				
	Description of Expenditures					
04-Jan-11	Halifax West High School - to build storage unit on site to house many pieces of equipment needed to operate the facility to be shared by football/rugby and soccer sport teams and the HRM use in off season			20,000.00	20,000.00	
11-Jan-11	Bay Road Fire Hall - hall upgrades			2,000.00	2,000.00	
11-Jan-11	Governor's Lake Park - improvements			2,500.00	2,500.00	
11-Jan-11	New Approach to Beechville - landscaping			7,000.00	7,000.00	
11-Jan-11	Greenwood Heights - playground upgrades			9,841.07	9,841.07	
13-May-11	Five Island Estate Park - cleaning and grubbing			4,869.00	4,869.00	
17-Nov-11	Glengarry Estates - stairway to the lake			1,178.33	1,178.33	
04-May-12	Greenwood Heights Ball Field - safety netting			10,000.00	10,000.00	
08-Jun-12	McDonald Lake Residents Association - park sign			3,200.00	3,200.00	
30-Aug-12	Greenwood Heights ball field/parkland - benches and skate rails			7,874.69	7,874.69	
29-Mar-12	Mainland Common - community sign			20,000.00	20,000.00	
26-Aug-11	Stratford Way Korean War Memorial - garden improvements			5,000.00	5,000.00	
08-Jul-10	Park West School playground project - pathway improvements			2,094.59	2,094.59	
07-Nov-11	Stratford Park - plant beds and trees			25,124.24	25,124.24	
30-Aug-12	Parkway Signage - on the linear trail, at intersections of Westridge, Radcliffe, Langbree and Farnham Gate			122.85	122.85	
31-Aug-12	Stratford Way playground - upgrades			29,000.00	29,000.00	
21-Feb-13	Sir John A. MacDonald - field repairs project			5,000.00	5,000.00	
22-Feb-13	Grosvenor - Wentworth Park School - playground improvement project			15,000.00	15,000.00	
26-Mar-13	MacDonald Legion Lakeside - upgrades			8,429.62	8,429.62	
24-May-13	Tot Lot Playground Structure - to be built on the green space next to 52 Rivenwood Drive			16,000.00	16,000.00	
27-May-13	Stratford Way Park - gardens		2,100.67	2,899.33	5,000.00	
27-May-13	Stratford Way Park - supply and install plant material		18,058.15		18,058.15	

District Capital Funds						
Deputy Mayor Rankin District 12						
Date	CCV01712/CCV01612	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
19-Jul-13	Beechville Lakeside Timberlea Rails to Trails Association - bike rack, gravel parking lot and materials to build bridge and stairs		2,000.00		2,000.00	
31-Jul-13	Greenwood Heights ball field - purchase a cage for a portable toilet		2,607.15		2,607.15	
09-Aug-13	Beechville Lakeside Timberlea Rails to Trails Association - bridge refurbishing		3,000.00		3,000.00	
	Total	295,292.54	27,765.97	197,133.72	224,899.69	70,392.85

District Capital Funds						
Councillor Whitman District 13						
Date	CCV01713/CCV01613	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01713 Budget 2013/14	94,000.00				
	CCV01613 Funds carried Forward	23,925.36				
	Description of Expenditures					
27-Jan-12	4 neighbour watch signs			200.00	200.00	
15-May-12	Tantallon Elementary - swing project			3,500.00	3,500.00	
30-Aug-12	White Hills Parkland			637.99	637.99	
11-Jan-11	Sheldrake Lake Signage Project			2,500.00	2,500.00	
21-Feb-13	Sir John A. MacDonald - field repair project			5,000.00	5,000.00	
26-Mar-13	Seabright Fire Station 55 - signage			7,087.37	7,087.37	
23-Apr-13	St. Margaret's Bay Stewardship Association - wood cook stove for Miscou's Island Cottage		5,000.00		5,000.00	
23-Apr-13	Halifax Regional Search and Rescue - field support vehicle		3,000.00		3,000.00	
23-Apr-13	Tantallon Village Farmers Market - signage, furnishings, electrical services, crusher dust and storage shed		2,500.00		2,500.00	
08-May-13	Uplands Park Neighbourhood Association - upgrades to the park sign, bus shelter and garden plants		2,500.00		2,500.00	
08-May-13	William Black United Church Outreach Committee - community playground		5,000.00		5,000.00	
09-May-13	St. Margaret's Centre - automated external defibrillator		2,500.00		2,500.00	
06-Jun-13	Hubbard's Skateboard Park - improvements			5,000.00	5,000.00	
10-Jun-13	Mic Mac Park - toddler play equipment		5,000.00		5,000.00	
19-Jun-13	St. Margaret's Bay Chamber of Commerce - purchase of shrubs, flowers and park benches to beautify the Tantallon Community		5,000.00		5,000.00	
24-Jun-13	St. Margaret Sailing Club - purchase of support boats		5,000.00		5,000.00	
24-Jun-13	St. Margaret's Bay Food Bank - purchase and install air to air heat pump		3,000.00		3,000.00	
24-Jun-13	Tantallon Centennial Athletic Club - purchase of crusher rock to repair access road to Tantallon ball fields		2,500.00		2,500.00	
11-Jul-13	St. Margaret's Bay Community Transportation Society - towards the purchase of an accessible vehicle for community based transportation		5,000.00		5,000.00	
15-Jul-13	Head of St. Margaret's Bay/Boutillier's Recreation Association - repairs and materials for broken heating pipes and ceiling tiles for the Bay Community Centre		2,096.00		2,096.00	

District Capital Funds						
Councillor Whitman District 13						
Date	CCV01713/CCV01613	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
01-Aug-13	St. Margaret's Bay Community Legion Branch 116 - facility upgrades		4,100.00		4,100.00	
01-Aug-13	Hammonds Plains Fire Hall and Community Centre - infrastructure upgrades		5,000.00		5,000.00	
09-Aug-13	Hammonds Plains Minor Baseball Association - pop-up tents		1,000.00		1,000.00	
20-Aug-13	Rochester Park - White Hills bike park			5,000.00	5,000.00	
27-Sep-13	The Seniors of Upper Hammonds Plains Club - exercise equipment, chairs and computer		2,625.00		2,625.00	
30-Sep-13	Hammonds Plains Historical Society - purchase of a sign frame, base and installation		5,000.00		5,000.00	
30-Sep-13	Tantallon Citizens on Patrol Society - trafficlogix safe pace model 100 vehicle speed radar/sign and computer		3,603.00		3,603.00	
30-Sep-13	Glen Arbour Playground Projects		5,000.00		5,000.00	
	Total	117,925.36	74,424.00	28,925.36	103,349.36	14,576.00

District Capital Funds						
Councillor Johns District 14						
Date	CCV01714/CCV01614	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01714 Budget 2013/14	94,000.00				
	CCV01614 Funds carried Forward	10,876.01				
	Description of Expenditures					
17-Mar-10	Delaney Park - playground and trails			2,721.38	2,721.38	
05-Nov-10	Harland Village - park development			8,154.63	8,154.63	
29-Apr-13	Springfield Lake Recreation Association - upgrades to kitchen, purchase tables, chairs and gym equipment		10,000.00		10,000.00	
15-May-13	Beaver Bank Commons Development Association - basketball nets, fencing and sideboards for the multi-purpose sports pad project for Beaver Bank		5,000.00		5,000.00	
29-May-13	Beaver Bank Monarch Drive Elementary School Advisory Committee - bike racks		1,000.00		1,000.00	
10-Jun-13	Beaver Bank Monarch Drive Elementary School Advisory Committee - playground equipment		2,500.00		2,500.00	
19-Jun-13	Wallace Lucas Community Centre - building upgrades		10,000.00		10,000.00	
25-Jun-13	Beaver Bank Kinsac Community Centre - rebuild of a plaque lost in the fire		500.00		500.00	
18-Jul-13	Eventurous Theatre Company - lighting equipment for theatre shows		3,500.00		3,500.00	
19-Jul-13	Sackville Masonic Building Society - automatic accessibility door and opener		3,000.00		3,000.00	
01-Aug-13	Sackville Boys and Girls Club - summer camp equipment		2,500.00		2,500.00	
15-Aug-13	Kinsmen Club of Sackville - Sackville splash pad		10,000.00		10,000.00	
24-Sep-23	Millwood Common Playground - upgrade and replace playground equipment		15,000.00		15,000.00	
	Total	104,876.01	63,000.00	10,876.01	73,876.01	31,000.00

District Capital Funds

**Councillor Craig
District 15**

District 15

Date	CCV01715/CCV01615	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01715 Budget 2013/14	94,000.00				
	CCV01615 Funds carried Forward	11,365.25				
	Description of Expenditures					
03-May-13	Sack A Wa Canoe Club - club expansions		10,000.00		10,000.00	
19-Jul-13	Sackville Masonic Building Society - automatic accessibility door and opener		3,000.00		3,000.00	
15-Aug-13	Hammonds Plains Minor Baseball - equipment for nationals tournament		400.00		400.00	
18-Sep-13	Friends of First lake - bridge for Kinsmen Park		20,000.00		20,000.00	
	Total	105,365.25	33,400.00	0.00	33,400.00	71,965.25

District Capital Funds						
Councillor Outhit District 16						
Date	CCV01716/CCV01616	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01716 Budget 2013/14	94,000.00				
	CCV01616 Funds carried Forward	141,816.73				
	Description of Expenditures					
12-Jan-11	Oceanview Park Improvement - landscaping			2,252.67	2,252.67	
12-Jan-11	Range Park - lighting upgrades			5,801.53	5,801.53	
12-Jan-11	Walkway to Bedford South School			5,000.00	5,000.00	
14-Jul-11	Southgate and Ravines Play Park - fencing			2,137.86	2,137.86	
29-Mar-12	DeWolf Park - green gym			34,404.07	34,404.07	
29-Mar-12	DeWolf Park - trees			811.59	811.59	
29-Mar-12	Scott Saunders Park - upgrades			5,000.00	5,000.00	
29-Mar-12	Bedford - skatepark			10,000.00	10,000.00	
20-Jul-12	Bedford Skate Park - upgrades			6,938.07	6,938.07	
03-Aug-12	Beaubassin playground			5,000.00	5,000.00	
31-Aug-12	Paper Mill Lake Park			5,000.00	5,000.00	
31-Aug-12	Bedford Hills - sign			5,000.00	5,000.00	
25-Mar-11	Giles Drive (Bedford) - water servicing project initiative			5,000.00	5,000.00	
16-Nov-12	Fish Hatchery Park - concrete Christmas tree base			600.00	600.00	
07-Feb-13	DeWolf Park - outdoor extension cord for a floodlight			223.65	223.65	
07-Mar-13	DeWolf Park - interpretive panel			3,421.00	3,421.00	
22-Apr-13	Bedford Leisure Club - flooring		9,000.00		9,000.00	
23-Apr-13	Hospice Society of Greater Halifax - renovations and upgrade to facility		3,000.00		3,000.00	
29-Apr-13	Halifax Regional Search and Rescue - field support vehicle		1,000.00		1,000.00	
29-Apr-13	Bedford Minor Baseball - improvements to canteen/storage facility at the Range Park		3,000.00		3,000.00	
13-May-13	Watering services - hanging flower baskets along Bedford highway			3,895.08	3,895.08	
15-May-13	Basinview Drive Community Park Revitalization Committee - playground upgrades		3,000.00		3,000.00	
16-May-13	Fort Sackville Foundation - new lighting for the Scott Manor house		600.00		600.00	

District Capital Funds						
Councillor Outhit District 16						
Date	CCV01716/CCV01616	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
06-Jun-13	Tyler Sampson Park - supply and install playground equipment			10,000.00	10,000.00	
06-Jun-13	Basinview Drive - playground equipment			10,000.00	10,000.00	
10-Jun-13	Bedford South School Home and School Association- playground upgrades		2,000.00		2,000.00	
10-Jun-13	Bedford Soccer Association - port-a-pottie for the field		500.25		500.25	
10-Jun-13	Bedford street banners		2,044.01	243.40	2,287.41	
17-Jun-13	Speed Sentry Trailer - Moirs Mill Road		4,916.80		4,916.80	
15-Jul-13	Bedford Beavers Parents Association - purchase kickboards, fins and pull buoys		2,000.00		2,000.00	
19-Jul-13	Sackville Rivers Association - fish friends program		2,500.00		2,500.00	
23-Jul-13	DeWolf Park - washroom		6,517.88		6,517.88	
31-Jul-13	Ecole Beaubassin - playground improvements		25,000.00	7,000.00	32,000.00	
31-Jul-13	DeWolf Park - water fountain		1,924.23	1,496.77	3,421.00	
	Total	235,816.73	67,003.17	129,225.69	196,228.86	39,587.87

Attachment #5

**Report of Expenditures in the Councillors'
District Activity Funds to September 30, 2013**

SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS

April 1, 2013 to September 30, 2013

Orders	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
DISTRICT 1 - Barry Dalrymple	4,312.50	3,025.00	-	3,025.00	1,287.50
DISTRICT 2 - David Hendsbee	4,312.50	3,808.88	-	3,808.88	503.62
DISTRICT 3 - Bill Karsten	4,312.50	2,225.00	-	2,225.00	2,087.50
DISTRICT 4 - Lorelei Nicoll	4,312.50	1,620.00	-	1,620.00	2,692.50
DISTRICT 5 - Gloria McCluskey	4,312.50	2,450.00	-	2,450.00	1,862.50
DISTRICT 6 - Darren Fisher	4,312.50	2,000.00	-	2,000.00	2,312.50
DISTRICT 7 - Wayne Mason	4,312.50	1,200.00	-	1,200.00	3,112.50
DISTRICT 8 - Jennifer Watts	4,312.50	1,975.00	-	1,975.00	2,337.50
DISTRICT 9 - Linda Mosher	4,312.50	1,546.75	-	1,546.75	2,765.75
DISTRICT 10 - Russell Walker	4,312.50	1,955.00	-	1,955.00	2,357.50
DISTRICT 11 - Steve Adams	4,312.50	1,941.50	-	1,941.50	2,371.00
DISTRICT 12 - Reg Rankin	4,312.50	1,575.00	-	1,575.00	2,737.50
DISTRICT 13 - Matt Whitman	4,312.50	2,625.00	-	2,625.00	1,687.50
DISTRICT 14 - Brad Johns	4,312.50	1,400.00	-	1,400.00	2,912.50
DISTRICT 15 - Steve Craig	4,312.50	1,594.00	-	1,594.00	2,718.50
DISTRICT 16 - Tim Outhit	4,312.50	2,900.00	-	2,900.00	1,412.50
Total	69,000.00	33,841.13	-	33,841.13	35,158.87

District Activity Funds					
Councillor Barry Dalrymple					
District 1 - AD3000001					
Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-13	Approved 13/14 budget	4,312.50			
18-Apr-13	Metro Boston Pizza Hockey Team		100.00		
15-Apr-13	Coalition for Kids International		100.00		
23-Apr-13	Dreams Take Flight - Atlantic		200.00		
9-May-13	Atlantic Motorsport Karters Association		100.00		
9-May-13	Waverley Amateur Athletic Association		200.00		
16-May-13	Halifax Downtown Business Commission		200.00		
28-May-13	Ash Lee Jefferson Elementary Parent Teacher Organization		200.00		
10-Jun-13	ALS Society		100.00		
26-Jun-13	Musquodoboit Valley Lions Club		200.00		
11-Jul-13	NS Provincial PeeWee Lacrosse Team		100.00		
25-Jul-13	Beaver Bank Kinsac Community Centre		100.00		
25-Jul-13	Shubenacadie Watershed Environmental Protection Society		175.00		
31-Jul-13	Inner Strength Taekwondo Parent's Association		200.00		
31-Jul-13	LWF Volunteer Fire Department Ways & Means		250.00		
22-Aug-13	Tri County Rangers Bantam AA Baseball		150.00		
23-Aug-13	Fall River and District Lions Club		100.00		
13-Sep-13	Scotia Soccer Club		100.00		
13-Sep-13	Girls Gone Gazelle Run Club		200.00		
13-Sep-13	Middle Musquodoboit Volunteer Fire Department		250.00		
		4,312.50	3,025.00	0.00	1,287.50

District Activity Funds						
Councillor David Hendsbee						
District 2 - AD300002						
Date	Payee	Budget	Actual Expenditures	Commitments	Available	
1-Apr-13	Approved 13/14 budget	4,312.50				
3-Apr-13	Eastern Shore Invitational Tournament		200.00			
3-Apr-13	Shore Active Transportation Association		300.00			
11-Apr-13	IODE - Annie V. Johnson Chapter		150.00			
12-Apr-13	Cole Harbour Cavaliers		200.00			
25-Apr-13	Girl Guides Canada Dartmouth - Shore Area		100.00			
13-May-13	Duncan MacMillan High School 2014 Safe Grad		100.00			
13-May-13	Eastern Shore District High School Student Advisory Committee		100.00			
14-May-13	Kinap Canoe Club		500.00			
16-May-13	Halifax Downtown Business Commission		200.00			
21-May-13	Cole Harbour High School Safe Grad Committee		100.00			
24-May-13	East Preston United Baptist Church		167.00			
4-Jun-13	Gerald Hardy Memorial Society		150.00			
7-Jun-13	Auburn Drive High Safe Grad Committee		100.00			
12-Jun-13	Samuel R. Balcom Community Centre Association		200.00			
12-Jun-13	National Sport Trust Fund - Nova Scotia Chapter		75.00			
13-Jun-13	Halifax County Seniors Council Zone 15		65.00			
24-Jun-13	Nova Scotia Alliance of Black School Educators		120.00			
29-Jul-13	St. Thomas United Baptist Church		454.00			
2-Aug-13	1st Lawrencetown Scouts		322.00			
13-Aug-13	The Atlantic Canadian World War II Living History Association		50.00			
14-Aug-13	Musquodoboit Harbour Lions Club		55.88			
23-Sep-13	Marine Drive Pentecostal Church		100.00			
		4,312.50	3,808.88	0.00	503.62	

District Activity Funds						
Councillor Bill Karsten District 3 - AD300003						
Date	Payee	Budget	Actual Expenditures	Commitments	Available	
1-Apr-13	Approved 13/14 budget	4,312.50				
12-Apr-13	Cole Harbour Cavaliers		200.00			
19-Apr-13	Ellenvale School Advisory Council		100.00			
23-Apr-13	Destination Imagination		150.00			
9-May-13	2nd Sackville Scout Group		100.00			
16-May-13	Halifax Downtown Business Commission		200.00			
21-May-13	Nova Scotia Bantam Lacrosse Team		100.00			
27-May-13	Kiwanis Club of Cole Harbour - Westphal		200.00			
3-Jun-13	Cole Harbour District High School European Trip 2014		100.00			
6-Jun-13	Relay for Life		50.00			
19-Jun-13	YWCA Halifax - Get Pumped		75.00			
20-Jun-13	Walk the Walk for Autism		50.00			
20-Jun-13	Halifax County Seniors Council - Zone 15		50.00			
20-Jun-13	Heart & Stroke Foundation		100.00			
2-Jul-13	Football Nova Scotia 2013 Nationals Trip		50.00			
30-Jul-13	Nova Scotia Bantam Selects 2013 National Baseball Championships		100.00			
13-Aug-13	The Atlantic Canadian World War 2 Living History Association		50.00			
15-Aug-13	NS/NU Command Benevolent Fund		100.00			
6-Sep-13	Forum for Young Canadians		50.00			
13-Sep-13	Wall of Recognition		200.00			
18-Sep-13	Seaside Harvest Festival		200.00			
		4,312.50	2,225.00	0.00		2,087.50

District Activity Funds

Councillor Lorelei Nicoll
District 4 - AD300004

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-13	Approved 13/14 budget	4,312.50			
8-Apr-13	Nova Scotia Association of Garden Clubs		100.00		
12-Apr-13	Cole Harbour Cavaliers		200.00		
25-Apr-13	Softball Tournament for the IWK Telethon		150.00		
22-May-13	Softball Nova Scotia Provincial Team		100.00		
24-May-13	Girl Guides of Canada		100.00		
24-May-13	Downtown Halifax Business Commission		200.00		
12-Jun-13	Heart & Stroke Foundation of NS		50.00		
20-Jun-13	Cherry Brook Church/Community Picnic Committee		250.00		
20-Jun-13	Nova Scotia Women's Softball Team		100.00		
20-Jun-13	Canadian Parents for French Nova Scotia		100.00		
24-Jun-13	Nova Scotia Alliance of Black School Educators		120.00		
13-Aug-13	The Atlantic Canadian World War II Living History Association		50.00		
20-Aug-13	Dartmouth Minor Football		100.00		
		4,312.50	1,620.00	0.00	2,692.50

District Activity Funds						
Councillor Darren Fisher District 6 - AD300006						
Date	Payee	Budget	Actual Expenditures	Commitments	Available	
1-Apr-13	Approved 13/14 budget	4,312.50				
15-Apr-13	Live Different		100.00			
16-Apr-13	Ellenvale Jr. High School Advisory Council		100.00			
23-Apr-13	Harbour View Elementary School Advisory Council		100.00			
25-Apr-13	Muscular Dystrophy Canada		200.00			
16-May-13	Halifax Downtown Business Commission		200.00			
19-Jun-13	YWCA Halifax - Get Pumped		100.00			
26-Jun-13	Football Nova Scotia		100.00			
30-Jul-13	Atlantic Division Canoe Kayak Canada		100.00			
13-Aug-13	The Atlantic Canadian World War II Living History Association		50.00			
19-Aug-13	Soccer Nova Scotia		200.00			
19-Aug-13	Shiloh Community Church		100.00			
20-Aug-13	Dartmouth Minor Football		100.00			
22-Aug-13	Girls Gone Gazelle Run Club		200.00			
23-Aug-13	Ellenvale Jr. High School Advisory Council		100.00			
23-Aug-13	Dartmouth Family Centre		200.00			
3-Sep-13	Leukemia & Lymphoma Society of Canada		50.00			
		4,312.50	2,000.00	0.00		2,312.50

District Activity Funds						
Councillor Wayne Mason District 7 - AD300007						
Date	Payee	Budget	Actual Expenditures	Commitments	Available	
1-Apr-13	Approved 13/14 budget	4,312.50				
16-May-13	Halifax Downtown Business Commission		500.00			
22-May-13	SuperNova at Dalhousie University		125.00			
29-May-13	Halifax Cycling Coalition		75.00			
20-Sep-13	Partners for Care		500.00			
		4,312.50	1,200.00	0.00		3,112.50

District Activity Funds

Councillor Steve Adams

District 11 - AD300011

[illegible]

District Activity Funds						
Councillor Matt Whitman						
District 13 - AD300013						
Date	Payee	Budget	Actual Expenditures	Commitments	Available	
1-Apr-13	Approved 13/14 budget	4,312.50				
23-Apr-13	Sackville Waves Aquatic Team		75.00			
23-Apr-13	Juvenile Diabetes Research Foundation		50.00			
23-Apr-13	Stoneridge Fellowship Youth Group		300.00			
23-Apr-13	St. Margaret's Bay Community Transportation Society		200.00			
23-Apr-13	Muscular Dystrophy Canada		100.00			
23-Apr-13	Metro Boston Midget Hockey Club		100.00			
17-May-13	MS Society of Canada - Atlantic		100.00			
19-Jun-13	YWCA Halifax - Get Pumped		150.00			
9-Jul-13	Nicholadian Theatrical Society		250.00			
9-Jul-13	Nova Scotia Bantam Girls Baseball		100.00			
9-Jul-13	Slam U14 Basketball Team		100.00			
9-Jul-13	World Cup Taekwondo		100.00			
11-Jul-13	Nova Scotia Bantam Lacrosse Team		100.00			
22-Jul-13	Nova Scotia Provincial Lacrosse Team		75.00			
14-Aug-13	Hubbards Community Waterfront Association		200.00			
18-Sep-13	Slam Basketball		350.00			
24-Sep-13	Halifax County United Soccer Association Girls Under 16		100.00			
24-Sep-13	Halifax Regional Speed Skating Club		100.00			
24-Sep-13	Halifax Dunbrack Soccer Club Girls Under 18 Tier 1 Team		75.00			
		4,312.50	2,625.00	0.00		1,687.50

Attachment #6

**Report of Changes in the Recreation Area Rate Accounts
to September 30, 2013**

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
Second Quarter September 30, 2013

Area Rated Recreation Account	Opening	Revenue	Expenditures	Current Year's		Accumulated
	Deficit (Surplus) April 1, 2013	April 1 to September 30, 2013	April 1 to September 30, 2013	Deficit (Surplus) April 1 to September 30	Deficit (Surplus) as of September 30	
Sackville Heights Elementary School	(1,395)	(114,004)	91,036	(22,968)	(24,364)	
Prospect Road Community Centre	(561,504)	(127,224)	-	(127,224)	(688,728)	
Glen Arbour Homeowners Association	(20,155)	(10,725)	13,919	3,194	(16,962)	
White Hills Residents Association	(114,855)	(13,750)	-	(13,750)	(128,605)	
East Preston Recreation Centre	(32,866)	(16,119)	10,476	(5,642)	(38,508)	
Lost Creek Community Association	(600)	(4,475)	-	(4,475)	(5,075)	
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)	
Bedford Hammonds Plains Community Centre	-	(258,305)	-	(258,305)	(258,305)	
Ketch Harbour Residents Association	(19,601)	(5,033)	10,784	5,751	(13,850)	
Mineville Community Association	(43,321)	(5,240)	-	(5,240)	(48,561)	
Three Brooks Homeowners Association	-	(1,440)	1,140	(300)	(300)	
Haliburton Highbury Homeowners Association	(27,326)	(23,826)	4,465	(19,361)	(46,688)	
Beaver Bank Kinsac Community Centre	(325,637)	(108,304)	103,463	(4,841)	(330,478)	
Highland Park Ratepayers Association	(12,311)	(4,142)	646	(3,496)	(15,808)	
Kingswood Ratepayers Association	(347,298)	(26,225)	1,814	(24,411)	(371,709)	
Prospect Road & Area Recreation Association	(40,720)	(40,177)	28,514	(11,663)	(52,383)	
Glengarry Estates	(105)	-	-	-	(105)	
Westwood Hills Residents Association	(92,555)	(16,750)	11,627	(5,123)	(97,678)	
Upper Hammonds Plains Community Centre	(1,137)	(18,958)	17,464	(1,494)	(2,631)	
Harrietsfield Williamswood Community Centre	(31,155)	(15,383)	10,809	(4,574)	(35,729)	
Musquodoboit Harbour	(3,347)	(4,645)	-	(4,645)	(7,993)	
Dutch Settlement/Riverline Activity Centre	(10,931)	(5,791)	5,095	(695)	(11,626)	
Hammonds Plains Common Rate	(236,800)	(31,426)	-	(31,426)	(268,226)	
Hubbards Recreation Centre	(89,889)	(20,751)	9,981	(10,770)	(100,659)	
Grand Lake/Oakfield Community Centre	(7,655)	(10,420)	23,872	13,451	5,796	
District 3 Area Rated Capital Fund	(27,721)	-	298	298	(27,423)	
Maplewood Subdivision	(72,701)	(9,175)	4,957	(4,218)	(76,919)	
Fall River Recreation Centre	(3,118,704)	(437,272)	195,320	(241,952)	(3,360,656)	
Silversides Residents Association	(13,745)	(8,100)	7,547	(553)	(14,298)	
Fox Hollow at St Margaret's Bay Homeowners Association	(3,648)	(3,060)	1,941	(1,119)	(4,767)	
St Margaret's Bay Centre	(20,859)	(147,426)	43,311	(104,114)	(124,974)	
Lakeview, Windsor Junction, Fall River Ratepayers Association	(1,721)	(91,703)	165,775	74,072	72,352	
Porters Lake Community Centre	-	(147,286)	-	(147,286)	(147,286)	
Totals	(5,320,425)	(1,727,134)	764,254	(962,880)	(6,283,305)	

Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2013/14

Maintenance and operations of community centre providing recreation programming, meeting rooms, site for Boys & Girls Club, senior citizens program, playground, garden and trail

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(102,459.02)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(11,300.76)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(244.46)		Second Quarter Accrued Revenue
6201	Telephone	1,111.53	Eastlink/ Bell Aliant	Telephone Expense
6202	Courier/Postage	197.63	Unique Delivery Services	Delivery Services
6308	Snow Removal	886.43		HRM Work Order
6312	Refuse Collection	1,937.53		HRM Work Order
6399	Contract Services	53,562.60	Sackville Heights Community Centre	Monthly Payroll
6407	Cleaning/Sanitary Supplies	2,177.97		HRM Goods Issued
6606	Heating Fuel	3,557.44		HRM Work Order
6606	Heating Fuel	462.13		Fuel Expense
6607	Electricity	10,801.89	Wilson Fuel Co Ltd	HRM Work Order
6608	Water	1,701.52		HRM Work Order
6704	Equipment Rental	70.34		HRM Work Order
8011	Interest on Debiture	568.75		Record 2013/14 Debiture Interest
8012	Principal on Debiture	14,000.00		Record 2013/14 Debiture Principal
	Balance of Activity to September 30, 2013	(22,568.48)		
9000	Prior Yr. (Surplus)/Deficit	(1,395.37)		
	(Surplus) / Deficit at September 30, 2013	(24,363.85)		

Prospect Road Community Centre

Cost Centre: C106

Fiscal Year: 2013/14

Provide funding for the construction of the Prospect Road Community Centre

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(124,622.16)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(2,601.82)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(127,223.98)		
9000	Prior Yr. (Surplus)/Deficit	(561,504.04)		
	(Surplus) / Deficit at September 30, 2013	(688,728.02)		

Glen Arbour Homeowners Association

Cost Center: C107

Fiscal Year: 2013/14

Provides neighbourhood improvement programs, recreational development, environmental improvement and various social activities

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(10 725.00)		Second Quarter Accrued Revenue
6205	Printing & Reproduction	175.86	Glen Arbour Homeowners Association	Expense Reimbursement
6299	Other Office Expense	110.59	Glen Arbour Homeowners Association	Expense Reimbursement
6310	Outside Personnel	3,587.89	Glen Arbour Homeowners Association	Expense Reimbursement
6399	Contract Services	4,953.58	Glen Stone Excavation	Glen Arbour Playground Development
6603	Grounds & Landscaping	402.54	Glen Arbour Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	2,271.86	Par 3 Landscaping	Landscaping Services May, June, July
6912	Advertising / Promotion	893.71	Glen Arbour Homeowners Association	Expense Reimbursement
6941	Playground Equipment	1,522.57	Glen Arbour Homeowners Association	Expense Reimbursement
	Balance of Activity to September 30, 2013	3,193.60		
9000	Prior Yr. (Surplus)/Deficit	(20 155.45)		
	(Surplus) / Deficit at September 30, 2013	<u>(16,961.85)</u>		

White Hills Residents Association

Cost Center: C108

Fiscal Year: 2013/14

Provide funding for enhancements to the subdivision entrance way, park and lake access

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(13 750.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(13 750.00)		
9000	Prior Yr. (Surplus)/Deficit	(114 655.20)		
	(Surplus) / Deficit at September 30, 2013	<u>(128 605.20)</u>		

East Preston Recreation Centre

Cost Center: C110

Fiscal Year: 2013/14

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(15 787.75)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(330.80)		Second Quarter Accrued Revenue
6201	Telephone	209.90	Bell Alliant	Telephone Expense
6312	Refuse Collection	438.00	Leo J Beazley (1996) Ltd	Recycle /Refuse Collection
6606	Heating Fuel	3,880.79	Bluewave Energy	Fuel Expense
6607	Electricity	5,616.29	Nova Scotia Power	Power Expense
6711	Communication System	331.32	Eastlink	Internet Service
	Balance of Activity to September 30, 2013	(5 642.25)		
9000	Prior Yr. (Surplus)/Deficit	(32 855.52)		
	(Surplus) / Deficit at September 30, 2013	<u>(38 507.77)</u>		

Lost Creek Community Association

Cost Center: C111

Fiscal Year: 2013/14

Provide funding for development of parkland

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,475.00)		
	Balance of Activity to September 30, 2013	(4,475.00)		Second Quarter Accrued Revenue
9000	Prior Yr. (Surplus)/Deficit	(600.00)		
	(Surplus) / Deficit at September 30, 2013	<u>(5,075.00)</u>		

Waterstone Neighbourhood Association

Cost Center: C112

Fiscal Year: 2013/14

Provide funding over a three year period for the development of recreational amenities for the community

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to September 30, 2013	0.00		
9000	Prior Yr. (Surplus)/Deficit	(40,160.56)		
	(Surplus) / Deficit at September 30, 2013	<u>(40,160.56)</u>		

Bedford Hammonds Plains Community Centre

Cost Center: C113

Fiscal Year: 2013/14

Provide partial funding for cost of community centre construction

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(223,476.64)		
4202	Area Rate Commercial	(34,036.43)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(792.24)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(258,305.31)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at September 30, 2013	<u>(258,305.31)</u>		

Ketch Harbour Residents Association

Cost Center: C114

Fiscal Year: 2013/14

Fund activities for the Ketch Harbour Area Residents Association; enhance recreation opportunities and wellness of residents

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5 033.17)		Second Quarter Accrued Revenue
6299	Other Office Expense	57.18	Ketch Harbour & Area Residents Association	Expense Reimbursement
6705	Equipment Repair & Maintenance	1,954.61	Ketch Harbour & Area Residents Association	Expense Reimbursement
6933	Community Events	1,440.25	Ketch Harbour & Area Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	7,236.00	Ketch Harbour & Area Residents Association	Expense Reimbursement
8017	Bank Charges	96.00	Ketch Harbour & Area Residents Association	Expense Reimbursement
	Balance of Activity to September 30, 2013	5,750.87		
9000	Prior Yr. (Surplus)/Deficit	(19 600.93)		
	(Surplus) / Deficit at September 30, 2013	(13,850.11)		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2013/14

Improve and maintain community multi-use facility and parks, summer student salaries

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5 240.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(5 240.00)		
9000	Prior Yr. (Surplus)/Deficit	(43 321.11)		
	(Surplus) / Deficit at September 30, 2013	(48,561.11)		

Three Brooks Homeowners Association

Cost Center: C117

Fiscal Year: 2013/14

Fund recreational activities for the Three Brooks Residents Association; trail maintenance, social activities, playground upkeep, beach security

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(1 440.00)		Second Quarter Accrued Revenue
6311	Security	1,050.16	Sagittarius Security Inc	Private Guard Beach Security
6603	Grounds & Landscaping	90.00	Mike Boyde	Remove Playground Structure
	Balance of Activity to September 30, 2013	(299.84)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at September 30, 2013	(299.84)		

Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2013/14

Development of parkland, playground and trails
Surplus to be used for Abbey Road Park/Rink development

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(23,826.00)		Second Quarter Accrued Revenue
5910	Signage	4,464.67	New Century Signs Ltd	New Sign
	Balance of Activity to September 30, 2013	(19,361.33)		
9000	Prior Yr (Surplus)/Deficit	(27,326.40)		
	(Surplus) / Deficit at September 30, 2013	(46,687.73)		

Beaver Bank Kinsac Community Centre

Cost Center: C125

Fiscal Year: 2013/14

Finance construction and ongoing operations of community recreation centre
Funds being held for future years' capital debt payment and operational expenses

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(24,224.60)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(1279.02)		Second Quarter Accrued Revenue
5804	Transfer Urban Rate	(83,800.00)		Second Quarter Accrued Revenue
6607	Electricity	16,387.32		HRM Work Order
8011	Interest on Debenture	29,991.42		Record 2013/14 Debenture Interest
8012	Principal on Debenture	57,084.40		Record 2013/14 Debenture Principal
	Balance of Activity to September 30, 2013	(4,840.68)		
9000	Prior Yr. (Surplus)/Deficit	(325,637.24)		
	(Surplus) / Deficit at September 30, 2013	(330,477.92)		

Highland Park Ratepayers Association

Cost Center: C130

Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,142.22)		Second Quarter Accrued Revenue
6202	Courier/Postage	109.72	Highland Park Ratepayers Association	Expense Reimbursement
6204	Computer Software & License	161.45	Highland Park Ratepayers Association	Expense Reimbursement
6207	Office Supplies	53.84	Highland Park Ratepayers Association	Expense Reimbursement
6901	Membership Dues	100.00	Highland Park Ratepayers Association	Expense Reimbursement
6911	Facilities Rental	148.59	Highland Park Ratepayers Association	Expense Reimbursement
6912	Advertising/Promotion	72.54	Highland Park Ratepayers Association	Expense Reimbursement
	Balance of Activity to September 30, 2013	(3,496.08)		
9000	Prior Yr. (Surplus)/Deficit	(12,311.43)		
	(Surplus) / Deficit at September 30, 2013	(15,807.51)		

Kingswood Ratepayers Association

Cost Center: C135

Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(26,225.00)		Second Quarter Accrued Revenue
6933	Community Events	1,813.67	Glow Parties	Family Fun Day & Barbecue
	Balance of Activity to September 30, 2013	(24,411.33)		
9000	Prior Yr. (Surplus)/Deficit	(347,297.66)		
	(Surplus) / Deficit at September 30, 2013	(371,708.99)		

Prospect Road & Area Recreation Association

Cost Center: C140

Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(39,354.94)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(821.58)		Second Quarter Accrued Revenue
6399	Contract Services	625.72	Atlantic Wharf Builders Inc	Installation of Ramp & Float
6607	Electricity	343.89	Nova Scotia Power	Power Expense
6933	Community Events	1,389.18	Prospect Seniors Network	PRRA Awarded Grant 2013 Seniors Bus Trip
6999	Other Goods/Services	4,726.60	Wolfgang Developments Limited	Summer Rental Portable Restrooms
6999	Other Goods/Services	26.30	Province of Nova Scotia	Nova Scotia Registry of Joint Stock Companies
8001	Transfer Outside Agency	10,000.00	Prospect Road Community Centre	PRRA Awarded Grant 2013
8001	Transfer Outside Agency	2,000.00	Prospect Road Communities Minor Baseball Association	PRRA Awarded Grant 2013 Uniforms
8001	Transfer Outside Agency	200.00	Danette Ryan	PRRA Awarded Grant 2013 Basketball Elite Team
8001	Transfer Outside Agency	200.00	Susan Balchider	PRRA Awarded Grant 2013 Provincial Lacrosse
8001	Transfer Outside Agency	2,203.17	Alvin Macdonald Trucking & Excavation Limited	PRRA Awarded Grant 2013 Brookside Homeowners Association
8001	Transfer Outside Agency	2,998.86	2nd Hatched Lake Scouts	PRRA Awarded Grant 2013 & Balance of 2012/13
8001	Transfer Outside Agency	800.00	Kelly Walsh	PRRA Awarded Grant 2013 Lacrosse Provincials
8001	Transfer Outside Agency	1,000.00	Prospect Road Elementary School	PRRA Awarded Grant 2013 Grade Five Trip
8001	Transfer Outside Agency	1,000.00	Atlantic Memorial Terence Bay Elementary School	PRRA Awarded Grant 2013 Grade Five Trip
8001	Transfer Outside Agency	1,000.00	2nd Hatched Lake Scouts	PRRA Awarded Grant 2013 Scout Jamboree
	Balance of Activity to September 30, 2013	(11,652.80)		
9000	Prior Yr. (Surplus)/Deficit	(40,720.28)		
	(Surplus) / Deficit at September 30, 2013	(52,383.08)		

Glengarry Estates

Cost Center: C142

Fiscal Year: 2013/14

Provide funding for the construction of a new playground for the subdivision

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to September 30, 2013	0.00		
9000	Prior Yr. (Surplus)/Deficit	(105.00)		
	(Surplus) / Deficit at September 30, 2013	(105.00)		

Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2013/14

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(16 750.00)		Second Quarter Accrued Revenue
6204	Computer Software & License	107.77	Daphne Demond-Rose	Expense Reimbursement - Web Hosting
6205	Printing & Reproduction	18.00	Frances Galloway	Expense Reimbursement - Photocopying
6933	Community Events	156.43	Royal Flush Services Ltd	Portable Toilet Rental Canada Day
6933	Community Events	150.00	Westwood Hills Residents Association	Expense Reimbursement - Christmas Trees
6933	Community Events	73.00	Westwood Hills Residents Association	Expense Reimbursement - Room Rental AGM
6933	Community Events	104.04	Paul Clarke	Canada Day Party Supplies
6933	Community Events	181.80	Troy Mason	Canada Day Party Ice
6933	Community Events	1,156.54	Giant Steps Children's Centre	Canada Day/Party Food Supplies
6933	Community Events	22.17	The Masthead News	Yard Sale Advertising
6933	Community Events	199.60	Transcontinental Atlantic Media Group G.P.	Yard Sale Advertising
6933	Community Events	6,273.84	Glow Parties	Canada Day Party Rentals
6933	Community Events	1,762.88	Bay Equipment Rental Sales	Canada Day Party Rentals
8003	Insurance Policy /Premium	1,421.40	Lane Farguson	Expense Reimbursement - Directors Insurance
	Balance of Activity to September 30, 2013	(5 122.53)		
9000	Prior Yr. (Surplus)/Deficit	(92 555.07)		
	(Surplus) / Deficit at September 30, 2013	(97 677.60)		

10,080.30

Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2013/14

Provide funds for maintenance of community centre; utilities, loan payments

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(15,499.03)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(708.46)		Second Quarter Accrued Revenue
5803	Transfer General Rate	(2,750.00)		Second Quarter Accrued Revenue
6201	Telephone	1,239.83	Eastlink/ Bell Aliant	Telephone Expense
6299	Other Office Expense	244.02	Advance Copier	Maintenance Agreement
6304	Janitorial Services	2,400.00	Upper Hammonds Plains Community Centre	Janitorial Services
6308	Snow Removal	3,629.15	Plans Firewood	Plowing & Shovelling
6311	Security	104.29	Taylarmade Security Limited	Alarm Monitoring
6312	Refuse Collection	460.16	Plans Firewood	Garbage Removal
6407	Cleaning/Sanitary Supplies	343.67	Big Enco	Cleaning Supplies
6504	Hardware	104.25	Payzant Building Products	Supplies
6603	Grounds & Landscaping	1,805.00	San Diego's Landscaping	Lawn & Grounds Care
6606	Heating Fuel	825.32	Wilson Fuel Company Limited	Heating Fuel
6607	Electricity	1,773.97	Nova Scotia Power	Power Expense
6608	Water	91.39	Halifax Regional Water Commission	Water Expense
6699	Other Building Cost	92.55		HRM Work Order
6699	Other Building Cost	119.93	Payzant Building Products	Bathroom Door
6699	Other Building Cost	276.00	Vistacare Communications	Site Survey
6705	Equipment Repair & Maintenance	537.07	Russell Food Equipment Ltd	Deep Fryer Repair
6706	Computer Repair & Maintenance	500.00	Dean Anderson	Computer Repair Services
8003	Insurance Policy/Premium	2,917.00	AGN Reed Stenhouse Inc	Policy Renewal
	Balance of Activity to September 30, 2013	(1,453.94)		
9000	Prior Yr. (Surplus)/Deficit	(1,136.71)		
	(Surplus) / Deficit at September 30, 2013	(2,630.65)		

Harrietsfield Williamswood Community Centre

Cost Center: C155

Fiscal Year: 2013/14

Provide funds for facility operations and maintenance

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(15,061.37)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(321.91)		Second Quarter Accrued Revenue
6201	Telephone	444.64	Eastlink	Telephone Expense
6606	Heating Fuel	950.54	Wilson Fuel Company Limited	Heating Fuel
6606	Heating Fuel	191.07	Imperial Oil	Heating Fuel
6607	Electricity	1,442.72	Nova Scotia Power	Power Expense
6699	Other Building Cost	7,780.52	Carvery's Construction Limited	Office Construction & Renovations
	Balance of Activity to September 30, 2013	(4,573.79)		
9000	Prior Yr. (Surplus)/Deficit	(31,154.78)		
	(Surplus) / Deficit at September 30, 2013	(35,728.57)		

Musquodoboit Harbour

Cost Center: C160

Fiscal Year: 2013/14

Provide funds for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,415.66)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(229.68)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(4,645.34)		
9000	Prior Yr. (Surplus)/Deficit	(3,347.31)		
	(Surplus) / Deficit at September 30, 2013	<u>(7,992.65)</u>		

Dutch Settlement /Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2013/14

Provide area residents with community centre and ballfield

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,547.77)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(243.07)		Second Quarter Accrued Revenue
6201	Telephone	91.85	Bell Alliant	Telephone Expense
6606	Heating Fuel	1,227.37		HRM Work Order
6607	Electricity	1,583.27	Nova Scotia Power	Power Expense
8003	Insurance Policy/Premium	2,193.00	AON Reid Stenhouse Inc	D & D Liability Commercial Insurance
	Balance of Activity to September 30, 2013	(695.35)		
9000	Prior Yr. (Surplus)/Deficit	(10,931.00)		
	(Surplus) / Deficit at September 30, 2013	<u>(11,626.35)</u>		

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2013/14

Provide funds for community playgrounds and recreation projects

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(31,278.45)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(147.29)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(31,425.74)		
9000	Prior Yr. (Surplus)/Deficit	(236,800.25)		
	(Surplus) / Deficit at September 30, 2013	<u>(268,225.99)</u>		

Hubbards Recreation Centre

Cost Center: C175

Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(20,485.65)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(265.34)		Second Quarter Accrued Revenue
6201	Telephone	91.85	Bell Alliant	Telephone Expense
6304	Janitorial Services	834.28		HRM Work Order
6399	Contract Services	3,476.37		HRM Work Order
6399	Contract Services	430.12	DD Property Care and Maintenance	Property Maintenance
6399	Contract Services	657.01	Honey Hut Portables	Portable Rentals
6399	Contract Services	123.00	Pinpoint Repairs	Shutters for New Shed
6404	Recreation Program Supplies	177.29	Le Groupe Sports-Inter Plus	Football for New Program
6404	Recreation Program Supplies	2,197.34	Kent Building Supplies	Custom Shed & Supplies
6504	Hardware	130.36		HRM Work Order
6607	Electricity	1,612.87	Nova Scotia Power	Power Expense
6701	Equipment Purchase	15.27	Walmart	Posting Error - reversed in October
9200	Work Order Wages/Benefits	127.24		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
9911	Work Order Labour - Reg	108.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
		(10,769.99)		

9000	Prior Yr. (Surplus)/Deficit	(89,898.95)
	(Surplus) / Deficit at September 30, 2013	(100,658.94)

Grand Lake / Oakfield Community Centre

Cost Center: C180

Fiscal Year: 2013/14

Provide community centre maintenance; loan payments, two new furnaces,
floor tile, parking lot improvements, fencing

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(10,334.85)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(85.56)		Second Quarter Accrued Revenue
6399	Contract Services	5,441.01	Laurdon Contracting Ltd	Playground Construction
6603	Grounds & Landscaping	2,502.86	The Lawn Guy Limited	Mowing - April, May, June
6941	Playground Equipment	12,695.68	Laurdon Contracting Ltd	Playground Structure
6607	Electricity	68.44	Nova Scotia Power	Power Expense
8010	Other Interest	730.05		Record 2013/14 Loan Interest
8013	Loan Principal Repayment	2,433.50		Record 2013/14 Loan Principal
	Balance of Activity to September 30, 2013	13,451.13		
9000	Prior Yr. (Surplus)/Deficit	(17,655.26)		
	(Surplus) / Deficit at September 30, 2013	5,795.87		

District 3 Area Rated Capital Fund

Cost Center: C185

Fiscal Year: 2013/14

Provide funds for debenture payments; repairs and maintenance for Lawrencetown
Community Centre and funding of new (approved May 2010) Porter's Lake Community Centre

GL#	GL Description	Amount	Vendor	Description
8011	Interest on Debenture	23.13		Record 2013/14 Debenture Interest
8012	Principal on Debenture	275.01		Record 2013/14 Debenture Principal
	Balance of Activity to September 30, 2013	298.14		
9000	Prior Yr. (Surplus)/Deficit	(27 720.95)		
	(Surplus) / Deficit at September 30, 2013	<u>(27 422.81)</u>		

Maplewood Subdivision

Cost Center: C190

Fiscal Year: 2013/14

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
4201	Area Rate Residential	(9,175.00)		Second Quarter Accrued Revenue
8024	Transfer to/from Capital	4,957.23		HRM Journal Entry - Transfer Funding to Mic Mac Park
	Balance of Activity to September 30, 2013	(4,217.77)		
9000	Prior Yr. (Surplus)/Deficit	(72 701.12)		
	(Surplus) / Deficit at September 30, 2013	<u>(76 918.89)</u>		

Fall River Rec Centre

Cost Center: C194

Fiscal Year: 2013/14

Provide financing for construction of the Fall River Recreation Centre
Funds being held for future years' debt payment

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(413 744.81)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(19 006.21)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(4 520.55)		Second Quarter Accrued Revenue
8011	Interest on Debenture	71,528.32		Record 2013/14 Debenture Interest
8012	Principal on Debenture	123,791.42		Record 2013/14 Debenture Principal
	Balance of Activity to September 30, 2013	(241 951.83)		
9000	Prior Yr. (Surplus)/Deficit	(3 118 704.33)		
	(Surplus) / Deficit at September 30, 2013	<u>(3 360 656.16)</u>		

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(8 100 00)		Second Quarter Accrued Revenue
6399	Contract Services	1,525.46	Silversides Residents Association	Expense Reimbursement
6399	Contract Services	441.35	Royal Flush Services Ltd	Portable Toilet Rental Jun 26 - Sep 13
6603	Grounds & Landscaping	785.33	Better Days Landscaping	Landscaping Services for Entrance Ways & Beach
6603	Grounds & Landscaping	1,597.84	Silversides Residents Association	Expense Reimbursement
6910	Signage	2,400.00	Silversides Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	797.00	Bell & Grant Insurance Limited	Policy Renewal
	Balance of Activity to September 30, 2013	(553 02)		
9000	Prior Yr. (Surplus)/Deficit	(13 744 76)		
	(Surplus) / Deficit at September 30, 2013	(14 297 78)		

Fox Hollow at St Margaret's Bay

Homeowners Association

Cost Center: C198

Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(3 059 00)		Second Quarter Accrued Revenue
6603	Grounds & Landscaping	1,569.50	Grounded Property Services	Community Planter Box
6933	Community Events	371.33	Mark Beland	Expense Reimbursement - Community BBQ
	Balance of Activity to September 30, 2013	(1 119.17)		
9000	Prior Yr. (Surplus)/Deficit	(3 648 24)		
	(Surplus) / Deficit at September 30, 2013	(4 767 41)		

St Margaret's Bay Centre

Cost Center: C199

Fiscal Year: 2013/14

St Margaret's Bay Arena Expansion loan repayment

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(138 311 73)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(7 857 40)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(1 256 71)		Second Quarter Accrued Revenue
8011	Interest on Debenture	43,311.35		Record 2013/14 Debenture Interest
	Balance of Activity to September 30, 2013	(104,114 49)		
9000	Prior Yr. (Surplus)/Deficit	(20 659 46)		
	(Surplus) / Deficit at September 30, 2013	(124 973 95)		

Lakeview, Windsor Junction, Fall River
Ratepayers Association
Cost Center: C210
Fiscal Year: 2013/14

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(91,485.56)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(216.56)		Second Quarter Accrued Revenue
6201	Telephone	119.20	LWF Ratepayers Association	Expense Reimbursement
6202	Courier/Postage	39.43	LWF Ratepayers Association	Expense Reimbursement
6404	Recreation Program Supplies	2,958.02	Lakeview Homeowners Association	Expense Reimbursement
6404	Recreation Program Supplies	512.80	Nova Scotia Power	Power Expense
6607	Electricity	1,316.10	LWF Ratepayers Association	Expense Reimbursement
6607	Electricity	21.67	Lakeview Homeowners Association	Expense Reimbursement
6607	Electricity	51.29	LWF Ratepayers Association	Expense Reimbursement
6906	Licenses & Agreements	191.48	LWF Ratepayers Association	Expense Reimbursement
6912	Advertising /Promotion	504.21	LWF Ratepayers Association	Expense Reimbursement
6932	Youth Programming Services	134,181.28	Lakeview Homeowners Association	Summer Payroll / Expenses
6932	Youth Programming Services	19,705.29	LWF Ratepayers Association	Summer Payroll / Expenses
6933	Community Events	6,174.20	LWF Ratepayers Association	Special Events Contribution, Kelsoe
	Balance of Activity to September 30, 2013	74,072.45		
9000	Prior Yr. (Surplus)/Deficit	(1,720.72)		
	(Surplus) / Deficit at September 30, 2013	<u>72,351.73</u>		

Porters Lake Community Centre
Cost Center: C215
Fiscal Year: 2013/14

Provide funding for community centre in partnership with Lakeview Elementary School

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(141,377.69)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(2,978.46)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(2,929.50)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2013	(147,285.67)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at September 30, 2013	<u>(147,285.67)</u>		

Attachment #7

**Halifax Regional Municipality Reserve Fund Balance
Projected to March 31, 2014**

Halifax Regional Municipality
Reserves September 30, 2013

Reserves	Opening Balance as of April 1, 2013	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of September 30, 2013	Pending Revenue (contribution and or interest)	Pending Expenditures	Net Available Balance as of March 31, 2014	Budgeted Net Balance as of March 31, 2014	Variance (increase) reduction
Q101 Sale of Land Reserve	(984,347)	(120,350)	178,779	(925,918)	(8,643,814)	6,515,522	(3,054,209)	(5,086,066)	2,031,856
Q103 Capital Surplus Reserve	(3,280,335)	(20,018)	116,720	(3,183,633)	(38,866)	1,025,280	(2,197,218)	(2,192,416)	(4,802)
Q107 Parkland Development Reserve	(3,175,559)	(349,870)	35,478	(3,489,951)	(185,407)	2,092,345	(1,583,013)	(1,574,403)	(8,609)
Q119 Landfill Closure Reserve	(4,126,439)	(24,919)	177,499	(3,973,859)	(13,630)	2,767,777	(1,219,711)	(1,199,314)	(20,398)
Q120 Otter Lake Landfill Closure	(6,347,628)	(1,244,615)	159,069	(7,433,174)	(1,246,158)	684,540	(7,994,791)	(7,988,824)	(5,967)
Q121 Business/Industrial Parks Expansion	(25,469,457)	(1,973,960)	5,505,971	(21,937,446)	(4,081,458)	20,633,390	(5,385,515)	(4,965,495)	(420,020)
Q123 Waste Resources Capital Reserve	(9,136,572)	(4,184,136)	696,881	(12,623,826)	(3,932,702)	4,852,478	(11,704,051)	(11,684,113)	(19,938)
Q125 Metro Park Parkade Reserve	(2,044,009)	(124,945)	0	(2,168,954)	(124,115)	203,438	(2,089,631)	(2,087,696)	(1,935)
Q126 Strategic Growth Reserve	(15,357,232)	(2,604,403)	2,359,277	(15,602,359)	(2,601,870)	2,725,099	(15,479,130)	(15,438,469)	(40,662)
Q129 Ferry Replacement Reserve	(9,945,453)	(812,316)	414,537	(10,343,232)	(776,533)	10,611,400	(508,365)	(472,842)	(35,523)
Q130 New Capital Replacement Reserve	(2,255,253)	(328,497)	59,774	(2,523,977)	(324,100)	1,545,831	(1,302,246)	(1,296,458)	(5,787)
Q131 Energy & Underground Serv Co-Loc Reserve	(1,850,337)	(270,608)	0	(2,120,945)	(303,960)	866,058	(1,558,847)	(1,562,337)	3,490
Q134 Gas Tax Reserve	(12,574,019)	(12,590,483)	12,583,114	(12,581,388)	(12,613,878)	24,512,519	(682,747)	(3,615,929)	2,933,182
Q135 Alderney Gale Recaptialization Reserve	(1,202,416)	(210,758)	11,330	(1,401,844)	(206,250)	1,522,980	(85,114)	(79,880)	(5,233)
Q137 Capital Cost Contribution Reserve	(2,974,390)	(412,956)	2,083	(3,385,263)	(319,882)	0	(3,705,145)	(3,702,791)	(2,353)
Q139 Central Library Repayment Reserve	(12,579,326)	(77,773)	0	(12,657,099)	(8,085,022)	13,101,195	(7,640,925)	(7,615,595)	(25,331)
Q143 Bus Replacement Reserve	(956,023)	(1,009,551)	0	(1,965,573)	(1,014,714)	0	(2,980,288)	(2,979,396)	(891)
Q145 Regional Facility Expansion Reserve	(8,067,100)	(49,876)	0	(8,116,976)	(2,073,249)	0	(10,190,225)	(10,434,115)	243,891
Q204 General Fleet Reserve	(1,959,167)	(202,194)	0	(2,161,361)	(68,422)	0	(2,229,783)	(2,079,641)	(150,143)
Q306 Self Insurance Reserves	(4,109,120)	(261,012)	184,286	(4,185,846)	(259,446)	286,614	(4,158,678)	(4,155,754)	(2,924)
Q308 Variable Operating Stabilization	(1,660,565)	(10,267)	0	(1,670,831)	(9,647)	0	(1,680,478)	(2,691,841)	1,011,363
Q309 Snow & Ice Removal	(4,309,552)	(26,644)	0	(4,336,196)	(25,037)	0	(4,361,232)	(4,358,462)	(2,771)
Q310 Service Improvement Reserve	(1,763,764)	(10,901)	1,283	(1,773,381)	(9,483)	224,643	(1,558,221)	(1,556,439)	(1,782)
Q312 Heritage & Cultural Tourism	(1,133,555)	(40,695)	46,011	(1,128,239)	(739,935)	1,805,745	(62,429)	(303,518)	241,089
Q313 Municipal Elections Reserves	(735,860)	(206,883)	0	(942,744)	(207,722)	0	(1,150,465)	(1,131,363)	(19,102)
Q318 Central Library Cap Campgn & Dev Reserve	(3,427,089)	(20,751)	148,175	(3,299,664)	(15,741)	2,627,525	(687,881)	(695,339)	7,457
Q319 Major Events Facilities Reserve	(1,151,454)	(349,772)	99,000	(1,402,226)	(8,096)	0	(1,410,322)	(1,013,575)	(396,747)
Q320 Operating Cost of Capital Reserve	(3,930,272)	(23,731)	161,000	(3,793,003)	(4,935,665)	8,684,394	(44,274)	(39,383)	(4,891)
Q321 Information & Communication Tech Reserve	(5,039,065)	(281,726)	85,952	(5,234,839)	(272,450)	2,464,767	(3,042,522)	(3,032,720)	(9,802)
Q322 Police Emerg/Extraordinary Invest. Resv	(1,000,246)	(6,184)	0	(1,006,430)	(5,811)	0	(1,012,241)	(1,011,598)	(643)
Q323 Police Officer on Job Injury Reserve	(1,599,362)	(9,888)	0	(1,609,250)	(34,316)	0	(1,643,566)	(1,642,537)	(1,029)
Q325 Provincially Funded Police Officers & Facility	(2,922,979)	(18,072)	0	(2,941,050)	(16,981)	0	(2,958,031)	(2,956,151)	(1,880)
Q326 Convention Centre Reserve	(802,908)	(229,278)	0	(1,032,185)	(230,212)	0	(1,262,397)	(1,261,819)	(578)
Q327 LED Streetlight Reserve	(8,008,556)	(49,476)	35,561	(8,022,471)	(27,209)	7,964,439	(85,241)	(41,652)	(43,589)
Other Reserves	(5,753,904)	(1,053,651)	1,504,546	(5,303,010)	(994,447)	1,756,444	(4,541,013)	(4,647,796)	106,783
Total	(171,633,312)	(29,211,156)	24,566,326	(176,278,142)	(54,446,227)	119,474,422	(111,249,947)	(116,595,727)	5,345,780

Attachment #8

**Capital Reserve Pool (CRESPOOL)
Details of Amounts Transferred In and Out
to September 30, 2013**

Capital Reserve Pool (CRESPOOL)

To: September 30, 2013

Date	Project	Name	Budget Year	Purpose	Amount Transferred In	Amount Transferred other project	Balance
April 1st, 2013	Crespool	Balance Forward April 1st, 2012					3,039,671
May 24, 2013	CBX01342	Acadia School Renovation	2013/14	Debt funding not required	165,000		
May 24, 2013	CB100091	Mainland Commons Recreation Facility	2013/14	Debt funding not required	175,000		
May 24, 2013	CVU01361	Harbour Fire Boat	2013/14	Debt funding not required	300,000		
June 4, 2013	Crespool	Crespool	2013/14	Reduced to apply to debt project funding as per 2013/14 budget		(2,550,300)	
					640,000	(2,550,300)	1,129,371

Summary:

Opening balance: April 1, 2013	3,039,671
Debt funding to Projects 2013/14	(2,550,300)
Debt funding from Projects 2013/14	640,000
Debt funding to Transit Projects 2013/14	-
Debt funding from Transit Projects 2013/14	-
Current balance: Sept. 30, 2013	1,129,371

Attachment #9

**Changes to Cost Sharing for Projects
Approved by the Council, Directors, DCAO or CAO
For the period from April 1, 2013 to September 30, 2013**

Cost Sharing Report

For Period April 1, 2013 - September 30, 2013

Project # and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
Budget Increase to CD990001 - Solar City Pilot Project	Apr 9	CAO	Nova Scotia Department of Energy (NSDE)	\$ 100,000.00	Grant will be used to support the redesign of the monitoring system by TDL, reduce the cost and increase the usability of the system for homeowners.
Award - Unit Price Tender No. 13-230, Paving Reconstruction, Asphalt Walkway Resurfacing and Water Main Renewal, Aspenway Crescent - East Region	Apr 23	HRC	HRWC	\$ 329,988.54	Budget increase to Project No. CYX01345 - Street Recapitalization - paving renewal of Aspenway Crescent from Avondale Road to Avondale Road and resurfacing of asphalt walkway from 60 Aspenway Crescent to 119 Ashgrove Avenue.
Award - Unit Price Tender No. 13-228, Street Reconstruction, Asphalt Walkway Resurfacing and Water Main Renewal, Kincardine Drive - East Region	Apr 30	HRC	HRWC	\$ 346,323.86	Budget increase to Project No. CYX01345 - Street Recapitalization - paving renewal of Kincardine Drive from Inverary Drive to Dumbarton Avenue and resurfacing of asphalt walkway from Kincardine Drive to Rannoch Road.
Award - Unit Price Tender No. 13-225, Micro Surfacing - Phase 1 - Various Locations	Apr 30	HRC	HRWC	\$ 61,500.58	Budget increase to Project No. CYX01345 - Street Recapitalization - micro surfacing of various locations within the HRM.
Award - Unit Price Tender No. 13-223, Asphalt Overlays - Phase 1 - Various Locations	May 7	HRC	HRWC	\$ 113,539.30	Budget increase to Project No. CYX01345 - Street Recapitalization - Asphalt Overlays of various streets within the HRM.
Award - Unit Price Tender No. 13-204, Street Reconstruction - Gouruk Avenue - East Region	May 28	HRC	HRWC	\$ 94,158.84	Budget increase to Project No. CYX01345 - Street Recapitalization - paving renewal of Gouruk Avenue from Gouruk Avenue to Culrain Crescent.
Award - Unit Price Tender No. 13-236, Paving, Sidewalk and Water Main Renewal - Gaston Road - East Region	May 28	HRC	HRWC	\$ 672,096.26	Budget increase to Project No. CYX01345, Street Recapitalization - paving renewal of Gaston Road from Galaxy Drive to the end of Gaston Road.
See above			Heritage Gas	\$ 77,640.72	
Award - Tender No. 13-174, Ferry Terminal Park, Kiwanis Playground Equipment, Supply and Installation	Jun 12	CAO	Dartmouth Kiwanis	\$ 50,000.00	Budget increase to Project No. CBX01154, Accessibility - HRM Facilities and CPX01330, Playground Upgrades & Replacement - full replacement of play structure due to vandalism.
Award - Unit Price Tender No. 13-200, Cow Bay Road Culvert Replacement - Eastern Passage - East Region	Jun 17	CAO	HRWC	\$ 62,258.74	Budget increase to Project No. CRU01077, Bridges - culvert replacement. The Cow Bay Run Culvert is located on Cow Bay Road near Samuel Daniel Drive.
Award - Unit Price Tender No. 13-213, Queen Street Renewal and Underground (Spring Garden Road to Morris Street) - West Region	Jun 18	HRC	Heritage Gas	\$ 58,788.10	Budget increase to Project No. CYX01345, Street Recapitalization - various work to be completed.
Award - Unit Price Tender No. 13-256, Pavement, Curb and Water Main Renewal - Rufus Avenue (Alex Street to Birch Street) - West Region	Jun 25	HRC	HRWC	\$ 316,950.71	Budget increase to Project No. CYX0135, Street Recapitalization - pavement, curb and water main renewal.
Award - Unit Price Tender No. 13-244, Pavement and Water Main Renewal - Sunnybrae Avenue - West Region	Jun 25	HRC	HRWC	\$ 742,490.25	Budget increase to Project No. CYX01345, Street Recapitalization - pavement renewal on Sunnybrae Avenue from Dulch Village Road to Hillcrest Street.
Award - Unit Price Tender No. 13-245, Street Reconstruction, Water Main Renewal and Proposed Storm Sewer, Dipper Crescent - West Region	Jun 25	HRC	HRWC	\$ 183,756.39	Budget increase to Project No. CYX01345, Street Recapitalization - street reconstruction on Dipper Crescent from Flamingo Drive to end.
See above			HRWC	\$ 200,975.81	Budget increase to Project No. CR000001, Storm Sewer Upgrades - storm sewer upgrades on Dipper Crescent from Flamingo Drive to end.
Award - Unit Price Tender No. 13-226, Micro Surfacing - Phase 2 - Various Locations - West/Central/East Regions	Jun 28	CAO	HRWC	\$ 63,586.30	Budget increase to Project No. CYX01345, Street Recapitalization - micro surfacing of various streets within HRM.

Award - Unit Price Tender No. 13-224, Asphalt Overlay - Phase 2 - Various Locations - West/Central/East Regions	Jun 28	CAO	HRWC	\$ 121,430.62	Budget increase to Project No. CYX01345, Street Recapitalization - asphalt overlay of various streets within HRM.
Award - Unit Price Tender No. 13-254, Resurfacing and New Concrete Curb & Gutter, John Stewart Drive - East Region	June 28	CAO	HRWC	\$ 26,741.80	Budget increase to Project No. CYX01345, Street Recapitalization - resurfacing of John Stewart Drive from Cole Harbour Road to Inglewood Crescent and new concrete curb & gutter civic no. 50 to Cole Harbour Road.
Award - Unit Price Tender No. 13-203, Paving Renewal, Sewer and Water Main Renewal - Mabou Avenue - West Region	Jun 28	CAO	HRWC	\$ 574,551.20	Budget increase to Project No. CYX01345, Street Recapitalization - paving renewal of Mabou Avenue from Purcells Cove Road to the end.
Award - Unit Price Tender No. 13-252, Paving Renewal and Water Main Renewal - Hillcrest Avenue - Central Region	Jul 16	CAO	HRWC	\$ 303,962.40	Budget increase to Project No. CYX01345, Street Recapitalization - paving renewal of Hillcrest Avenue from Hillside Avenue to Hillside Avenue.
Award - Unit Price Tender No. 13-266, Resurfacing and New Concrete Curb & Gutter, Hardisty Court - East Region	Jul 16	CAO	HRWC	\$ 5,576.69	Budget increase to Project No. CYX01345, Street Recapitalization - resurfacing of Hardisty Court from Colby Drive to Hardisty Court.
Award - Unit Price Tender No. 13-247, Paving Renewal - Orchard Street and Monarch Drive - Central Region	Aug 1	CAO	HRWC	\$ 110,637.01	Work generally consists of the removal of existing asphalt, installation of new asphalt, sewer repairs and associated reinstatement - Orchard Street from Basinview Drive to the end and Monarch Drive from Orchard Street to the end.
Project Budget Increase, Project No. CDG01283 - Regional Plan Five-Year Review, HRWC Cost Sharing	Apr 19	Director	HRWC	\$ 25,000.00	Project Budget increase to reflect secured additional funding for the Economic Impact of Growth Related Infrastructure Costs study.
			TOTAL	\$ 4,641,954.12	