



P.O. Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

**Item No. 9.1.1**  
**Audit & Finance Standing Committee**  
**November 26, 2014**

**TO:** Chair and Members of Audit & Finance Standing Committee

Original Signed

**SUBMITTED BY:**

Richard Butts, Chief Administrative Officer

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

**DATE:** November 10, 2014

**SUBJECT:** Second Quarter 2014/2015 Financial Report

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**ORIGIN**

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

- a report of projected General Rate surplus/deficit by area;
- a report detailing District Capital expenditures in accordance with the District Capital Fund Policy approved by Council on July 31, 2007;
- 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 and amended May 2013.

**LEGISLATIVE AUTHORITY**

Halifax Regional Municipality Council approved, Dec 11, 2012, that all budget increases are to be presented to the Audit and Finance Standing Committee, prior to submission to Council.

Halifax Charter, section 93(1) - The Council shall make estimates of the sums that are required by the Municipality for the fiscal year; Halifax Charter, section 79(1) - Specifies areas that the Council may expend money required by the Municipality; Halifax Charter, section 35(2)(d)(i) - The CAO can only authorize budgeted expenditures or within the amount determined by Council by policy; Halifax Charter, section 120(6) - The Municipality may maintain other reserve funds for such purposes as the Council may determine; Halifax Regional Municipality policy on Changes to Cost Sharing for Capital Projects - Changes requiring Council approval; and the Halifax Regional Municipality Reserve Policy - No reserve funds will be expended without the CAO's recommendation and Council approval.

**Recommendation on Page 2.**

## **RECOMMENDATION**

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

## **DISCUSSION**

### **Operating Statement:**

At the end of September 30, 2014, HRM had projected a General Rate deficit of \$1.5m (Attachment #1).

The business units have a projected surplus of \$2.1m which is offset by a deficit of \$3.6m in Fiscal Services.

The key changes from the business units' budgets are as follows:

- CAO projected a surplus of \$449k primarily due to vacancy savings of \$359k. Savings in non-compensation related items total \$90k.
- Fire Services projected a deficit of \$117k primarily due to decreased revenue from Fire Prevention Inspections that were planned to start but are not going forward (\$200k). A significant amount of overtime (\$1.6m) is being covered with savings from vacant positions (\$1.7m). Miscellaneous non-compensation adjustments have further contributed in the deficit (\$17k).
- Finance & Information, Communication and Technology projected a surplus of \$479k. Vacancy savings (\$704k), reductions in computer purchases (\$165k) and other miscellaneous net savings (\$562k) are offset by increased costs to support IT initiatives (\$631k), unbudgeted computer software and license costs (\$246k) and a reduction in revenue (\$75k).
- Transportation and Public Works projected a deficit of \$155k. Increased revenues (\$146k), vacancy savings (\$1.5m) and other miscellaneous savings throughout TPW (\$327k) are offset by unbudgeted costs to operate surplus buildings (\$679k), an increase in contract costs for custodians (\$444k), pothole repairs and asphalt work required before winter (\$800k) and an increase in contract costs for traffic lights (\$205k).
- Halifax Transit projected a surplus of \$846k which will be carried forward to 2015/16 resulting in revenue equalling expenses. The surplus is primarily due to Local, Regional and Commercial Transit tax revenues billed being slightly higher than budgeted, an increase in facility lease revenues and savings in compensation related to ATU contract and vacancies. The surplus is partially offset by additional repair and maintenance for buses requiring structural work including overtime costs, and overtime costs to cover vacancies. Expansion costs are projected to be under budget and the corresponding unused OCC funding will be transferred to the operational cost of capital reserve to be used next year. This will leave a surplus in the operational cost of capital reserve of \$1.4m to fund future expansion for Transit.
- Planning & Infrastructure projected a surplus of \$166k primarily as a result of vacancy savings (\$150k).
- Community and Recreation Services projected a surplus of \$1.3m resulting primarily from increased revenues and vacancy savings. Based on development transaction values, a surplus has been projected in Development Permits (\$750k total surplus, \$450k related to Nova Centre). Savings from vacant positions are projected at \$712k.
- Outside Police Services (RCMP) projected a surplus of \$99k due to actual contract costs billed by the Provincial Department of Justice being lower than budget.

In Fiscal Services, the key changes resulting in a projected deficit of \$3.6m are as follows:

- Increase in Commercial Taxes of \$330k due to a former PILT account and a tax exempt account being sold to developers and Canada Lands Company. As well, taxable exempt space at Halifax Stanfield International Airport has moved from the PILT account to the airport's tax account due to an unsuccessful PILT application.
- Deed Transfer Taxes were projected at \$3m under budget reflecting reduced sales activity in the real estate market.
- The projected deficit in Insurance is primarily the result of unexpected expenditures of \$2.3m for the emergency response to, and remediation of, a diesel fuel release at a Halifax Transit Facility, offset by a projected increase of \$600k in transfers from the insurance reserve.
- Projected surplus of \$1m in Capital from Operating is due to the receipt of unplanned Transit funding from the Province of Nova Scotia.
- Projected surplus of \$400k for the Barrington Street Heritage Incentives Program is due to lower than anticipated development activity in 2014/15.
- Increase in Provision for Valuation Allowance to offset increased collection risks on Citadel Hill PILT account (\$900k).

**Consolidated Financial Statements:**

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

**Project Statements:**

The Project Statement as at September 30, 2014 is included as Attachment #3 to this report. The current budget for active projects is \$869m. The actual expenditures as at September 30, 2014 were \$621m and commitments were \$104m, resulting in total actuals and commitments of \$725m, leaving an available balance of \$144m.

**District Capital Funds:**

The report of expenditures from Councillors' District Capital Funds is included as Attachment #4 and shows that \$2.6m of the \$3.3m 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 \$31k 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 \$6.0m. \$1.4m in Area Rate revenue has been earned and \$1.1m has been spent, leaving a surplus of \$6.3m.

**Reserves Statement:**

The reserve balances at September 30, 2014 are \$181.7m. There are approximately \$96.8m of approved transfers out and revenue of \$69.1m that is pending to March 31, 2015. The net projected available funds as at March 31, 2015 are \$154m. This is a decrease of \$227k from the 2014/15 Reserve Budget. The net decrease can be attributed to the following significant decreases (increases) to the budgeted reserves balances:

Summary of Unbudgeted Reserve Transactions by Type	
As of September 30, 2014	
	Decrease (Increase) in Projected Reserve Balance
Approved Council expenditures/pending Council approvals to increase funding from reserves to fund either capital projects or operating costs	5,330,830
Adjustments to commitments reflect reduction in transfers required to fund capital projects or operating. Increased commitments are due to an increase in projected transfers to other reserves.	506,731
Increased revenue as additional land sales are projected	(3,400,535)
Interest	(101,044)
Other revenue includes items such as lease revenue, non-development penalties, vehicle sales and transfers from other reserves	(2,109,411)
Total decrease (increase) in reserve balances	226,571

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 \$123k, as of September 30, 2014. Any unexpended debt budget in a project, at the completion of that project, will be moved to CRESPOOL 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:**

For the six month period ended September 30, 2014, HRM received cost sharing for 27 projects totalling \$6.7m. The increase relates to cost sharing from Halifax Water and Heritage Gas. 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 Operating Results Projected to March 31, 2015.
2. Halifax Regional Municipality Unaudited Consolidated Financial Statements for September 30, 2014.

3. Halifax Regional Municipality Project Statement as at September 30, 2014.
4. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2014.
5. Report of Expenditures in the Councillors' District Activity Funds to September 30, 2014.
6. Report of Changes in the Recreation Area Rate Accounts to September 30, 2014.
7. Halifax Regional Municipality Reserve Funds Projected to March 31, 2015.
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out to September 30, 2014.
9. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to September 30, 2014.

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A copy of this report can be obtained online at <http://www.halifax.ca/boardscom/SCfinance/index.php> 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: Fiona Fillmore, Acting Manager, Accounting Service Delivery, 490-5656

Original Signed

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

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Report Approved by: \_\_\_\_\_  
Greg Keefe, Director, Finance & Information, Communication and Technology/CFO,  
490-6308

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# **Attachment #1**

**Halifax Regional Municipality  
Operating Results Projected to March 31, 2015**

Halifax Regional Municipality  
Operating Results  
For the Period from April 1, 2014 to September 30, 2014

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Office of the Auditor General	865,000	865,000	-	354,782	41.0%	851,000	317,134
CAO	12,854,100	12,405,600	448,500	5,915,283	47.7%	12,573,000	6,208,204
Fire & Emergency Services	57,752,300	57,869,500	(117,200)	28,420,635	49.1%	55,968,000	25,853,289
Finance & ICT	28,175,600	27,696,200	479,400	12,942,340	46.7%	26,502,000	12,437,794
Human Resources Services	5,484,300	5,420,700	63,600	2,516,808	46.4%	5,720,000	2,493,490
Legal Services	3,182,100	3,147,600	34,500	1,490,569	47.4%	3,148,000	1,362,928
Transportation & Public Works	120,811,300	120,965,832	(154,532)	54,013,553	44.7%	122,962,000	51,889,091
Halifax Transit	-	-	-	-	0.0%	-	-
Planning & Infrastructure	8,083,000	7,916,812	166,188	3,624,557	45.8%	6,217,000	3,053,229
Community & Recreation Services	16,245,400	14,948,160	1,297,240	7,399,479	49.5%	15,805,000	7,287,494
Halifax Regional Police	76,094,700	76,080,200	14,500	36,571,750	48.1%	73,884,000	33,890,082
Outside Police (RCMP)	23,750,000	23,651,000	99,000	11,825,524	50.0%	23,000,000	11,473,736
Library	16,250,000	16,471,500	(221,500)	8,278,660	50.3%	16,905,000	7,927,339
Fiscal Services	(369,547,800)	(365,940,026)	(3,607,774)	(186,105,065)	50.9%	(363,535,000)	(191,163,209)
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	-	-	-	-	0.0%	-	-
<b>Total</b>	<b>-</b>	<b>1,498,078</b>	<b>(1,498,078)</b>	<b>(12,751,125)</b>	<b>-</b>	<b>-</b>	<b>(26,969,399)</b>

Halifax Regional Municipality  
Operating Results - Revenue  
For the Period from April 1, 2014 to September 30, 2014

Business Unit Revenue Details	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Office of the Auditor General	-	-	-	-	0.0%	-	(3,938)
CAO	(3,746,900)	(4,001,900)	255,000	(2,265,200)	56.6%	(3,696,600)	(1,963,374)
Fire & Emergency Services	(542,700)	(346,100)	(196,600)	(155,909)	45.0%	(647,400)	(217,165)
Finance & ICT	(2,648,400)	(2,786,026)	137,626	(1,299,141)	46.6%	(2,738,000)	(1,441,529)
Human Resources Services	(80,000)	(80,000)	-	(26,756)	33.4%	(80,000)	(30,000)
Legal Services	(217,400)	(235,800)	18,400	(108,236)	45.9%	(242,500)	(106,118)
Transportation & Public Works	(20,384,500)	(20,902,489)	517,989	(10,172,834)	48.7%	(20,987,100)	(9,467,072)
Halifax Transit	(110,960,000)	(111,199,700)	239,700	(54,916,930)	49.4%	(106,204,000)	(51,729,188)
Planning & Infrastructure	(75,500)	(100,300)	24,800	(28,546)	28.5%	(1,935,900)	(317,466)
Community & Recreation Services	(26,436,900)	(27,344,205)	907,305	(13,658,363)	49.9%	(27,527,300)	(13,026,900)
Halifax Regional Police	(7,239,600)	(7,540,000)	300,400	(3,953,056)	52.4%	(7,588,800)	(3,857,523)
Outside Police (RCMP)	-	-	-	-	0.0%	-	-
Library	(6,754,200)	(6,779,000)	24,800	(3,062,356)	45.2%	(5,348,100)	(2,769,387)
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	(504,400)	(504,400)	-	-	0.0%	(504,400)	-
<b>Business Unit Total</b>	<b>(179,590,500)</b>	<b>(181,819,920)</b>	<b>2,229,420</b>	<b>(89,847,327)</b>	<b>49.3%</b>	<b>(177,500,100)</b>	<b>(84,929,640)</b>

Fiscal Services Revenue Detail	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Property Taxes	(384,823,400)	(385,153,373)	329,973	(192,475,600)	50.0%	(369,279,000)	(184,005,493)
Tax Agreements	(7,602,000)	(7,438,634)	(163,366)	(3,694,530)	49.7%	(10,543,000)	(5,286,753)
Deed Transfer Taxes	(36,000,000)	(33,000,000)	(3,000,000)	(19,554,962)	59.3%	(39,000,000)	(22,548,656)
Local Improvement Charges	(2,103,000)	(2,103,000)	-	(814,071)	38.7%	(2,000,000)	(721,887)
Payments In Lieu of Taxes	(36,178,000)	(36,322,936)	144,936	(18,517,334)	51.0%	(34,749,000)	(17,677,841)
Own Source Revenue	(32,100,200)	(31,750,308)	(349,892)	(18,845,890)	59.4%	(28,370,400)	(17,092,277)
Prov. Mandated & Other Services	(162,350,200)	(162,350,200)	-	(81,175,300)	50.0%	(159,250,500)	(79,312,083)
Unconditional Transfers	(3,600,000)	(3,730,410)	130,410	(1,865,205)	50.0%	(3,300,000)	(1,619,813)
Conditional Transfers	-	-	-	-	0.0%	-	-
<b>Fiscal Services Total</b>	<b>(664,756,800)</b>	<b>(661,848,861)</b>	<b>(2,907,939)</b>	<b>(336,942,892)</b>	<b>50.9%</b>	<b>(646,491,900)</b>	<b>(328,264,803)</b>
<b>Total Revenue</b>	<b>(844,347,300)</b>	<b>(843,668,781)</b>	<b>(678,519)</b>	<b>(426,590,219)</b>	<b>50.6%</b>	<b>(823,992,000)</b>	<b>(413,194,443)</b>



Halifax Regional Municipality  
Operating Results - Expenses  
For the Period from April 1, 2014 to September 30, 2014

Business Unit Expense Details	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Office of the Auditor General	865,000	865,000	-	354,782	41.0%	851,000	321,072
CAO	16,601,000	16,407,500	193,500	8,180,483	49.9%	16,269,600	8,171,578
Fire & Emergency Services	58,295,000	58,215,600	79,400	28,576,544	49.1%	56,615,400	26,070,454
Finance & ICT	30,824,000	30,482,226	341,774	14,241,481	46.7%	29,240,000	13,879,323
Human Resources Services	5,564,300	5,500,700	63,600	2,543,564	46.2%	5,800,000	2,523,490
Legal Services	3,399,500	3,383,400	16,100	1,598,805	47.3%	3,390,500	1,469,046
Transportation & Public Works	141,195,800	141,868,321	(672,521)	64,186,387	45.2%	143,949,100	61,356,163
Halifax Transit	110,960,000	111,199,700	(239,700)	54,916,930	49.4%	106,204,000	51,729,168
Planning & Infrastructure	8,158,500	8,017,112	141,388	3,653,103	45.6%	8,152,900	3,370,695
Community & Recreation Services	42,682,300	42,292,365	389,935	21,057,842	49.8%	43,332,300	20,314,394
Halifax Regional Police	83,334,300	83,620,200	(285,900)	40,524,806	48.5%	81,472,800	37,747,605
Outside Police (RCMP)	23,750,000	23,651,000	99,000	11,825,524	50.0%	23,000,000	11,473,736
Library	23,004,200	23,250,500	(246,300)	11,341,016	48.8%	22,253,100	10,696,726
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	504,400	504,400	-	-	0.0%	504,400	-
<b>Business Unit Subtotal</b>	<b>549,138,300</b>	<b>549,258,024</b>	<b>(119,724)</b>	<b>263,001,267</b>	<b>47.9%</b>	<b>541,035,100</b>	<b>249,123,460</b>

Fiscal Services Expense Detail	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
School Board Mandatory	119,941,000	119,941,000	-	59,970,500	50.0%	113,965,000	56,724,078
School Board Supplementary	17,281,000	17,281,000	-	8,640,500	50.0%	17,880,000	8,850,229
Debt Charges	45,900,400	45,856,888	43,512	28,917,705	63.1%	47,140,000	29,845,947
Reserves	14,884,000	14,884,000	-	7,071,545	47.5%	14,538,000	7,269,000
Interest on Reserves	-	-	-	-	0.0%	-	-
Insurance	4,714,800	6,089,800	(1,375,000)	3,268,199	53.7%	4,736,000	2,041,797
Transfers to Outside Agencies	17,227,000	17,227,000	-	8,613,480	50.0%	16,150,000	8,212,079
Grants & Tax Concessions	5,654,000	5,654,000	-	1,134,606	20.1%	5,564,000	1,191,611
Fire Protection (Hydrants)	12,830,000	12,830,000	-	6,415,000	50.0%	11,689,000	5,740,815
Capital from Operating	42,194,000	41,194,000	1,000,000	19,524,000	47.4%	41,493,000	20,404,102
Surplus Prior Year	-	-	-	-	0.0%	(4,711,000)	(9,287,700)
Other	10,882,800	10,351,147	531,653	5,207,302	50.3%	11,512,900	4,609,636
Provision for Valuation Allowance	3,700,000	4,600,000	(900,000)	2,074,990	45.1%	3,000,000	1,500,000
<b>Fiscal Services Total</b>	<b>295,209,000</b>	<b>295,908,835</b>	<b>(699,835)</b>	<b>150,837,827</b>	<b>51.0%</b>	<b>282,956,900</b>	<b>137,101,594</b>
<b>Total Expenditures</b>	<b>844,347,300</b>	<b>845,166,859</b>	<b>(819,559)</b>	<b>413,839,094</b>	<b>49.0%</b>	<b>823,992,000</b>	<b>386,225,044</b>

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending September 30, 2014**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>		<b>Net Surplus / (Deficit)</b>
	<b>Auditor General - No changes</b>	<b>\$0</b>
	<b>CAO</b> - The projected surplus is primarily due to compensation savings from vacant positions (\$359k), recovery of expenses for participation on external boards/commissions (\$14k), savings on out of town travel (\$15k), advertising (\$10k) and community events expenses (\$30k) and a net savings across other non-compensation areas (\$20k).	\$448,500
	<b>Fire &amp; Emergency Services</b> - The projected deficit is related to increased overtime costs primarily to cover vacancies (\$1.6m), decreased revenue from Fire Prevention Inspections that were planned to start but are not going forward (\$200k) and net overages in various other categories (\$17.2k). The deficit is partially offset by vacancies (\$1.7m).	(\$117,200)
	<b>Finance &amp; Information, Communication and Technology</b> - The projected surplus is due to net savings from vacancies (\$704.1k); less than anticipated costs for the Print Smart Project due to a delay in deploying technology due to technical issues (\$348.8k); a surplus in equipment purchases due to a reduction in personal computer refreshes (\$165k); delay in HRP modem deployment resulting in a surplus in telephone costs (\$150k); projected revenue to be collected from external contractors for salt sales (\$170k); and net savings in various accounts (\$79.1k). These are offset in part by the launch of 10-digit dialling and Apple handset introduction and hiring a Project Manager for the Print Smart Project (\$301k); consultant engagement to assist with development of the ICT Strategic Plan (\$150k); increased costs for Municipal WIFI Strategic Planning (\$105k); unbudgeted computer software and licenses for the Microsoft Software Assurance and Proofpoint software maintenance (\$246.3k); increase in daytime security to monitor salt usage during snow season (\$185k); projected decrease in revenue primarily related to By-Law F300 and tax certificates due to declined sales activity in real estate market (\$75k); and implementation of other IT related projects (\$75.3k).	\$479,400
	<b>Human Resources</b> - The projected surplus is related to savings in compensation due to vacancies (\$285k) and a portion of the Employee Family Assistance Program now being covered by another business unit (\$28k). The surplus is partially offset by HR Service Review Phase II (\$100k), other contracts including temporary employment, social media platform and marketing tools for recruitment (\$138k) and net overages in various other categories (\$11.4k).	\$63,600
	<b>Legal, Insurance and Risk Management Services</b> - The projected surplus is due to an increase in tax sale recoveries and other minor recoveries (\$18k) and net savings in various other categories, primarily an external contract now being done in-house within another business unit (\$16.5k).	\$34,500
	<b>Transportation and Public Works</b> - The projected deficit of \$155k is due to the following variances to budget: The 2014/15 budget was reduced on the basis that HRM would not be operating: St. Patricks Alexandra, Quinpool Road Education Centre and Gordon Bell Centre, however these buildings continue to remain the responsibility of HRM (\$679k). Increase in contract costs for custodians in facilities due to internal employees sick time, vacancies, LTD and retirements (\$444k). Pothole repairs and asphalt work required before winter (\$800k) and increase in contract costs for traffic lights (\$205k) and a reduction in right-of-way permit revenue (\$100k). The deficit is partially offset by the net result of vacancy savings (\$1.5m), increase in facility rental in Sportsfields (\$166k), increase in revenue from developers for street lighting (\$80k) and miscellaneous savings throughout Transportation and Public Works (\$327k).	(\$154,500)
	<b>Halifax Transit</b> - The projected surplus of \$846.4k will be carried forward to 2015/16 resulting in revenue equalling expenses. The surplus is a result of revenue, primarily for facility lease fees generated in Halifax Transit terminals (\$103k) and Local, Regional and Commercial Transit tax revenues billed being slightly higher than budgeted (0.3% of total revenue (\$210k)). Surplus in compensation related to ATU contract, vacancies and changes to requirements around expansion (\$1.7m). Transfer from Operational Cost of Capital reserve for expansion funding that is no longer required (\$99k). Net savings in various other categories, primarily insurance funds to cover damages and a contract not in place for full year as planned (\$95.4k). The surplus is partially offset by additional repair and maintenance for buses requiring structural work (\$600k) and overtime costs to cover vacancies and the additional work in bus maintenance (\$761k). Budgeted expansion costs of \$1.8m, currently projected at \$1.3m, leaves a surplus of \$500k. This surplus is offset by a transfer to reserves for funding to be used next year (\$500k). This will leave a surplus in the reserve of \$1.4m to fund future expansion for Transit.	\$0
	<b>Planning and Infrastructure</b> - The projected surplus is primarily a result of vacancy savings (\$150.2k), an unbudgeted recovery for a Student Analyst position (\$4.8k) and the net impact of various expense adjustments (\$11.2k).	\$166,200
	<b>Community and Recreation Services</b> - The projected surplus relates to compensation savings from vacant positions (\$712k), increased development permits (\$750k total surplus of which \$450k is directly related to the Nova Centre), plumbing permits (\$60k), program revenues (\$74k), provincial funding for recreation programs (\$50k), savings on recreation program expenses (\$28k) and savings across other non-compensation areas (\$105k). The net surplus is reduced by deficits related to recruiting costs (\$33k), increased wages at Bedford Hammonds Plains Community Centre (\$96k), decreased summary offense ticket payments (\$200k), taxi licensing (\$50k) and vending licenses revenue (\$10k) and an operating loss at the Sackville Sports Stadium (\$93k).	\$1,297,200

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending September 30, 2014**

<b>Halifax Regional Police</b> - The projected surplus relates to savings in compensation due to vacancies (\$1.2m) and increased recoveries for extended secondments and increased facility lease revenues (\$300k). The surplus is partially offset by: purchase of Police specific IT hardware and media equipment, forensic equipment and upgrades to the forensic lab and hardware/software for security/alarm systems for various facilities (\$255k); expected savings budgeted in airtime not being realized (\$273k); mandatory body armour over amounts budgeted, unforeseen emergency response team equipment, covert investigative equipment and uniform/patrol equipment (\$402k); increased costs for training and associated out of town travel and out of town travel for investigative efforts (\$125k); overtime required for operational requirements (\$407k), and net overages in various other categories (\$23 5k).	\$14,500
<b>Outside Police Services (RCMP)</b> - The projected surplus is due to actual contract costs paid to Provincial Department of Justice being lower than budget.	\$99,000
<b>Library</b> - A deficit is projected related to a shortfall on the employer's share of matched pension contributions.	(\$221,500)
<b>TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)</b>	<b>\$2,109,700</b>

<b>FISCAL SERVICES VARIANCE ANALYSIS</b>		<b>Net Surplus / (Deficit)</b>
<b>Property Taxes</b> - Projected increase in commercial tax revenue due primarily to the former PILT accounts (CBC building and Shannon Park) and a tax exempt account (YMCA) being sold to developers and Canada Lands Company; and the taxable exempt space at Stanfield International Airport being moved from the PILT account to Halifax International Airport Authority's tax account due to an unsuccessful PILT application.		\$330,000
<b>Tax Agreements</b> - Revenue from a tax agreement was based on a 4% of gross distribution revenue. The rate should have been calculated at 2%.		(\$163,400)
<b>Deed Transfer Taxes</b> - The projected deficit is due to reduced sales activity in the residential real estate market.		(\$3,000,000)
<b>Payments in Lieu of Taxes (PILT)</b> - The projected surplus relates to increased land value for Citadel Hill due to roll change being filed by the PVSC and the re-assessment process being heard by Dispute Advisory Board (\$900k). This is partially offset by a decrease in various PILT accounts due to approved rates being lower than budgeted rates (\$428.1k); decreased payment on Federal accounts due to some of properties being sold (\$127k); and a result of moving the taxable exempt space at Stanfield International Airport to the Halifax International Airport Authority's tax account (\$200k).		\$144,900
<b>Own Source Revenue</b> - The projected deficit is due to the recovery of insurance premium costs from Halifax Water being budgeted in this category, but the actuals being tracked in the Insurance category (\$540k). It is also due to decreased dividend in-lieu of taxes collected from Halifax Water due to rate base calculated being lower than budget (\$238.9k). This is partially offset by receipt of unbudgeted residual recovery from insurance company to reflect deductible overpayments through aggregate rebate (\$229k); and unbudgeted insurance recovery related to the third-party claims to cover repair and maintenance costs incurred in business units (\$200k).		(\$349,900)
<b>Unconditional Transfers</b> - HRM's portion of HST Offset received from Province of Nova Scotia was higher than anticipated.		\$130,400
<b>Debt Charges</b> - The projected surplus is due to the all in municipal cost of funds (2.82%) for a 10-year Spring Issue Debenture being lower than budgeted rate (\$172.8k). This is partially offset by lower than anticipated debt servicing costs being charged to business units (\$129.3k).		\$43,500
<b>Insurance</b> - The projected deficit related to unbudgeted expenditures for emergency response and remediation to a diesel fuel release at Halifax Transit Facility (\$2.3m); and unbudgeted transfers of third-party insurance claims to business units (\$200k). This is offset in part by projected insurance reserve withdrawals to reduce fuel leak remedy costs (\$600k); and unbudgeted recovery of insurance premium costs from Halifax Water being tracked in this category (\$540k).		(\$1,375,000)
<b>Capital from Operating</b> - The projected surplus is due to a reduction in the contribution of the general rate to fund a portion of the 2014/15 project budget due to the receipt of unplanned capital funding from the Province of Nova Scotia.		\$1,000,000
<b>Other</b> - The projected surplus is due to the Barrington Street Heritage Incentives Program lower than anticipated completion of eligible work by year end (\$400k); and less than anticipated funding required for compensation related increases and other miscellaneous items (\$131.7k).		\$531,700
<b>Provision for Valuation Allowance</b> - The projected deficit is due to increased allowance to offset increased collection risks on Citadel Hill PILT account.		(\$900,000)
<b>TOTAL FISCAL SERVICES SURPLUS/(DEFICIT)</b>		<b>(\$3,607,800)</b>
<b>OVERALL SURPLUS/(DEFICIT)</b>		<b>(\$1,498,100)</b>

# **Attachment #2**

## **Halifax Regional Municipality Unaudited Consolidated Financial Statements for September 30, 2014**

Unaudited Consolidated Financial Statements of the

**HALIFAX REGIONAL MUNICIPALITY**

Six months ended September 30, 2014

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

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# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Consolidated Statement of Financial Position

As at September 30, 2014 with comparatives for September 30, 2013 and March 31, 2014

(In thousands of dollars)

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
<b>Financial assets</b>			
Cash and short-term deposits (note 2)	\$ 199,164	\$ 122,112	\$ 138,745
Taxes receivable (note 3)	305,778	312,240	30,035
Accounts receivable (note 4)	79,512	83,007	49,225
Loans, deposits and advances	755	818	806
Land held for resale	41,179	29,667	39,685
Investments (note 5)	76,263	136,830	137,155
Investment in the Halifax Regional Water Commission (note 6)	839,835	825,786	823,742
	<u>1,542,486</u>	<u>1,510,460</u>	<u>1,219,393</u>
<b>Financial liabilities</b>			
Accounts payable and accrued liabilities (note 7)	100,589	93,487	99,528
Deferred revenue	362,970	356,571	65,050
Employee future benefits (note 9)	50,571	48,662	49,657
Solid waste management facilities liabilities (note 10)	11,714	12,947	11,027
Long-term debt (note 11)	217,055	229,936	219,120
	<u>742,899</u>	<u>741,603</u>	<u>444,382</u>
<b>Net financial assets</b>	<u>799,587</u>	<u>768,857</u>	<u>775,011</u>
<b>Non-financial assets</b>			
Tangible capital assets (note 14)	1,803,308	1,789,182	1,783,401
Inventory and prepaid expenses	18,267	17,032	9,588
	<u>1,821,575</u>	<u>1,806,214</u>	<u>1,792,989</u>
<b>Accumulated surplus (note 15)</b>	<u>\$ 2,621,162</u>	<u>\$ 2,575,071</u>	<u>\$ 2,568,000</u>

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 September 30, 2014 and September 30, 2013 and the year ended March 31, 2014  
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
<b>Revenue</b>				
Taxation	\$ 337,181	\$ 339,539	\$ 328,769	\$ 648,806
Taxation from other governments	18,511	18,935	18,006	36,414
User fees and charges	59,170	60,771	56,103	117,474
Government grants	20,543	21,837	25,429	51,317
Development levies	760	1,321	859	1,621
Investment income (note 5)	2,099	2,313	2,100	4,143
Penalties, fines and interest	6,150	6,071	6,482	12,315
Land sales, contributions and other revenue	11,520	12,001	10,073	27,033
Increase in equity in the Halifax Regional Water Commission (note 6)	16,093	16,093	9,099	7,055
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	2,289	2,289	2,100	4,187
<b>Total revenue</b>	<b>474,316</b>	<b>481,170</b>	<b>459,020</b>	<b>910,365</b>
<b>Expenses</b>				
General government services	54,245	52,597	51,159	104,885
Protective services	102,492	98,955	92,041	192,139
Transportation services	121,476	114,809	105,816	249,076
Environmental services	27,985	26,762	28,050	54,540
Recreation and cultural services	55,495	55,625	53,206	110,174
Planning and development services	10,469	10,709	10,071	22,159
Educational services	68,551	68,551	65,743	131,529
<b>Total expenses</b>	<b>440,713</b>	<b>428,008</b>	<b>406,086</b>	<b>864,502</b>
<b>Surplus for period</b>	<b>33,603</b>	<b>53,162</b>	<b>52,934</b>	<b>45,863</b>
<b>Accumulated surplus, beginning of period</b>	<b>2,568,000</b>	<b>2,568,000</b>	<b>2,522,137</b>	<b>2,522,137</b>
<b>Accumulated surplus, end of period</b>	<b>\$ 2,601,603</b>	<b>\$ 2,621,162</b>	<b>\$ 2,575,071</b>	<b>\$ 2,568,000</b>

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 September 30, 2014 and September 30, 2013 and the year ended March 31, 2014  
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
Surplus for period	\$ 33,603	\$ 53,162	\$ 52,934	\$ 45,863
Acquisition of tangible capital assets and contributed tangible capital assets	(80,721)	(80,721)	(59,627)	(119,893)
Amortization of tangible capital assets	60,778	60,778	58,910	118,127
Loss (gain) on disposal of tangible capital assets	-	(483)	(193)	6,119
Proceeds on disposal of tangible capital assets	-	519	308	826
	13,660	33,255	52,332	51,042
Acquisition of inventories of supplies and prepaid expenses	-	(18,881)	(25,757)	(24,500)
Consumption of inventories of supplies and use of prepaid expenses	-	10,202	17,671	23,858
Net change in net financial assets	13,660	24,576	44,246	50,400
Net financial assets, beginning of period	775,011	775,011	724,611	724,611
Net financial assets, end of period	\$ 788,671	\$ 799,587	\$ 768,857	\$ 775,011

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 September 30, 2014 and September 30, 2013 and the year ended March 31, 2014  
(In thousands of dollars)

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
Cash provided by (used in):			
<b>Operating activities</b>			
Surplus for period	\$ 53,162	\$ 52,934	\$ 45,863
Items not involving cash:			
Amortization	60,778	58,910	118,127
Loss (gain) on disposal of tangible capital assets	(483)	(193)	6,119
Contributed tangible capital assets	(5,392)	(7,647)	(10,869)
Increase in equity in the Halifax Regional Water Commission	(16,093)	(9,099)	(7,055)
	91,972	94,905	152,185
Change in non-cash assets and liabilities			
Increase in taxes receivable	(275,743)	(285,024)	(2,042)
Decrease (increase) in accounts receivable	(30,287)	(16,598)	16,407
Decrease in loans, deposits and advances	51	398	410
Increase in land held for resale	(1,494)	(6,176)	(16,194)
Increase in inventory and prepaid expenses	(8,679)	(8,086)	(642)
Increase (decrease) in accounts payable and accrued liabilities	1,061	(7,468)	(2,394)
Increase in deferred revenue	297,920	303,874	13,320
Increase in employee future benefits	914	1,091	2,086
Increase in solid waste management facilities liabilities	687	2,340	420
Net change in cash from operating activities	76,402	79,256	163,556
<b>Capital activities</b>			
Proceeds on disposal of tangible capital assets	519	308	826
Acquisition of tangible capital assets	(75,329)	(51,980)	(109,024)
Net change in cash from capital activities	(74,810)	(51,672)	(108,198)
<b>Investing activities</b>			
Decrease (increase) in investments	60,892	(57,720)	(58,045)
Net change in cash from investing activities	60,892	(57,720)	(58,045)
<b>Financing activities</b>			
Long-term debt issued	21,875	23,600	27,270
Long-term debt redeemed	(29,768)	(29,913)	(45,655)
Debt repayments recovered from the Halifax Regional Water Commission	5,828	5,874	7,130
Net change in cash from financing activities	(2,065)	(439)	(11,255)
Net change in cash and short-term deposits	60,419	(30,575)	(13,942)
Cash and short-term deposits, beginning of period	138,745	152,687	152,687
Cash and short-term deposits, end of period	\$ 199,164	\$ 122,112	\$ 138,745

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

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

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### 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 Chartered Professional Accountants of Canada ("CPA").

#### (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 (Scotiabank 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

For the six months ended September 30, 2014

(In thousands of dollars)

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### 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 public sector accounting standards, 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 Tangible Capital Assets 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

For the six months ended September 30, 2014

(In thousands of dollars)

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### 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 taxes, 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 period the services are performed.

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

The contributions to a multi-employer, 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

For the six months ended September 30, 2014

(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

For the six months ended September 30, 2014

(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

##### 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, 2014	Sept. 30, 2013	March 31, 2014
Halifax Regional Municipality	\$ 193,233	\$ 117,089	\$ 133,424
Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library	5,931	5,023	5,321
<b>Total</b>	<b>\$ 199,164</b>	<b>\$ 122,112</b>	<b>\$ 138,745</b>

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, 2014	Sept. 30, 2013	March 31, 2014
Taxes receivable	\$ 308,403	\$ 315,363	\$ 33,009
Allowance	(2,625)	(3,123)	(2,974)
<b>Total</b>	<b>\$ 305,778</b>	<b>\$ 312,240</b>	<b>\$ 30,035</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 4. Accounts receivable:

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
Federal government	\$ 53,146	\$ 58,542	\$ 31,804
Provincial government	22,167	17,533	10,454
Other receivables	27,558	32,991	28,772
Allowance	(23,359)	(26,059)	(21,805)
<b>Total</b>	<b>\$ 79,512</b>	<b>\$ 83,007</b>	<b>\$ 49,225</b>

### 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, 2014.

Bonds of Federal and Provincial governments and their guarantees have a maturity range from December 1, 2014 to December 18, 2018. The weighted average yield on market value of these bonds is 1.24% at September 30, 2014 (September 30, 2013 - 1.43%, March 31, 2014 - 1.48%).

	Cost	Sept. 30, 2014 Market value	Cost	Sept. 30, 2013 Market value	Cost	March 31, 2014 Market value
Money market instruments	\$ 41,409	\$ 41,500	\$ 93,749	\$ 94,118	\$ 115,089	\$ 115,625
Bonds of Federal and Provincial governments and their guarantees	34,854	35,154	43,081	43,251	22,066	22,370
<b>Total</b>	<b>\$ 76,263</b>	<b>\$ 76,654</b>	<b>\$ 136,830</b>	<b>\$ 137,369</b>	<b>\$ 137,155</b>	<b>\$ 137,995</b>

The investment income earned on money market instruments is \$2,056 at September 30, 2014 (September 30, 2013 - \$1,759, March 31, 2014 - \$3,523) and on bonds of Federal and Provincial governments and their guarantees is \$257 at September 30, 2014 (September 30, 2013 - \$341, March 31, 2014 - \$620).



# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(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, 2014	Sept. 30, 2013	March 31, 2014
<b>Financial position</b>			
Current assets	\$ 64,880	\$ 66,645	\$ 64,684
Capital assets	1,029,440	1,001,923	1,014,503
<b>Total assets</b>	<b>1,094,320</b>	<b>1,068,568</b>	<b>1,079,187</b>
Current liabilities	26,953	28,556	54,471
Long-term liabilities	227,532	214,226	200,974
<b>Total liabilities</b>	<b>254,485</b>	<b>242,782</b>	<b>255,445</b>
<b>Total</b>	<b>\$ 839,835</b>	<b>\$ 825,786</b>	<b>\$ 823,742</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

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

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
<b>Results of operations</b>			
Revenues	\$ 65,637	\$ 57,132	\$ 111,501
Operating expenses	(47,926)	(44,813)	(89,735)
Financing expenses	(4,609)	(4,055)	(8,101)
Other income	1,563	1,597	907
Net income before grant in lieu of tax	14,665	9,861	14,572
Grant in lieu of tax	(2,289)	(2,100)	(4,187)
Net income	12,376	7,761	10,385
Donated tangible capital assets	2,064	206	1,310
Decrease (increase) in reserves	1,653	1,132	(4,640)
Increase in investment and equity	16,093	9,099	7,055
Investment and equity, beginning of period	823,742	816,687	816,687
Investment and equity, end of period	\$ 839,835	\$ 825,786	\$ 823,742

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

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
<b>Revenues</b>			
Grant in lieu of tax	\$ 2,289	\$ 2,100	\$ 4,187
<b>Expenses</b>			
Stormwater charge	\$ 1,941	\$ 890	\$ 2,671
Fire protection charge	4,948	5,191	9,758

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

For the six months ended September 30, 2014  
(In thousands of dollars)

### 7. Accounts payable and accrued liabilities:

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
Trade accounts payable	\$ 38,903	\$ 35,928	\$ 36,909
Federal government	9,514	8,352	9,555
Provincial government	1,644	1,763	7,602
Salaries and wages payable	6,921	6,170	6,078
Accrued liabilities	40,897	38,187	36,509
Accrued interest	2,710	3,087	2,875
<b>Total</b>	<b>\$ 100,589</b>	<b>\$ 93,487</b>	<b>\$ 99,528</b>

### 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 multi-employer plan administered by the Halifax Regional Municipality Pension Committee (the "Committee"). Other 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 highest average earnings over a period of three years times the number of years of credited service 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 \$14,815 for the period ending September 30, 2014 (September 30, 2013 - \$12,266, March 31, 2014 - \$26,008). Since January 1, 2014, the Municipality and the members are each contributing 11.96% of regular earnings for members participating in the main division of the pension plan. Prior to this increase, the Municipality and members had been contributing at a rate of 10.36% since April 1, 2006. 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, 2012. The next actuarial valuation, at December 31, 2013, is to be filed by December 31, 2014. The interest rate used in the last filed valuation was 6.25% per year. The following estimates as at December 31, 2013 are based on the actuarial valuation as at December 31, 2012 extrapolated to December 31, 2013 and is based on a best estimate discount rate assumption of 7.27% per annum (2013 - 6.75%).

	2014 Extrapolated	2013 Extrapolated
Actuarial value of plan assets	\$ 1,296,325	\$ 1,209,583
Estimated present value of accrued pension benefits	(1,360,037)	(1,381,008)
<b>Estimated funding deficit</b>	<b>\$ (63,712)</b>	<b>\$ (171,425)</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 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 unused sick leave benefits was conducted as at March 31, 2012 and extrapolated to March 31, 2013 and March 31, 2014. The last actuarial valuation of the retiring allowance benefits was conducted as at March 31, 2013 and extrapolated to March 31, 2014. For all other benefits, actuarial valuations were conducted as at March 31, 2014. 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, 2014	March 31, 2013
Accrued benefit obligation, beginning of year	\$ 52,760	\$ 50,800
Current period benefit cost	4,602	3,880
Benefit payments	(4,684)	(3,992)
Interest cost	1,667	1,852
Actuarial loss (gain)	(962)	220
Accrued benefit obligation, end of year	\$ 53,383	\$ 52,760
Main assumptions used for fiscal year-end disclosure		
Discount rate	3.61%	3.16%
Salary increase	3% plus merit	3% plus merit
Main assumptions used for expense calculation		
Discount rate	3.16%	3.65%
Salary increase	3% plus merit	3% plus merit

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 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, 2014 is estimated to include the following components:

The details of the accrued benefit obligation are based on information provided by our actuary for the year ended March 31, 2014. A portion of the estimated increase in the liability to March 31, 2015 has been accrued to the end of the period.

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
Accrued benefit obligation			
Retiring allowances	\$ 27,443	\$ 27,599	\$ 27,443
Sick leave	13,484	13,598	13,484
HRM pension contributions for employees on LTD	3,970	2,991	3,970
Police Health Trust	1,865	1,782	1,865
Other	6,621	6,790	6,621
	53,383	52,760	53,383
Unamortized actuarial loss	(3,726)	(5,189)	(3,726)
Liability at the end of the previous year	49,657	47,571	49,657
Accrued liability to end of period	914	1,091	-
Benefit liability	\$ 50,571	\$ 48,662	\$ 49,657

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.

The total expense related to other employee benefits described above includes the following components:

	March 31, 2014	March 31, 2013
Current period benefit cost	\$ 4,602	\$ 3,880
Amortization of actuarial loss	501	514
Other employee benefit expense	5,103	4,394
Other employee benefit interest expense	1,667	1,852
Total expense related to other employee benefit plans	\$ 6,770	\$ 6,246

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

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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 2.82% (September 2013 - 2.55%, March 2014 - 3.05%) and a forecasted inflation rate of 2.11% (September 2013 - 1.07%, March 2014 - 1.55%).

The estimated present value of future expenses for closure and post closure care as at September 30, 2014 is \$20,019 (September 2013 - \$20,034, March 2014 - 19,976), of which total expenses of \$16,402 (September 2013 - \$15,522, March 2014 - \$15,987), have been made to date, resulting in a liability of \$3,617 (September 2013 - \$4,512, March 2014 - \$3,989).

In order to help reduce the future impact of these obligations, the Municipality has established a reserve fund for the responsible care of this site. At September 30, 2014, the balance in the reserve is \$3,115 (September 2013 - \$3,974, March 2014 - \$3,533), which means the reserve has \$502 (September 2013 - \$538, March 2014 - \$456) less than needed to fund the projected liability.

#### Otter Lake Landfill:

The Otter Lake Landfill site opened during the year ended March 31, 1999 and is expected to accept waste for another 10 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 2013 - 4,244,000 tonnes, March 2014 - 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 2.82% (September 2013 - 2.55%, March 2014 - 3.05%) and a forecasted inflation rate of 2.11% (September 2013 - 1.07%, March 2014 - 1.55%). The liability was adjusted for capacity used of 100% for the closed cells and 64.61% (September 2013 - 38.17%, March 2014 - 37.59%) of Cell 6.

The estimated present value of future expenses for closure and post closure care as at September 30, 2014 is \$32,765 (September 2013 - \$32,384, March 2014 - \$31,693), of which total expenses of \$24,887 (September 2013 - \$24,202, March 2014 - \$24,880), have been made to date resulting in a liability of \$7,878 (September 2013 - \$8,182, March 2014 - \$6,813).

In order to help reduce the future impact of these obligations, the Municipality has established a reserve fund for the responsible care of this site. At September 30, 2014, the balance in the reserve is \$9,268 (September 2013 - \$7,433, March 2014 - \$8,008), which means the reserve has \$1,390 more than needed to fund the projected liability (September 2013 - \$749 less than needed, March 2014 - \$1,195 more than needed).

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 10. Solid waste management facilities liabilities (continued):

#### Mengoni Landfill:

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.

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 2.82% (September 2013 - 2.55%, March 2014 - 3.05%) and a forecasted inflation rate of 2.11% (September 2013 - 1.07%, March 2014 - 1.55%).

The estimated present value of future expenses for closure and post closure care as at September 30, 2014 is \$2,469 (September 2013 - \$2,499, March 2014 - \$2,475) of which total expenses of \$2,250 (September 2013 - \$2,246, March 2014 - 2,250), have been made to date, resulting in a liability of \$219 (September 2013 - \$253, March 2014 - \$225).

In order to help reduce the future impact of these obligations, the Municipality has established a reserve for the responsible care of this site. At September 30, 2014 the balance in the reserve is \$223 (September 2013 - \$233, March 2014 - \$233), which means the reserve has \$4 more than needed to fund the projected liability (September 2013 - \$20 less than needed, March 2014 - \$2 more than needed).

				Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
	Sackville	Otter Lake	Mengoni	Total	Total	Total
Estimated present value of closure						
and post closure costs \$	20,019	\$ 32,765	\$ 2,469	\$ 55,253	\$ 54,917	\$ 54,144
Less: Expenses incurred	16,402	24,887	2,250	43,539	41,970	43,117
	3,617	7,878	219	11,714	12,947	11,027
Reserve fund	3,115	9,268	223	12,606	11,640	11,764
Amount to be funded						
from future revenue \$	502	\$ (1,390)	\$ (4)	\$ (892)	\$ 1,307	\$ (737)

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

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### 11. Long-term debt:

The schedules of long-term debt attached to the consolidated financial statements detail the various terms and conditions related to the long-term debt (see pages 31, 32 and 33).

Principal payments required in each of the next five years and thereafter on debt held as at September 30, 2014 are as follows:

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2015 Remaining	\$	14,437
2016		37,343
2017		32,119
2018		28,931
2019		26,087
2020		20,948
Thereafter		57,190
Total	\$	217,055

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### 12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at September 30, 2014 are \$7.6 million (September 30, 2013 - \$7.1 million, March 31, 2014 - \$7.4 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 \$6.7 million (September 30, 2013 - \$6.1 million, March 31, 2014 - 6.7 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 \$42 million (September 30, 2013 - \$45 million, March 31, 2014 - \$47 million).



# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 14. Tangible capital assets:

Cost	Balance at March 31, 2014	Additions (Net of Transfers)	Disposals	Balance at Sept. 30, 2014
Land	\$ 287,046	\$ 3	\$ -	\$ 287,049
Land improvements	233,643	742	-	234,385
Buildings	449,961	-	(77)	449,884
Vehicles	198,945	342	(1,122)	198,165
Machinery and equipment	101,855	910	-	102,765
Roads and infrastructure	1,743,045	5,392	-	1,748,437
Dams	480	-	-	480
Ferries	20,191	-	-	20,191
Leasehold improvements	3,030	-	-	3,030
Assets under construction	68,222	73,332	-	141,554
<b>Total</b>	<b>\$ 3,106,418</b>	<b>\$ 80,721</b>	<b>\$ (1,199)</b>	<b>\$ 3,185,940</b>

Accumulated amortization	Balance at March 31, 2014	Disposals	Amortization Expense	Balance at Sept. 30, 2014
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	172,364	-	4,305	176,669
Buildings	194,064	(77)	7,587	201,574
Vehicles	105,145	(1,086)	7,753	111,812
Machinery and equipment	65,302	-	5,664	70,966
Roads and infrastructure	765,726	-	35,118	800,844
Dams	444	-	6	450
Ferries	19,034	-	257	19,291
Leasehold improvements	938	-	88	1,026
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 1,323,017</b>	<b>\$ (1,163)</b>	<b>\$ 60,778</b>	<b>\$ 1,382,632</b>

	Net book value March 31, 2014	Net book value Sept. 30, 2014
Land	\$ 287,046	\$ 287,049
Land improvements	61,279	57,716
Buildings	255,897	248,310
Vehicles	93,800	86,353
Machinery and equipment	36,553	31,799
Roads and infrastructure	977,319	947,593
Dams	36	30
Ferries	1,157	900
Leasehold improvements	2,092	2,004
Assets under construction	68,222	141,554
<b>Total</b>	<b>\$ 1,783,401</b>	<b>\$ 1,803,308</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 14. Tangible capital assets (continued):

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
<b>Total</b>	<b>\$ 2,997,243</b>	<b>\$ 59,627</b>	<b>\$ (2,556)</b>	<b>\$ 3,054,314</b>

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	-	-	-	-
<b>Total</b>	<b>\$ 1,208,663</b>	<b>\$ (2,441)</b>	<b>\$ 58,910</b>	<b>\$ 1,265,132</b>

	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
<b>Total</b>	<b>\$ 1,788,580</b>	<b>\$ 1,789,182</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 14. Tangible capital assets:

Cost	Balance at March 31, 2013	Additions (Net of Transfers)	Disposals	Balance at March 31, 2014
Land	\$ 290,821	\$ 3,032	\$ (6,807)	\$ 287,046
Land improvements	225,830	7,813	-	233,643
Buildings	428,982	20,979	-	449,961
Vehicles	189,900	12,956	(3,911)	198,945
Machinery and equipment	91,482	10,373	-	101,855
Roads and infrastructure	1,703,529	39,516	-	1,743,045
Dams	480	-	-	480
Ferries	19,425	766	-	20,191
Leasehold improvements	3,030	-	-	3,030
Assets under construction	43,764	24,458	-	68,222
<b>Total</b>	<b>\$ 2,997,243</b>	<b>\$ 119,893</b>	<b>\$ (10,718)</b>	<b>\$ 3,106,418</b>

Accumulated amortization	Balance at March 31, 2013	Disposals	Amortization Expense	Balance at March 31, 2014
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	164,189	-	8,175	172,364
Buildings	179,684	-	14,380	194,064
Vehicles	94,099	(3,764)	14,810	105,145
Machinery and equipment	54,160	-	11,142	65,302
Roads and infrastructure	696,786	(9)	68,949	765,726
Dams	432	-	12	444
Ferries	18,547	-	487	19,034
Leasehold improvements	766	-	172	938
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 1,208,663</b>	<b>\$ (3,773)</b>	<b>\$ 118,127</b>	<b>\$ 1,323,017</b>

	Net book value March 31, 2013	Net book value March 31, 2014
Land	\$ 290,821	\$ 287,046
Land improvements	61,641	61,279
Buildings	249,298	255,897
Vehicles	95,801	93,800
Machinery and equipment	37,322	36,553
Roads and infrastructure	1,006,743	977,319
Dams	48	36
Ferries	878	1,157
Leasehold improvements	2,264	2,092
Assets under construction	43,764	68,222
<b>Total</b>	<b>\$ 1,788,580</b>	<b>\$ 1,783,401</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

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### 14. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$141,554 (September 30, 2013 - \$90,110, March 31, 2014 - \$68,222) 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 at September 30, 2014 are \$5,392 (September 30, 2013 - \$7,647, March 31, 2014 - \$10,869) and is comprised of roads and infrastructure in the amount of \$5,392 (September 30, 2013 - \$4,147, March 31, 2014 - \$7,998) and land and land improvements having a value of \$nil (September 30, 2013 - \$3,500, March 31, 2014 - \$2,871).

(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 period was \$nil (September 30, 2013 - \$nil, March 31, 2014 - \$nil).

(f) Roads and infrastructure:

Roads and infrastructure at September 30, 2014 have a net book value of \$947,593 (September 30, 2013 - \$978,572, March 31, 2014 - \$977,319) and are comprised of: road beds - \$292,987 (September 30, 2013 - \$301,933, March 31, 2014 - \$296,673), road surfaces - \$333,677 (September 30, 2013 - \$351,474, March 31, 2014 - \$349,846), infrastructure - \$309,986 (September 30, 2013 - \$314,607, March 31, 2014 - \$319,732) and bridges - \$10,943 (September 30, 2013 - \$10,558, March 31, 2014 - \$11,068).

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 15. Accumulated surplus:

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

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
<b>Surplus</b>			
Invested in tangible capital assets	\$ 1,586,253	\$ 1,559,246	\$ 1,564,281
Other	40,722	42,500	18,152
Equity in Halifax Regional Water Commission	839,835	825,786	823,742
Funded by reserves			
Landfill closure costs	(11,714)	(12,947)	(11,027)
Unfunded			
Accrued interest	(2,710)	(3,086)	(2,875)
Employee benefits	(13,296)	(12,864)	(13,092)
<b>Total surplus</b>	<b>2,439,090</b>	<b>2,398,635</b>	<b>2,379,181</b>
<b>Operating reserves set aside by Council</b>			
Self insurance	4,205	4,186	4,173
Operations stabilization	1,008	1,671	1,682
Snow and ice control variable operating	4,394	4,336	4,365
Service improvement	4,010	1,773	4,015
Cemetery maintenance	169	164	166
Culture development	1,417	1,128	1,218
Municipal elections	1,311	943	1,151
EMO cost recovery	345	340	343
Marketing levy special events	133	406	625
DNA costs	310	167	126
Titanic commemorative	74	52	64
Central library capital campaign and development	4,570	3,230	4,355
Major events facilities	1,469	1,402	1,285
Operating cost of new capital	3,667	3,793	4,419
Information and communication technologies	4,455	5,235	4,491
Police emergency and extraordinary investigation	1,020	1,006	1,013
Police officer on the job injury	1,772	1,609	1,760
Commons enhancement	-	1	1
Provincially funded police officers and facility lease	3,598	2,941	3,574
Convention Centre	1,513	1,032	1,263
LED street light conversion	711	8,022	7,881
Operating surplus, transit portion	-	-	3,000
Operating surplus	5,994	-	5,954
Regional parking strategy and urban core improvements	502	-	-
<b>Total operating reserves set aside by Council</b>	<b>46,647</b>	<b>43,437</b>	<b>56,924</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 15. Accumulated surplus (continued):

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
<b>Capital and equipment reserves set aside by Council</b>			
Sale of capital assets	\$ 3,237	\$ 926	\$ 1,042
Business/industrial parks expansion	21,877	21,937	20,568
Capital surplus	3,516	3,184	2,981
Parkland development	4,278	3,490	3,834
Sackville landfill closure	3,115	3,974	3,533
Otter Lake landfill closure	9,268	7,433	8,008
Mengoni landfill closure	223	233	223
Waste resources capital	19,316	12,624	16,585
Upper Sackville turf	118	111	116
MetroPark parkade	2,302	2,169	2,191
Strategic growth	16,337	15,602	18,227
HRM sustainable communities	495	519	572
Rural fire	-	736	741
Ferry replacement	6,957	10,343	8,257
Capital replacement	288	2,524	2,855
Energy and underground services co-location	2,332	2,121	2,012
Bedford South capital cost contribution interchange	-	39	39
Gas tax	12,725	12,581	12,132
Alderney Gate recapitalization	1,622	1,402	1,569
Regional capital cost contribution	4,406	3,385	3,758
Community facility partnership	542	534	538
Kingswood water	-	4	4
5594-96 Morris Street	81	77	82
Rockingham community centre	-	14	14
Captain William Spry centre	-	2	2
Richmond school	-	1	1
Waterfront development	164	72	139
Central Library capital replacement	1,675	12,657	4,247
Library recapitalization	402	-	-
BMO centre life cycle	956	695	850
Bus replacement	4,006	1,966	2,982
Regional facility expansion	9,551	8,117	8,260
Halifax Transit technology	1,864	-	1,852
<b>Total capital reserves set aside by Council</b>	<b>131,653</b>	<b>129,472</b>	<b>128,214</b>
General fleet	2,358	2,161	2,289
Police vehicles	672	599	637
Fire and emergency service vehicles and equipment	742	737	725
Fuel system	-	30	30
<b>Total equipment reserves set aside by Council</b>	<b>3,772</b>	<b>3,527</b>	<b>3,681</b>
<b>Total capital and equipment reserves set aside by Council</b>	<b>135,425</b>	<b>132,999</b>	<b>131,895</b>
<b>Total accumulated surplus</b>	<b>\$ 2,621,162</b>	<b>\$ 2,575,071</b>	<b>\$ 2,568,000</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

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### 16. Contingent liabilities:

- (a) As of September 31, 2014, 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.
- (b) 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.
- (c) In September 2014, HRM Council approved a blanket guarantee for HRWC debt subject to HRWC maintaining a debt service ratio of 35% or less. The debt service ratio is currently 21.0% at September 30, 2014 (September 30, 2013 - 22.3%, March 31, 2014 - 22.91%). As at September 30, 2014, total outstanding debt is \$211.5 million (September 30, 2013 - \$201.9 million, March 31, 2014 - \$215.1 million), with maturity dates ranging from 2014 to 2023. The Municipality is responsible for outstanding debt of \$66.9 million (September 30, 2013 - \$74.0 million, March 31, 2014 - \$72.7 million) recoverable from the HRWC.
- (d) The Municipality is engaged in an arbitration with an operator of a composting facility at Goodwood. The outcome of the arbitration can not be determined at this time. Depending on the outcome of the arbitration the Municipality may be required to purchase certain assets and equipment at a book value, as defined by agreements with the contractor, of \$7.3 million.

### 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.

#### (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.

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 18. Amounts contributed for provincially mandated services:

	Budget	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
School boards	\$ 68,551	\$ 68,551	\$ 65,743	\$ 131,529
Assessment services	3,407	3,407	3,382	6,765
Social housing	1,342	1,342	1,344	2,569
Correctional services	3,279	3,279	3,248	6,497
<b>Total</b>	<b>\$ 76,579</b>	<b>\$ 76,579</b>	<b>\$ 73,717</b>	<b>\$ 147,360</b>

(a) School boards:

As at September 30, 2014, the Municipality has provided a mandatory contribution in the amount of \$59.9 million (September 30, 2013 - \$56.9 million, March 31, 2014 - \$113.8 million) and supplementary contributions of \$8.6 million (September 30, 2013 - \$8.8 million, March 31, 2014 - \$17.7 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

For the six months ended September 30, 2014

(In thousands of dollars)

### 19. Budget data:

The budget data presented in these consolidated financial statements is based upon the fiscal 2015 operating and project budgets approved by Council on April 1, 2014, 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 3150 Tangible Capital Asset accounting standards have not been adopted for budget preparation purposes. The fiscal 2015 Council approved budget has been modified to reflect these adjustments.

	March 31, 2015	March 31, 2014
<b>Revenue</b>		
Operating budget	\$ 844,347	\$ 823,992
Project budget	143,694	165,043
	<u>988,041</u>	<u>989,035</u>
Less:		
Miscellaneous capital funding	(4,731)	(18,745)
Principal and interest recovery from Halifax Regional Water Commission	(10,784)	(11,190)
Tax concessions	(5,715)	(5,625)
Transfers from reserves to capital	(23,250)	(38,612)
Transfers operating to capital	(48,331)	(49,344)
Long-term debt issued	(40,482)	(30,390)
	<u>(133,293)</u>	<u>(153,906)</u>
Add:		
Revenues from agencies, boards and commissions	29,600	29,600
Prior year surplus area rates	3,293	715
Proceeds from sale of assets deposited to reserves	26,447	24,598
Interest on reserves	2,046	1,692
Development levies in reserves	1,520	1,190
Other reserve revenue	1,769	1,770
Tangible capital assets related adjustments	10,536	16,628
Increase in equity of the Halifax Regional Water Commission	16,930	7,000
	<u>92,141</u>	<u>83,193</u>
<b>Total revenue</b>	<u>\$ 946,889</u>	<u>\$ 918,322</u>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

For the six months ended September 30, 2014

(In thousands of dollars)

### 19. Budget data (continued):

	2015	2014
<b>Expenses</b>		
Operating budget	\$ 844,347	\$ 823,992
Less:		
Tax concessions	(5,715)	(5,625)
Transfers operating to capital	(48,331)	(49,344)
Transfers operating to reserves	(17,560)	(18,590)
Change in solid waste management facilities liabilities	(1,155)	420
Principal and interest payments made on behalf of Halifax Regional Water Commission	(10,784)	(11,190)
Long-term debt redeemed	(36,874)	(37,955)
	(120,419)	(122,284)
Add:		
Expenses from agencies, boards and commissions	31,713	31,713
Cost of lots sold in business parks	1,938	1,938
Application of prior year surplus	3,291	6,177
Tangible capital assets adjustments including amortization	146,431	146,050
	183,373	185,878
<b>Total expenses</b>	<b>907,301</b>	<b>887,586</b>
<b>Annual surplus</b>	<b>\$ 39,588</b>	<b>\$ 30,736</b>

### 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

For the six months ended September 30, 2014

(In thousands of dollars)

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### 20. Segmented information (continued):

**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 34, 35 and

### 21. Comparative figures:

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

# HALIFAX REGIONAL MUNICIPALITY

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

For the six months ended September 30, 2014

(In thousands of dollars)

	Sept. 30, 2014	Sept. 30, 2013	March 31, 2014
Current Council members:			
M. Savage, Mayor	\$ 82	\$ 80	\$ 160
S. Adams	40	39	78
S. Craig	40	39	78
B. Dalrymple	40	39	78
D. Fisher	43	39	80
D. Hendsbee	40	39	78
B. Johns	40	39	78
B. Karsten	40	39	78
W. Mason	40	39	78
G. McCluskey	40	39	78
L. Mosher	40	39	78
L. Nicoll	40	39	78
T. Outhit	40	39	78
R. Rankin	40	43	82
R. Walker	40	39	78
J. Watts	40	39	78
M. Whitman	40	39	78
Chief Administrative Officer:			
R. Butts	\$ 162	\$ 156	\$ 322

The remuneration, for members of Council, includes their base salary, plus an incremental amount if a member was Deputy Mayor.

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Schedule of Long-term Debt

For the six months ended September 30, 2014

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2014	Issued	Redeemed	Balance Sept. 30, 2014
<b>Municipal Finance Corporation:</b>							
04-A-1	10	2.55/4.45	2014	3,219	-	3,219	-
04-B-1	10	3.195/5.05	2014	2,317	-	-	2,317
24-HBR-1	20	2.84/5.94	2024	60,500	-	5,500	55,000
05-A-1	10	2.97/4.56	2015	4,600	-	2,300	2,300
05-B-1	15	3.63/4.83	2020	18,659	-	-	18,659
06-A-1	10	4.29/4.88	2016	6,926	-	2,309	4,617
06-B-1	10	4.1/4.41	2016	3,044	-	-	3,044
07-A-1	10	4.45/4.63	2017	7,825	-	1,955	5,870
07-B-1	10	4.65/5.01	2017	3,520	-	-	3,520
08-A-1	10	3.75/4.884	2018	13,250	-	2,650	10,600
08-B-1	10	3.1/5.095	2018	12,369	-	-	12,369
09-A-1	20	1.0/5.644	2029	34,972	-	4,395	30,577
09-B-1	10	0.97/4.329	2019	3,900	-	-	3,900
10-A-1	10	1.51/4.5	2020	14,280	-	2,040	12,240
10-B-1	10	1.55/3.87	2020	18,706	-	-	18,706
11-A-1	10	1.63/4.221	2021	10,600	-	1,325	9,275
11-B-1	10	1.219/3.645	2021	8,811	-	-	8,811
12-A-1	10	1.636/3.48	2022	13,320	-	1,480	11,840
12-B-1	10	1.51/3.16	2022	8,640	-	-	8,640
13-A-1	10	1.33/2.979	2023	23,600	-	2,360	21,240
13-B-1	10	1.285/3.614	2023	3,670	-	-	3,670
14-A-1	10	1.245/3.347	2024	-	21,875	-	21,875
				276,728	21,875	29,533	269,070
<b>Federation of Canadian Municipalities:</b>							
GMIF-1599	10	1.33/3.127	2014	11,000	-	-	11,000
FCM	20	2.0	2032	3,800	-	200	3,600
<b>Misc.:</b>							
5% stock Permanent		5.0	-	2	-	-	2
<b>Sackville Landfill Trust:</b>							
Acadia School	20	7.0	2018	336	-	35	301
				291,866	21,875	29,768	283,973
<b>Less long-term debt recovery from the Halifax Regional Water Commission:</b>							
24-HBR-1	20	2.84/5.94	2024	(60,500)	-	(5,500)	(55,000)
GMIF-1599	10	1.33/3.127	2014	(11,000)	-	-	(11,000)
Other debt	1 to 5	2.55/6.875		(1,246)	-	(328)	(918)
				(72,746)	-	(5,828)	(66,918)
<b>Net long-term debt</b>				<b>\$ 219,120</b>	<b>\$ 21,875</b>	<b>\$ 23,940</b>	<b>\$ 217,055</b>

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Schedule of Long-term Debt

For the six months ended September 30, 2014

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2013	Issued	Redeemed	Balance Sept 30, 2013
<b>Municipal Finance Corporation:</b>							
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	2029	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
<b>Federation of Canadian Municipalities:</b>							
GMIF-1599	10	1.33/3.127	2014	12,000	-	-	12,000
FCM	20	2.0	2032	4,000	-	200	3,800
<b>Misc.:</b>							
5% stock Permanent		5.0	-	2	-	-	2
<b>Sackville Landfill Trust:</b>							
Acadia School	20	7.0	2018	403	-	33	370
				310,251	23,600	29,913	303,938
<b>Less long-term debt recovery from the Halifax Regional Water Commission:</b>							
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)
<b>Net long-term debt</b>				<b>\$ 230,375</b>	<b>\$ 23,600</b>	<b>\$ 24,039</b>	<b>\$ 229,936</b>

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Schedule of Long-term Debt

For the six months ended September 30, 2014

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2013	Issued	Redeemed	Balance March 31, 2014
<b>Municipal Finance Corporation:</b>							
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	-	1,842	3,219
04-B-1	10	3.195/5.05	2014	4,634	-	2,317	2,317
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	-	2,215	18,659
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	-	1,015	3,044
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	-	880	3,520
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	-	2,474	12,369
09-A-1	20	1.0/5.644	2029	39,367	-	4,395	34,972
09-B-1	10	0.97/4.329	2019	4,550	-	650	3,900
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	-	2,673	18,706
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	-	1,102	8,811
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	-	960	8,640
13-A-1	10	1.33/2.979	2023	-	23,600	-	23,600
13-B-1	10	1.285/3.614	2023	-	3,670	-	3,670
				293,846	27,270	44,388	276,728
<b>Federation of Canadian Municipalities:</b>							
GMIF-1599	10	1.33/3.127	2014	12,000	-	1,000	11,000
FCM	20	2.0	2032	4,000	-	200	3,800
<b>Misc.:</b>							
5% stock Permanent		5.0	-	2	-	-	2
<b>Sackville Landfill Trust:</b>							
Acadia School	20	7.0	2018	403	-	67	336
				310,251	27,270	45,655	291,866
<b>Less long-term debt recovery from the Halifax Regional Water Commission:</b>							
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)	-	(1,000)	(11,000)
Other debt	1 to 6	2.55/6.875		(1,876)	-	(630)	(1,246)
				(79,876)	-	(7,130)	(72,746)
<b>Net long-term debt</b>				<b>\$ 230,375</b>	<b>\$ 27,270</b>	<b>\$ 38,525</b>	<b>\$ 219,120</b>

# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

For the six months ended September 30, 2014  
(In thousands of dollars)

Six months ended September 30, 2014	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Total
<b>Revenue</b>								
Taxation	\$ 229,655	\$ 3,198	\$ 38,135	\$ -	\$ -	\$ -	\$ 68,551	\$ 339,539
Taxation from other governments	18,935	-	-	-	-	-	-	18,935
User fees and charges	2,497	5,578	19,285	8,323	21,853	3,235	-	60,771
Government grants	1,894	1,950	12,650	38	5,305	-	-	21,837
Development levies	-	-	159	620	542	-	-	1,321
Investment income	2,313	-	-	-	-	-	-	2,313
Penalties, fines and interest	2,585	3,295	-	-	191	-	-	6,071
Land sales, contributions and other revenue	3,809	15	5,435	-	226	2,516	-	12,001
Increase in equity in the Halifax Regional Water Commission	16,093	-	-	-	-	-	-	16,093
Grant in lieu of tax from the Halifax Regional Water Commission	2,289	-	-	-	-	-	-	2,289
<b>Total revenue</b>	<b>280,070</b>	<b>14,036</b>	<b>75,664</b>	<b>8,981</b>	<b>28,117</b>	<b>5,751</b>	<b>68,551</b>	<b>481,170</b>
<b>Expenses</b>								
Salaries, wages and benefits	25,606	67,371	43,495	1,189	26,786	5,775	-	170,222
Interest on long-term debt	3,057	76	354	252	234	-	-	3,973
Materials, goods, supplies and utilities	7,050	2,693	12,796	20	6,014	81	-	28,654
Contracted services	3,680	13,475	4,094	21,415	3,037	469	-	46,170
Other operating expenses	974	9,804	9,282	351	12,012	1,678	-	34,101
External transfers and grants	5,338	3,278	1,989	-	2,265	2,689	68,551	84,110
Amortization	6,892	2,258	42,799	3,535	5,277	17	-	60,778
<b>Total expenses</b>	<b>52,597</b>	<b>98,955</b>	<b>114,809</b>	<b>26,762</b>	<b>55,625</b>	<b>10,709</b>	<b>68,551</b>	<b>428,008</b>
<b>Annual surplus (deficit)</b>	<b>\$ 227,473</b>	<b>\$ (84,919)</b>	<b>\$ (39,145)</b>	<b>\$ (17,781)</b>	<b>\$ (27,508)</b>	<b>\$ (4,958)</b>	<b>\$ -</b>	<b>\$ 53,162</b>



# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

For the six months ended September 30, 2014  
(In thousands of dollars)

Six months ended September 30, 2013	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Total
<b>Revenue</b>								
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
<b>Total revenue</b>	<b>282,167</b>	<b>13,263</b>	<b>47,839</b>	<b>8,003</b>	<b>37,238</b>	<b>4,767</b>	<b>65,743</b>	<b>459,020</b>
<b>Expenses</b>								
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	3,507	3,248	2,734	-	1,652	2,534	65,743	79,418
Amortization	6,707	2,230	41,577	3,633	4,752	11	-	58,910
<b>Total expenses</b>	<b>51,159</b>	<b>92,041</b>	<b>105,816</b>	<b>28,050</b>	<b>53,206</b>	<b>10,071</b>	<b>65,743</b>	<b>406,086</b>
<b>Annual surplus (deficit)</b>	<b>\$ 231,008</b>	<b>\$ (78,778)</b>	<b>\$ (57,977)</b>	<b>\$ (20,047)</b>	<b>\$ (15,968)</b>	<b>\$ (5,304)</b>	<b>\$ -</b>	<b>\$ 52,934</b>

# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

For the six months ended September 30, 2014  
(In thousands of dollars)

For the year ended March 31, 2014	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Total
<b>Revenue</b>								
Taxation	\$ 438,233	\$ 6,470	\$ 72,574	\$ -	\$ -	\$ -	\$ 131,529	\$ 648,806
Taxation from other governments	36,414	-	-	-	-	-	-	36,414
User fees and charges	5,695	9,531	38,420	15,132	44,701	3,995	-	117,474
Government grants	3,424	3,900	25,370	1,580	17,010	33	-	51,317
Development levies	-	-	139	740	742	-	-	1,621
Investment income	4,143	-	-	-	-	-	-	4,143
Penalties, fines and interest	5,378	6,517	-	-	420	-	-	12,315
Land sales, contributions and other revenue	632	567	14,351	983	3,306	7,194	-	27,033
Increase in equity in the Halifax Regional Water Commission	7,055	-	-	-	-	-	-	7,055
Grant in lieu of tax from the Halifax Regional Water Commission	4,187	-	-	-	-	-	-	4,187
<b>Total revenue</b>	<b>505,161</b>	<b>26,985</b>	<b>150,854</b>	<b>18,435</b>	<b>66,179</b>	<b>11,222</b>	<b>131,529</b>	<b>910,365</b>
<b>Expenses</b>								
Salaries, wages and benefits	46,672	130,647	83,564	2,052	50,137	10,931	-	324,003
Interest on long-term debt	1,219	687	4,073	661	2,010	55	-	8,705
Materials, goods, supplies and utilities	17,022	5,110	27,939	51	13,529	246	-	63,897
Contracted services	13,082	27,190	25,076	43,642	7,157	1,609	-	117,756
Other operating expenses	2,768	17,229	22,405	863	25,039	3,978	-	72,282
External transfers and grants	10,784	6,541	2,796	-	2,759	5,323	131,529	159,732
Amortization	13,338	4,735	83,223	7,271	9,543	17	-	118,127
<b>Total expenses</b>	<b>104,885</b>	<b>192,139</b>	<b>249,076</b>	<b>54,540</b>	<b>110,174</b>	<b>22,159</b>	<b>131,529</b>	<b>864,502</b>
<b>Annual surplus (deficit)</b>	<b>\$ 400,276</b>	<b>\$ (165,154)</b>	<b>\$ (98,222)</b>	<b>\$ (36,105)</b>	<b>\$ (43,995)</b>	<b>\$ (10,937)</b>	<b>\$ -</b>	<b>\$ 45,863</b>

# **Attachment #3**

**Halifax Regional Municipality Project Statement  
as at September 30, 2014**

	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
BUILDINGS	237,815,732	20,630,000	258,445,732	-	4,228,459	262,674,191	214,085,503	19,307,868	233,393,371	29,280,819
BUSINESS TOOLS PROJECTS	24,769,831	16,085,000	40,854,831	-	-	40,854,831	21,811,482	5,922,403	27,733,886	13,120,946
COMMUNITY & PROPERTY DEVELOPMENT PROJECTS	35,438,995	5,180,000	40,618,995	-	(50,000)	40,568,995	25,442,009	2,542,103	27,984,112	12,584,883
DISTRICT CAPITAL FUNDS PROJECTS	1,044,861	1,504,000	2,548,861	-	761,371	3,310,232	883,885	1,734,570	2,618,455	691,776
EQUIPMENT & FLEET PROJECTS	39,513,561	4,180,000	43,693,561	-	389,134	44,082,695	36,229,848	4,845,243	41,075,091	3,007,604
INDUSTRIAL PARKS PROJECTS	24,942,523	3,750,000	28,692,523	-	(85,292)	28,607,230	3,347,971	4,004,574	7,352,545	21,254,686
METRO TRANSIT PROJECTS	61,533,382	30,350,000	91,883,382	-	238,843	92,122,225	50,074,185	24,035,846	74,110,031	18,012,194
PARKS & PLAYGROUND PROJECTS	32,966,029	5,935,000	38,901,029	-	58,626	38,959,654	26,297,303	2,629,382	28,926,685	10,032,970
ROADS & STREETS PROJECTS	163,315,070	38,110,000	201,425,070	3,750,000	10,462,796	215,637,866	170,250,069	29,227,243	199,477,313	16,160,553
SIDEWALKS, CURBS & GUTTERS PROJECTS	17,435,110	3,600,000	21,035,110	-	200,000	21,235,110	18,962,766	2,114,816	21,077,582	156,940
SOLID WASTE PROJECTS	30,547,909	2,075,000	32,622,909	-	-	32,622,909	27,537,786	1,566,440	29,104,226	3,518,683
TRAFFIC SIGNALIZATIONS & MISC. TRAFFIC IMPROVEMENTS PROJECTS	34,383,346	12,795,000	47,178,346	-	596,400	47,774,746	26,190,797	5,617,819	31,808,616	15,966,130
Grand Total	703,706,348	144,194,000	847,900,348	3,750,000	16,800,336	868,450,684	621,113,604	103,548,308	724,661,913	143,788,183

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

	Buildings	Budget					Expenditures					
		Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals	Commitments	Total Actual &		
								Expenditures YTD	(Excl. Reservations)	Commitments YTD	Available	
Active	CB000001	Ragged Lake Transit Centre Expansion	2,735,000	-	2,735,000	-	-	2,735,000	2,566,903	875	2,567,778	167,222
	CB000002	Major Facilities Upgrades	6,972,076	2,750,000	9,722,076	-	124,285	9,846,361	5,517,601	635,874	6,153,474	3,692,887
	CB000003	COLE HARBOUR HS ENHANCEMENTS	-	650,000	650,000	-	-	650,000	630,000	-	630,000	20,000
	CB000006	DARTMOUTH SPORTSPLEX REVITALIZATION	-	-	-	-	2,200,000	2,200,000	-	-	-	2,200,000
	CB000010	Regional Park Washrooms	1,550,000	-	1,550,000	-	-	1,550,000	1,549,999	-	1,549,999	1
	CB000011	St. Andrews Community Ctr. Renovation	250,000	-	250,000	-	-	250,000	22,635	423	23,058	226,942
	CB000013	Lacewood Terminal Replacement	3,650,000	3,350,000	7,000,000	-	1,000,000	8,000,000	1,914,663	5,728,968	7,643,631	356,369
	CB000018	Highfield Terminal Upgrade	1,775,000	-	1,775,000	-	-	1,775,000	1,744,534	566	1,745,100	29,900
	CB000024	Commons Pavilion and Pool	-	445,000	445,000	-	-	445,000	2,122	-	2,122	442,878
	CB000025	Corporate Records Renovation	-	600,000	600,000	-	-	600,000	158,506	259,026	417,532	182,468
	CB000026	Dartmouth Ferry Terminal	-	-	-	-	520,000	520,000	109,411	68,233	177,644	342,356
	CB000028	Metro Centre	-	1,195,000	1,195,000	-	-	1,195,000	-	1,101,099	1,101,099	93,901
	CB000029	Oakwood House Recapitalization	-	110,000	110,000	-	-	110,000	-	-	-	110,000
	CB000030	Beazley Field	-	200,000	200,000	-	-	200,000	-	80,200	80,200	119,800
	CB000032	Power House Recapitalization	-	885,000	885,000	-	-	885,000	3,800	517,174	520,974	364,026
	CB000033	Quaker House Recapitalization	-	70,000	70,000	-	-	70,000	-	-	-	70,000
	CB000035	Bicentennial Theatre (Musq. Hbr)	-	250,000	250,000	-	-	250,000	-	250,000	250,000	-
	CB000041	Corporate Safety	-	215,000	215,000	-	-	215,000	-	-	-	215,000
	CB000042	Woodside Ferry Terminal Recapitalization	-	1,000,000	1,000,000	-	-	1,000,000	26,412	16,761	43,173	956,827
	CB100091	Mainland Commons Recreation Facility	45,658,826	-	45,658,826	-	-	45,658,826	45,658,826	-	45,658,826	-
	CB200428	Transit Terminal Upgrade & Expansion	16,616,140	-	16,616,140	-	-	16,616,140	16,539,000	12,684	16,551,684	64,456
	CB990001	Facility Maintenance - HRM Managed	2,800,000	2,750,000	5,550,000	-	-	5,550,000	3,033,479	-	3,033,479	2,516,521
	CB990002	Facility Assessment Program	750,000	110,000	860,000	-	-	860,000	533,835	103,682	637,517	222,483
	CBG00720	Prospect Community Centre	7,942,555	-	7,942,555	-	-	7,942,555	7,923,111	-	7,923,111	19,444
	CBM00711	Fuel depot Upgrades	1,275,000	-	1,275,000	-	-	1,275,000	843,174	4,067	847,241	427,759
	CBU01004	Former CA Beckett School - Soil Remediat	2,550,000	-	2,550,000	-	-	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	-	-	57,600,000	51,803,643	4,801,159	56,604,801	995,199
	CBX01046	Halifax City Hall StoneRestoration	7,890,133	1,380,000	9,270,133	-	542,246	9,812,378	7,959,041	541,475	8,500,516	1,311,862
CBX01056	Strategic Community Facility Planning	765,000	400,000	1,165,000	-	-	1,165,000	567,541	209,097	776,638	388,362	
CBX01140	Metropark Upgrades	911,000	75,000	986,000	-	-	986,000	827,415	-	827,415	158,585	
CBX01151	All Buildings Program (Bundle)	1,156,708	-	1,156,708	-	(62,170)	1,094,538	1,079,221	13,566	1,092,787	1,751	
CBX01154	Accessibility - HRM Facilities	1,011,032	400,000	1,411,032	-	125,000	1,536,032	1,133,197	19,431	1,152,628	383,404	
CBX01156	Various Rec. Facilities Upgrades(Bundle)	981,307	-	981,307	-	-	981,307	976,820	-	976,820	4,487	
CBX01157	Alderney Gate Recapitalization Bundle	2,619,717	1,070,000	3,689,717	-	-	3,689,717	1,394,101	484,717	1,878,818	1,810,900	
CBX01161	Energy Efficiency Projects	3,731,684	975,000	4,706,684	-	-	4,706,684	3,434,042	364,792	3,798,834	907,850	
CBX01162	Environmental Remediation Building Demo.	2,250,000	550,000	2,800,000	-	-	2,800,000	1,288,269	612,247	1,900,516	899,484	
CBX01165	Reg. Library-Facility Upgrades (Bundle)	947,755	-	947,755	-	-	947,755	811,921	38,165	850,086	97,669	
CBX01168	HRM Heritage Buildings Upgrades (Bundle)	932,694	-	932,694	-	-	932,694	863,379	18,782	882,161	50,534	
CBX01169	HRM Admin. Buildings - Upgrades (Bundle)	881,461	-	881,461	-	(69,651)	811,810	806,350	5,460	811,810	-	
CBX01170	HRM Depot Upgrades (Bundle)	3,490,238	200,000	3,690,238	-	-	3,690,238	2,329,462	194,121	2,523,583	1,166,655	
CBX01268	Consulting-Buildings (Category 0)	1,637,000	125,000	1,762,000	-	-	1,762,000	1,266,927	234,684	1,501,611	260,389	
CBX01269	Mechanical (Category 6)	6,011,195	-	6,011,195	-	(204,301)	5,806,894	3,363,242	1,211,260	4,574,501	1,232,392	
CBX01270	Structural (Category 4)	800,000	-	800,000	-	-	800,000	292,328	8,218	300,546	499,454	
CBX01271	Site Work (Category 1)	1,615,000	-	1,615,000	-	-	1,615,000	1,314,900	16,226	1,331,127	283,873	
CBX01272	Roof (Category 3)	4,407,427	-	4,407,427	-	-	4,407,427	2,790,260	558,747	3,349,007	1,058,420	

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals		Total Actual & Commitments
							Expenditures YTD	Commitments (Excl. Reservations)	
Buildings									Available
CBX01273 Architecture-Interior (Category 5)	4,089,326	150,000	4,239,326	-	(185,143)	4,054,183	3,865,483	134,788	4,000,271
CBX01274 Architecture-Exterior (Category 2)	1,305,000	100,000	1,405,000	-	-	1,405,000	935,889	351,878	1,287,766
CBX01275 Electrical (Category 7)	1,875,000	25,000	1,900,000	-	(63,118)	1,836,882	1,491,798	197,824	1,689,622
CBX01281 Beaver Bank Community Centre	8,102,850	-	8,102,850	-	-	8,102,850	7,803,879	21,652	7,825,531
CBX01282 Porter's Lake Community Centre	4,035,000	-	4,035,000	-	-	4,035,000	3,986,036	329	3,986,365
CBX01334 Bedford Community Centre	9,300,000	-	9,300,000	-	-	9,300,000	8,984,379	33,336	9,017,715
CBX01343 Facility Maintenance	4,135,000	-	4,135,000	-	455,051	4,590,051	3,683,041	30,049	3,713,090
CBX01344 Outdoor Arena Legacy Project	6,422,000	600,000	7,022,000	-	-	7,022,000	4,124,019	92,976	4,216,995
CBX01364 Lockup Upgrades Police	271,883	-	271,883	-	-	271,883	33,574	8,309	41,883
Active Total	233,700,008	20,630,000	254,330,008	-	4,382,198	258,712,206	210,123,518	19,307,868	229,431,386
COMPLETED									
CBR00069 Cherry Brook Comm Ctr-Reroofing&Misc Re	165,724	-	165,724	-	(131,489)	34,235	34,235	-	34,235
CBX01148 Centennial Pool Upgrades	3,950,000	-	3,950,000	-	(22,250)	3,927,750	3,927,750	-	3,927,750
COMPLETED Total	4,115,724	-	4,115,724	-	(153,740)	3,961,985	3,961,985	-	3,961,985
Grand Total	237,815,732	20,630,000	258,445,732	-	4,228,459	262,674,191	214,085,503	19,307,868	233,393,371
									29,280,819

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals		Total Actual & Commitments
							Expenditures YTD	Commitments (Excl. Reservations)	
Active									Available
CBX01039 Asset Management Program (Bundle)	150,000	-	150,000	-	-	150,000	131,625	3,810	135,435
CI000001 Internet Program	600,000	250,000	850,000	-	-	850,000	334,283	152,947	487,230
CI000002 Application Recapitalization	775,000	1,820,000	2,595,000	-	-	2,595,000	1,425,465	543,366	1,968,831
CI000004 ICT Infrastructure Recapitalization	1,175,000	750,000	1,925,000	-	-	1,925,000	918,111	958,791	1,876,901
CI000005 Recreation Services Software	250,000	-	250,000	-	-	250,000	74,596	173,813	248,409
CI990001 Business Intelligence Roadmap	990,000	225,000	1,215,000	-	-	1,215,000	633,618	119,248	752,866
CI990003 Service Desk System Replacement	300,000	-	300,000	-	-	300,000	125,091	71,587	196,678
CI990004 Portfolio Management Tools	110,000	-	110,000	-	-	110,000	104,714	4,996	109,710
CI990004 ICT Bundle	685,000	500,000	1,185,000	-	-	1,185,000	447,654	7,051	454,705
CI990010 Health and Safety Reporting	-	500,000	500,000	-	-	500,000	32,661	21,932	54,594
CI990013 Permitting System Replacement	-	600,000	600,000	-	-	600,000	-	-	600,000
CI990015 Voter Management System	2,500,000	-	2,500,000	-	-	2,500,000	55,963	116,062	172,025
CID00630 InfoTech Infrastructure Recapitalization	4,956,000	2,940,000	7,896,000	-	-	7,896,000	2,374,169	18,580	2,392,750
CID00631 Asset Management	1,521,000	-	1,521,000	-	-	1,521,000	4,363,410	2,664,564	7,027,974
CID00710 Corporate Document/Record Management	200,000	1,300,000	1,500,000	-	-	1,500,000	1,443,103	71,485	1,514,588
CID01292 AVL-ICT# ICT0816	1,000,000	6,600,000	7,600,000	-	-	7,600,000	203,402	172	203,574
CID01362 Trunk Mobile	1,554,813	-	1,554,813	-	-	1,554,813	283,294	781,270	1,064,564
CIN00200 Enterprise Resource System	6,598,884	-	6,598,884	-	-	6,598,884	1,426,912	31	1,426,943
CI000763 Computer Aided Dispatch (CAD)	1,204,134	-	1,204,134	-	-	1,204,134	6,029,744	212,230	6,241,974
CIR00256 GIS Infrastructure Upgrade	200,000	-	200,000	-	-	200,000	1,203,666	468	1,204,134
CIV00726 Lidar Mapping	24,769,831	16,085,000	40,854,831	-	-	40,854,831	200,000	-	200,000
Active Total	24,769,831	16,085,000	40,854,831	-	-	40,854,831	21,811,482	5,922,403	27,733,886
Grand Total	24,769,831	16,085,000	40,854,831	-	-	40,854,831	21,811,482	5,922,403	27,733,886

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals		Total Actual & Commitments
							Expenditures YTD	Commitments (Excl. Reservations)	
Active									
CD990001 Solar City Pilot Project	8,266,500	-	8,266,500	-	-	8,266,500	3,260,614	970,282	4,230,897
CD990002 Civic Event Equipment	50,000	50,000	100,000	-	(50,000)	50,000	47,632	-	47,632
CD990003 Cultural Structures & Places	500,000	-	500,000	-	-	500,000	129,498	65,017	194,516
CD990004 Port Wallace Master Plan	350,000	-	350,000	-	-	350,000	7,848	25,232	33,080
CDC00111 Oversized Streets	3,150,872	-	3,150,872	-	-	3,150,872	3,150,872	-	3,150,872
CDE00105 Regional Planning Program	2,066,566	-	2,066,566	-	-	2,066,566	1,758,335	29,536	1,787,870
CDG00493 Implement Greenway Study	829,000	610,000	1,439,000	-	-	1,439,000	470,876	910,586	1,381,462
CDG00498 Cogswell Design & Administration	261,556	-	261,556	-	-	261,556	242,146	11,439	253,585
CDG00983 Regional Trails: Maintenance	561,000	-	561,000	-	-	561,000	434,632	1,564	436,197
CDG00984 Regional Trails Active Transport	1,264,257	-	1,264,257	-	-	1,264,257	1,209,929	-	1,209,929
CDG01135 HRM Public Art Commissions	395,000	-	395,000	-	-	395,000	255,175	10,108	265,283
CDG01137 Community Event Upgrades	1,095,000	-	1,095,000	-	-	1,095,000	662,243	223	662,466
CDG01283 Regional Plan 5 Year Review	625,000	-	625,000	-	-	625,000	525,437	2,786	528,223
CDS00274 Wentworth Estates/Bedford South	1,461,277	-	1,461,277	-	-	1,461,277	1,438,289	-	1,438,289
CDV00721 Watershed Environmental Studies	2,055,000	-	2,055,000	-	-	2,055,000	1,459,729	60,239	1,519,968
CDV00723 Harbour Plan	250,000	-	250,000	-	-	250,000	241,948	-	241,948
CDV00734 Streetscaping in Center Hubs/Corridors	4,696,809	450,000	5,146,809	-	-	5,146,809	3,996,742	22,887	4,019,629
CDV00738 Center Plan/Design (Visioning)	1,139,548	-	1,139,548	-	-	1,139,548	661,523	18,045	679,568
CDX01182 Downtown Streetscapes	6,366,612	3,400,000	9,766,612	-	-	9,766,612	5,488,541	414,159	5,902,700
CSX01346 Sandy Lake Wastewater Oversizing	55,000	670,000	725,000	-	-	725,000	-	-	-
Active Total	35,438,995	5,180,000	40,618,995	-	(50,000)	40,568,995	25,442,009	2,542,103	27,984,112
Grand Total	35,438,995	5,180,000	40,618,995	-	(50,000)	40,568,995	25,442,009	2,542,103	27,984,112



	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CCV01701 District 1 Project Funds	30,773	-	30,773	-	-	30,773	22,773	8,000	30,773	-
CCV01702 District 2 Project Funds	19,973	-	19,973	-	4,155	24,127	6,356	17,771	24,127	-
CCV01703 District 3 Project Funds	12,398	-	12,398	-	65,988	78,385	34,987	37,547	72,533	5,852
CCV01704 District 4 Project Funds	49,709	-	49,709	-	31,465	81,175	10,164	71,011	81,175	-
CCV01705 District 5 Project Funds	23,172	-	23,172	-	37,859	61,031	10,474	50,557	61,031	-
CCV01706 District 6 Project Funds	54,650	-	54,650	-	113,226	167,875	11,634	156,241	167,875	-
CCV01707 District 7 Project Funds	36,175	-	36,175	-	133,693	169,868	5,000	164,868	169,868	-
CCV01708 District 8 Project Funds	88,546	-	88,546	-	198,285	286,831	22,034	261,001	283,035	3,796
CCV01709 District 9 Project Funds	29,880	-	29,880	-	58,824	88,704	11,804	76,900	88,704	-
CCV01710 District 10 Project Funds	91,700	-	91,700	-	198,905	290,605	3,963	286,642	290,605	-
CCV01711 District 11 Project Funds	51,735	-	51,735	-	25,682	77,417	10,000	67,417	77,417	-
CCV01712 District 12 Project Funds	72,009	-	72,009	-	174,960	246,970	32,882	214,088	246,970	-
CCV01713 District 13 Project Funds	11,991	-	11,991	-	15,225	27,217	9,901	17,315	27,217	-
CCV01714 District 14 Project Funds	29,221	-	29,221	-	8,155	37,376	-	37,376	37,376	-
CCV01715 District 15 Project Funds	3,737	-	3,737	-	-	3,737	-	3,737	3,737	-
CCV01716 District 16 Project Funds	20,798	-	20,798	-	65,906	86,704	6,158	80,546	86,704	-
CCV01801 District 1 Project Funds	-	94,000	94,000	-	-	94,000	26,138	-	26,138	67,862
CCV01802 District 2 Project Funds	-	94,000	94,000	-	-	94,000	43,014	-	43,014	50,986
CCV01803 District 3 Project Funds	-	94,000	94,000	-	-	94,000	62,811	19,356	82,167	11,833
CCV01804 District 4 Project Funds	-	94,000	94,000	-	-	94,000	11,999	15,854	27,853	66,147
CCV01805 District 5 Project Funds	-	94,000	94,000	-	-	94,000	33,172	35,339	68,510	25,490
CCV01806 District 6 Project Funds	-	94,000	94,000	-	-	94,000	34,288	11,543	45,832	48,168
CCV01807 District 7 Project Funds	-	94,000	94,000	-	-	94,000	35,000	5,000	40,000	54,000
CCV01808 District 8 Project Funds	-	94,000	94,000	-	-	94,000	45,340	4,200	49,540	44,460
CCV01809 District 9 Project Funds	-	94,000	94,000	-	-	94,000	36,142	55,146	91,289	2,711
CCV01810 District 10 Project Funds	-	94,000	94,000	-	-	94,000	45,778	-	45,778	48,222
CCV01811 District 11 Project Funds	-	94,000	94,000	-	-	94,000	45,602	3,605	49,207	44,793
CCV01812 District 12 Project Funds	-	94,000	94,000	-	-	94,000	14,300	15,725	30,025	63,975
CCV01813 District 13 Project Funds	-	94,000	94,000	-	-	94,000	64,627	-	64,627	29,373
CCV01814 District 14 Project Funds	-	94,000	94,000	-	-	94,000	72,085	-	72,085	21,915
CCV01815 District 15 Project Funds	-	94,000	94,000	-	-	94,000	45,000	4,000	49,000	45,000
CCV01816 District 16 Project Funds	-	94,000	94,000	-	-	94,000	23,021	13,787	36,807	57,193
Active Total	626,468	1,504,000	2,130,468	-	1,132,326	3,262,794	836,447	1,734,570	2,571,017	691,776
COMPLETED										
CCV01606 District 6 Project Funds	116,726	-	116,726	-	113,226	3,500	3,500	-	3,500	-
CCV01609 District 9 Project Funds	69,574	-	69,574	-	58,824	10,750	10,750	-	10,750	-
CCV01610 District 10 Project Funds	232,094	-	232,094	-	198,905	33,188	33,188	-	33,188	-
COMPLETED Total	418,393	-	418,393	-	370,955	47,438	47,438	-	47,438	-
Grand Total	1,044,861	1,504,000	2,548,861	-	761,371	3,310,232	883,885	1,734,570	2,618,455	691,776

Equipment & Fleet	Budget				Expenditures			
	Budget Balance	Budget	Budget before	Advanced	Budget	Actuals	Commitments	Total Actual &
	March 31, 2014	2014/2015	Adjustments	Budget 2015/2016	Increases/ (Decreases)*	Expenditures YTD	(Excl. Reservations)	Commitments YTD Available
Active								
CDM00988 Parking Meters	90,000	-	90,000	-	-	86,784	-	86,784 3,216
CE010001 Fire Equipment Replacement	350,000	850,000	1,200,000	-	400,000	867,428	182,646	1,050,073 549,927
CE010002 Fire Services Rural Water Supply	150,000	150,000	300,000	-	-	63,634	-	63,634 236,366
CEJ01220 Opticom Signalization System	400,000	80,000	480,000	-	-	389,258	90,416	479,674 326
CEU01132 Fleet Services - Shop Equipment	242,913	50,000	292,913	-	-	212,718	6,257	218,975 73,938
CV000001 New Maintenance Vehicles	400,000	70,000	70,000	-	-	-	50,143	50,143 19,857
CV010001 Fire Services Driving Simulator	100,000	-	400,000	-	-	2,353	313,592	315,945 84,055
CV010002 Fire Services Driver System	350,000	-	100,000	-	24,935	124,935	-	124,935 -
CV020002 Fire Station Defibrillator	11,765,188	1,330,000	13,095,188	-	-	10,903,887	1,961,559	12,865,446 229,743
CV031087 Fleet Vehicle Replacement	15,659,017	-	15,659,017	-	(24,935)	14,522,790	928,641	15,451,431 182,652
CVJ01088 Fire Fleet Apparatus	450,000	-	450,000	-	-	-	-	- 450,000
CVJ01222 EMO Emergency Situational Trailer	8,882,443	1,400,000	10,282,443	-	-	8,513,653	1,062,355	9,576,008 706,434
CVK01090 Police Marked Cars	125,000	-	125,000	-	-	52,831	36,500	89,331 35,669
CVK01205 Purchase of Negotiations Unit	349,000	250,000	599,000	-	-	300,444	213,135	513,579 85,421
CVUD1207 Replacement Ice Resurfacers Multi Year	39,313,561	4,180,000	43,493,561	-	400,000	36,040,715	4,845,243	40,885,957 3,007,604
Active Total								
COMPLETED								
CV020001 Bomb Disposal Robot	100,000	-	100,000	-	(4,239)	95,761	-	95,761 -
CVK01206 Purchase of ID Unit	100,000	-	100,000	-	(6,627)	93,373	-	93,373 -
COMPLETED Total	200,000	-	200,000	-	(10,866)	189,134	-	189,134 -
Grand Total	39,513,561	4,180,000	43,693,561	-	389,134	36,229,848	4,845,243	41,075,091 3,007,604

	Industrial Parks	Budget					Expenditures				
		Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active											
CQ000001	Industrial Land Acquisition	8,715,000	-	8,715,000	-	-	8,715,000	-	-	-	8,715,000
CQ000006	Ragged Lake Development	-	-	-	-	567,747	567,747.26	-	-	-	567,747
CQ000008	Burnside and City of Lakes Development	-	3,700,000	3,700,000	-	-	3,700,000	197,401	169,043	366,444	3,333,556
CQ000009	Business Parks Sign Renewal & Maint.	-	50,000	50,000	-	-	50,000	-	-	-	50,000
CQ000010	Development Consulting	-	-	-	-	161,812	161,812	-	130,279	130,279	31,533
CQ200409	Lot Grading:Burnside & Bayers Lake	22,852	-	22,852	-	-	22,852	-	21,806	21,806	1,046
CQ300741	Burnside Phase 1-2-3-4-5 Development	13,369,602	-	13,369,602	-	-	13,369,602	3,077,563	3,362,911	6,440,474	6,929,129
CQ300742	Aerotech Repositioning & Development	60,036	-	60,036	-	-	60,036	1,233	-	1,233	58,804
CQ300745	Park Sign Renewal & Maintenance	252,449	-	252,449	-	-	252,449	-	142,747	142,747	109,702
CQ300746	Development Consulting	319,619	-	319,619	-	(161,812)	157,806	-	2,425	2,425	155,381
CQ300748	Washmill Underpass & Extension	140,763	-	140,763	-	-	140,763	4,375	36,487	40,862	99,901
CQU01223	Access Rd. for New Sat. Transit Garage	1,409,161	-	1,409,161	-	-	1,409,161	67,399	138,877	206,276	1,202,886
Active Total		24,289,483	3,750,000	28,039,483	-	567,747	28,607,230	3,347,971	4,004,574	7,352,545	21,254,686
COMPLETED											
CQ300743	Bayers Lake Infill & Ragged Lake Developm	567,747	-	567,747	-	(567,747)	-	-	-	-	-
CQU01299	North Dartmouth Trunk Sewer	85,292	-	85,292	-	(85,292)	-	-	-	-	-
COMPLETED Total		653,040	-	653,040	-	(653,040)	-	-	-	-	-
Grand Total		24,942,523	3,750,000	28,692,523	-	(85,292)	28,607,230	3,347,971	4,004,574	7,352,545	21,254,686

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals		
							Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD
Active									
Metro Transit									
CBT00432 Bus Stop Accessibility	1,141,131	125,000	1,266,131	-	-	1,266,131	1,196,513	3,429	1,199,942
CBT00437 Bus Shelters-Replacement	609,000	85,000	694,000	-	-	694,000	597,641	10,886	608,527
CBX01164 Transit Facilities Upgrades (Bundle)	2,230,567	500,000	2,730,567	-	-	2,730,567	2,306,174	271,760	2,577,934
CBX01171 Ferry Term. Pontoon Protection (Bundle)	4,925,784	1,180,000	6,105,784	-	-	6,105,784	2,370,463	3,229,118	5,599,581
CDM01231 Coin Room	27,627	-	27,627	-	-	27,627	6,114	18,771	24,886
CIU00875 Scheduling Software Upgrades	1,845,808	50,000	1,895,808	-	-	1,895,808	1,225,332	169,606	1,394,938
CM000001 FERRY REPLACEMENT	1,270,000	6,000,000	7,270,000	-	-	7,270,000	489,296	5,536,330	6,025,626
CM020004 Bus Accessibility Retrofit	180,000	-	180,000	-	-	180,000	74,489	49,751	124,240
CM020005 Transit Technology Implementation	8,780,000	11,905,000	20,685,000	-	-	20,685,000	1,694,577	8,798,615	10,493,192
CM020006 Emission Reduction- Public Transit Buses	997,331	865,000	1,862,331	-	-	1,862,331	651,657	312,795	964,453
CM990001 Commuter Rail Study	250,000	-	250,000	-	-	250,000	473	213,387	213,860
CM990002 Transit Map	150,000	-	150,000	-	-	150,000	89,357	17,369	106,726
CMU00975 Peninsula Transit Corridor	1,244,000	-	1,244,000	-	-	1,244,000	551,873	53,695	605,568
CMU00982 Transit Security	3,374,685	300,000	3,674,685	-	-	3,674,685	2,888,888	297,637	3,186,525
CMU01095 Transit Strategy	500,100	315,000	815,100	-	-	815,100	538,377	13,359	551,735
CMU01203 VT&C Equipment Replacement	885,000	-	885,000	-	-	885,000	123,559	6,276	129,835
CMX01104 Rural Community Transit	7,435,341	-	7,435,341	-	-	7,435,341	7,293,436	50,858	7,344,293
CMX01123 New Conventional Ferry	6,480,000	-	6,480,000	-	-	6,480,000	5,727,227	73,049	5,800,276
CMX01229 Ragged Lake Transit Centre - FFE	2,520,000	-	2,520,000	-	-	2,520,000	2,488,558	13,792	2,502,350
CV000003 Transit Support Vehicle Expansion	-	60,000	60,000	-	-	60,000	-	57,357	57,357
CV020003 Conventional Bus Expansion	-	2,350,000	2,350,000	-	164,818	2,514,818	2,261,950	-	2,261,950
CV020004 Conventional Bus Replacement	-	4,470,000	4,470,000	-	74,025	4,544,025	910,052	3,619,120	4,529,173
CVD00429 Access-A-Bus Vehicle	1,554,494	280,000	1,834,494	-	-	1,834,494	1,497,160	199,457	1,696,617
CVD00430 Access-A-Bus Replacement	3,625,183	450,000	4,075,183	-	-	4,075,183	3,611,950	398,915	4,010,865
CVD00431 Midlife Bus Rebuild	5,465,000	525,000	5,990,000	-	-	5,990,000	5,860,863	-	5,860,863
CVD00433 Service Vehicle Replacement	911,794	-	911,794	-	-	911,794	712,963	175,200	888,163
CVD00436 Biennial Ferry Refit	5,130,536	890,000	6,020,536	-	-	6,020,536	4,905,241	445,314	5,350,555
Active Total	61,533,382	30,350,000	91,883,382	-	238,843	92,122,225	50,074,185	24,035,846	74,110,031
Grand Total	61,533,382	30,350,000	91,883,382	-	238,843	92,122,225	50,074,185	24,035,846	74,110,031

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals		Total Actual & Commitments
							Expenditures YTD	Commitments Reservations	
<b>Parks &amp; Playgrounds</b>									Available
<b>Active</b>									
CDX001214 Indoor Soccer/Field Sport Facility	1,900,000	-	1,900,000	-	-	1,900,000	1,454,657	-	1,454,657
CP000002 Park Assets - State of Good Repair	1,458,386	1,240,000	2,698,386	-	-	2,698,386	1,021,260	701,406	1,722,666
CP000003 Sport Fields/Courts-State of Good Repair	1,270,930	765,000	2,035,930	-	-	2,035,930	747,672	233,022	980,695
CP000004 Parks,Sports Courts/Fields-Service Impr.	1,020,000	1,000,000	2,020,000	-	-	2,020,000	595,141	878,867	1,474,008
CP000006 Point Pleasant Park Upgrades	50,000	-	50,000	-	-	50,000	-	-	50,000
CP000008 MOPS Open Space SOGR	-	250,000	250,000	-	51,409	301,409	117,926	-	117,926
CP990001 Street Trees	650,000	650,000	1,300,000	-	15,000	1,315,000	1,021,520	279,500	1,301,020
CPG00899 Halifax Common Management Plan	60,000	-	60,000	-	-	60,000	39,957	19,918	59,875
CPU00930 Point Pleasant Park Upgrades	3,547,361	-	3,547,361	-	-	3,547,361	3,105,565	14,437	3,120,002
CPX01149 Park Land Acquisition	3,092,922	-	3,092,922	-	-	3,092,922	1,230,278	-	1,230,278
CPX01177 New Ballfield Development (Bundle)	1,080,000	-	1,080,000	-	-	1,080,000	1,020,000	-	1,020,000
CPX01180 Ball Field Upgrades (Bundle)	356,973	-	356,973	-	-	356,973	333,004	-	333,004
CPX01185 New Parks & Playgrounds (Bundle)	1,275,982	-	1,275,982	-	-	1,275,982	1,201,748	6,694	1,208,442
CPX01188 New Street Trees Program (Bundle)	501,012	-	501,012	-	-	501,012	493,141	7,871	501,012
CPX01191 Pathways Parks-HRM Wide Prog. (Bundle)	425,072	-	425,072	-	-	425,072	365,219	84	365,303
CPX01193 Public Gardens Upgrades	1,110,716	250,000	1,360,716	-	-	1,360,716	796,645	82,445	879,090
CPX01194 Reg. Park Washroom Facilities (Bundle)	380,409	-	380,409	-	(6,646)	373,763	348,763	-	348,763
CPX01196 Regional Trails Active Transportation	3,469,041	850,000	4,319,041	-	-	4,319,041	2,653,745	40,763	2,694,508
CPX01201 Street Tree Replacement Program	614,725	-	614,725	-	-	614,725	601,464	13,261	614,725
CPX01326 Artificial Field Recaptitalization	935,459	-	935,459	-	-	935,459	894,787	3,650	898,437
CPX01328 New Parks & Playgrounds	1,927,609	-	1,927,609	-	-	1,927,609	1,470,079	24,123	1,494,202
CPX01329 Parks Upgrades	2,147,727	-	2,147,727	-	-	2,147,727	1,993,348	21,029	2,014,377
CPX01330 Playgrounds Upgrades & Replacement	1,445,937	-	1,445,937	-	22,967	1,468,904	1,266,505	25,962	1,292,467
CPX01331 Regional Water Access/Beach Upgrades	2,935,000	930,000	3,865,000	-	-	3,865,000	2,238,214	276,349	2,514,564
<b>Active Total</b>	<b>31,655,261</b>	<b>5,935,000</b>	<b>37,590,261</b>	<b>-</b>	<b>82,730</b>	<b>37,672,991</b>	<b>25,010,640</b>	<b>2,629,382</b>	<b>27,640,022</b>
<b>COMPLETED</b>									
CPX01184 Lawn Bowling Facilities (Bundle)	40,198	-	40,198	-	(1,137)	39,061	39,061	-	39,061
CPX01192 Playground Upgrade & Replacemnts(Bundle)	1,270,569	-	1,270,569	-	(22,967)	1,247,602	1,247,602	-	1,247,602
<b>COMPLETED Total</b>	<b>1,310,767</b>	<b>-</b>	<b>1,310,767</b>	<b>-</b>	<b>(24,104)</b>	<b>1,286,664</b>	<b>1,286,663</b>	<b>-</b>	<b>1,286,663</b>
<b>Grand Total</b>	<b>32,966,029</b>	<b>5,935,000</b>	<b>38,901,029</b>	<b>-</b>	<b>58,626</b>	<b>38,959,654</b>	<b>26,297,303</b>	<b>2,629,382</b>	<b>28,926,685</b>
									<b>10,032,970</b>

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Commitments		Total Actual & Commitments YTD
							Actuals Expenditures YTD	(Excl. Reservations)	
Active									
CR000001 Lively Storm Sewer Upgrades	1,600,976	2,495,000	4,095,976	-	855,000	4,950,976	261,279	-	261,279
CR000002 New Paving of HRM Owned Streets	1,500,000	500,000	2,000,000	-	(200,000)	1,800,000	1,544,955	73,904	1,618,859
CR000003 New Sidewalks	3,856,584	2,500,000	6,356,584	-	(98,298)	6,258,286	3,947,017	1,639,896	5,586,913
CR000005 Street Recapitalization	-	19,500,000	19,500,000	-	11,249,282	30,749,282	18,327,235	12,285,087	30,612,323
CR990001 New Paving Subdivision St. Outside Core	-	500,000	500,000	-	-	500,000	-	-	-
CR990002 Municipal Ops-State of Good Repair	2,115,000	2,115,000	4,230,000	-	-	4,230,000	3,634,293	-	3,634,293
CRU01077 Bridge Repairs - Various Locations	8,201,905	2,800,000	11,001,905	-	-	11,001,905	8,296,782	364,504	8,661,286
CRU01079 Other Related Roadworks (D&C)	5,924,285	1,800,000	7,724,285	-	-	7,724,285	6,162,744	1,197,833	7,360,576
CT000001 North Park Corridor Improvements	200,000	5,450,000	5,650,000	3,750,000	3,548,160	12,948,160	1,046,850	11,511,472	12,558,322
CTU00530 Hwy 111/Portland St. Interchange	12,075,661	-	12,075,661	-	-	12,075,661	11,510,886	2,665	11,513,551
CTU00897 Road Corridor Land Acquisition	4,273,000	250,000	4,523,000	-	-	4,523,000	3,899,620	20,169	3,919,789
CTU00971 Larry Uteck Interchange	11,102,511	-	11,102,511	-	-	11,102,511	10,973,755	-	10,973,755
CTU01006 Road Oversizing Bedford West CCC	11,600,103	-	11,600,103	-	57,297	11,657,400	9,760,642	1,107,046	10,867,689
CTU01086 Intersection Improvement Projects	8,491,236	200,000	8,691,236	-	133,972	8,825,208	7,846,150	760,332	8,606,482
CTU01287 Margeson Drive	1,230,000	-	1,230,000	-	-	1,230,000	292,408	208,316	500,723
CTU01348 Washmill Lake Court Oversizing	1,350,000	-	1,350,000	-	-	1,350,000	1,206,797	-	1,206,797
CTV00725 Lacewood Four Lane/Fairview Interchange	3,614,623	-	3,614,623	-	-	3,614,623	2,610,402	2,902	2,613,304
CTX01126 Road Oversizing - Bedford South CCC	1,650,000	-	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	-	-	8,656,177	7,326,850	-	7,326,850
CYX01345 Street Recapitalization	68,927,692	-	68,927,692	-	(5,082,616)	63,845,076	63,534,641	53,119	63,587,759
Active Total	163,315,070	38,110,000	201,425,070	3,750,000	10,462,796	215,637,866	170,250,069	29,227,243	199,477,313
Grand Total	163,315,070	38,110,000	201,425,070	3,750,000	10,462,796	215,637,866	170,250,069	29,227,243	199,477,313

	Budget					Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD Available
Sidewalks, Curbs & Gutters									
Active									
CKU01084 Sidewalk Renewals	13,251,874	2,500,000	15,751,874	-	200,000	15,951,874	14,252,023	1,542,912	15,794,934 156,940
CYU01076 Curb Renewals	4,183,235	1,100,000	5,283,235	-	-	5,283,235	4,710,744	571,904	5,282,648 -
Active Total	17,435,110	3,600,000	21,035,110	-	200,000	21,235,110	18,962,766	2,114,816	21,077,582 156,940
Grand Total	17,435,110	3,600,000	21,035,110	-	200,000	21,235,110	18,962,766	2,114,816	21,077,582 156,940

	Solid Waste	Budget					Expenditures				
		Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active											
CW0000001	Additional Green Carts For New Residents	435,000	65,000	500,000	-	-	500,000	70,742	193,972	264,714	235,286
CW0000002	OTTER LAKE EQUIPMENT	-	1,250,000	1,250,000	-	-	1,250,000	984,811	-	984,811	265,189
CW000967	Land Acquisit Otter Lake-PreventEncroach	1,189,383	-	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	-	-	-	200,000
CW001064	Biolac System Hwy 101Landfill	765,000	-	765,000	-	-	765,000	492,285	-	492,285	272,715
CW001065	Burner Installation Hwy101 Landfill	30,000	-	30,000	-	-	30,000	-	-	-	30,000
CW001066	Cell 6 Construction - Otter Lake	17,544,080	-	17,544,080	-	-	17,544,080	16,941,660	56,317	16,997,977	546,103
CW001092	Dredging of Siltation Pond	-	360,000	360,000	-	-	360,000	-	-	-	360,000
CW001290	Enviro Monitoring Site Work 101 Landfill	338,000	-	338,000	-	-	338,000	246,298	68,254	314,552	23,448
CW001353	Environmental Monitoring 101 Landfill	1,402,000	-	1,402,000	-	-	1,402,000	-	1,246,756	1,246,756	155,244
CW001355	Refuse Trailer Rural Depots	220,000	-	220,000	-	-	220,000	217,447	-	217,447	2,554
CW001356	Additional Green Carts & Replace Study	903,980	-	903,980	-	-	903,980	903,759	151	903,910	70
CW001358	HALF CLOSURE CELL 6-OTTER LAKE	-	400,000	400,000	-	-	400,000	-	-	-	400,000
CW001360	Waste Technology Project	400,000	-	400,000	-	-	400,000	375,941	990	376,931	23,069
CW001361	Half Closure Cell 5 - Otter Lake	7,120,467	-	7,120,467	-	-	7,120,467	7,120,465	-	7,120,465	2
Active Total		30,547,909	2,075,000	32,622,909	-	-	32,622,909	27,537,786	1,566,440	29,104,226	3,518,683
Grand Total		30,547,909	2,075,000	32,622,909	-	-	32,622,909	27,537,786	1,566,440	29,104,226	3,518,683



		Budget					Expenditures					
		Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available	
Active	Traffic Signalization & Misc. Traffic Improvements											
	CRU00792	Street Lighting	2,997,105	205,000	3,202,105	-	-	3,202,105	2,914,023	50,119	2,964,142	237,964
	CT000002	Traffic Signal Relamping Program	170,000	-	170,000	-	-	170,000	82,746	-	82,746	87,254
	CT000003	Traffic Studies	100,000	-	100,000	-	-	100,000	44,847	29,862	74,709	25,291
	CT000004	Controller Cabinet/Replacement Program	812,932	100,000	912,932	-	-	912,932	567,845	174,136	741,981	170,951
	CT000005	LED Streetlight Conversion	8,000,000	7,850,000	15,850,000	-	-	15,850,000	7,435,528	218,227	7,653,755	8,196,245
	CT000007	Cogswell Interchange Redevelopment	-	750,000	750,000	-	-	750,000	-	-	-	750,000
	CT140001	Traffic Signal System Integration	2,000,000	2,100,000	4,100,000	-	596,400	4,696,400	584,855	3,409,240	3,994,095	702,305
	CTR00904	Destination Signage Program	901,834	-	901,834	-	-	901,834	658,604	-	658,604	243,230
	CTR00908	Transportation Demand Management Program	2,057,219	210,000	2,267,219	-	-	2,267,219	1,246,496	174,571	1,421,067	846,152
	CTU00419	Traffic Signal Rehabilitation	5,016,384	880,000	5,896,384	-	-	5,896,384	4,516,153	554,043	5,070,197	826,188
	CTU00420	Bikeway Master Plan Implementation	4,660,033	500,000	5,160,033	-	-	5,160,033	4,031,856	261,669	4,293,525	866,508
	CTU00884	Functional Transportation Plans	753,543	100,000	853,543	-	-	853,543	457,084	84,767	541,852	311,691
	CTU01085	Traffic Signal Installation	2,402,295	100,000	2,502,295	-	-	2,502,295	1,816,101	140,052	1,956,153	546,142
	CTU01284	Overhead Wiring Conversion	1,597,000	-	1,597,000	-	-	1,597,000	852,630	416,155	1,268,786	328,214
	CTU01285	Road Network Model	810,000	-	810,000	-	-	810,000	129,656	25,260	154,917	655,083
	CTX01113	Downtown Street Network Changes	550,000	-	550,000	-	-	550,000	542,237	7,763	550,000	-
	CTX01115	Dynamic Messaging Signs	1,060,000	-	1,060,000	-	-	1,060,000	-	60,000	60,000	1,000,000
	CTX01127	Traffic Signals - Bedford West CCC	250,000	-	250,000	-	-	250,000	68,899	11,955	80,853	169,147
CTX01233	Eco Mobility Project	245,000	-	245,000	-	-	245,000	241,235	-	241,235	3,765	
Active Total		34,383,346	12,795,000	47,178,346	-	596,400	47,774,746	26,190,797	5,617,819	31,808,616	15,966,130	
Grand Total		34,383,346	12,795,000	47,178,346	-	596,400	47,774,746	26,190,797	5,617,819	31,808,616	15,966,130	

# **Attachment #4**

**Report of Expenditures in the Councillors'  
District Capital Funds to September 30, 2014**

# SUMMARY COUNCILLORS' DISTRICT CAPITAL FUNDS

April 1, 2014 to September 30, 2014

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
District 1 - Dalrymple	124,773.22	48,911.41	8,000.00	56,911.41	67,861.81
District 2 - Hendsbee	118,127.41	49,369.99	17,771.18	67,141.17	50,986.24
District 3 - Karsten	172,385.29	97,797.67	56,902.26	154,699.93	17,685.36
District 4 - Nicoll	175,174.56	22,162.84	86,864.39	109,027.23	66,147.33
District 5 - McCluskey	155,030.50	43,645.68	85,895.20	129,540.88	25,489.62
District 6 - Fisher	265,375.09	49,422.56	167,784.13	217,206.69	48,168.40
District 7 - Mason	263,867.63	40,000.00	169,867.55	209,867.55	54,000.08
District 8 - Watts	380,830.72	67,373.74	265,201.06	332,574.80	48,255.92
District 9 - Mosher	193,453.57	58,696.13	132,046.20	190,742.33	2,711.24
District 10 - Walker	417,793.58	82,929.71	286,642.20	369,571.91	48,221.67
District 11 - Adams	171,416.64	55,602.00	71,021.87	126,623.87	44,792.77
District 12 - Rankin	340,969.66	47,181.73	229,812.93	276,994.66	63,975.00
District 13 - Whitman	121,216.55	74,528.09	17,315.11	91,843.20	29,373.35
District 14 - Johns	131,376.01	72,084.84	37,376.01	109,460.85	21,915.16
District 15 - Craig	97,737.23	45,000.00	7,737.23	52,737.23	45,000.00
District 16 - Outhit	180,704.46	29,178.66	94,333.25	123,511.91	57,192.55
Total	3,310,232.12	883,885.05	1,734,570.57	2,618,455.62	691,776.50

District Capital Funds						
Councillor Dalrymple						
District 1						
Date	CCV01801/CCV01701	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01801 Budget 2014/15	94,000.00				
	CCV01701 Funds Carried Forward	30,773.22				
	Description of Expenditures					
27-Mar-14	Spider Lake Subdivision Association - purchase of playground			4,000.00	4,000.00	
27-Mar-14	Craigburn Drive Area Association - purchase of playground			4,000.00	4,000.00	
09-May-14	Fall River Minor Football - contribution towards multi-purpose field improvements		10,000.00		10,000.00	
26-May-14	Fall River Garden Club - area streetscaping		2,500.00		2,500.00	
30-May-14	Cheema Aquatic Club - contribution towards new boats and dock		2,500.00		2,500.00	
10-Jun-14	Oaken Hills - landscaping project		4,607.88		4,607.88	
14-Jul-14	Shubenacadie Canal Commission - purchase of computer equipment		461.00		461.00	
28-Jul-14	Musquie Maple Leaf 4-H Club - signage for displays, events and floats		500.00		500.00	
15-Aug-14	Cobequid Radio Society - purchase of equipment		1,000.00		1,000.00	
28-Aug-14	Frame Subdivision Homeowners Association - contribution towards materials for floating dock		2,000.00		2,000.00	
31-Aug-14	Rocky Lake Development Association - purchase of outdoor surveillance cameras		2,000.00		2,000.00	
12-Sep-14	Royal Canadian Legion Dieppe Branch 90 - contribution towards new flooring		4,000.00		4,000.00	
16-Sep-14	Musquodoboit, Pleasant Valley Softball - dug out construction		12,362.50		12,362.50	
16-Sep-14	St. James Playground Committee - playground materials and supplies		1,980.03		1,980.03	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		3,000.00		3,000.00	
	Total	124,773.22	48,911.41	8,000.00	56,911.41	67,861.81

District Capital Funds						
Councillor Hendsbee District 2						
Date	CCV01802/CCV01702	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01802 Budget 2014/15	94,000.00				
	CCV01702 Funds Carried Forward	24,127.41				
	<b>Description of Expenditures</b>					
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	
19-Jun-13	East Preston Recreation Association - community sign letters			500.00	500.00	
19-Jun-13	Mooseland Community Association - well project			7,000.00	7,000.00	
19-Jun-13	Petpestwick Yacht Club - purchase of solid waste separation receptacles			500.00	500.00	
19-Jun-13	Old School Gathering Place Community Centre - purchase of solid waste separation receptacles			500.00	500.00	
19-Jun-13	Harbour Lights Seniors Centre - purchase of solid waste separation receptacles			500.00	500.00	
21-Jun-13	Musquodoboit Harbour BMX bike jump park			5,339.44	5,339.44	
28-Feb-14	Lawrencetown and Orenda Canoe Club - purchase of community banner signs			320.00	320.00	
23-Apr-14	Eastern Shore Ground Search and Rescue - purchase of boat, motor and trailer		7,000.00		7,000.00	
23-Apr-14	L'Acadie de Chezzetcook Association - purchase of furniture and equipment		5,000.00		5,000.00	
30-Apr-14	1st Musquodoboit Harbour Sparks Unit - contribution towards trees and tree planting materials		500.00		500.00	
30-Apr-14	Eastern Marine Branch 161, Royal Canadian Legion - contribution towards kitchen renovation		2,500.00		2,500.00	
14-May-14	River Community Centre Association - contribution towards playground and ball field upgrades		2,100.00		2,100.00	
20-May-14	Sheet Harbour Rockets - purchase of equipment, hardware and alarm replacement		2,635.13		2,635.13	
23-May-14	The Nature Conservancy of Canada - contribution towards land acquisition		5,000.00		5,000.00	
30-May-14	Lawrencetown Beach Volunteer Firefighter Association - purchase of community signage		500.00		500.00	
30-May-14	Lawrencetown Community Centre - replace and repair community signage		742.00		742.00	
13-Jun-14	Musquodoboit Harbour Heritage Society - restoration of village clock		2,500.00		2,500.00	
28-Jul-14	Petpestwick Yacht Club - electrical panel replacement		2,600.00		2,600.00	

District Capital Funds						
Councillor Hendsbee District 2						
Date	CCV01802/CCV01702	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
28-Jul-14	Musquie Maple Leaf 4-H Club - purchase of signage for displays, events and floats		500.00		500.00	
18-Aug-14	Porters Lake Elementary School - contribution towards playground upgrades		1,042.86		1,042.86	
10-Sep-14	Musquodoboit Harbour Farmers Market - purchase of storage shed		1,750.00		1,750.00	
10-Sep-14	Royal Canadian Legion Four Harbours Branch 120 - replacement of two doors		8,000.00		8,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		5,000.00		5,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		2,000.00		2,000.00	
	Total	118,127.41	49,369.99	17,771.18	67,141.17	50,986.24

District Capital Funds						
Councillor Karsten District 3						
Date	CCV01803/CCV01703	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01803 Budget 2014/15	94,000.00				
	CCV01703 Funds Carried Forward	78,385.29				
	Description of Expenditures					
15-Jun-11	Eastern Passage Community sign			6,000.00	6,000.00	
20-Jan-12	MacDonald Park - purchase of bench and landscaping for entrance			5,013.74	5,013.74	
16-Jan-14	Eastern Passage Common - construction of BMX bike park			21,495.99	21,495.99	
08-Apr-14	Citizens on Patrol East Division - purchase of radio equipment		666.67		666.67	
17-Apr-14	Silver Sands Beach Park - park improvement project			10,000.00	10,000.00	
22-May-14	Portland Estates - purchase of tennis backboard		5,083.94		5,083.94	
17-Jun-14	Birches Park - landscape improvement project		29,500.00		29,500.00	
19-Jun-14	Morris Avenue and Clarence Avenue - paving project		9,071.88	928.12	10,000.00	
27-Jun-14	District 3 - tree planting		21,572.60	3,427.40	25,000.00	
31-Jul-14	Bel Ayr School - purchase of playground equipment		20,000.00		20,000.00	
19-Aug-14	Abenaki Aquatic Club - contribution towards new boating equipment		5,500.00		5,500.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		2,000.00		2,000.00	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
30-Sep-14	Taylorwood Lane - contribution towards pathway lighting			5,000.00	5,000.00	
30-Sep-14	Lillian Drive - purchase of pathway fencing		2,252.58	5,037.01	7,289.59	
	Total	172,385.29	97,797.67	56,902.26	154,699.93	17,685.36

# District Capital Funds

Councillor Nicoll

District 4

Date	CCV01804/CCV01704	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01804 Budget 2014/15	94,000.00				
	CCV01704 Funds Carried Forward	81,174.56				
	<b>Description of Expenditures</b>					
22-Oct-10	District 4 - tree planting			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 - tree planting			4,115.40	4,115.40	
19-Dec-11	Citizens on Patrol - purchase of signage			160.00	160.00	
17-Dec-12	Cole Harbour Road - purchase of lamp posts and installation			3,947.77	3,947.77	
06-Jun-13	Cole Harbour Road - purchase of banner brackets			918.92	918.92	
20-Jun-13	Cole Harbour Road - street beautification			14,842.32	14,842.32	
10-Oct-13	Cole Harbour Road - purchase of planters and installation			1,721.98	1,721.98	
23-May-14	Kiwanis Club of Cole Harbour and Westphal - portable toilet rental		480.00		480.00	
20-Jun-14	Cole Harbour Road - installation of decorative street banners		855.15	744.85	1,600.00	
01-Aug-14	Caldwell Road - landscape plan		508.39	47,729.12	48,237.51	
22-Aug-14	Cole Harbour Rural Heritage Society - purchase of picnic tables		1,254.00		1,254.00	
16-Sep-14	Bissett Lake - boat launch improvements		4,999.47	0.53	5,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
24-Sep-14	Cole Harbour Road - purchase of planters		4,891.01	5,108.99	10,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		2,000.00		2,000.00	
30-Sep-14	Cole Harbour Road - purchase of decorative street banners		5,024.82	93.86	5,118.68	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
	<b>Total</b>	<b>175,174.56</b>	<b>22,162.84</b>	<b>86,864.39</b>	<b>109,027.23</b>	<b>66,147.33</b>



District Capital Funds						
Councillor McCluskey District 5						
Date	CCV01805/CCV01705	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01805 Budget 2014/15	94,000.00				
	CCV01705 Funds Carried Forward	61,030.50				
	Description of Expenditures					
30-Mar-12	Brownlow Park - purchase of outdoor gym			18,338.69	18,338.69	
27-Mar-13	North Woodside Community Centre - purchase of sound system			736.15	736.15	
19-Feb-14	Alderney Park - purchase of playground equipment			15,000.00	15,000.00	
28-Mar-14	Parent Enhancement Committee of Bicentennial Elementary School			16,820.36	16,820.36	
08-Apr-14	Citizens on Patrol East Division - purchase of radio equipment		666.67		666.67	
14-May-14	Senobe Aquatic Club - contribution towards new boating equipment		5,000.00		5,000.00	
14-May-14	Banook Canoe Club - contribution towards new roof construction		5,000.00		5,000.00	
29-May-14	Mic Mac Amateur Aquatic Club Rowing - contribution to refurbishment of boats		750.00		750.00	
23-Jun-14	Mic Mac Amateur Aquatic Club Rowing - contribution towards new boating equipment		5,000.00		5,000.00	
27-Jun-14	St. Alban's Anglican Church - contribution towards hall seating project		1,579.01		1,579.01	
15-Jul-14	Skateboard Park - contribution towards construction			35,000.00	35,000.00	
15-Jul-14	HRM Children's Memorial Dragonfly Park Association - contribution towards garden		5,000.00		5,000.00	
31-Jul-14	Oathill Lake Conservation Society - purchase equipment to re-oxygenate lake		5,000.00		5,000.00	
23-Sep-14	Banook Canoe Club - purchase of K2 Marine boat		3,500.00		3,500.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
30-Sep-14	Hawthorn Elementary School Home and School Association - contribution towards new playground		10,000.00		10,000.00	
	Total	155,030.50	43,645.68	85,895.20	129,540.88	25,489.62

District Capital Funds						
Deputy Mayor Fisher District 6						
Date	CCV01806/CCV01706	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01806 Budget 2014/15	94,000.00				
	CCV01606/CCV01706 Funds Carried Forward	171,375.09				
	Description of Expenditures					
26-Mar-10	Cyril Smith Beach and Trails - boardwalk replacement			84,775.83	84,775.83	
19-Mar-12	Planned Dock system to be installed along the Shubie Canal			7,391.74	7,391.74	
08-Feb-13	Admiral Westphal Elementary School - playground improvements			10,000.00	10,000.00	
26-Mar-13	Jason MacCulloch Park - purchase of basketball nets and fencing			11,057.95	11,057.95	
31-Mar-14	Moreash Park - resurface tennis courts			14,649.57	14,649.57	
08-Apr-14	Citizens on Patrol East Division - purchase of radio equipment		666.66		666.66	
16-May-14	The Take Action Society - community garden project		371.47		371.47	
22-May-14	Senobe Aquatic Club - contribution towards new boating equipment		3,500.00		3,500.00	
23-May-14	St. Anthony's Outreach Program - contribution towards roof repairs		4,000.00		4,000.00	
23-May-14	Caledonia Junior High School Home and School Association - contribution towards outdoor garden project		3,200.00		3,200.00	
30-May-14	Banook Canoe Club - contribution towards new roof construction		3,500.00		3,500.00	
27-Jun-14	Shubenacadie Canal Commission - purchase of public safety fencing		3,490.07		3,490.07	
04-Jul-14	Craig Blake Memorial Park - pickleball lines painting on sports court			902.07	902.07	
14-Jul-14	Shubenacadie Canal Commission - purchase of computer equipment		461.09		461.09	
14-Jul-14	Boys & Girls Club of East Dartmouth - purchase of community garden supplies		300.00		300.00	
15-Jul-14	Mic Mac Amateur Aquatic Club - contribution towards new boating equipment		4,500.00		4,500.00	
31-Jul-14	Ian Forsyth Elementary Home and School Association - replace basketball station and bicycle racks		5,790.25		5,790.25	
26-Aug-14	Beazley Field - replace game clock and upgrade dugouts		1,634.20	28,365.80	30,000.00	
31-Aug-14	District 6 - tree planting		11,358.82	10,641.17	21,999.99	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		3,000.00		3,000.00	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
30-Sep-14	Mic Mac Amateur Aquatic Club - purchase of motorboat		1,500.00		1,500.00	

District Capital Funds						
Deputy Mayor Fisher District 6						
Date	CCV01806/CCV01706	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	Total	265,375.09	49,422.56	167,784.13	217,206.69	48,168.40

District Capital Funds						
Councillor Mason District 7						
CCV01807/CCV01707						
Date	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available	
	94,000.00					
	169,867.63					
21-Oct-10			24,980.64	24,980.64		
21-Oct-10			13,182.44	13,182.44		
21-Oct-10			9,806.60	9,806.60		
21-Oct-10			35,171.00	35,171.00		
30-Mar-12			500.00	500.00		
30-Mar-12			14,492.60	14,492.60		
30-Apr-12			12,000.00	12,000.00		
29-Jul-13			29,999.95	29,999.95		
18-Mar-14			24,734.32	24,734.32		
15-Mar-14			5,000.00	5,000.00		
25-Jul-14		5,000.00		5,000.00		
12-Aug-14		5,000.00		5,000.00		
29-Sep-14		30,000.00		30,000.00		
	263,867.63	40,000.00	169,867.55	209,867.55		54,000.08

District Capital Funds						
Councillor Watts						
District 8						
Date	CCV01808/CCV01708	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01808 Budget 2014/15	94,000.00				
	CCV01708 Funds Carried Forward	286,830.72				
	Description of Expenditures					
07-Sep-11	Ontario and Fuller Streets - equipment for play park			12,200.00	12,200.00	
26-Jun-12	Saint Joseph's - Alexander McKay School Advisory Council - bike rack and signage			7,500.00	7,500.00	
26-Mar-13	Fort Needham Park - improvements			60,000.00	60,000.00	
15-Aug-13	Highland Park - purchase of two benches			1,300.00	1,300.00	
09-Jan-14	St. Stephen's Elementary School - basketball court improvements			20,000.00	20,000.00	
20-Mar-14	Guttingen Mainstreets Project			10,000.00	10,000.00	
20-Mar-14	Active Transportation Initiatives			26,064.79	26,064.79	
21-Mar-14	Warrington Park - purchase of green gym equipment			40,000.00	40,000.00	
23-Apr-14	Army Navy and Air Force Veterans in Canada - replace tables		1,840.00		1,840.00	
27-Apr-14	District 8 - tree planting			35,670.01	35,670.01	
08-May-14	Mulgrave Park Caring and Learning Centre - purchase of picnic tables			1,500.00	1,500.00	
08-May-14	Mulgrave Park - playground upgrades			35,000.00	35,000.00	
12-Jun-14	Isleville Park - purchase of playground equipment		14,000.00		14,000.00	
27-Jun-14	Africville Heritage Trust Society - purchase of signage		2,500.00		2,500.00	
27-Jun-14	Needham Pre-School and Day Care - purchase of natural playground equipment		20,000.00		20,000.00	
30-Jun-14	Army Navy and Air Force Veterans in Canada - contribution towards facility repairs		20,000.00		20,000.00	
15-Jul-14	Oxford School Parent Teacher Association - purchase of community garden supplies		1,000.00		1,000.00	
12-Aug-14	Maritime Harvest Food Market Co-op - purchase of commercial refrigerated unit		5,000.00		5,000.00	
30-Sep-14	Community garden project		3,033.74	15,966.26	19,000.00	
	Total	380,830.72	67,373.74	265,201.06	332,574.80	48,255.92

District Capital Funds						
Councillor Mosher District 9						
Date	CCV01809/CCV01709	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01809 Budget 2014/15	94,000.00				
	CCV01609/CCV01709 Funds Carried Forward	99,453.57				
	Description of Expenditures					
28-Apr-11	Ardmore Park - upgrades			15,000.00	15,000.00	
20-Mar-13	Cunard Junior High School - purchase of crusher dust for walking track			4,000.00	4,000.00	
20-Mar-13	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 - purchase of interpretive solar light panel			1,944.54	1,944.54	
14-Nov-13	St. Andrews Recreation Centre - purchase of pottery equipment			151.49	151.49	
17-Apr-14	St. Margaret's Bay Road - purchase of hanging baskets			2,400.00	2,400.00	
17-Apr-14	Springvale Elementary School Parent Teacher Association - skating rink maintenance			2,500.00	2,500.00	
30-Apr-14	Theatre Arts Guild - purchase of ladders and signage upgrades		1,748.00		1,748.00	
16-May-14	John W. MacLeod Fleming Tower School Home and School Association - purchase of community bench		1,500.00		1,500.00	
20-May-14	Flinn Park - upgrades		10,749.81	5,000.00	15,749.81	
16-Jun-14	Spryfield and District Business Commission - purchase of landscaping equipment		1,387.50		1,387.50	
23-Jun-14	Royal Nova Scotia Yacht Squadron - contribution towards accessibility upgrades		5,000.00		5,000.00	
30-Jun-14	Flinn Park - landscaping improvements		3,124.41	1,875.59	5,000.00	
30-Jun-14	Public Art on Traffic Boxes - touch up by artist		450.00	50.00	500.00	
15-Jul-14	Stanley I. Raine Park - contribution towards playground			10,000.00	10,000.00	
15-Jul-14	Edward Drillo Park - improvements project			5,000.00	5,000.00	
31-Jul-14	Brewer Monument - landscaping improvements		1,042.86		1,042.86	
26-Aug-14	Horseshoe Island Park - park upgrades		5,688.59	7,311.40	12,999.99	
31-Aug-14	Chocolate Lake - tennis and basketball courts resurfacing		16,060.04	2,939.96	19,000.00	
16-Sep-14	Chain Of Lakes Trail - improvements to Crowne Dr. and Brook St. entrance including trees and signage			15,000.00	15,000.00	

District Capital Funds						
Councillor Mosher District 9						
Date	CCV01809/CCV01709	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
16-Sep-14	St. Agnes Junior High School Parent Teacher Association - landscaping project			49,229.19	49,229.19	
16-Sep-14	Transit shelter located on Herring Cove Road across from Highfield Street		6,115.33	5,173.62	11,288.95	
30-Sep-14	St. Margaret's Bay Road - watering and maintenance of hanging baskets		5,829.59	470.41	6,300.00	
	Total	193,453.57	58,696.13	132,046.20	190,742.33	2,711.24

District Capital Funds						
Councillor Walker District 10						
Date	CCV01810/CCV01710	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01810 Budget 2014/15	94,000.00				
	CCV01610/CCV01710 Funds Carried Forward	323,793.58				
	<b>Description of Expenditures</b>					
26-Mar-10	Centennial Arena - contribution towards expansion			49,132.64	49,132.64	
25-Mar-11	Kearney Lake Beach - upgrades			19,129.90	19,129.90	
29-Mar-11	Chain of Lakes Trail - upgrades			9,653.22	9,653.22	
15-Mar-12	Fairview Heights School Parent Teacher Association - purchase of bike rack			1,200.00	1,200.00	
10-Sep-12	Armstrong Court - playground improvements			30,000.00	30,000.00	
31-Jul-13	Tremont Plateau Park - playground and park improvements			3,000.00	3,000.00	
05-Mar-14	Rockingham Heritage Society - purchase of neighborhood signage			45,000.00	45,000.00	
05-Mar-14	Neighbourhood flower baskets project			25,000.00	25,000.00	
05-Mar-14	Mainland Common - community facilities improvements			40,000.00	40,000.00	
05-Mar-14	Clayton Park Junior High School - playground improvements			9,762.80	9,762.80	
30-Apr-14	Centennial Arena - bleacher upgrades and heater installations		32,100.00	4,815.00	36,915.00	
22-May-14	Titus Smith Park - contribution towards amphitheatre project		1,088.49	28,911.51	30,000.00	
27-Jun-14	Fairview United Family Resource Centre - building renovations and addition		25,000.00		25,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
22-Aug-14	Fairview Legion Branch 142 - contribution towards repaving section of parking lot		18,778.35		18,778.35	
15-Sep-14	Fairview Heights Elementary School - playground improvements		3,962.87	21,037.13	25,000.00	
	<b>Total</b>	<b>417,793.58</b>	<b>82,929.71</b>	<b>286,642.20</b>	<b>369,571.91</b>	<b>48,221.67</b>



District Capital Funds						
Councillor Adams District 11						
Date	CCV01811/CCV01711	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01811 Budget 2014/15	94,000.00				
	CCV01711 Funds Carried Forward	77,416.64				
	Description of Expenditures					
07-Jul-11	Transit signage for Prospect Road Community Centre bus service			1,000.00	1,000.00	
11-Jan-11	Graves Oakley (Leiblin Park) - playground			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 - purchase of portable toilet cage			1,622.85	1,622.85	
13-Sep-12	988 Herring Cove Road - installation of a fence			148.93	148.93	
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	
01-Oct-13	Society of Saint Vincent de Paul Hand in Hand - three "No Smoking" signs			75.00	75.00	
02-Oct-13	Wendy Meadows Park - playground project			10,000.00	10,000.00	
13-Feb-14	Prospect Road and Brookside - beautification project			1,659.84	1,659.84	
30-Apr-14	Village Green Recreation Society - community hall repairs		4,543.68		4,543.68	
30-Apr-14	Ketch Harbour Area Residents Association - contribution towards community breakwater reconstruction		4,000.00		4,000.00	
06-Jun-14	White's Lake Legion Branch 153 - signage replacement		1,000.00		1,000.00	
16-Jun-14	Spryfield and District Business Commission - purchase of landscaping equipment		1,387.50		1,387.50	
23-Jun-14	Royal Nova Scotia Yacht Squadron - contribution towards accessibility upgrades		5,000.00		5,000.00	
23-Jun-14	Royal Nova Scotia Yacht Squadron - purchase of perpetual trophy		1,000.00		1,000.00	
30-Jun-14	Harrietsfield Elementary School - playground improvements		10,000.00		10,000.00	
15-Jul-14	Spryfield area - purchase of community signage			3,600.00	3,600.00	
31-Jul-14	Sambro Area Community Association - repair and upgrades to ball field		6,000.00		6,000.00	
31-Jul-14	Spryfield and District Business Commission - purchase of hanging baskets		6,452.15		6,452.15	
31-Jul-14	Harbour Authority of Sambro - purchase of buoys and signage		2,620.00		2,620.00	

District Capital Funds						
Councillor Adams District 11						
Date	CCV01811/CCV01711	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
18-Aug-14	Spryfield and District Business Commission - beautification project		3,203.90		3,203.90	
16-Sep-14	Prospect Road Elementary School Parent Teacher Association - purchase of picnic tables		400.00		400.00	
30-Sep-14	Terence Bay - contribution towards landscaping project at former fish plant site		9,994.77	5.23	10,000.00	
	<b>Total</b>	171,416.64	55,602.00	71,021.87	126,623.87	44,792.77

District Capital Funds						
Councillor Rankin						
District 12						
Date	CCV01812/CCV01712	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01812 Budget 2014/15	94,000.00				
	CCV01712 Funds Carried Forward	246,969.66				
	Description of Expenditures					
08-Jul-10	Park West School Playground Project - pathway improvements			2,094.59	2,094.59	
04-Jan-11	Halifax West High School - purchase of community use storage shed			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	
26-Aug-11	Stratford Way Korean War Memorial - garden improvements			5,000.00	5,000.00	
07-Nov-11	Stratford Park - purchase of plant beds and trees			25,124.24	25,124.24	
04-May-12	Greenwood Heights Ball Field - purchase of safety netting			10,000.00	10,000.00	
08-Jun-12	McDonald Lake Residents Association - purchase of park sign			3,200.00	3,200.00	
30-Aug-12	Greenwood Heights Ball field and Park - purchase of benches and skate rails			7,874.69	7,874.69	
29-Mar-12	HRM Mainland Common - purchase of community sign			20,000.00	20,000.00	
31-Aug-12	Stratford Way Playground - improvements			29,000.00	29,000.00	
21-Feb-13	Sir John A. MacDonald High School - field repairs project			5,000.00	5,000.00	
27-May-13	Stratford Way Park - supply and install plant material			2,899.34	2,899.34	
27-Mar-14	MacDonald Memorial Lakeside Legion - upgrades			20,439.01	20,439.01	
27-Mar-14	Nine Mile River Bridge - mural and landscape upgrades			15,000.00	15,000.00	
07-Apr-14	The Marguerite Centre - purchase of new flooring		2,000.00		2,000.00	
08-May-14	Mount Royale Park - parkland improvement project			40,000.00	40,000.00	
30-May-14	Greenwood Heights Ball Field - portable toilets			575.00	575.00	
23-Jun-14	The Marguerite Centre - contribution towards laundry room renovations		1,500.00		1,500.00	
17-Jul-14	Wedgewood Residents Association - dog by-law signs			150.00	150.00	
28-Jul-14	Beechville, Lakeside, Timberlea Rails to Trails Association - contribution towards bridge mural		5,800.00		5,800.00	
31-Jul-14	Five Island Estate Park - cleaning and grubbing		888.39		888.39	

District Capital Funds						
Councillor Rankin District 12						
Date	CCV01812/CCV01712	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
31-Jul-14	Grosvenor Wentworth Park School - playground improvement project		14,108.33		14,108.33	
19-Aug-14	Halifax North West Trails Association - purchase of trail signage		3,000.00		3,000.00	
22-Sep-14	Riverwood Drive - contribution towards tot lot playground		17,885.01	2,114.99	20,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
	<b>Total</b>	340,969.66	47,181.73	229,812.93	276,994.66	63,975.00

District Capital Funds						
Councillor Whitman District 13						
Date	CCV01813/CCV01713	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01813 Budget 2014/15	94,000.00				
	CCV01713 Funds Carried Forward	27,216.55				
	Description of Expenditures					
11-Jan-11	Sheldrake Lake - signage project			2,500.00	2,500.00	
21-Feb-13	Sir John A. MacDonald High School - field repair project			5,000.00	5,000.00	
26-Mar-13	Seabright Fire Station 55 - purchase of signage			7,087.37	7,087.37	
20-Aug-13	Rochester Park Playground - upgrades			637.99	637.99	
05-Mar-14	St. Margaret's Bay - purchase of community signage			100.00	100.00	
29-Apr-14	Neighbourhood Association of Uplands Park - park improvements		4,800.00		4,800.00	
29-Apr-14	Glen Arbour Homeowners Association - contribution towards shuffleboard and bocce courts construction		5,000.00		5,000.00	
23-Jun-14	Tantallon Centennial Athletic Club - baseball field improvements		6,000.00		6,000.00	
27-Jun-14	St. Margaret's Bay Chamber of Commerce - bridge mural project		10,000.00		10,000.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		1,000.00		1,000.00	
27-Jun-14	St. Margaret's Bay Food Bank - purchase of donation bin		1,592.75		1,592.75	
27-Jun-14	Safety Minded ATV Association - contribution towards trail and bridge upgrades		5,000.00		5,000.00	
21-Jul-14	White Hills - contribution towards playground		5,000.00		5,000.00	
31-Jul-14	St. Margaret's Bay Community Transportation Society - contribution towards accessible vehicle		5,000.00		5,000.00	
06-Aug-14	Vairadhatu Buddhist Church - chimney repair to Shambhala Centre		2,100.00		2,100.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
18-Aug-14	Timerlea Minor Football Association - portable toilet rental fees		633.88		633.88	
19-Aug-14	Hooked Rug Museum of North America Society - contribution towards upgrading storage area		10,000.00		10,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		2,000.00		2,000.00	
30-Sep-14	Hubbards Skate Park - contribution towards construction of skate park		12,401.46	1,989.75	14,391.21	

District Capital Funds						
Councillor Whitman District 13						
Date	CCV01813/CCV01713	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
Total		121,216.55	74,528.09	17,315.11	91,843.20	29,373.35

District Capital Funds						
Councillor Johns District 14						
Date	CCV01814/CCV01714	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01814 Budget 2014/15	94,000.00				
	CCV01714 Funds Carried Forward	37,376.01				
	Description of Expenditures					
05-Nov-10	Hartland Village - park development			8,154.63	8,154.63	
06-Mar-14	Community message board project - purchase of LED message board			27,721.38	27,721.38	
28-Mar-14	Lucasville Community Tutoring Program - purchase of computer and printer			1,500.00	1,500.00	
30-Apr-14	Beaver Bank Community Awareness Association - purchase of portable radar unit		4,009.85		4,009.85	
30-Apr-14	Sackville and Beaver Bank 50 Plus Club - purchase of air conditioner		574.99		574.99	
30-May-14	Lower Sackville Citizens on Patrol - purchase portable radar unit		2,500.00		2,500.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		1,000.00		1,000.00	
28-Jul-14	Beaver Bank Community Awareness - purchase of community signage		35,000.00		35,000.00	
12-Aug-14	Springfield Lake Recreation Association - upgrades and repairs to Upper Sackville Recreation Facility and Weir Field		20,000.00		20,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
20-Aug-14	Weir Rockin' Outdoor Concert Committee - purchase of event supplies		7,000.00		7,000.00	
	Total	131,376.01	72,084.84	37,376.01	109,460.85	21,915.16

# District Capital Funds

Councillor Craig

District 15

CCV01815/CCV01715						
Date		Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01815 Budget 2014/15	94,000.00				
	CCV01715 Funds Carried Forward	3,737.23				
	<b>Description of Expenditures</b>					
10-Dec-13	First Lake Drive - purchase of new light pole			3,500.00	3,500.00	
05-Mar-14	Smokey Drive Elementary School Advisory Council - playground resurfacing project			237.23	237.23	
15-Apr-14	Smokey Drive Elementary School Advisory Council - contribution towards basketball court resurfacing		8,000.00		8,000.00	
29-Apr-14	Fultz Corner Restoration Society - building upgrades to 17 Sackville Dr.		5,500.00		5,500.00	
15-May-14	Sackville Boys and Girls Club - purchase of computer and printer		1,000.00		1,000.00	
30-May-14	Lower Sackville Citizens on Patrol - portable radar unit		2,500.00		2,500.00	
24-Jun-14	Sackville Community Garden - purchase of gardening supplies		2,000.00		2,000.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		2,000.00		2,000.00	
13-Aug-14	Sackville Sports Stadium - purchase of new seating			4,000.00	4,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		5,000.00		5,000.00	
20-Aug-14	Rotary Club of Sackville and Area - contribution towards improvement of structural walls at Acadia Park		10,000.00		10,000.00	
02-Sep-14	Sackville Masonic Building Society - contribution towards washroom facility upgrades for accessibility		5,000.00		5,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		1,000.00		1,000.00	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		3,000.00		3,000.00	
	<b>Total</b>	<b>97,737.23</b>	<b>45,000.00</b>	<b>7,737.23</b>	<b>52,737.23</b>	<b>45,000.00</b>



District Capital Funds						
Councillor Outhit District 16						
Date	CCV01816/CCV01716	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01816 Budget 2013/14	94,000.00				
	CCV01716 Funds Carried Forward	86,704.46				
	Description of Expenditures					
12-Jan-11	Oceanview Park - landscaping improvements			2,252.67	2,252.67	
12-Jan-11	Range Park - lighting upgrades			5,801.53	5,801.53	
12-Jan-11	Bedford South School - walkway			5,000.00	5,000.00	
14-Jul-11	Southgate and Ravines Play Park - purchase of fencing			2,137.86	2,137.86	
29-Mar-12	DeWolf Park - tree planting			811.59	811.59	
29-Mar-12	Scott Saunders Park - upgrades			5,000.00	5,000.00	
29-Mar-12	Bedford Skate Park - contribution towards skate park			10,000.00	10,000.00	
20-Jul-12	Bedford Skate Park - upgrades			6,938.07	6,938.07	
03-Aug-12	Beaubassin Playground - improvements			5,000.00	5,000.00	
31-Aug-12	Paper Mill Lake Park - improvements			5,000.00	5,000.00	
31-Aug-12	Bedford Hills - purchase of signs			5,000.00	5,000.00	
25-Mar-11	Giles Drive (Bedford) - water servicing project initiative			5,000.00	5,000.00	
07-Feb-13	DeWolf Park - purchase of outdoor extension cord for floodlight			223.65	223.65	
07-Mar-13	DeWolf Park - purchase of interpretive panel			3,421.00	3,421.00	
06-Jun-13	Tyler Sampson Park - supply and install playground equipment			614.26	614.26	
31-Jul-13	Ecole Beaubassin - playground improvements			4,304.21	4,304.21	
14-Nov-13	Bedford - purchase of decorative street banners			257.65	257.65	
28-Jan-14	Bedford 2014 - purchase of hanging flower baskets			2,000.00	2,000.00	
11-Mar-14	Bedford South Pathway - purchase of handrails			702.84	702.84	
19-Mar-14	Parkvale Street Improvements			416.42	416.42	
31-Mar-14	Scott Manor House - purchase of temperature sensors			232.23	232.23	
30-Apr-14	Royal Canadian Legion, Bedford Branch No. 95 - contribution towards replacement of windows and doors		5,192.85			
06-May-14	Bedford Highway - purchase of decorative banners and wreaths		2,142.35	10,432.37	12,574.72	
22-May-14	Oceanview Playground - purchase of swing set and benches			9,999.99	9,999.99	

District Capital Funds						
Councillor Outhit						
District 16						
Date	CCV01816/CCV01716	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
06-Jun-14	Charles P. Allen High School Advisory Council - purchase of piano		2,316.25		2,316.25	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		1,000.00		1,000.00	
30-Jun-14	Bedford Beavers Parents Association - purchase of pool equipment		2,000.00		2,000.00	
16-Jul-14	Landsburg Road - pathway landscaping improvements		1,027.22	972.78	2,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
31-Aug-14	Rocky Lake Development Association - purchase of outdoor surveillance cameras		2,000.00		2,000.00	
10-Sep-14	Bedford Basin Yacht Club - purchase of annual charity trophy		1,500.00		1,500.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		1,000.00		1,000.00	
30-Sep-14	Ridgevale Drive - contribution towards green space landscaping			2,340.25	2,340.25	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		2,000.00		2,000.00	
30-Sep-14	Brookside Cemetery - landscaping improvements		3,000.00		3,000.00	
30-Sep-14	Bedford - watering and maintenance of hanging flower baskets		3,999.99	473.88	4,473.87	
30-Sep-14						
	Total	180,704.46	29,178.66	94,333.25	123,511.91	57,192.55

## **Attachment #5**

**Report of Expenditures in the Councillors'  
District Activity Funds to September 30, 2014**

SUMMARY COUNCILLOR'S DISTRICT ACTIVITY FUNDS	
April 1, 2014 to September 30, 2014	

Orders	Budget	Actual Expenditures	Available
District 1 - Dalrymple	4,312.50	1,956.37	2,356.13
District 2 - Hendsbee	4,312.50	2,771.38	1,541.12
District 3 - Karsten	4,312.50	1,050.00	3,262.50
District 4 - Nicoll	4,312.50	2,075.00	2,237.50
District 5 - McCluskey	4,312.50	2,750.00	1,562.50
District 6 - Fisher	4,312.50	2,330.00	1,982.50
District 7 - Mason	4,312.50	100.00	4,212.50
District 8 - Watts	4,312.50	1,700.00	2,612.50
District 9 - Mosher	4,312.50	2,835.00	1,477.50
District 10 - Walker	4,312.50	1,100.00	3,212.50
District 11 - Adams	4,312.50	2,387.50	1,925.00
District 12 - Rankin	4,312.50	1,750.00	2,562.50
District 13 - Whitman	4,312.50	2,995.00	1,317.50
District 14 - Johns	4,312.50	750.00	3,562.50
District 15 - Craig	4,312.50	2,744.00	1,568.50
District 16 - Outhit	4,312.50	2,025.00	2,287.50
Total	69,000.00	31,319.25	37,680.75

### District Activity Funds

**Councillor Dalrymple  
District 1 - AD300001**

[illegible]

### District Activity Funds

**Councillor Hendsbee**

District 2 - AD300002

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
23-Apr-14	Eastern Shore Minor Hockey Association Invitational House Tournament		300.00	
28-Apr-14	Youth Bowling Council		100.00	
23-May-14	Halifax County Seniors' Council - Zone 15		65.00	
29-May-14	Lake Echo Watershed Association		275.00	
30-May-14	Cure Violence		200.00	
30-May-14	Musquodoboit Valley Tourism Association		356.38	
24-Jun-14	Samuel R. Balcom Community Centre Association		100.00	
30-Jun-14	East Preston United Baptist Church		150.00	
11-Jul-14	Eastern Shore Relay for Life		250.00	
14-Jul-14	NS Provincial Pee wee Lacrosse Team		100.00	
31-Jul-14	Petpeswick Yacht Club		250.00	
15-Aug-14	New Beginnings Ministries		75.00	
27-Aug-14	Eastern Shore Goldiggers U16 Girls Bantam Team		500.00	
		4,312.50	2,771.38	1,541.12

[illegible][illegible][illegible][illegible]

### District Activity Funds

**Councillor Nicoll**

District 4 - AD300004

[illegible]



District Activity Funds					
Councillor McCluskey District 5 - AD300005					
Date	Payee	Budget	Actual Expenditures	Available	
1-Apr-14	Approved 14/15 budget	4,312.50			
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00		
14-Apr-14	The Marguerite Centre		100.00		
17-Apr-14	Crichton Park Home and School Association		200.00		
17-Apr-14	Harbour View Residents Association		100.00		
30-Apr-14	Ward 5 Neighbourhood Centre		100.00		
30-Apr-14	Churchill Academy		100.00		
13-May-14	Dartmouth High School Advisory Council		100.00		
29-May-14	Downtown Dartmouth Business Commission		100.00		
30-May-14	Dartmouth High School Parent Teacher Association		100.00		
16-Jun-14	Red Bear Healing Home Society		100.00		
17-Jun-14	North Woodside Community Centre		200.00		
26-Jun-14	Dartmouth Kiwanis		200.00		
26-Jun-14	Demetrious Lane Tenants Association		300.00		
30-Jun-14	Cobequid and Lucasville Seniors in Motion		100.00		
30-Jun-14	Nova Scotia Amateur Sport Fund		100.00		
14-Jul-14	Family First Association of Nova Scotia		100.00		
31-Jul-14	Atlantic Division Canoe Kayak Canada		500.00		
29-Sep-14	Canadian Mental Health Association		200.00		
		4,312.50	2,750.00		1,562.50

### District Activity Funds

Deputy Mayor Fisher  
District 6 - AD3000006

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
17-Apr-14	Ellenvale Junior High School Advisory Council		250.00	
15-May-14	Dartmouth High School Reach for the Top Team		100.00	
15-May-14	The Public Good Society of Dartmouth		100.00	
22-May-14	Muscular Dystrophy Canada		200.00	
30-May-14	Boys and Girls Club of East Dartmouth		100.00	
30-May-14	Dartmouth High School Parent Teacher Association		100.00	
16-Jun-14	Cure Violence		100.00	
20-Jun-14	Harbour View Elementary School Advisory Council		180.00	
24-Jun-14	Basketball Nova Scotia Provincial Teams		100.00	
25-Jun-14	Society of Nova Scotia Baton		50.00	
25-Jul-14	Atlantic Division Canoe Kayak Canada		100.00	
31-Jul-14	Senobe Aquatic Club		50.00	
12-Aug-14	Baseball Nova Scotia		100.00	
10-Sep-14	Boys and Girls Club of East Dartmouth Carnival		250.00	
10-Sep-14	Last House on the Block Society		100.00	
25-Sep-14	Girls Gone Gazelle Run Club		300.00	
30-Sep-14	YWCA Halifax		100.00	
		4,312.50	2,330.00	1,982.50



## District Activity Funds

**Councillor Watts**

District 8 - AD300008

[illegible]

## District Activity Funds

**Councillor Mosher**

District 9 - AD300009

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
8-Apr-14	Chebucto Links		200.00	
8-Apr-14	Nova Scotia Privateers Lacrosse		200.00	
14-Apr-14	Founders Cup Committee		150.00	
15-Apr-14	St. Agnes Junior High School Parent Teacher Association		185.00	
17-Apr-14	Doors Open Halifax Heritage Society		150.00	
30-Apr-14	New Players Choral Society		150.00	
8-May-14	Halifax Sparklettes		200.00	
16-Jun-14	Evergreen - 100in1 Day Halifax		100.00	
23-Jun-14	West End Family Initiative Society		100.00	
27-Jun-14	Basketball Nova Scotia U15 Boys Team		150.00	
30-Jun-14	Multicultural Association of Nova Scotia		100.00	
15-Jul-14	Cunard Junior High School Parent Teacher Association		100.00	
22-Aug-14	City Kidds Escape Society		200.00	
27-Aug-14	Parkinson Society Maritime Region		100.00	
29-Sep-14	Metro Boston Pizza Hockey Midget AAA Girls Team		150.00	
29-Sep-14	Lacrosse Nova Scotia Midget Girls Team		150.00	
30-Sep-14	1st Shoreview Rangers		150.00	
30-Sep-14	Switch Halifax		300.00	
		4,312.50	2,835.00	1,477.50

### District Activity Funds

**Councillor Walker**

District 10 - AD300010

[illegible]

### District Activity Funds

**Councillor Adams**

District 11 - AD300011

[illegible]

## District Activity Funds

**Councillor Rankin**

District 12 - AD300012

[illegible]



District Activity Funds					
Councillor Whitman					
District 13 - AD300013					
Date	Payee	Budget	Actual Expenditures	Available	
1-Apr-14	Approved 14/15 budget	4,312.50			
16-Apr-14	3rd Hubbards Scouts		600.00		
28-Apr-14	St Margaret's Bay Association for Community Living		250.00		
28-Apr-14	Birch Hills Academy Parents Association		200.00		
23-May-14	St Margaret's Bay Stewardship Association		350.00		
23-May-14	Basketball Nova Scotia U15 Boys Team		100.00		
29-May-14	Multiple Sclerosis Society		100.00		
20-Jun-14	Football Nova Scotia U16 Provincial Team		100.00		
26-Jun-14	Basketball Nova Scotia Bluenose Classic Tournament		100.00		
26-Jun-14	Nova Scotia Provincial U16 Girls Baseball Team		100.00		
26-Jun-14	Westwood Hills Toddler Soccer		150.00		
30-Jun-14	Lacrosse Nova Scotia Pee wee Team		50.00		
30-Jun-14	Halifax Association for Community Living		170.00		
28-Jul-14	Lacrosse Nova Scotia Girls Bantam National Team		75.00		
28-Jul-14	Jordan Boyd Memorial Tournament		100.00		
31-Jul-14	Hubbards Cove Days		250.00		
12-Sep-14	Halifax County Soccer U16 Girls Team		75.00		
19-Sep-14	Halifax County Soccer U14 Girls Team		75.00		
25-Sep-14	The 2014 Big Ride - Canadian Cancer Society		75.00		
25-Sep-14	Suburban FC Soccer U14 Boys Team		75.00		
		4,312.50	2,995.00		1,317.50

### District Activity Funds

**Councillor Johns**

District 14 - AD300014

[illegible]

## District Activity Funds

**Councillor Craig**

**District 15 - AD300015**

[illegible]

## District Activity Funds

### **Councillor Outhit**

District 16 - AD300016

[illegible]

## **Attachment #6**

**Report of Changes in the Recreation Area Rate Accounts  
to September 30, 2014**

Halifax Regional Municipality  
Continuity Schedule of Recreation Area Rated Accounts  
Second Quarter September 30, 2014

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2014	Revenue April 1 to September 30, 2014	Expenditures April 1 to September 30, 2014	Current Year's Deficit (Surplus) April 1 to September 30	Accumulated Deficit (Surplus) as of September 30
Sackville Heights Elementary School	(1,081)	(119,000)	92,428	(26,572)	(27,653)
Prospect Road Community Centre	(595,188)	(132,100)	169,735	37,635	(557,553)
Glen Arbour Homeowners Association	(2,867)	(10,800)	23,867	13,067	10,200
White Hills Residents Association	(67,355)	(13,800)	-	(13,800)	(81,155)
East Preston Recreation Centre	(30,589)	(16,800)	8,968	(7,832)	(38,421)
Lost Creek Community Association	(1,457)	(4,500)	-	(4,500)	(5,957)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Bedford Hammonds Plains Community Centre	-	(279,900)	-	(279,900)	(279,900)
Ketch Harbour Residents Association	(13,738)	(5,100)	21,072	15,972	2,234
Mineville Community Association	(46,746)	(5,300)	-	(5,300)	(52,046)
Three Brooks Homeowners Association	(1,740)	(1,600)	1,694	94	(1,646)
Hallburton Highbury Homeowners Association	(53,281)	(24,300)	5,141	(19,159)	(72,440)
Beaver Bank Kinsac Community Centre	(359,355)	(111,300)	239,553	128,253	(231,102)
Highland Park Ratepayers Association	(19,481)	(4,300)	961	(3,339)	(22,820)
Birch Bear Woods Homeowners Association	-	(5,220)	-	(5,220)	(5,220)
Kingswood Ratepayers Association	(380,936)	(26,300)	8,941	(17,359)	(398,295)
Prospect Road & Area Recreation Association	(66,762)	(41,800)	44,333	2,533	(64,229)
Glengarry Estates	(105)	-	-	-	(105)
Westwood Hills Residents Association	(110,385)	(17,200)	8,393	(8,807)	(119,192)
Upper Hammonds Plains Community Centre	3,971	(19,200)	12,790	(6,410)	(2,439)
Harrietsfield Williamswood Community Centre	(44,069)	(16,100)	8,731	(7,369)	(51,438)
Musquodoboit Harbour	(12,639)	(4,900)	-	(4,900)	(17,539)
Dutch Settlement/Riverline Activity Centre	(13,123)	(6,100)	3,710	(2,390)	(15,513)
Hammonds Plains Common Rate	(299,646)	(32,600)	-	(32,600)	(332,246)
Hubbards Recreation Centre	(48,467)	(21,300)	7,105	(14,195)	(62,662)
Grand Lake/Oakfield Community Centre	(1,824)	(11,000)	8,347	(2,653)	(4,477)
District 3 Area Rated Capital Fund	(564)	-	292	292	(272)
Maplewood Subdivision	(85,354)	(9,200)	368	(8,832)	(94,186)
Fall River Recreation Centre	(3,578,851)	-	190,220	190,220	(3,388,631)
Silversides Residents Association	(9,718)	(8,200)	15,088	6,888	(2,830)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(7,621)	(3,400)	552	(2,848)	(10,469)
St Margaret's Bay Centre	(81,136)	(153,900)	40,099	(113,801)	(194,937)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(15,287)	(94,200)	141,710	47,510	32,223
Porters Lake Community Centre	-	(153,500)	-	(153,500)	(153,500)
<b>Totals</b>	<b>(5,985,555)</b>	<b>(1,352,920)</b>	<b>1,054,098</b>	<b>(298,822)</b>	<b>(6,284,377)</b>

# Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2014/15

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	(106,300.00)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(12,400.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(300.00)		Second Quarter Accrued Revenue
6201	Telephone	1,092.70	Eastlink/ Bell Aliant	Telephone Expense
6202	Courier/Postage	186.11	Unique Delivery Services	Delivery Services
6308	Snow Removal	886.43		HRM Work Order
6312	Refuse Collection	1,107.16		HRM Work Order
6399	Contract Services	53,562.60	Sackville Heights Community Centre	Monthly Payroll
6407	Cleaning/Sanitary Supplies	3,424.98		HRM Goods Issued
6606	Heating Fuel	4,653.68		HRM Work Order
6607	Electricity	11,371.42		HRM Work Order
6608	Water	1,742.87		HRM Work Order
6612	Safety Systems	191.02		HRM Work Order
8011	Interest on Debenture	190.75		Record 2014/15 Debenture Interest
8012	Principal on Debenture	14,000.00		Record 2014/15 Debenture Principal
9911	Work Order Labour - Regular	18.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
	Balance of Activity to September 30, 2014	(26,572.28)		
9000	Prior Yr. (Surplus)/Deficit	(1,081.39)		
	(Surplus) / Deficit at September 30, 2014	<u>(27,653.67)</u>		

# Prospect Road Community Centre

Cost Centre: C106

Fiscal Year: 2014/15

Provide funding for the construction of the Prospect Road Community Centre

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(129,400.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(2,700.00)		Second Quarter Accrued Revenue
6404	Recreation Program Supplies	123.58		HRM Goods Issued
8011	Interest on Debenture	47,711.05		Record 2014/15 Debenture Interest
8012	Principal on Debenture	121,900.00		Record 2014/15 Debenture Principal
	Balance of Activity to September 30, 2014	37,634.63		
9000	Prior Yr. (Surplus)/Deficit	(595,187.58)		
	(Surplus) / Deficit at September 30, 2014	<u>(557,552.95)</u>		

**Glen Arbour Homeowners Association**  
**Cost Center: C107**  
**Fiscal Year: 2014/15**

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(10,800.00)		Second Quarter Accrued Revenue
6205	Printing & Reproduction	94.25	Glen Arbour Homeowners Association	Expense Reimbursement
6299	Other Office Expense	84.17	Glen Arbour Homeowners Association	Expense Reimbursement
6503	Fertilizer	75.05	Glen Arbour Homeowners Association	Expense Reimbursement
6599	Other Materials	11,350.78	Glen Arbour Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	10,819.63	Glen Arbour Homeowners Association	Expense Reimbursement
6919	Special Projects	1,182.45	Glen Arbour Homeowners Association	Expense Reimbursement
6933	Community Events	260.73	Glen Arbour Homeowners Association	Expense Reimbursement
	Balance of Activity to September 30, 2014	13,067.06		
9000	Prior Yr. (Surplus)/Deficit	(2,866.79)		
	(Surplus) / Deficit at September 30, 2014	<u>10,200.27</u>		

**White Hills Residents Association**  
**Cost Center: C108**  
**Fiscal Year: 2014/15**

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(13,800.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(13,800.00)		
9000	Prior Yr. (Surplus)/Deficit	(67,355.20)		
	(Surplus) / Deficit at September 30, 2014	<u>(81,155.20)</u>		

**East Preston Recreation Centre**  
**Cost Center: C110**  
**Fiscal Year: 2014/15**

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(16,400.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(400.00)		Second Quarter Accrued Revenue
6201	Telephone	206.81	Bell Alliant	Telephone Expense
6308	Snow Removal	625.72	M & A Wood Fuel Services	Snow Removal East Preston Rec Centre
6312	Refuse Collection	447.40	Leo J Beazley (1996) Ltd	Recycle /Refuse Collection
6606	Heating Fuel	3,388.93	Imperial Oil	Fuel Expense
6607	Electricity	4,022.95	Nova Scotia Power	Power Expense
6711	Communication System	276.10	Eastlink	Internet Service
	Balance of Activity to September 30, 2014	(7,832.09)		
9000	Prior Yr. (Surplus)/Deficit	(30,588.93)		
	(Surplus) / Deficit at September 30, 2014	<u>(38,421.02)</u>		



**Lost Creek Community Association**

Provide funding for development of parkland

Cost Center: C111

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,500.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(4,500.00)		
9000	Prior Yr. (Surplus)/Deficit	(1,456.76)		
	(Surplus) / Deficit at September 30, 2014	<u>(5,956.76)</u>		

**Waterstone Neighbourhood Association**

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

Cost Center: C112

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to September 30, 2014	0.00		
9000	Prior Yr. (Surplus)/Deficit	(40,160.56)		
	(Surplus) / Deficit at September 30, 2014	<u>(40,160.56)</u>		

**Bedford Hammonds Plains Community Centre**

Provide partial funding for cost of community centre construction

Cost Center: C113

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(241,300.00)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(37,700.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(900.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(279,900.00)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at September 30, 2014	<u>(279,900.00)</u>		

**Ketch Harbour Residents Association**

Cost Center: C114

Fiscal Year: 2014/15

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	(5,100.00)		Second Quarter Accrued Revenue
6299	Other Office Expense	49.77	Ketch Harbour & Area Residents Association	Expense Reimbursement
6399	Contract Services	12,514.32	Lewis Fancy	Repairs to Community Breakwater
6705	Equipment Repair & Maintenance	4,970.64	Ketch Harbour & Area Residents Association	Expense Reimbursement
6933	Community Events	616.99	Ketch Harbour & Area Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	2,892.00	Ketch Harbour & Area Residents Association	Expense Reimbursement
8017	Bank Charges	28.00	Ketch Harbour & Area Residents Association	Expense Reimbursement
	Balance of Activity to September 30, 2014	15,971.72		
9000	Prior Yr. (Surplus)/Deficit	(13,737.82)		
	(Surplus) / Deficit at September 30, 2014	<u>2,233.90</u>		

**Mineville Community Association**

Cost Center: C115

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,300.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(5,300.00)		
9000	Prior Yr. (Surplus)/Deficit	(46,745.64)		
	(Surplus) / Deficit at September 30, 2014	<u>(52,045.64)</u>		

**Three Brooks Homeowners Association**

Cost Center: C117

Fiscal Year: 2014/15

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	(1,600.00)		Second Quarter Accrued Revenue
6299	Other Office Expenses	15.40	Three Brooks Homeowners Association	Expense Reimbursement
6311	Security	237.77	Three Brooks Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	910.35	Three Brooks Homeowners Association	Expense Reimbursement
6906	Licenses & Agreements	30.25	Three Brooks Homeowners Association	Expense Reimbursement
8001	Transfer Outside Agency	500.00	Three Brooks Homeowners Association	Expense Reimbursement
	Balance of Activity to September 30, 2014	93.77		
9000	Prior Yr. (Surplus)/Deficit	(1,739.84)		
	(Surplus) / Deficit at September 30, 2014	<u>(1,646.07)</u>		

# Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2014/15

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	(24,300.00)		Second Quarter Accrued Revenue
6202	Courier/Postage	260.60	Haliburton Highbury Homeowners Association	Expense Reimbursement
6205	Printing & Reproduction	288.36	Haliburton Highbury Homeowners Association	Expense Reimbursement
6308	Snow Removal	594.43	Haliburton Highbury Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	156.43	Haliburton Highbury Homeowners Association	Expense Reimbursement
6607	Electricity	81.43	Haliburton Highbury Homeowners Association	Expense Reimbursement
6906	Licenses & Agreements	30.25	Haliburton Highbury Homeowners Association	Expense Reimbursement
6910	Signage	500.57	Haliburton Highbury Homeowners Association	Expense Reimbursement
6910	Signage	623.63	New Century Signs Ltd	Supply Sign
6912	Advertising/Promotion	43.64	Haliburton Highbury Homeowners Association	Expense Reimbursement
6933	Community Events	816.05	Haliburton Highbury Homeowners Association	Expense Reimbursement
8001	Transfer Outside Agency	400.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
8003	Insurance Policy/Premium	1,328.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
8017	Bank Charges	17.50	Haliburton Highbury Homeowners Association	Expense Reimbursement
	Balance of Activity to September 30, 2014	(19,159.11)		
9000	Prior Yr. (Surplus)/Deficit	(53,280.52)		
	(Surplus) / Deficit at September 30, 2014	<u>(72,439.63)</u>		

# Beaver Bank Kinsac Community Centre

Cost Center: C125

Fiscal Year: 2014/15

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	(24,900.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(300.00)		Second Quarter Accrued Revenue
5804	Transfer Urban Rate	(86,100.00)		Expense Reimbursement
6203	Office Furniture/ Equipment	8,438.79	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6304	Janitorial Services	7,596.19	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6308	Snow Removal	281.58	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6312	Refuse Collection	1,433.93	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6607	Electricity	18,659.02		HRM Work Order
6608	Water	243.49		HRM Work Order
6803	Vehicle Fuel - Diesel	40.72		HRM Work Order
8011	Interest on Debenture	27,103.02		Record 2014/15 Debenture Interest
8012	Principal on Debenture	174,303.42		Record 2014/15 Debenture Principal
8003	Insurance Policy/ Premium	1,453.00	Beaver Bank Kinsac Community Centre	Expense Reimbursement
	Balance of Activity to September 30, 2014	128,253.16		
9000	Prior Yr. (Surplus)/Deficit	(359,354.90)		
	(Surplus) / Deficit at September 30, 2014	<u>(231,101.74)</u>		

**Highland Park Ratepayers Association**

Cost Center: C130

Fiscal Year: 2014/15

Provide equipment &amp; maintenance to recreational and common areas; organize &amp; facilitate community building &amp; 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	(4,300.00)		Second Quarter Accrued Revenue
6933	Community Events	714.36	Hyper Promotions	Park fun Day June 21
8003	Insurance Policy /Premiums	325.00	Creative Solutions Insurance	Event Insurance
		(77.98)		Reversal of charges posted in error 2013/14
	Balance of Activity to September 30, 2014	(3,338.62)		

9000	Prior Yr. (Surplus)/Deficit	(19,480.80)
	(Surplus) / Deficit at September 30, 2014	<u>(22,819.42)</u>

**Birch Bear Woods Homeowners Association**

Cost Center: C132

Fiscal Year: 2014/15

Provide funding for the construction of new signage for the subdivision

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,220.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(5,220.00)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at September 30, 2014	<u>(5,220.00)</u>		

**Kingswood Ratepayers Association**

Cost Center: C135

Fiscal Year: 2014/15

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	(26,300.00)		Second Quarter Accrued Revenue
6399	Contract Services	5,590.98	Elmsdale Landscaping Limited	
6603	Grounds & Landscaping	2,000.00		HRM Journal Entry - Kingswood Trail Maintenance Costs
8003	Insurance Policy /Premium	1,350.00	Marsh Canada Limited	Policy Renewal - Commercial General Liability
	Balance of Activity to September 30, 2014	(17,359.02)		

9000	Prior Yr. (Surplus)/Deficit	(380,936.38)
	(Surplus) / Deficit at September 30, 2014	<u>(398,295.40)</u>

# Prospect Road & Area Recreation Association

Cost Center: C140

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(40,900.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(900.00)		Second Quarter Accrued Revenue
6399	Contract Services	730.00	Atlantic Wharf Builders Inc	Installation of Ramp & Float
6906	Licenses & Agreements	27.43	Province of Nova Scotia	Nova Scotia Registry of Joint Stock Companies
6607	Electricity	560.35	Nova Scotia Power	Power Expense
6999	Other Goods/Services	5,162.15	Wolfgang Developments Limited	Summer Rental Portable Restrooms
8001	Transfer Outside Agency	1,541.62	Aberdeen Bus Tours	PRRA Awarded Grant 2014 - Prospect Road Seniors Network Bus Trip
8001	Transfer Outside Agency	1,000.00	Atlantic Memorial Terence Bay Elementary School	PRRA Awarded Grant 2014 - Trip to Bayside Camp
8001	Transfer Outside Agency	4,266.08	Prospect Road Community Centre	PRRA Awarded Grant 2014 - Fit Stop Invoices
8001	Transfer Outside Agency	1,000.00	Prospect Road Elementary School	PRRA Awarded Grant 2014 - Trip to Bayside Camp
8001	Transfer Outside Agency	1,000.00	Prospect Communities Minor Baseball Association	PRRA Awarded Grant 2014
8001	Transfer Outside Agency	10,000.00	Prospect Road Community Centre	PRRA Awarded Grant 2014 - ROC
8001	Transfer Outside Agency	200.00	Tim Muike	PRRA Awarded Youth Grant 2014 - Lacrosse / Emily Muise
8001	Transfer Outside Agency	200.00	Tom Lavers	PRRA Awarded Youth Grant 2014 - Lacrosse / Gabrielle Lavers
8001	Transfer Outside Agency	200.00	Amy Lowery	PRRA Awarded Youth Grant 2014 - International Poland Trip
8001	Transfer Outside Agency	200.00	Dawn McGrath	PRRA Awarded Youth Grant 2014 - Lacrosse / Liam McGrath
8001	Transfer Outside Agency	200.00	Delisca Norris	PRRA Awarded Youth Grant 2014 - Lacrosse / T.J Norris
8001	Transfer Outside Agency	200.00	Brian MacDonald	PRRA Awarded Youth Grant 2014 - Lacrosse / Ryan MacDonald
8001	Transfer Outside Agency	200.00	Susan Batchilder	PRRA Awarded Youth Grant 2014 - Lacrosse / Drew Batchilder
8001	Transfer Outside Agency	200.00	Jensen Hudder	PRRA Awarded Youth Grant 2014 - Lacrosse / Allister Batchilder
8001	Transfer Outside Agency	200.00	Thalia Garvock	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8001	Transfer Outside Agency	200.00	Rebecca Duda	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8001	Transfer Outside Agency	200.00	Alex Tarasuk	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8024	Transfer to/from Capital	16,645.32		HRM Journal Entry - Wendy's Meadow Project Costs
	Balance of Activity to September 30, 2014	2,532.95		
9000	Prior Yr. (Surplus)/Deficit	(66,761.89)		
	(Surplus) / Deficit at September 30, 2014	<u>(64,228.94)</u>		

## Glengarry Estates

Cost Center: C142

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to September 30, 2014	0.00		
9000	Prior Yr. (Surplus)/Deficit	(105.00)		
	(Surplus) / Deficit at September 30, 2014	<u>(105.00)</u>		

# Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2014/15

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(17,200.00)		Second Quarter Accrued Revenue
6933	Community Events	1,922.56	Bay Equipment Rentals Sales	Party Goods
6933	Community Events	6,313.68	Glow Parties	Party Goods
6933	Community Events	156.43	Royal Flush Services Ltd	Rental Portable Units
	Balance of Activity to September 30, 2014	(8,807.33)		
9000	Prior Yr. (Surplus)/Deficit	(110,384.72)		
	(Surplus) / Deficit at September 30, 2014	(119,192.05)		

# Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(16,100.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(800.00)		Second Quarter Accrued Revenue
5803	Transfer General Rate	(2,300.00)		Second Quarter Accrued Revenue
6201	Telephone	1,072.14	Eastlink/ Bell Aliant	Telephone Expense
6299	Other Office Expense	122.01	Xtra Document Solutions	Copier Maintenance Agreement
6299	Other Office Expense	531.84	The Fax & Printer Guy Inc	Cartridges & Toner
6304	Janitorial Services	2,400.00	Upper Hammonds Plains Community Centre	Janitorial Services
6308	Snow Removal	719.57	Plains Firewood	Plowing & Shovelling
6312	Refuse Collection	504.49	Plains Firewood	Garbage Removal
6407	Cleaning/Sanitary Supplies	483.89	Big Erics	Cleaning Supplies
6603	Grounds & Landscaping	1,430.00	Sandiego's Landscaping	Lawn & Grounds Care
6606	Heating Fuel	1,511.09	Imperial Oil	Heating Fuel
6607	Electricity	1,918.67	Nova Scotia Power	Power Expense
6608	Water	375.73	Halifax Regional Water Commission	Water Expense
6701	Equipment Purchase	64.03	Russell Food Equipment Ltd	Kitchen Supplies
8003	Insurance Policy/Premium	1,656.70	AON Reed Stenhouse Inc	Directors' & Officers' Liability, Commercial Insurance
	Balance of Activity to September 30, 2014	(6,409.84)		
9000	Prior Yr. (Surplus)/Deficit	3,971.49		
	(Surplus) / Deficit at September 30, 2014	(2,438.35)		

# Harrietsfield Williamswood Community Centre

Cost Center: C155

Fiscal Year: 2014/15

Provide funds for facility operations and maintenance

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(15,700.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(400.00)		Second Quarter Accrued Revenue
6201	Telephone	411.40	Eastlink	Telephone Expense
6308	Snow Removal	1,512.15	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6311	Security	167.79		HRM Work Order
6399	Contract Services	78.21		Amount Charged in Error - Reversed October 2014
6407	Cleaning/Sanitary Supplies	1,251.43	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6606	Heating Fuel	1,174.90	Imperial Oil	Heating Fuel
6607	Electricity	1,633.45	Nova Scotia Power	Power Expense
6705	Equipment - Repair & Maintenance	2,158.72	Harrietsfield Williamswood Community Centre	Expense Reimbursement
9200	Work Order Wages/Benefits	325.15		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
9911	Work Order Labour - Regular	18.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
	Balance of Activity to September 30, 2014	(7,368.80)		
9000	Prior Yr. (Surplus)/Deficit	(44,089.11)		
	(Surplus) / Deficit at September 30, 2014	<u>(51,437.91)</u>		

# Musquodoboit Harbour

Cost Center: C160

Fiscal Year: 2014/15

Provide funds for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,600.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(300.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(4,900.00)		
9000	Prior Yr. (Surplus)/Deficit	(12,638.53)		
	(Surplus) / Deficit at September 30, 2014	<u>(17,538.53)</u>		

# Dutch Settlement /Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2014/15

Provide area residents with community centre and ballfield

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,800.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(300.00)		Second Quarter Accrued Revenue
6607	Electricity	989.62	Nova Scotia Power	Power Expense
8003	Insurance Policy/Premium	2,720.00	AON Reid Stenhouse Inc	Directors' & Officers' Liability, Commercial Insurance
	Balance of Activity to September 30, 2014	(2,390.38)		
9000	Prior Yr. (Surplus)/Deficit	(13,123.42)		
	(Surplus) / Deficit at September 30, 2014	<u>(15,513.80)</u>		

**Hammonds Plains Common Rate**

Cost Center: C170

Fiscal Year: 2014/15

Provide funds for community playgrounds and recreation projects

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(32,400.00)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(200.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(32,600.00)		
9000	Prior Yr. (Surplus)/Deficit	(299,645.55)		
	(Surplus) / Deficit at September 30, 2014	<u>(332,245.55)</u>		

**Hubbards Recreation Centre**

Cost Center: C175

Fiscal Year: 2014/15

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	(21,000.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(300.00)		Second Quarter Accrued Revenue
6399	Contract Services	3,642.36	Honey Hut Portables	Portable Rentals
6404	Recreation Program Supplies	1,440.70	Kent Building Supplies	Program Supplies
6404	Recreation Program Supplies	156.30	Wal-Mart	Program Supplies
6607	Electricity	1,771.37	Nova Scotia Power	Power Expense
6612	Safety Systems	40.67		HRM Work Order
9911	Work Order Labour - Reg	54.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
	Balance of Activity to September 30, 2014	(14,194.60)		
9000	Prior Yr. (Surplus)/Deficit	(48,466.54)		
	(Surplus) / Deficit at September 30, 2014	<u>(62,661.14)</u>		

**Grand Lake / Oakfield Community Centre**

Cost Center: C180

Fiscal Year: 2014/15

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	(10,900.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(100.00)		Second Quarter Accrued Revenue
6311	Security	183.02	Power Security Lyslems Ltd	Security System Monitoring
6603	Grounds & Landscaping	5,005.72	The Lawn Guy Limited	Mowing - April to September
6607	Electricity	67.74	Nova Scotia Power	Power Expense
8010	Other Interest	657.05		Record 2014/15 Loan Interest
8013	Loan Principal Repayment	2,433.50		Record 2014/15 Loan Principal
	Balance of Activity to September 30, 2014	(2,652.97)		
9000	Prior Yr. (Surplus)/Deficit	(1,824.40)		
	(Surplus) / Deficit at September 30, 2014	<u>(4,477.37)</u>		



**District 3 Area Rated Capital Fund**

Cost Center: C185

Fiscal Year: 2014/15

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	16.62		Record 2014/15 Debenture Interest
8012	Principal on Debenture	275.01		Record 2014/15 Debenture Principal
	Balance of Activity to September 30, 2014	291.63		
9000	Prior Yr. (Surplus)/Deficit	(563.77)		
	(Surplus) / Deficit at September 30, 2014	<u>(272.14)</u>		

**Maplewood Subdivision**

Cost Center: C190

Fiscal Year: 2014/15

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	(9,200.00)		Second Quarter Accrued Revenue
6202	Courier/Postage	160.60	Daphne Carter	Expense Reimbursement - Postage for Event Mailout
6207	Office Supplies	67.79	Daphne Carter	Expense Reimbursement - Flyers for Event Mailout
6906	Licenses & Agreements	30.25	The Registry of Joint Stocks	Registration Fees
6933	Community Events	109.48	Martha's Pizza	Community Cleanup
	Balance of Activity to September 30, 2014	(8,831.88)		
9000	Prior Yr. (Surplus)/Deficit	(85,354.24)		
	(Surplus) / Deficit at September 30, 2014	<u>(94,186.12)</u>		

**Fall River Rec Centre**

Cost Center: C194

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
8011	Interest on Debenture	66,428.21		Record 2014/15 Debenture Interest
8012	Principal on Debenture	123,791.42		Record 2014/15 Debenture Principal
	Balance of Activity to September 30, 2014	190,219.63		
9000	Prior Yr. (Surplus)/Deficit	(3,578,850.97)		
	(Surplus) / Deficit at September 30, 2014	<u>(3,388,631.34)</u>		

**Silversides Residents Association**

Cost Center: C196

Fiscal Year: 2014/15

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	(8,200.00)		Second Quarter Accrued Revenue
6310	Outside Personnel	12,397.56		HRM Journal Entry - Funding for Lifeguarding Services 2014
6399	Contract Services	391.07	Royal Flush Services Ltd	Portable Toilet Rental Jun 26 - Sep 9
6603	Grounds & Landscaping	703.93	Better Days Landscaping	Landscaping Services for Entrance Ways & Beach
6603	Grounds & Landscaping	211.23	Kent Dartmouth #26	Lumber for Docks
6919	Special Projects	587.65	Kent Dartmouth #26	Ramp for Beach Access
8003	Insurance Policy/Premium	797.00	Bell & Grant Insurance Limited	Policy Renewal
	Balance of Activity to September 30, 2014	6,888.44		
9000	Prior Yr. (Surplus)/Deficit	(9,718.08)		
	(Surplus) / Deficit at September 30, 2014	<u>(2,829.64)</u>		

**Fox Hollow at St Margaret's Bay Village**

Homeowners Association

Cost Center: C198

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(3,100.00)		Second Quarter Accrued Revenue
5508	Recovery External Parties	(300.00)		Refund from Department of Transportation - Right of Way Permit 2013
6603	Grounds & Landscaping	115.04	Mark Beland	Expense Reimbursement - Planter Box Supplies
6906	Licenses & Agreements	30.25	Mark Beland	Expense Reimbursement - Registry of Joint Stocks
6933	Community Events	182.58	Mark Beland	Expense Reimbursement - Community BBQ Supplies
6933	Community Events	224.21	Bay Equipment Rentals	Inflatable Bouncer for Community BBQ
	Balance of Activity to September 30, 2014	(2,847.92)		
9000	Prior Yr. (Surplus)/Deficit	(7,621.19)		
	(Surplus) / Deficit at September 30, 2014	<u>(10,469.11)</u>		

**St Margaret's Bay Centre**

Cost Center: C199

Fiscal Year: 2014/15

St Margaret's Bay Arena expansion loan repayment

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(143,400.00)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(9,200.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(1,300.00)		Second Quarter Accrued Revenue
8011	Interest on Debenture	40,098.57		Record 2014/15 Debenture Interest
	Balance of Activity to September 30, 2014	(113,801.43)		
9000	Prior Yr. (Surplus)/Deficit	(81,136.01)		
	(Surplus) / Deficit at September 30, 2014	<u>(194,937.44)</u>		

# Lakeview, Windsor Junction, Fall River

## Ratepayers Association

Cost Center: C210

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(94,000.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(200.00)		Second Quarter Accrued Revenue
6310	Outside Personnel	119,250.00	Windsor Junction Community Centre	Summer Payroll / Expenses
6310	Outside Personnel	22,000.00	Lakeview Homeowners Association	Summer Payroll / Expenses
6607	Electricity	460.14	Nova Scotia Power	Power Expense
	Balance of Activity to September 30, 2014	47,510.14		
9000	Prior Yr. (Surplus)/Deficit	(15,286.56)		
	(Surplus) / Deficit at September 30, 2014	<u>32,223.58</u>		

# Porters Lake Community Centre

Cost Center: C215

Fiscal Year: 2014/15

Provide funding for community centre in partnership with Lakeview Elementary School

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(147,200.00)		Second Quarter Accrued Revenue
4202	Area Rate Commercial	(3,300.00)		Second Quarter Accrued Revenue
4206	Area Rate Resource	(3,000.00)		Second Quarter Accrued Revenue
	Balance of Activity to September 30, 2014	(153,500.00)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at September 30, 2014	<u>(153,500.00)</u>		

# **Attachment #7**

**Halifax Regional Municipality Reserve Fund Balance  
Projected to March 31, 2015**

Halifax Regional Municipality  
As of September 30, 2014  
Executive Reporting - Key Performance Indicators - Finance

Reserves	Opening Balance as of April 1, 2014	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of Sept 30, 2014	Pending Revenue (contribution and or Interest)	Pending Expenditures	Net Projected Available Balance as of March 31, 2015	Budgeted Balance as of March 31, 2014	Variance (Increase) reduction
Q101 Sale of Land Reserve	(1,041,888)	(3,116,034)	921,310	(3,236,612)	(18,506,454)	9,908,851	(11,834,216)	(10,639,894)	(1,194,322)
Q103 Capital Surplus Reserve	(2,980,905)	(835,839)	300,763	(3,515,981)	(67,266)	3,288,757	(294,490)	(166,646)	(127,844)
Q107 Parkland Development Reserve	(3,833,463)	(570,219)	126,102	(4,277,580)	(320,664)	1,981,315	(2,616,929)	(2,297,786)	(319,143)
Q119 Landfill Closure Reserve	(3,532,831)	(21,945)	440,343	(3,114,433)	(10,237)	2,540,556	(584,114)	(576,086)	(8,028)
Q120 Outer Lake Landfill Closure	(8,007,755)	(1,267,441)	6,860	(9,268,336)	(1,270,066)	400,002	(10,138,400)	(10,133,301)	(5,099)
Q121 Business/Industrial Parks Expansion	(20,568,428)	(3,267,788)	1,959,356	(21,876,860)	(2,929,316)	15,056,848	(9,749,329)	(10,694,831)	945,502
Q123 Waste Resources Capital Reserve	(16,584,784)	(4,109,354)	1,378,201	(19,315,937)	(4,116,710)	2,162,664	(21,269,983)	(21,260,579)	(9,404)
Q125 Metro Park Parkade Reserve	(2,191,377)	(126,970)	16,104	(2,302,243)	(126,156)	158,585	(2,269,814)	(2,268,371)	(1,442)
Q126 Strategic Growth Reserve	(18,227,239)	(2,759,671)	4,649,335	(16,337,575)	(3,542,002)	1,252,537	(18,627,040)	(18,566,288)	(60,752)
Q129 Ferry Replacement Reserve	(8,257,094)	(800,040)	2,100,570	(6,956,564)	(768,519)	7,615,276	(109,807)	(89,214)	(20,593)
Q130 New Capital Replacement Reserve	(2,855,466)	(65,435)	2,632,552	(288,349)	(69,682)	(1,086,721)	(1,444,752)	(1,463,232)	18,481
Q131 Energy & Underground Serv Co-Loc Reserve	(2,011,806)	(320,366)	0	(2,332,172)	(316,156)	2,376,564	(271,765)	(1,509,810)	1,238,045
Q134 Gas Tax Reserve	(12,131,831)	(12,701,382)	12,108,275	(12,724,939)	(11,171,967)	23,779,806	(117,100)	(71,268)	(45,832)
Q135 Alderney Gate Recaptialization Reserve	(1,568,954)	(304,961)	251,943	(1,621,972)	(206,924)	1,795,617	(33,280)	(27,174)	(6,106)
Q137 Capital Cost Contribution Reserve	(3,757,837)	(648,353)	0	(4,406,190)	(428,461)	0	(4,834,651)	(4,831,811)	(2,840)
Q139 Central Library Repayment Reserve	(4,246,897)	(20,685)	2,592,315	(1,675,267)	(10,313,806)	2,043,520	(9,945,553)	(7,696,113)	(2,249,440)
Q143 Bus Replacement Reserve	(2,982,359)	(1,023,914)	0	(4,006,273)	(1,028,757)	0	(5,035,030)	(5,033,446)	(1,583)
Q144 Metro Transit Technology Reserve	(1,851,807)	(12,446)	0	(1,864,253)	(11,682)	0	(1,875,935)	(1,875,088)	(847)
Q145 Regional Facility Expansion Reserve	(8,260,224)	(1,333,270)	42,291	(9,551,203)	(3,099,993)	2,200,000	(10,451,196)	(11,356,328)	905,132
Q204 General Fleet Reserve	(2,289,092)	(66,727)	0	(2,357,819)	(207,170)	0	(2,564,989)	(2,564,535)	(454)
Q306 Self Insurance Reserves	(4,173,070)	(252,869)	220,432	(4,205,507)	(251,187)	229,268	(4,227,425)	(4,225,533)	(1,892)
Q308 Variable Operating Stabilization	(1,681,831)	(8,243)	682,000	(1,008,074)	(6,317)	0	(1,014,391)	(1,702,975)	688,584
Q309 Snow & Ice Removal	(4,015,148)	(26,766)	32,278	(4,009,635)	(15,429)	2,369,567	(4,421,555)	(4,419,617)	(1,938)
Q310 Service Improvement Reserve	(1,217,686)	(382,586)	182,734	(1,417,539)	(1,880,433)	1,474,286	(1,655,498)	(1,652,702)	(2,795)
Q312 Culture Development Reserve	(1,151,325)	(159,915)	0	(1,311,241)	(160,169)	55,000	(1,416,410)	(1,471,060)	54,650
Q313 Municipal Elections Reserves	(4,354,971)	(214,860)	0	(4,569,832)	(927,918)	2,300,000	(3,197,750)	(3,190,792)	(6,957)
Q318 Central Library Cap Campgn & Dev Reserve	(1,285,244)	(8,621)	0	(1,293,864)	(3,743)	1,195,000	(102,608)	(98,280)	(4,328)
Q319 Major Events Facilities Reserve	(4,419,354)	0	752,300	(3,667,054)	(3,250,500)	6,910,926	(6,628)	(6,628)	0
Q320 Operating Cost of Capital Reserve	(4,419,354)	0	752,300	(3,667,054)	(3,250,500)	6,910,926	(6,628)	(6,628)	0
Q321 Information & Communication Tech Reserve	(4,490,650)	(29,832)	65,143	(4,455,339)	(11,802)	4,412,726	(54,415)	(38,802)	(15,613)
Q322 Police Emerg/Extraordinary Invest. Resv	(1,013,056)	(6,795)	0	(1,019,851)	(6,391)	0	(1,026,242)	(1,025,792)	(450)
Q323 Police Officer on Job Injury Reserve	(1,760,249)	(11,807)	0	(1,772,056)	(11,104)	0	(1,783,160)	(1,782,379)	(781)
Q325 Provincially Funded Police Officers & Facility	(3,574,042)	(23,973)	0	(3,598,014)	(22,546)	0	(3,620,561)	(3,618,974)	(1,586)
Q326 Convention Centre Reserve	(1,263,340)	(249,914)	0	(1,513,254)	(250,861)	0	(1,764,115)	(1,763,492)	(624)
Q327 LED Streetlight Reserve	(7,881,124)	(36,602)	7,206,435	(711,291)	(1,908,970)	564,472	(1,955,789)	(1,956,593)	804
Q328 Operating Surplus Reserve	(8,953,820)	2,960,065	0	(5,993,755)	(34,543)	825,773	(5,202,525)	(6,028,671)	826,145
Q329 Parking Strategy Reserve	0	(501,673)	0	(501,673)	(504,970)	0	(1,006,642)	(1,006,797)	154
Other Reserves	(5,814,013)	(1,672,995)	2,284,523	(5,202,486)	(1,421,966)	981,135	(5,643,317)	(5,465,637)	(177,680)
Total	(188,595,709)	(34,031,501)	40,952,165	(181,675,045)	(69,108,373)	96,792,329	(153,991,088)	(154,217,659)	226,571

## **Attachment #8**

**Capital Reserve Pool (CRESPOOL)  
Details of Amounts Transferred In and Out  
to September 30, 2014**

Capital Reserve Pool (CRESPOOL)  
To: September 30, 2014

Date	Project	Name	Budget Year	Purpose	Transferred In	Transferred Out	Balance
April 1st, 2014	Crespool	Balance forward April 1, 2014					3,333,173
June 9, 2014	Crespool	Crespool	2014/15	Reduced to apply to debt project funding as per 2014/15 budget	(2,341,000)		
June 19, 2014	CTR00530	Traffic Signal Control Sys Integration	2014/15	Debt funding not required	8,471		
June 18, 2014	CBX01046	Halifax City Hall Stone Restoration	2014/15	Increase in debt funding required	(600,000)		
June 26, 2014	CT000001	North Park Corridor Improvements	2014/15	Increase in debt funding required	(992,000)		
June 30, 2014	CEJ01227	Self Contained Breathing Apprts Replacement	2014/15	Debt funding not required	46,515		
June 30, 2014	CBX01169	HRM Admin. Buildings - Upgrades (Bundle)	2014/15	Debt funding not required	69,651		
June 30, 2014	CBX01275	Electrical (Category 7)	2014/15	Debt funding not required	63,118		
June 30, 2014	CBX01269	Mechanical (Category 6)	2014/15	Debt funding not required	77,611		
June 30, 2014	CBX01273	Architecture-Interior (Category 5)	2014/15	Debt funding not required	185,143		
June 30, 2014	CBX01151	All Buildings Program (Bundle)	2014/15	Debt funding not required	62,170		
June 30, 2014	CBX01269	Mechanical (Category 6)	2014/15	Debt funding not required	126,690		
June 30, 2014	CBX01046	Halifax City Hall Stone Restoration	2014/15	Debt funding not required	57,754		
June 30, 2014	CPX01178	Track and Field Upgrades (Bundle)	2014/15	Debt funding not required	3,941		
July 23, 2014	CBX01148	Centennial Pool Upgrades	2014/15	Debt funding not required	22,250		

Total transfers

(3,209,686)

-

(3,209,686)

Closing balance September 30, 2014

123,487

**Summary:**

Opening balance: April 1, 2014	3,333,173
Debt funding to Projects 2014/15	(3,933,000)
Debt funding from Projects 2014/15	723,314
Debt funding to Transit Projects 2014/15	-
Debt funding from Transit Projects 2014/15	-
Closing balance: September 30, 2014	123,487

## **Attachment #9**

**Changes to Cost Sharing for Projects  
Approved by Council, Directors, DCAO or CAO  
to June 30, 2014**



# Cost Sharing Report

For Period April 1, 2014 - Sept 30, 2014

Project # and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
Award - Unit Price Tender No. 14-201, Carver Street, Day Avenue to Portland Street - East Region	Apr 8	CAO	HRWC	\$ 117,516.97	Budget increase to Project No. CR000005 - Street Recapitalization - pavement renewal of Carver Street from Day Avenue to Portland Street
Award - Unit Price Tender No. 14-206, Pavement & Curb Renewal - Crystal Drive - East Region	Apr 8	CAO	HRWC	\$ 13,846.99	Budget increase to Project No. CR000005 - pavement and curb renewal and new sidewalk of Crystal Drive from Pinecrest Drive to Leaman Drive.
Award - Unit Price Tender No. 14-203, Resurfacing, New Sidewalk South Side, Traffic Improvements and Watermain Renewal - Wright Avenue - East Region	Apr 15	HRC	HRWC	\$ 729,182.05	Budget increase to Project No. CR000005 - Street Recapitalization - resurfacing, new sidewalk, traffic improvements and vehicle detection replacement on Wright Avenue from Windmill Road to MacDonald Avenue.
Award - Unit Price Tender No. 14-213, Micro Surfacing - Phase 1 Various Locations	Apr 15	HRC	HRWC	\$ 13,264.14	Budget increase to Project No. CR000005 - Street Recapitalization - micro surfacing of various locations within the HRM.
Award - Unit Price Tender No. 14-200, Pavement and Sidewalk Renewal & New Gas Main - Duncan Street and Walnut Street - West Region	Apr 29	HRC	HRWC	\$ 12,324.10	Budget increase to Project No. CR000005 - Street Recapitalization - pavement and sidewalk renewal of Duncan Street from Harvard Street to Windsor Street and Walnut Street from Coburg Road to Jubilee Road, respectively.
See above			Heritage Gas	\$ 293,002.47	
Award - Unit Price Tender No. 14-214, Micro Surfacing - Phase 2 - Various Locations	Apr 29	HRC	HRWC	\$ 50,687.17	Budget increase to Project No. CR000005 - Street Recapitalization - micro surfacing of various locations within the HRM.
Award - Unit Price Tender No. 14-216, Asphalt Overlays Phase 1 - Various Locations	Apr 29	HRC	HRWC	\$ 69,678.69	Budget increase to Project No. CR000005 - Asphalt Overlay of various locations within the HRM and the gravel road paving of Minshull Drive from Basinview Drive to Lincoln Drive
Award - Unit Price Tender No. 14-012, Larry Uteck Blvd Extension, Phase 3 - Central Region	May 13	HRC	Heritage Gas	\$ 57,297.02	Budget increase to Project No. CTU01006 - Roadway Oversizing Bedford West - complete connection of the Larry Uteck Blvd/Highway 102 interchange with Kearney Lake Road.
Award - Unit Price Tender No. 14-243, Pavement, Curb, Sewer and Water Main Renewal - Sunnybrae Avenue & Pavement and Water Main Renewal - Willett Street - West Region	May 20	HRC	HRWC	\$ 1,038,069.62	Budget increase to Project No. CR000005 - Street Recapitalization - pavement and curb renewal on Sunnybrae Avenue from Hillcrest Street to Gesner Street and pavement renewal on Willett Street from Main Avenue to Melrose Avenue.
Award - Unit Price Tender No. 14-204, Street Reconstruction and Water Main Renewal - Gaston Road, Regency Drive and Galaxy Avenue - East Region	Jun 10	HRC	HRWC	\$ 755,082.82	Budget increase to Project No. CR000005 - Street Recapitalization - water main renewal, sewer spot repairs and the lowering of the gas main on Galaxy Avenue and Gaston Road.
See above			Heritage Gas	\$ 92,627.35	
Award - Unit Price Tender No. 14-217, Asphalt Overlays Phase 2 - Various	Jun 10	HRC	HRWC	\$ 132,117.85	Budget increase to Project No. CR000005 - Street Recapitalization - as a result of cost sharing from HRWC for the asphalt overlay of various locations within the HRM and a sidewalk renewal on Armview Avenue.
Award - Unit Price Tender No. 14-240, Pavement, Curb, Water Main & Sewer Main Renewal - Quinn Street - West Region	Jun 10	HRC	HRWC	\$ 429,754.26	Budget increase to Project No. CR000005 - Street Recapitalization - to include the water main and sewer renewal of Quinn Street from Chebucto Road to Quinpool Road.
Award - Unit Price Tender No. 14-212, Paving Renewal and Water Main Renewal - Spikenard Street - East Region	Jun 24	HRC	HRWC	\$ 402,609.66	Budget increase to Project No. CR000005 - Street Recapitalization - as a result of cost sharing from HRWC for the paving renewal of Spikenard Street from Valleyfield Road to Guysborough Avenue and a sidewalk renewal on the north side of Spikenard Street from Margaree Parkway to Weyburn Road.

Award - Unit Price Tender No. 14-215, Paving Renewals - Various Locations - Central Region	Jun 24	HRC	HRWC	\$ 23,958.40	Budget increase to Project No. CR000005 - Street Recapitalization - to include paving renewal of Cedar Street from Summit Street to Maple Street, Maple Street from Central Street to Sunnydale Crescent, Summit Street from Rocky Lake Drive to the end, and funds for asphalt overlay on Birch Street from Maple Street to the end.
Award - Unit Price Tender No. 14-239, Pavement & Water Main Renewal, New Sidewalk & Storm Sewer Main - Commission Street - West Region	Jun 24	HRC	HRWC	\$ 724,840.89	Budget increase to Project No. CR000005 - Street Recapitalization - new sidewalk & paving renewal of Commission Street from Lady Hammond Road to Kempt Road
Award - Unit Price Tender No. 14-260, Micro Surfacing - Phase 3 - Various Locations	Jun 24	HRC	HRWC	\$ 8,507.65	Budget increase to Project No. CR000005 - Street Recapitalization - various locations.
Approval of Increase Project Funding and Award - Unit Price Tender No. 14-207, North Park Street Upgrades - North Park Street (Cogswell - Cunard) - West Region	Jun 24	HRC	HRWC	\$ 83,387.09	Budget increase to Project No. CT000001 - North Park Corridor Improvements - bid prices came in higher than budgeted in the 2014/2015 Project Budget. Undergrounding of hydro and lighting is approx. 50% higher.
Award - Unit Price Tender No. 14-225, Intersection Improvements - Glendale Drive at Pinehill Drive & Glendale Drive at Chandler Drive - Central Region	Jul 4	CAO	HRWC	\$ 133,972.05	Budget increase to Project No. CTU01086 - Intersection Improvements - construction of left turn lanes and asphalt resurfacing.
Award - Unit Price Tender No. 14-229, Street Recapitalization - Ketch Harbour Road Pulverization and Asphalt Overlay	Jul 8	CAO	NSTIR	\$ 95,160.98	Budget increase to Project No. CR000005 - Street Recapitalization - Pulverization and placement of asphalt concrete on Ketch Harbour Road from Hebridean Drive to Village Road. Work on Ketch Harbour Road from Village Road to Civic No. 165 generally consists of an asphalt concrete overlay and associated reinstatement.
Award - Unit Price Tender No. 14-264, Paving, Sidewalk Renewal & Water Main Renewal - Windmill Road - East Region	Jul 22	HRC	HRWC	\$ 814,126.66	Budget increase to Project No. CR000005 - Street Recapitalization - resurfacing of Windmill Road from Wyse Road to Dawson Street and sidewalk renewal on the east side from Wyse Road to Lyle Street.
Award - Unit Price Tender No. 14-268, Street Recapitalization and Watermain Renewal - Queen Street/South Street/Kent Street - West Region	Jul 29	HRC	HRWC	\$ 347,509.11	Budget increase to Project No. CR000005 - Street Recapitalization - water main and sewer renewal on Queen Street from Morris Street to Kent Street.
CYX01345 Budget Increase - Additional Cost Sharing, Tender 12-262, Micro Surfacing, Phase 3 - Halifax Water	Jul 31	Director	HRWC	\$ 45,894.96	Budget increase to Project No. CYX01345 - Street Recapitalization - Quantities of adjustments to manholes and valves.
CYX01345 Budget Increase - Additional Cost Sharing, 2011 Manhole and Water Valve Adjustments - Halifax Water	Aug 1	Director	HRWC	\$ 11,848.73	Budget increase to Project No. CYX01345 - Street Recapitalization - Quantities of adjustments to manholes and valves 2011.
CR000005 Budget Increase - Additional Cost Sharing, 2013 Manhole and Valve Adjustments - Halifax Water	Aug 1	Director	HRWC	\$ 8,080.69	Budget increase to Project No. CR000005 - Street Recapitalization - Quantities of adjustments to manholes and valves 2013.
Award - Unit Price Tender No. 14-274, New Sidewalk and Storm Sewer, Sackville Drive - District 14	Aug 5	HRC	HRWC	\$ 101,701.79	Budget increase to Project No. CR000003 - New Sidewalks - new concrete sidewalk on Sackville Drive from Lucasville Road to Melham Drive.
CYX01345 Budget Increase - Additional Cost Sharing, 2012 Manhole and Valve Adjustments - Halifax Water	Aug 6	CAO	HRWC	\$ 74,878.19	Budget increase to Project No. CYX01345 - Street Recapitalization - Final quantities of adjustments to manholes and valves.
Award - Unit Price Tender No. 14-231, Street Recapitalization - Newbery Street and Jack Fergusson Avenue, Paving and Sidewalk Renewal	Aug 9	CAO	HRWC	\$ 19,751.77	Budget increase to Project No. CR000005 - Street Recapitalization - work includes the rehabilitation of Newbery Street from Kencrest to Kencrest and the rehabilitation and sidewalk renewal of Jack Fergusson Avenue from Edward Arab to the end. Work also includes replacement of sewer laterals on Newbery Street.
			<b>TOTAL</b>	<b>\$ 6,700,680.12</b>	